

Public consultation on the taxation of tobacco products and new products

Fields marked with * are mandatory.

Introduction

Excise duties are indirect taxes on the sale or consumption of specific products such as alcohol beverages and tobacco products. The rules of excise duties on these products are harmonised at EU level.

The [EU taxation](#) rules for tobacco products define and classify various tobacco products and lay down the relevant minimum tax rates. The purpose of these rules is to ensure the proper functioning of the internal market and a high level of health protection.

Tobacco taxation is a major instrument to discourage tobacco consumption and reduce smoking prevalence. The high number of smokers in the EU remains a major concern and price gaps between EU countries fuel unintended cross-border shopping.

The current rules date from 2010 and the minimum tax rates have now lost their effect. The rules are also not able to cope with market developments and the entry into the market of new products. Finally, concerns due to fraud remain high.

The current EU rules are therefore being reviewed to ensure that they remain fit for purpose and can contribute to the ambitions of the Europe's Beating Cancer Plan.

The goal of this public consultation is to ensure that all relevant stakeholders have an opportunity to express their views on the current taxation rules of tobacco products and its future. This consultation will include questions on the effects of the current system, along with possible changes.

The questionnaire is divided into 4 sections, namely:

- Section 1 - on respondent's profile and details;
- Section 2 – on the taxation of traditional tobacco products;
- Section 3 – on tax regimes for new products (like products intended for inhalation and oral intake);
- Section 4 – on the control of the tobacco supply chain.

Please note that to participate in the public consultation you are not obliged to respond to all questions. Some of the questions are conditional on the type of respondent you represent, so you might not see all the questions and the numbering will be interrupted.

You can contribute to this consultation by filling in this online questionnaire. If you are unable to use the online questionnaire, please contact us using the email address below. You can submit your responses in any official EU language and respondents have the ability to attach supplemental materials. For reasons of transparency, organisations and businesses taking part in public consultations are asked to register in the EU's Transparency Register.

About you

* 1 Language of my contribution

- Bulgarian
- Croatian
- Czech
- Danish
- Dutch
- English
- Estonian
- Finnish
- French
- German
- Greek
- Hungarian
- Irish
- Italian
- Latvian
- Lithuanian
- Maltese
- Polish
- Portuguese
- Romanian
- Slovak
- Slovenian
- Spanish
- Swedish

* 2 I am giving my contribution as

- Academic/research institution
- Business association

- Company/business organisation
- Consumer organisation
- EU citizen
- Environmental organisation
- Non-EU citizen
- Non-governmental organisation (NGO)
- Public authority
- Trade union
- Other

* 3 First name

Dorota

* 4 Surname

Sienkiewicz

* 5 Email (this won't be published)

D.Sienkiewicz@eurohealthnet.eu

* 10 Please indicate whether your organisation has received financial support from tobacco industry in the past 5 year

- Yes
- No

* 11 Organisation name

255 character(s) maximum

EuroHealthNet

* 12 Organisation size

- Micro (1 to 9 employees)
- Small (10 to 49 employees)
- Medium (50 to 249 employees)
- Large (250 or more)

13 Transparency register number

255 character(s) maximum

Check if your organisation is on the [transparency register](#). It's a voluntary database for organisations seeking to influence EU decision-making.

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* 14 Country of origin

Please add your country of origin, or that of your organisation.

