

General arrangements for excise duty applied to tobacco and tobacco related products

2025/0581(CNS) - 17/06/2026 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 325 votes to 304, with 25 abstentions (following a special legislative procedure - consultation), a legislative resolution on the proposal for a Council directive amending Directive (EU) 2020/262 as regards the general arrangements for excise duty in respect of tobacco and tobacco related products.

Parliament approved the Commission's proposal subject to amendments to clarify in the recitals that:

- the new categories of excise duty categories laid down in the Council Directive concerning the structure and rates of excise duty applicable to tobacco and related products (recast) should be added to the guide levels regarding acquisitions by private individuals for their own use;
- changes to the guide levels should be based on the principle that products in the new categories under the Council Directive on the structure and rates of excise duty on tobacco and related products (recast) serve as alternatives for products already subject to the guide levels under Council Directive (EU) 2020/262. Guide levels for those new categories should therefore be comparable to those of products already subject to the guide levels under Council Directive (EU) 2020/262.