

Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (codification)

CHAPTER 6

FINAL PROVISIONS

Article 19

1 Every four years, the Commission shall submit to the Council a report and, where appropriate, a proposal concerning the rates and the structure of excise duty laid down in this Directive.

The report by the Commission shall take 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 The report referred to in paragraph 1 shall be based in particular on the information provided by the Member States.

3 The Commission shall, in accordance with the procedure referred to in Article 43 of Council Directive 2008/118/EC⁽¹⁾, determine a list of statistical data needed for the report, excluding data relating to individual natural persons or legal entities. Apart from data readily available to Member States, the list shall only contain data the collection and assembly of which does not involve a disproportionate administrative burden on the part of the Member States.

4 The Commission shall not publish or otherwise divulge data where it would lead to the disclosure of a commercial, industrial or professional secret.

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (1) [OJ L 9, 14.1.2009, p. 12.](#)