

## TAXUD ACCESS TO DOCUMENTS

**From:** [REDACTED]@tobacco-europe.eu>  
**Sent:** jeudi 19 septembre 2019 10:16  
**To:** [REDACTED] (UK)  
**Cc:** [REDACTED] (UK); [REDACTED]@pwc.com; [REDACTED] (TAXUD); [REDACTED] (TAXUD); [REDACTED] (TAXUD); [REDACTED] (UK - Tax); [REDACTED]  
**Subject:** RE: Joint CECCM-ESTA letter on PwC study  
**Attachments:** Joint Position PwC Study Art. 32\_36 HM.pdf

Dear [REDACTED], dear all,

As convened, you'll find enclosed a joint ESTA – Tobacco Europe (former CECCM) position paper for the Study assessing articles 32 and 36 of the "Horizontal Directive" (2008/118/EC). We hope you'll find our contribution useful and that our comments will be taken into consideration in the framework of your ongoing analysis. Are you expecting to release the findings of the study in the coming weeks?

Should you need further information, we are of course available to either meet you in the near future or provide you with additional input.

We will be soon in touch.

Kind regards,



**Address:** Rue Montoyer, 10  
 B-1000 Bruxelles

**EU Transparency Register:**  
 1496873833-97

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**From:** [REDACTED] (UK)  
**Sent:** Monday, 5 August 2019 09:32  
**To:** [REDACTED]  
**Cc:** [REDACTED] (UK); [REDACTED]@pwc.com; [REDACTED]@ec.europa.eu; [REDACTED]@ec.europa.eu; [REDACTED]@ec.europa.eu; [REDACTED] (UK - Tax)  
**Subject:** Re: Joint CECCM-ESTA letter on PwC study

Dear [REDACTED],

Thank you for letter dated 4th July, and for explaining why CECCM and ESTA will not be taking part in the business questionnaire process.

Although not wanting to take part in the survey, your letter suggests that you would like the opportunity to provide input into the ongoing project. If this is still the case, can I please request that you provide PwC and DG TAXUD with a position paper which sets out your views on the issues that will be analysed in study in more detail. We will then ensure your response is assessed as part of our ongoing analysis.

I hope this is helpful, and I would be happy to discuss further.

Best wishes,

[REDACTED]  
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On Thu, Jul 4, 2019 at 8:42 AM [REDACTED]@ceccm.eu> wrote:

Dear [REDACTED], dear all,

Please find attached a joint CECCM-ESTA letter concerning the ongoing PwC survey aiming at evaluating the current arrangements for excise duty laid down in articles 32 and 36 of Council Directive 2008/118/EC for the European Commission. We herewith inform you that both trade associations will not take part in this business survey, our concerns are further detailed in the attached letter.

Nevertheless, together with our respective members, we propose organising a meeting with both PwC and the European Commission to provide you with our expertise on this matter.

We thank you in advance for the consideration you will give to this request.

Yours sincerely,



Rue Montoyer, 10 | 1000 Brussels | Belgium  
T + [REDACTED]

<https://www.ceccm.eu/>

EU Transparency Register: 1496873833-97

Confederation of European Community Cigarette Manufacturers (CECCM) AISBL, registered number 0879 438919  
[ceccm@ceccm.eu](mailto:ceccm@ceccm.eu)

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