

## Basic information

COS - Procedure on a strategy paper (historic)

[1995/2244\(COS\)](#)

Procedure completed

Excise duties: cigarettes, other tobacco, alcohol, alcoholic beverages and mineral oils

Subject

2.70.02 Indirect taxation, VAT, excise duties

3.40.12 Luxury products industry, cosmetics

3.60.02 Oil industry, motor fuels