

**COMMISSION IMPLEMENTING DECISION****of 28 July 2011****concerning the list of statistical data on the structure and rates of excise duty applied on manufactured tobacco to be provided by the Member States pursuant to Council Directives 92/79/EEC and 92/80/EEC***(notified under document C(2011) 5291)**(2011/480/EU)*

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 92/79/EEC of 19 October 1992 on the approximation of taxes on cigarettes<sup>(1)</sup>, and in particular Article 4(3) thereof,Having regard to Council Directive 92/80/EEC of 19 October 1992 on the approximation of taxes on manufactured tobacco other than cigarettes<sup>(2)</sup>, and in particular Article 4(3) thereof,

Whereas:

- (1) Directives 92/79/EEC and 92/80/EEC require every 4 years the Commission to submit to the Council a report concerning the rates and the structure of excise duty of manufactured tobacco, taking into account the proper functioning of the internal market, the real value of the rates of excise duty and the wider objectives of the Treaty.
- (2) That report is to be based in particular on the information provided by the Member States relating to all releases for consumption of manufactured tobacco made in each preceding calendar year.
- (3) In order to ensure early and sufficient information needed for the report referred to in Article 4(1) of Directives 92/79/EEC and 92/80/EEC and to enable a more dynamic follow-up of developments, Member States should provide to the Commission the statistical

data on a yearly basis. This data can rely on the data Member States collect for the calculation of the weighted average retail selling price.

- (4) The measures provided for in this Decision are in accordance with the opinion of the Committee on Excise Duty,

HAS ADOPTED THIS DECISION:

*Article 1*

The Member States shall, for the purposes of Article 4(3) of Directives 92/79/EEC and 92/80/EEC respectively, provide to the Commission the annual statistical data set out in the Annex to this Decision.

The statistical data shall include all releases for consumption of manufactured tobacco made in the preceding calendar year.

*Article 2*

This Decision is addressed to the Member States.

Done at Brussels, 28 July 2011.

*For the Commission*  
Algirdas ŠEMETA  
*Member of the Commission*

<sup>(1)</sup> OJ L 316, 31.10.1992, p. 8.

<sup>(2)</sup> OJ L 316, 31.10.1992, p. 10.

## ANNEX

**Statistical data on the structure and rates of excise duty applied on manufactured tobacco to be provided by the Member States**

## A. CIGARETTES

Year/period	Weighted average retail selling price (WAP <sup>(1)</sup> )		Specific excise duty per 1 000 cigarettes		Ad valorem excise duty as a percentage of the TIRSP <sup>(2)</sup>	Overall excise duty (specific duty and/or ad valorem duty excluding VAT) as a percentage of the WAP
	NatCurr	EUR	NatCurr	EUR	%	%

<sup>(1)</sup> Weighted Average retail selling price.

<sup>(2)</sup> Tax inclusive retail selling price.

**Quantities released for consumption and total excise duties collected per 1 000 cigarettes per price category**

Price category	Total quantity (in 1 000 pieces) <i>Reference to the preceding calendar year</i>	Total amount of excise duty collected (in 1 000 EUR) <i>Reference to the preceding calendar year</i>
Price category 1		
Price category 2		
Price category 3		
<i>Add all other price categories accordingly</i>		

## B. FINE-CUT TOBACCO

Year/period	Weighted average retail selling price (WAP)		Specific excise duty per kilogram		Ad valorem excise duty as a percentage of the TIRSP	Overall excise duty (specific duty and/or ad valorem duty excluding VAT) as a percentage of the WAP, or per kilogram in EUR
	NatCurr	EUR	NatCurr	EUR	%	% or EUR

**Quantities in tonnes of fine-cut tobacco released for consumption and total amounts of excise duty collected per price category**

Price category	Total quantity (in tonnes) (1)(2) <i>Reference to the preceding calendar year</i>	Total excise duty collected in 1 000 EUR <i>Reference to the preceding calendar year</i>
Price category 1		
Price category 2		

Price category	Total quantity (in tonnes) (1)(2) Reference to the preceding calendar year	Total excise duty collected in 1 000 EUR Reference to the preceding calendar year
Price category 3		
Add all other price categories accordingly		

## Notes:

1. Member States which apply a purely specific tax rate on fine-cut tobacco shall only fill in the total quantity, in tonnes, in column two and the total excise duty, in 1 000 EUR, in column three.
2. Member States which can not separate the sums between fine-cut tobacco and other smoking tobacco due to the application of the same excise duty rate for both products shall fill in the relevant total amounts and mention that the sum contains data for both products (i.e. by linking to a footnote).

## C. CIGARS AND CIGARILLOS

Year/period	Specific excise duty per 1 000 pieces or per kilogram		Ad valorem excise duty as percentage of the TIRSP	Quantities released for consumption per 1 000 pieces or per kilogram	Total amount of excise duty collected in 1 000 EUR
	NatCurr	EUR	%		
Cigar and cigarillos					

## D. OTHER SMOKING TOBACCO

Year/period	Specific excise duty per kilogram		Ad valorem excise duty as percentage of the TIRSP	Quantities released for consumption in tonnes	Total amount of excise duty collected in 1 000 EUR
	NatCurr	EUR	%		