



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 23 February 2010 (24.02)  
(OR. fr)**

**6539/10  
ADD 1**

**PV/CONS 7  
ECOFIN 102**

**ADDENDUM to DRAFT MINUTES<sup>1</sup>**

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Subject: **2994th meeting of the Council of the European Union (ECONOMIC and FINANCIAL AFFAIRS) held in Brussels on 16 February 2010**

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<sup>1</sup> The information from the Council minutes which is contained in this addendum is not confidential and may therefore be released to the public.

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**"A" ITEMS**

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## **Agenda items released to the public concerning the final adoption of Council acts**

"A" items: (list: 6321/10 PTS A 10)

When finally adopting the "A" items relating to legislative acts, the Council agreed to enter the following in these minutes:

**1. Council Directive amending Directives 92/79/EEC, 92/80/EEC and 95/59/EC on the structure and rates of excise duty applied on manufactured tobacco and Directive 2008/118/EC**

17778/3/09 REV 3 FISC 191

+ REV 3 COR 1 (hu)

+ REV 4 (pl)

+ REV 5 (bu)

The Council adopted the above Directive. (Legal basis: Article 113 of the Treaty on the Functioning of the European Union).

**1. Statement by the Council and the Commission  
Re Article 1(2):**

"The Council and the Commission state that Member States may off-set the impact of an increase in the rate of value added tax (which given that the value added tax is levied upon the value of goods, including the excise duty, will increase the overall excise duty) even if such off-setting results in a temporary reduction in the excise duty, as a percentage of the weighted average retail selling price, below the minimum permitted level."

**2. Statement by Poland  
Re Article 5(1):**

"Due to specificities of domestic legislative procedures, Poland reiterates that a timely implementation of the Directive into national law (as envisaged in Article 5(1)) will only be possible if the date of the publication of the Directive in the Official Journal of the EU is not later than 1 March 2010."

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