- | | | | |
|-------------------------------------------|------------------------------------------|----------------------------------------|--------------------------------------------------------|
| <input type="radio"/> Afghanistan | <input type="radio"/> Djibouti | <input type="radio"/> Libya | <input type="radio"/> Saint Martin |
| <input type="radio"/> Åland Islands | <input type="radio"/> Dominica | <input type="radio"/> Liechtenstein | <input type="radio"/> Saint Pierre and Miquelon |
| <input type="radio"/> Albania | <input type="radio"/> Dominican Republic | <input type="radio"/> Lithuania | <input type="radio"/> Saint Vincent and the Grenadines |
| <input type="radio"/> Algeria | <input type="radio"/> Ecuador | <input type="radio"/> Luxembourg | <input type="radio"/> Samoa |
| <input type="radio"/> American Samoa | <input type="radio"/> Egypt | <input type="radio"/> Macau | <input type="radio"/> San Marino |
| <input type="radio"/> Andorra | <input type="radio"/> El Salvador | <input type="radio"/> Madagascar | <input type="radio"/> São Tomé and Príncipe |
| <input type="radio"/> Angola | <input type="radio"/> Equatorial Guinea | <input type="radio"/> Malawi | <input type="radio"/> Saudi Arabia |
| <input type="radio"/> Anguilla | <input type="radio"/> Eritrea | <input type="radio"/> Malaysia | <input type="radio"/> Senegal |
| <input type="radio"/> Antarctica | <input type="radio"/> Estonia | <input type="radio"/> Maldives | <input type="radio"/> Serbia |
| <input type="radio"/> Antigua and Barbuda | <input type="radio"/> Eswatini | <input type="radio"/> Mali | <input type="radio"/> Seychelles |
| <input type="radio"/> Argentina | <input type="radio"/> Ethiopia | <input type="radio"/> Malta | <input type="radio"/> Sierra Leone |
| <input type="radio"/> Armenia | <input type="radio"/> Falkland Islands | <input type="radio"/> Marshall Islands | <input type="radio"/> Singapore |
| <input type="radio"/> Aruba | <input type="radio"/> Faroe Islands | <input type="radio"/> Martinique | <input type="radio"/> Sint Maarten |
| <input type="radio"/> Australia | <input type="radio"/> Fiji | <input type="radio"/> Mauritania | <input type="radio"/> Slovakia |
| <input type="radio"/> Austria | <input type="radio"/> Finland | <input type="radio"/> Mauritius | <input type="radio"/> Slovenia |
| <input type="radio"/> Azerbaijan | <input type="radio"/> France | <input type="radio"/> Mayotte | <input type="radio"/> Solomon Islands |
| <input type="radio"/> Bahamas | <input type="radio"/> French Guiana | <input type="radio"/> Mexico | <input type="radio"/> Somalia |
| <input type="radio"/> Bahrain | <input type="radio"/> French Polynesia | <input type="radio"/> Micronesia | <input type="radio"/> South Africa |

- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Benin
- Bermuda
- Bhutan
- Bolivia
- Bonaire Saint Eustatius and Saba
- Bosnia and Herzegovina
- Botswana
- Bouvet Island
- Brazil
- British Indian Ocean Territory
- British Virgin Islands
- Brunei
- Bulgaria
- Burkina Faso
- Burundi
- Cambodia
- French Southern and Antarctic Lands
- Gabon
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Greenland
- Grenada
- Guadeloupe
- Guam
- Guatemala
- Guernsey
- Guinea
- Guinea-Bissau
- Guyana
- Haiti
- Heard Island and McDonald Islands
- Honduras
- Hong Kong
- Hungary
- Moldova
- Monaco
- Mongolia
- Montenegro
- Montserrat
- Morocco
- Mozambique
- Myanmar /Burma
- Namibia
- Nauru
- Nepal
- Netherlands
- New Caledonia
- New Zealand
- Nicaragua
- Niger
- Nigeria
- Niue
- Norfolk Island
- Northern Mariana Islands
- North Korea
- South Georgia and the South Sandwich Islands
- South Korea
- South Sudan
- Spain
- Sri Lanka
- Sudan
- Suriname
- Svalbard and Jan Mayen
- Sweden
- Switzerland
- Syria
- Taiwan
- Tajikistan
- Tanzania
- Thailand
- The Gambia
- Timor-Leste
- Togo
- Tokelau
- Tonga
- Trinidad and Tobago

