



COMMISSION DES COMMUNAUTÉS EUROPÉENNES

Bruxelles, le 8.7.2008  
SEC(2008) 2268

**AVIS DU COMITÉ DES ÉVALUATIONS D'IMPACT**

**PROPOSITION DE DIRECTIVE MODIFIANT LES DIRECTIVES 92/79/CEE, 92/80/CEE  
ET 95/59/CEE CONCERNANT LA STRUCTURE ET LES TAUX D'ACCISES  
APPLIQUES SUR LES CIGARETTES ET AUTRES PRODUITS SUR BASE DE TABAC**

{COM(2008) 459}  
{SEC(2008) 2266}  
{SEC(2008) 2267}





*the impact assessment report, subject to the discussions that took place in the meeting with the Board.*

**General recommendation:** The IA report should more clearly define the overall baseline and improve the comparison of the other options against this baseline. It should be clearer on the criteria that have been decisive in the selection of the preferred policy option. During its meeting with the board, DG TAXUD agreed to revise the impact assessment on this basis.

**(1) Describe more clearly the baseline scenario.** The report should provide (at the end of the problem definition section) a clearer description of the baseline scenario that would result from leaving all the present arrangements in place (rather than presenting it only under the options as option A), and describe the causal relationships between the tobacco duties, public health, effects on industry, and on national budgets. It should provide an indication of expected health effects of unchanged policy as part of this baseline. Finally, it should provide a clearer presentation of the current framework of the excise duties levied on tobacco products.

**(2) Be more specific about criteria to assess the policy options against the objectives.** The report should be more specific on the criteria used to assess the policy options against the policy objectives (e.g. desirable percentage reduction in tobacco consumption, standard deviation of prices, budgetary impact). The objectives themselves should be made more explicit. In particular the objective to reduce consumption by 2% annually over a five year period should be identified explicitly. Furthermore, the report should make clear how the objectives are interrelated and what the potential trade-offs are (e.g. more convergence of taxation could jeopardise national budgetary objectives).

**(3) Be more specific about assumptions on cross-border shopping and illicit trade.** The report should be more specific about the assumptions that have been made in the various calculations as regards cross-border shopping and illicit trade. Given the importance of tax differentials as drivers of cross-border trade for certain Member States, the estimated effects, e.g. on budget revenue, should be presented together with the appropriate reservations about the reliability of information and data and the assumptions because of the sensitivity of the results. In the absence of clear and reliable data, consideration should be given to constructing a hypothetical example that would serve to illustrate the situation.

#### **(D) Procedure and presentation**

It appears that all procedural requirements have been complied with the IA report should be made more accessible to the reader by using clearer and less technical language and avoiding unnecessary jargon. It is also recommended to include a short non-technical summary and a glossary to explain all the different abbreviations. Page numbers should be added.

## 2) IAB scrutiny process

Reference number	2006/TAXUD/011 (catalogue)
Author DG	TAXUD
External expertise used	No
Date of Board Meeting	7 May 2008
Date of adoption of Opinion	<b>08 MAI 2008</b>

