



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**Indirect taxes other than VAT**

Brussels 3.2.2015  
taxud.c.2(2015) 490338 AB/at

**FISCALIS PROJECT GROUP**

**ON THE CLASSIFICATION AND INCLUSION OF (NEW) PRODUCTS IN THE  
SCOPE OF EXCISABLE TOBACCO PRODUCTS**

**AGENDA**

**MEETING OF 18<sup>TH</sup> FEBRUARY 2015 – ROOM 0C ALBERT BORSCHETTE,  
BRUSSELS**

**REGISTRATION AND COFFEE ON ARRIVAL AT 09:30, START AT 10:00AM**

- (1) Welcome and introduction
- (2) Information on the organizational issues, frequency, objectives and follow up of the FPG - Presentation by the Commission
- (3) Information on PICS – Presentation by the Commission
- (4) Information on the first recommendation to look into, E-cigarettes – Presentation by the Commission
- (5) Discussion in groups about the following questions
  - (a) Do you experience problems in your Member State because E-cigarettes and other (new) nicotine containing products are currently not excisable products? (E.g. in terms of decrease of revenue, distortion of competition, lack of regulation, health issues etc.)
  - (b) What are your impressions of the development and size of the market of E-cigarettes and other (new) nicotine containing products? Are there any signs of substitution of the regular tobacco products?
  - (c) What do you think of the option to adjust the scope of excisable products by including a nicotine-based category? Please elaborate if you think there are more attractive options. (Multiple answers possible and appreciated!)

12:30-14:00 lunch break

14:00-15:30 Continuation of discussion in groups

- (d) What would be in your opinion the best way to achieve fiscal equal treatment between the new category and existing categories?
- (e) What could be a way to monitor and control the new category of excisable products (think about IT tools, laboratory testing, markers etc.)?
- (f) Identify weak points or problematic issues related to the new category (e.g. easy to circumvent by development of new products, lack of monitoring and control, internet sales, import/export from/to third countries etc.)

15:30 – 17:00

- (6) Reporting back of findings of groups.
- (7) Summarise and next steps