Council of the European Union

Brussels, 8 November 2026
(OR. en)

15388/26
COR 1

**Interinstitutional File:**
**2025/0580 (CNS)**

FISC 391
ECOFIN 1417
MI 1128
SAN 764
UD 318

**NOTE**

| | |
|---|---|
| From: | General Secretariat of the Council |
| To: | Council |
| Subject: | Draft Council Directive on the structure and rates of excise duty applied to raw tobacco, manufactured tobacco and tobacco related products (recast)<br>- General approach |

The paragraph 4 of Article 12b should read:

*Article 12b*

…

4. By way of derogation from Article 12, during transitional periods set out in Article 16a and Article 20a, the minimum excise duties applicable in Member States for cigarettes and fine-cut tobacco for the rolling of cigarettes shall be adjusted in accordance with this Article.