

(English version)

**Question for written answer E-001408/25
to the Commission
Marlena Małąg (ECR)
(7 April 2025)**

Subject: Need for a revision of the Tobacco Taxation Directive

During the recent meeting of the Subcommittee on Tax Matters (FISC) with Commissioner Hoekstra, a discussion ensued regarding the revision of Directive 2011/64/EU on the structure and rates of excise duty applied to manufactured tobacco.

It should be stressed that the directive has not been amended since its inception in 2011, while the tobacco market has undergone profound changes. The lack of uniform regulation is contributing to increasing market fragmentation and distortions of competition between countries.

In its conclusions of 2 June 2020, the Council of the EU also noted that amendments to the directive are necessary for the proper functioning of the internal market and to ensure health protection in the EU.

In light of the foregoing:

1. Does the Commission recognise these problems, and what specific measures does it intend to take to counter them?
2. Is the Commission planning to revise Directive 2011/64/EU and, if so, when?
3. Is it true that the Commission already prepared a draft of a new directive in 2022 based on the evaluation of the functioning of the directive and public consultations? If so, why has further action been halted?

Submitted: 7.4.2025

**Answer given by Mr Hoekstra on behalf of the European Commission
(20 June 2025)**

The evaluation of Directive 2011/64/EU ⁽¹⁾ published in 2020 shows that, while the current rules work well in terms of predictability and stability for EU Member States' fiscal revenue, the current minimum rates established under the directive have lost traction over time and are no longer effective against market distortions, resulting in lost tax revenues for Member States. Besides, the minimum rates are no longer as effective in contributing to the ambitious goals of Europe's Beating Cancer Plan ⁽²⁾.

The Commission continues to work on a revision of this directive to draw up a proposal based on the latest market and regulatory data available.

The Commission will continue to give priority to protecting people from the harmful effects of tobacco and related products. Taxation plays an instrumental role in reducing the consumption of these harmful products.

⁽¹⁾ <https://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX%3A32011L0064>, Council Directive 2011/64/EU on the structure and rates of excise duty applied to manufactured tobacco, OJ L 176, 5.7.2011, p. 24.

⁽²⁾ <https://eur-lex.europa.eu/legal-content/en/TXT/?uri=COM%3A2021%3A44%3AFIN>, SWD (2021) 44 final.