



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

Brussels,
 taxud.c.2(2018)371865 [REDACTED]

TO WHOM IT MAY CONCERN

Subject: Study on Directive 2011/64/EU on the structure and rates of excise duty applied to manufactured tobacco

The European Commission Directorate-General for Taxation and Customs Union (DG TAXUD) has decided to commission a study on the subject above. The study should contribute to the Commission's evaluation report and a possible impact assessment on the review of Directive 2011/64/EU. The study will also analyse and report on the market developments of new products such as e-cigarettes and heat-not-burn tobacco.

The study has been commissioned to a consortium led by Economisti Associati srl. The team leader for the assignment is [REDACTED] (Economisti Associati srl; Via San Felice 6, 40122 Bologna, Italy; Telephone: +39 [REDACTED]; Email: [REDACTED]@economistiassociati.com).

The study will be carried out between January and November 2018 and will involve, among others, interviews with competent authorities in the EU member states, economic operators, industry and producers' associations, non-state actors and other relevant stakeholders.

We would like to kindly invite you to contribute to this study by making yourself available for interviews and/or online questionnaires, and/or request for data and information made by the study team. We would also encourage you to spread information about this study to your members and anyone else you feel might make a positive contribution to this piece of work.

Should you need any clarifications in relation to the scope or aims of the study, please do not hesitate to contact us [REDACTED], DG TAXUD, Indirect Taxes other than VAT Unit, e-mail: [REDACTED]@ec.europa.eu, phone: +32 229 [REDACTED]).

We thank you in advance for your cooperation.

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Acting Head of Unit