



TEXTS ADOPTED

P10_TA(2026)0211

Structure and rates of excise duty applied to tobacco and tobacco related products (recast)

European Parliament legislative resolution of 17 June 2026 on the proposal for a Council directive on the structure and rates of excise duty applied to tobacco and tobacco related products (recast) (COM(2025)0580 – C10-0207/2025 – 2025/0580(CNS)) (Special legislative procedure – consultation – recast)

The European Parliament,

- having regard to the Commission proposal to the Council (COM(2025)0580),
 - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C10-0207/2025),
 - having regard to the reasoned opinion submitted, within the framework of Protocol No 2 on the application of the principles of subsidiarity and proportionality, by the Italian Chamber of Deputies, asserting that the draft legislative act does not comply with the principle of subsidiarity,
 - having regard to the Interinstitutional Agreement of 28 November 2001 on a more structured use of the recasting technique for legal acts¹,
 - having regard to the letter of 11 December 2025 from the Committee on Legal Affairs to the Committee on Economic and Monetary Affairs in accordance with Rule 113(3) of its Rules of Procedure,
 - having regard to Rules 113 and 84 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A10-0161/2026),
1. Rejects the Commission proposal;
 2. Calls on the Commission to withdraw its proposal;
 3. Instructs its President to forward its position to the Council, the Commission and the

¹ OJ C 77, 28.3.2002, p. 1.

national parliaments.