


Basic information	
<p>2025/0581(CNS)</p> <p>CNS - Consultation procedure Directive</p>	Awaiting committee decision
<p>General arrangements for excise duty applied to tobacco and tobacco related products</p> <p>Amending Directive 2020/262 2018/0176(CNS)</p> <p>Subject</p> <p>2.70.02 Indirect taxation, VAT, excise duties 3.40.12 Luxury products industry, cosmetics</p>	


Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	ECON Economic and Monetary Affairs	KUBÍN Tomáš (P/E)	11/09/2025
		<p>Shadow rapporteur</p> <p>FALCONE Marco (EPP)</p> <p>LUENA César (S&D)</p> <p>VENTOLA Francesco (ECR)</p> <p>KELLEHER Billy (Renew)</p> <p>ANDRESEN Rasmus (Greens/EFA)</p> <p>PEDULLA' Gaetano (The Left)</p> <p>LAYKOVA Rada (ESN)</p>	
Council of the European Union			
European Commission	Commission DG	Commissioner	
	Taxation and Customs Union	HOEKSTRA Wopke	

Key events			
Date	Event	Reference	Summary
16/07/2025	Legislative proposal published	<p>COM(2025)0581</p> 	Summary

15/12/2025	Committee referral announced in Parliament		
03/06/2026	Vote in committee		

Forecasts	
06/07/2026	Indicative plenary sitting date

Technical information	
Procedure reference	2025/0581(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Amending Directive 2020/262 2018/0176(CNS)
Legal basis	Treaty on the Functioning of the European Union TFEU 113
Stage reached in procedure	Awaiting committee decision
Committee dossier	ECON/10/03638

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE784.421	05/03/2026	
Amendments tabled in committee		PE786.901	15/04/2026	
European Commission				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2025)0581 	16/07/2025	Summary	
National parliaments				
Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	IT_SENATE	COM(2025)0581	05/01/2026	
Contribution	PT_PARLIAMENT	COM(2025)0581	04/02/2026	
Other institutions and bodies				
Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES2514/2025	18/02/2026	

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Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Meetings with interest representatives published in line with the Rules of Procedure

Rapporteurs, Shadow Rapporteurs and Committee Chairs

Transparency				
Name	Role	Committee	Date	Interest representatives
PEDULLA' Gaetano	Shadow rapporteur	ECON	23/04/2026	Smoke Free Sweden
PEDULLA' Gaetano	Shadow rapporteur	ECON	09/04/2026	Federazione Italiana Tabaccai
PEDULLA' Gaetano	Shadow rapporteur	ECON	09/04/2026	Philip Morris International Inc.
VENTOLA Francesco	Shadow rapporteur	ECON	04/02/2026	MUST & Partners
KUBÍN Tomáš	Rapporteur	ECON	01/10/2025	European Cigar Manufacturers Association

Other Members

Transparency		
Name	Date	Interest representatives
KEMP Martine	17/04/2026	Manufacture de Tabacs Heintz Van Landewyck
ZIJLSTRA Auke	30/03/2026	Global Institute for Novel Nicotine
PIMPIE Pierre	11/03/2026	British American Tobacco
ZIJLSTRA Auke	10/03/2026	British American Tobacco
PIMPIE Pierre	05/03/2026	Philip Morris International Inc.
BORRÁS PABÓN Mireia	04/03/2026	Philip Morris International Inc.
KOLLÁR Kinga	03/03/2026	Philip Morris Magyarország
ZIJLSTRA Auke	27/02/2026	Vereniging Nederlandse Sigaretten- en Kerftabakfabrikanten
ZIJLSTRA Auke	10/02/2026	Philip Morris International Inc.
ECKE Matthias	02/12/2025	The Smoke Free Partnership
KNOT Jaroslav	01/10/2025	European Cigar Manufacturers Association
ZIJLSTRA Auke	10/09/2025	Philip Morris International Inc.

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

2025/0581(CNS) - 16/07/2025 - Legislative proposal

PURPOSE: to amend Directive (EU) 2020/262 as regards the general arrangements for excise duty in respect of tobacco and tobacco related products.

PROPOSED ACT: Council Directive.

ROLE OF THE EUROPEAN PARLIAMENT: the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

BACKGROUND: Council Directive (EU) 2020/262 sets out general arrangements for goods subject to excise duty, with particular emphasis on the production, storage and movement of excise goods between Member States.

Directive 2011/64/EU, which establishes the structure and rates of excise duty applied to manufactured tobacco, is to be replaced by Council Directive 2011/64/EU on the structure and rates of excise duty applied to tobacco and related tobacco products, adopted on the same day as this Directive, with effect from 1 January 2028.

The Council Directive on the structure and rates of excise duty applied to tobacco and related tobacco products covers a number of new products functioning as substitutes for manufactured tobacco, containing tobacco or nicotine, and raw tobacco. Therefore, the list of excise goods to which Directive (EU) 2020/262 applies should also cover all of these products.

CONTENT: to ensure the detection of irregularities and potential diversions, supply-chain operations for raw tobacco should be subject to the control and movement requirements of Council Directive (EU) 2020/262.

Given the burden it would represent for small growers and the limited risk of fraud, Member States should **exempt** tobacco growers, their organisations and associations from the control and movement requirements, provided they are not involved in the transformation of cured or dried tobacco into processed tobacco.