

Manufactured tobacco: excise duty. Codification

2007/0206(CNS) - 21/06/2011 - Final act

PURPOSE: to codify legislation on the structure and rates of excise duty applied to manufactured tobacco.

LEGISLATIVE ACT: Council Directive 2011/64/EU on the structure and rates of excise duty applied to manufactured tobacco.

CONTENT: Council Directives 92/79/EEC on the approximation of taxes on cigarettes, 92/80/EEC on the approximation of taxes on manufactured tobacco other than cigarettes and 95/59/EC on taxes other than turnover taxes which affect the consumption of manufactured tobacco have been substantially amended several times.

In the interests of clarity and rationality the said Directives codifies them by assembling them in a single act.

The new Directive will supersede the various acts incorporated in it. It fully preserves the content of the acts being codified and hence does no more than bringing them together with only such formal amendments as are required by the codification exercise itself.

ENTRY INTO FORCE: 01/01/2011.