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MEETING DOCUMENT

From:	General Secretariat of the Council
To:	Working Party on Tax Questions (Indirect Taxation – Excise duties/Energy taxation) Fiscal Counsellors / Attachés
Subject:	Proposal for a Council Directive on the structure and rates of excise duty applied to tobacco and tobacco related products (recast) - Annotated agenda for the Working Party on Tax Questions (Indirect Taxation) on 4 December 2025

Delegations will find attached the annotated agenda in view of the Working Party on Tax Questions (Indirect Taxation) on 4 December 2025.

Annotated agenda

Working Party on Tax Questions (Indirect taxation – Excise duties/Energy taxation)

4 December 2025

The Presidency would like to outline the structure of the meeting on 4 December 2025 (CM 5221/25). Indicative time schedule: Morning session 10 a.m. – 1 p.m. Lunch 1 p.m. – 2.30 p.m. Afternoon session 2.30 p.m. – 6 p.m. The agenda contains two items which will be taken in the order listed.

1. Proposal for a Council Directive on the structure and rates of excise duties applied to tobacco and tobacco related products (Tobacco Taxation Directive)

- Examination of the revised Presidency text of the proposal

Following the meeting of the Working Party on Tax Questions (WPTQ) on 17 October and 18 November 2025 the Presidency prepared a revised compromise text of the proposal.

The Presidency will go through the text in chronological order of the amended articles, however the following articles will be dealt with together:

1. Title of the Tobacco Taxation Directive and article 1 in the Horizontal Directive
2. Article 1(2) and recital 2
3. Article 2(3)
4. Article 4 and article 5(1)(b)
5. Article 5(3), article 6, article 19, article 20 and article 2(1)
6. Article 7(2) and article 20 and recital 25
7. Article 9 and article 10
8. Article 13(4) and article 14(5)
9. Article 22
10. Article 26
11. Article 28 and recital 36

2. Proposal amending the Council Directive on the general arrangements for excise duty in respect of tobacco and tobacco related products

- Examination of the proposal

Delegations will be invited to examine the proposal, including the Presidency's proposal for the revised Article 32 and the amendments to the recitals.

3. Any other business

Delegations are encouraged to flag any AOB items to the Presidency before the meeting.