- Cameroon
- Canada
- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- China
- Christmas Island
- Clipperton
- Cocos (Keeling) Islands
- Colombia
- Comoros
- Congo
- Cook Islands
- Costa Rica
- Côte d'Ivoire
- Croatia
- Cuba
- Curaçao
- Cyprus
- Iceland
- India
- Indonesia
- Iran
- Iraq
- Ireland
- Isle of Man
- Israel
- Italy
- Jamaica
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kuwait
- Kyrgyzstan
- Laos
- Latvia
- North Macedonia
- Norway
- Oman
- Pakistan
- Palau
- Palestine
- Panama
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Pitcairn Islands
- Poland
- Portugal
- Puerto Rico
- Qatar
- Réunion
- Romania
- Russia
- Rwanda
- Saint Barthélemy
- Tunisia
- Turkey
- Turkmenistan
- Turks and Caicos Islands
- Tuvalu
- Uganda
- Ukraine
- United Arab Emirates
- United Kingdom
- United States
- United States Minor Outlying Islands
- Uruguay
- US Virgin Islands
- Uzbekistan
- Vanuatu
- Vatican City
- Venezuela
- Vietnam
- Wallis and Futuna
- Western Sahara
- Yemen

- Czechia
- Lebanon
- Saint Helena
Ascension and
Tristan da
Cunha
- Zambia
- Democratic
Republic of the
Congo
- Lesotho
- Saint Kitts and
Nevis
- Zimbabwe
- Denmark
- Liberia
- Saint Lucia

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. **For the purpose of transparency, the type of respondent (for example, ‘business association, ‘consumer association’, ‘EU citizen’) country of origin, organisation name and size, and its transparency register number, are always published. Your e-mail address will never be published.** Opt in to select the privacy option that best suits you. Privacy options default based on the type of respondent selected

* 16 Contribution publication privacy settings

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

Anonymous

Only organisation details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself if you want to remain anonymous.

Public

Organisation details and respondent details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published. Your name will also be published.

I agree with the [personal data protection provisions](#)

Taxation of traditional tobacco products

17 In your opinion, how affordable are the following tobacco products in your country?

	Very affordable	Affordable	Not so affordable	Don't know
Cigarettes	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Fine-cut tobacco for the rolling of cigarettes	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cigars and cigarillos	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Pipe tobacco	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Water-pipe tobacco	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

18 The tax rates on tobacco products vary substantially from one EU countries to another. In your view, should the EU increase the minimum tax rates applied to the following tobacco products?

	Yes, significantly	Yes, moderately	No, tax rates should not change	No, tax rates should decrease	Don't know
Cigarettes	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Fine-cut tobacco for the rolling of cigarettes	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cigars and cigarillos	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Other smoking tobacco (e.g. pipe and waterpipe tobacco)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

19 The EU applies different tax rates to different tobacco products. In your view, is there a need to reduce the gap in tax levels between products?

Please, express your agreement/disagreement with the following statements.

	Agree	Partly agree	Neutral	Partly disagree	Disagree	Don't know
The gap between the taxation of cigarettes and fine-cut tobacco for the rolling of cigarettes should be reduced.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The gap between the taxation of cigarettes and cigarillos should be reduced.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
The EU policy should tax all tobacco products at equivalent levels.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

20 The difference in the price of cigarettes between EU Member States can fuel unintended levels of cross-border shopping. How important is it that EU policies contribute to reducing such differences?

- Very important.
- Moderately important.
- Barely important.
- Not important at all.
- Don't know.

21 The affordability of tobacco products depends not only on price levels, but also on the average income of consumers; a circumstance which is different across EU Member States. In your view, should the EU consider disparities in income levels when setting the minimum tax rates for tobacco products?

- Yes, definitely.
- Yes, partly.
- Not at all.
- Don't know.

22 Please feel free to add any further comments regarding a possible revision of the EU rules on the taxation of traditional tobacco product:

Tobacco taxation as a very cost-effective public health prevention and economic measure as revenues increase while smoking rates fall. The EuroHealthNet partnership strongly supports the continued increase of excise duties and taxation on traditional tobacco products, in conjunction with comprehensive and easily accessible tobacco cessation services. This approach is best placed to optimise switching from tobacco products whilst deterring (youth) initiation and dual-use with novel products and raising public revenues, which could then be diverted to further support prevention and cessation programmes.

Taxation of new products

Note: In this section, any reference to the taxation of electronic cigarettes and heated tobacco products always refers to the consumable parts (i.e. liquids for e-cigarettes, sticks and capsules etc.) and never to the hardware (i.e. electronic device) component.

23 Various new products appeared on the EU market in the past few years. In your view, should the EU harmonise tax rules and minimum rates for such products?

Please, provide separate answers for the following products.

