



TEXTS ADOPTED

P10_TA(2026)0212

General arrangements for excise duty applied to tobacco and tobacco related products

European Parliament legislative resolution of 17 June 2026 on the proposal for a Council directive amending Directive (EU) 2020/262 as regards the general arrangements for excise duty in respect of tobacco and tobacco related products (COM(2025)0581 - C10-0296/2025 - 2025/0581(CNS))

(Special legislative procedure - consultation)

The European Parliament,

- having regard to the Commission proposal to the Council (COM(2025)0581),
 - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C10-0296/2025),
 - having regard to Rule 84 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A10-0160/2026),
1. Approves the Commission proposal as amended;
 2. Calls on the Commission to alter its proposal accordingly, in accordance with Article 293(2) of the Treaty on the Functioning of the European Union;
 3. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
 4. Asks the Council to consult Parliament again if it intends to substantially amend the Commission proposal;
 5. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

Amendment 1

Proposal for a directive Recital 2 a (new)

Text proposed by the Commission

Amendment

(2a) The new excise duty categories laid down in Council Directive (EU) .../...^{1a+} should be added to the guide levels regarding acquisitions by private individuals for their own use.

^{1a} Council Directive (EU) .../..., of ... on the structure and rates of excise duty applied to tobacco and tobacco related products (recast) (OJ L ..., ..., ELI: ...).

+ OJ: Please insert in the text the number of the Directive contained in document 2025/0580(CNS) and insert the number, date, title and OJ reference of that Directive in the footnote.

Amendment 2

Proposal for a directive Recital 2 b (new)

Text proposed by the Commission

Amendment

(2b) Changes to the guide levels should be based on the principle that products in the new categories under Directive (EU) .../... [OJ: please insert the number of the Directive contained in document 2025/0580(CNS)] serve as alternatives for products already subject to the guide levels under Council

***Directive (EU) 2020/262.
Guide levels for those new
categories should therefore be
comparable to those of
products already subject to the
guide levels under Council
Directive (EU) 2020/262.***