



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 8 February 2010

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FISC 12

"A" ITEM NOTE

from: General Secretariat
to: Council

Subject: 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

1. On 18 July 2008 the Commission submitted to the Council a proposal for a Directive on the structure and excise duty rates on manufactured tobacco. The European Parliament and the European Economic and Social Committee delivered their opinions respectively on 24 and 25 March 2009.
2. On 10 November 2009, the Council (ECOFIN) reached agreement on this proposal (doc. 15708/09 FISC 149).
3. At its meeting on 3 February 2010, the Permanent Representatives Committee agreed the text as set out in doc. 17778/3/09 REV 3 FISC 191.
4. The Council is therefore invited to:
 - = adopt the Directive set out in doc. 17778/3/09 REV 3 FISC 191, after legal/linguistic finalisation, as an "A" item on the agenda for a forthcoming meeting;
 - = enter the statements, set out in the Addendum to this Note, in the minutes of the Council meeting at which the Directive is adopted.