

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

CHAPTER 1

SUBJECT MATTER

- Article 1 This Directive lays down general principles for the harmonisation of...

CHAPTER 2

DEFINITIONS

- Article 2 (1) For the purposes of this Directive manufactured tobacco shall...
- Article 3 (1) For the purposes of this Directive cigarettes shall mean:...
- Article 4 (1) For the purposes of this Directive the following shall...
- Article 5 (1) For the purposes of this Directive smoking tobacco shall...
- Article 6 A natural or legal person established in the Union who...

CHAPTER 3

PROVISIONS APPLICABLE TO CIGARETTES

- Article 7 (1) Cigarettes manufactured in the Union and those imported from...
- Article 8 (1) The percentage of the specific component of excise duty...
- Article 9 (1) Member States shall apply to cigarettes minimum consumption taxes...
- Article 10 (1) The overall excise duty (specific duty and ad valorem...
- Article 11 (1) Where a change in the weighted average retail selling...
- Article 12 (1) Portugal may apply a reduced rate of up to...

CHAPTER 4

PROVISIONS APPLICABLE TO MANUFACTURED TOBACCO OTHER THAN CIGARETTES

- Article 13 The following groups of manufactured tobacco produced in the Union...
- Article 14 (1) Member States shall apply an excise duty which may...

CHAPTER 5

DETERMINATION OF THE MAXIMUM RETAIL SELLING PRICE OF MANUFACTURED TOBACCO, COLLECTION OF EXCISE DUTY, EXEMPTIONS AND REFUNDS

- Article 15 (1) Manufacturers or, where appropriate, their representatives or authorised agents...
- Article 16 (1) At the final stage of harmonisation of the excise...
- Article 17 The following may be exempted from excise duty or excise...

CHAPTER 6

FINAL PROVISIONS

- Article 18 (1) The Commission shall publish once a year the value...
- Article 19 (1) Every four years, the Commission shall submit to the...
- Article 20 Member States shall communicate to the Commission the text of...
- Article 21 Directives 92/79/EEC, 92/80/EEC and 95/59/EC, as amended by the Directives...
- Article 22 This Directive shall enter into force on 1 January 2011....
- Article 23 This Directive is addressed to the Member States.
Signature

ANNEX I

PART A

PART B

ANNEX II

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 316, 31.10.1992, p. 8.
- (2) OJ L 316, 31.10.1992, p. 10.
- (3) OJ L 291, 6.12.1995, p. 40.
- (4) See Annex I, Part A.