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"I/A" ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. prev. doc.:	15550/15
Subject:	Draft Council Conclusions on the Commission Report to the Council on the REFIT evaluation of Directive 2011/64/EU and on the structure and rates of excise duty applied to manufactured tobacco - Adoption

In document ST 6420/2/16 REV 2:

1. Point 7 of the Note shall read as follows:

"7. Austria, Ireland, Finland, France and Sweden have indicated their wish to insert a statement in the Minutes of the Council, which is set out in Annex II to this note."

2. The Statement in Annex II to the Note shall read as follows:

"STATEMENT BY AUSTRIA, IRELAND, FINLAND, FRANCE AND SWEDEN

Austria, Ireland, Finland, France and Sweden recall the Union's fiscal legislation on tobacco products has to ensure the proper functioning of the internal market and, at the same time, a high level of health protection.

To this end, Austria, Ireland, Finland, France and Sweden stress the need to achieve a closer convergence of excise duty applied to manufactured tobacco towards the highest common denominator.

As the Commission will have to undertake studies, carry out relevant technical analysis, public consultations and impact assessment before submitting an appropriate legislative proposal to the Council, Austria, Ireland, Finland, France and Sweden do find it necessary to start work on a future revision of the minimum rates without delay."
