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PROPOSAL

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	17 July 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

No. Cion doc.:	COM(2025) 580 annex
Subject:	ANNEX to the Proposal for a Council Directive on the structure and rates of excise duty applied to tobacco and tobacco related products (recast)

Delegations will find attached document COM(2025) 580 annex.

Encl.: COM(2025) 580 annex



EUROPEAN
COMMISSION

Brussels, 16.7.2025
COM(2025) 580 final

ANNEX

ANNEX

to the

Proposal for a COUNCIL DIRECTIVE

on the structure and rates of excise duty applied to tobacco and tobacco related products

{SEC(2025) 560 final} - {SWD(2025) 560 final} - {SWD(2025) 561 final}

ANNEX I

PART A

<i>Repealed Directives with list of their successive amendments</i>	
(referred to in Article 21)	
Council Directive 92/79/EEC (OJ L 316, 31.10.1992, p. 8)	
Council Directive 1999/81/EC (OJ L 211, 11.8.1999, p. 47)	only Article 1
Council Directive 2002/10/EC (OJ L 46, 16.2.2002, p. 26)	only Article 1
Council Directive 2003/117/EC (OJ L 333, 20.12.2003, p. 49)	only Article 1
Council Directive 2010/12/EU (OJ L 50, 27.2.2010, p. 1)	only Article 1
Council Directive 92/80/EEC (OJ L 316, 31.10.1992, p. 10)	
Council Directive 1999/81/EC (OJ L 211, 11.8.1999, p. 47)	only Article 2
Council Directive 2002/10/EC (OJ L 46, 16.2.2002, p. 26)	only Article 2
Council Directive 2003/117/EC (OJ L 333, 20.12.2003, p. 49)	only Article 2
Council Directive 2010/12/EU (OJ L 50, 27.2.2010, p. 1)	only Article 2
Council Directive 95/59/EC (OJ L 291, 6.12.1995, p. 40)	
Council Directive 1999/81/EC	only Article 3

(OJ L 211, 11.8.1999, p. 47)	
Council Directive 2002/10/EC (OJ L 46, 16.2.2002, p. 26)	only Article 3
Council Directive 2010/12/EU (OJ L 50, 27.2.2010, p. 1)	only Article 3

PART B

List of time-limits for transposition into national law and application (referred to in Article 21)		
Directive	Time-limit for transposition	Date of application
92/79/EEC	31 December 1992	—
92/80/EEC	31 December 1992	—
95/59/EC	—	—
1999/81/EC	1 January 1999	1 January 1999
2002/10/EC	1 July 2002¹	—
2003/117/EC	1 January 2004	—
2010/12/EU	31 December 2010	1 January 2011

¹ ~~By way of derogation from the date set in Article 4(1) of Directive 2002/10/EC:~~

- ~~(a) the Federal Republic of Germany shall be authorised to bring into force the provisions necessary to comply with Article 3(1) of Directive 2002/10/EC by 1 January 2008 at the latest;~~
- ~~(b) the Kingdom of Spain and the Hellenic Republic shall be authorised to bring into force the provisions necessary to comply with Article 1(1) of Directive 2002/10/EC (with regard to Article 2(1), second sentence, of Directive 92/79/EEC) by 1 January 2008 at the latest.~~

ANNEX II

<i>Correlation table</i>			
Directive 92/79/EEC	Directive 92/80/EEC	Directive 95/59/EC	This Directive
—	—	Article 1(1) and (2)	Article 1
—	—	Article 1(3)	—
—	—	Article 2(1), introductory phrase	Article 2(1), introductory phrase
—	—	Article 2(1)(a) and (b)	Article 2(1)(a) and (b)
—	—	Article 2(1)(c), first indent	Article 2(1)(c)(i)
—	—	Article 2(1)(c), second indent	Article 2(1)(c)(ii)
—	—	Article 2(1), final words	—
—	—	Article 2(2)	—
—	—	Article 7(2)	Article 2(2)
—	—	Article 2(3)	Article 2(3)
—	—	Article 4(1), first subparagraph	Article 3(1)
—	—	Article 4(1), second subparagraph	—
—	—	Article 4(2)	Article 3(2)
—	—	Article 3(1)	Article 4(1)
—	—	Article 3(2)	Article 4(2)
—	—	Article 7(1)	Article 4(3)
—	—	Article 5, introductory phrase	Article 5(1), introductory phrase
—	—	Article 5(1)	Article 5(1)(a)
—	—	Article 5(2)	Article 5(1)(b)
—	—	Article 6, first paragraph	Article 5(2), first subparagraph

—	—	Article 6, second paragraph	Article 5(2), second subparagraph
—	—	Article 9(1), first subparagraph	Article 6
—	—	Article 8(1)	Article 7(1), first subparagraph
—	—	Article 16(6)	Article 7(1), second subparagraph
—	—	Article 8(2), (3) and (4)	Article 7(2), (3) and (4)
—	—	Article 16(1) to (5)	Article 8(1) to (5)
—	—	Article 16(7)	Article 8(6)
Article 1	—	—	Article 9
Article 2(1) and (2)	—	—	Article 10(1) and (2)
Article 2(3)	—	—	—
Article 2(4)	—	—	Article 10(3)
Article 2a	—	—	Article 11
Article 3(1)	—	—	—
Article 3(2)	—	—	Article 12(1)
Article 3(3)	—	—	—
Article 3(4)	—	—	Article 12(2)
—	Article 1	—	Article 13
—	Article 2	—	—
—	Article 3(1), first and second subparagraph	—	Article 14(1)
—	Article 3(1), third subparagraph, introductory sentence	—	Article 14(2), first subparagraph, introductory sentence
—	Article 3(1), third subparagraph,	—	—

