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NOTE

From:	General Secretariat of the Council
To:	Council
Subject:	Draft Council Directive on the structure and rates of excise duty applied to raw tobacco, manufactured tobacco and tobacco related products (recast) - General approach

The paragraph 4 of Article 12b should read:

Article 12b

…

4. By way of derogation from Article 12, during transitional periods set out in Article 16a and Article 20a, the minimum excise duties applicable in Member States for cigarettes and fine-cut tobacco for the rolling of cigarettes shall be adjusted in accordance with this Article.

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