	Yes	Maybe	No	Don't know

Heated tobacco products	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Refills and liquids for e-cigarettes that contain nicotine	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Refills and liquids for e-cigarettes that do not contain nicotine	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Smokeless tobacco products for chewing or nasal use	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Products for oral use containing nicotine but not tobacco e.g. nicotine pouches	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

24 If the EU establishes a minimum tax on heated tobacco, the tax amount should be ...

- Lower than tax levels applied to fine-cut tobacco for the rolling of cigarettes.
- Similar to tax levels applied to fine-cut tobacco for the rolling of cigarettes.
- Higher than tax levels applied to fine-cut tobacco for the rolling of cigarettes but lower than cigarettes.
- Similar to tax levels applied to cigarettes.
- Don't know.

25 If the EU establishes a minimum tax on e-cigarettes, the tax amount should be ...

- In line with the highest levels currently applied in EU Member States* (e.g. approximately € 0.3/ml).
- In line with the lowest level currently applied in EU Member States* (e.g. approximately € 0.1/ml).
- None.
- Don't know.

() with reference to EU Member States that have adopted an ad hoc tax on e-cigarettes*

26 If the EU establishes a minimum tax on other smokeless products for chewing or nasal use, the tax amount should be...

- In line with tax levels applied to smoking tobacco.
- In line with tax levels applied to heated tobacco.
- In line with tax levels applied to e-cigarettes.
- None.
- Don't know.

27 Should the EU's harmonised rules also cover products containing cannabidiol (CBD)?

- Yes, always.
- Only products intended for smoking.
- Only products intended for smoking or inhalation (but not those for oral intake).
- No, never.
- Don't know.

28 Please feel free to add further comments regarding possible EU tax regimes for new products:

EuroHealthNet recommends to:

- Strongly support the further closure of the tax gap and increase of tobacco taxes, as well as the EU wide harmonisation of fiscal policy with regard to novel tobacco products, to bring their internal market treatment into line with that of conventional tobacco products;
- Promote an effective and comprehensive regulation at the European level, including agreement on a common fiscal definition and the establishment of distinct category for e-cigarettes in EU excise legislation;
- Adopt an intelligent and contextual approach to regulation to mitigate the risk of e-cigarettes becoming a 'gateway' product to tobacco, particularly amongst those who are young and/or vulnerable; invest in (digital) health literacy and health education;
- Strengthen existing legislation to curb tobacco industry influence, especially in the (digital) advertising and marketing and digital tax sphere;
- Cautiously endorse the use of e-cigarettes as one element of properly planned and supervised smoking cessation programmes, while further research into health effects of the novel tobacco products should continue.

Control of the tobacco supply chain

29 Tobacco tax fraud in the EU amounts to approximately EUR 10 billion annually. How serious do you believe is the problem of illicit tobacco products trading in your country?

- Major problem.
- Moderate problem.
- Limited problem.
- Not a problem.
- Don't know.

30 There is evidence of an increase in the unlawful production of cigarettes in clandestine factories within the EU.

Should the EU take further action to support Member States in fighting against these practices?



Yes, definitely.

- Maybe.
- No.
- Don't know.

31 Movements of manufactured tobacco products are tracked and monitored across the EU through an electronic control system to avoid fraud. Such a system could be extended to raw tobacco to address the risk of illicit manufacturing.

To what extent do you agree with the following statements?

	Agree	Partially agree	Neutral	Partially disagree	Disagree	Don't know
Movements of raw tobacco across the EU should be tracked and monitored through an electronic control system harmonised at the EU level.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Such a system would be able to contribute to reduce illicit manufacturing.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Other approaches should be considered.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

32 Please feel free to add any further comments regarding enhanced controls of raw tobacco supply chain and the adoption of relevant measures at the EU level:

33 If you wish to upload a complementary document, please use the upload button below:

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

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/Tobacco_and_novel_products_taxation_EuroHealthNet_input_EC_Inception_Impact_Assessment_Decen.pdf

Please note that the uploaded document will be published alongside your response to the questionnaire, which is the essential input to this open consultation. The document is an optional complement and serves as additional background to better understand your position.

Contact

[Contact Form](#)