	first, second and third indent		
—	Article 3(1); fourth and fifth subparagraph	—	—
—	Article 3(1); sixth subparagraph; introductory sentence	—	—
—	Article 3(1); sixth subparagraph; points (a), (b) and (c)	—	Article 14(2); first subparagraph; points (a), (b) and (c)
—	Article 3(1); seventh subparagraph	—	—
—	Article 3(1); eighth subparagraph	—	—
—	Article 3(1); ninth subparagraph	—	Article 14(2); second subparagraph
—	Article 3(1); tenth subparagraph	—	Article 14(2); third subparagraph
—	Article 3(1); eleventh subparagraph	—	Article 14(2); fourth subparagraph
—	Article 3(1); twelfth subparagraph	—	Article 14(2); fifth subparagraph
—	Article 3(1); thirteenth subparagraph	—	Article 14(2); sixth subparagraph
—	Article 3(1); fourteenth subparagraph	—	—
—	Article 3(2)	—	Article 14(3)
—	Article 3(3)	—	—

—	Article 3(4)	—	Article 14(4)
—	—	Article 9(1), second subparagraph	Article 15(1), first subparagraph
—	—	Article 9(1), third subparagraph	Article 15(1), second subparagraph
—	—	Article 9(2), first sentence	Article 15(2), first subparagraph
—	—	Article 9(2), second sentence	Article 15(2), second subparagraph
—	—	Article 10	Article 16
—	—	Article 11	Article 17
—	—	Article 12	—
—	—	Article 13	—
—	—	Article 14	—
—	—	Article 15	—
Article 2(5)	Article 5(1)	—	Article 18(1)
Article 2(6)	Article 5(2)	—	Article 18(2)
Article 4	Article 4	—	Article 19
Article 5(1)	Article 6(1)	—	—
Article 5(2)	Article 6(2)	Article 18	Article 20
==	==	Article 19(1)	Article 21, first paragraph
—	—	Article 19(2)	Article 21, second paragraph
—	—	Article 20	Article 22
Article 6	Article 7	Article 21	Article 23
—	—	Annex I	—
==	==	Annex II	==
—	—	—	Annex I

—	—	—	Annex II
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ANNEX

Correlation table

Directive 2011/64/EU	This Directive
Article 1	Article 1(1)
—	Article 1(2)
Article 2(1), introductory wording	Article 2(1), introductory wording
Article 2(1), point (a)	Article 2(1), point (a)
Article 2(1), point (b)	Article 2(1), points (b) and (c)
Article 2(1), point (c)	Article 2(1), point (d)
—	Article 2(1), points (e), (f) and (g)
—	Article 2(2) and (3)
Article 2(2), first subparagraph	Article 3(3) and Article 5(3)
Article 2(2), second subparagraph	Article 2(4)
Article 2(3)	Article 2(5)
Article 3(1) and (2)	Article 3(1) and (2)
Article 4(1)	Article 4(1)
Article 4(2)	—
—	Article 4(2)
Article 4(3)	Article 4(3)
Article 5(1) and (2)	Article 5(1) and (2)
—	Articles 6 to 10
Article 6	Article 11
—	Article 12
Article 7	Article 13

Article 8(1) and (2)	Article 14(1) and (2)
Article 8(3)	—
Article 8(4)	Article 14(3)
Article 8(5)	Article 14(4)
Article 8(6)	Article 14(5)
Article 9	Article 15
Article 10(1)	Article 16
Article 10(2) and (3)	—
Article 11	Article 17
Article 12(1)	Article 18
Article 12(2)	
Article 13, introductory wording	Article 19, introductory wording
Article 13, point (a)	Article 19, points (a) and (b)
Article 13, point (b)	Article 19, point (c)
Article 13, point (c)	Article 19, point (d)
—	Article 19, points (e), (f) and (g)
Article 14(1)	Article 20(1)
Article 14(2), first subparagraph, introductory wording	Article 20(2), first subparagraph, introductory wording
Article 14(2), first subparagraph, point (a)	Article 20(2), first subparagraph, points (a) and (b)
Article 14(2), first subparagraph, point (b)	Article 20(2), first subparagraph, point (c)
Article 14(2), first subparagraph, point (c)	Article 20(2), first subparagraph, point (d)
—	Article 20(2), first subparagraph, points (e), (f) and (g)
Article 14(2), second to fifth subparagraph	—

Article 14(2), sixth subparagraph	Article 20(2), second subparagraph
Article 14(3)	Article 20(3)
—	Article 20(4) and (5)
Article 14(4)	—
—	Articles 21 to 23
Article 15	Article 24
Article 16	Article 25
—	Article 26(1)
Article 17, first subparagraph, introductory wording	Article 26(1), first subparagraph, introductory wording
Article 17, first subparagraph, point (a)	Article 26(2), first subparagraph, point (a)
Article 17, first subparagraph, point (b)	—
Article 17, first subparagraph, point (c)	Article 26(2), first subparagraph, point (b)
Article 17, first subparagraph, point (d)	Article 26(2), first subparagraph, point (c)
Article 17, second subparagraph	Article 26(2), second subparagraph
Article 18	Article 27
Article 19 (1)	Article 28(1), first and second subparagraphs
—	Article 28(1), third subparagraph
Article 19 (2) and (3)	Article 28(2) and (3)
Article 19(4)	—
—	Article 28 (4)
—	Article 29 and 30
—	Article 31(1)
Article 20	Article 31(2)
Article 21	Article 32
Article 22	Article 33, first paragraph

—	Article 33, second paragraph
Article 23	Article 34
Annex I	—
Annex II	Annex