




EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
Environment and other indirect taxes

Brussels,  
taxud.c.2(2014)4655503 

**NOTE FOR THE ATTENTION OF THE HEADS OF DELEGATION TO THE INDIRECT TAX  
EXPERT GROUP AND TO THE FISCALIS 2020 NATIONAL COORDINATORS IN THE  
MEMBER STATES**

**Subject: Fiscalis Project Group on the classification and inclusion of (new) products in the scope of excisable tobacco products (proposal for Fiscalis Project Group 392 pending the approval)**

The European Commission intends to establish a Fiscalis Project Group that will look into the classification of (new) products in the scope of excisable tobacco products in the context of possible revision of Council Directive 2011/64/EU. Member States are invited to nominate participants to take part in this group.

The Project Group is expected to look in particular into two recommendations of the study on excise duties on tobacco products<sup>1</sup>, which were to analyse further the possibilities to include electronic cigarettes and raw tobacco in the scope of excisable goods. The Project Group will also be dedicated to discuss the classification of new products on the market if the classification of these products remains unclear after discussion in the Indirect Tax Expert Group (ITEG).

The Project Group is expected to:

- 1) contribute to what could be a definition of a new category of excisable tobacco products;
- 2) consider and develop the necessary chemical analytical information & techniques during the whole process, and also looking at standardising the testing methods and operating procedures in the laboratories of the Member States;
- 3) identify possibilities to include the new category in the scope of excisable products;
- 4) consider, evaluate and develop quick test methods related to the new category of products;

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<sup>1</sup> 'Study on the measuring and reducing of administrative costs for economic operators and tax authorities and obtaining in parallel a higher level of compliance and security in imposing excise duties on tobacco products', Ramboll 2014, TAXUD/2012/DE/341, see: [http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/excise\\_duties/tobacco\\_products/studies\\_reports/ramboll-tobacco-study.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/studies_reports/ramboll-tobacco-study.pdf)

- 5) discuss the classification of products which are new on the market and whereof the classification remains unclear after discussion in ITEG;
- 6) consider and develop future initiatives related to the above.

The work of the group should lead to consistent implementation of Union legislation, and avoidance of both legal uncertainty and unnecessary administrative costs.

The Project Group will meet four times in 2015 and afterwards when necessary. Depending on the similarity of the expertise of the participants, the Commission aims to organize the meetings of the Project Group on Completely Denatured Alcohol (CDA) on subsequent days. Between meetings the PICS system will be used to facilitate discussions and the preparation of documents. The results of the discussions in the Project group will be reported by the Commission to the Committee on Excise Duty and or the ITEG.

The Group will consist of 1 or 2 participants from a maximum of 15 Member States. The participants should have an extensive practical experience in the fields of tobacco taxation and/or chemical & analytical expertise from the customs laboratory. As the working language of the Project Group will be English only, they should also be able to express themselves in that language without difficulty.

We would like to kindly invite you to express your interest in participating in the Project Group **by 19<sup>th</sup> January 2015** (the kick off meeting is likely to be 18/02/2015) at the latest by sending an e-mail to DG TAXUD at:

XXXXXXXXXXXX@xx.xxxxxx.xx

If more Member States than the foreseen number of members would like to participate, the Commission will select the participants to strike a balance on a geographical and small/large country basis.

Please note that this call of interest and the creation of this Project Group are depending on the approval of proposal no. 392.

**Manfred Bergmann**  
acting Head of Unit

c.c.: Mr Bergmann, [REDACTED]