

Honourable,

We, the undersigned civil society organisations including the [Smoke Free Partnership](#) coalition and [European Society for Medical Oncology](#), [European Cancer Organisation](#), [European Respiratory Society](#), [European Cancer League](#) are writing to express our strong support for a comprehensive and ambitious revision of the EU Tobacco Excise Directive.

We welcome the European Commission's commitment to aligning this revision with the objectives of [Europe's Beating Cancer Plan](#) and prevent 1 in 4 (27%) cancers that are attributed to tobacco consumption. Every year, more than 700,000 Europeans lose their lives due to tobacco consumption.

In light of the ongoing negotiations, we respectfully urge your government to uphold the ambition of the proposal, call for higher minimum excise duties on all tobacco products including heated tobacco products and e-cigarettes (vapes) and other new nicotine products. This long-overdue reform is crucial to advancing public health protection across the Union.

Tobacco Taxation: Win-Win

The World Health Organisation (WHO) and the World Bank have long emphasised that taxation is among the most effective tools to reduce tobacco use¹². Higher taxes is the most effective measure to discourage young people from initiating tobacco and nicotine use while also contributing substantially to public revenue.

The smoking prevalence has declined in the EU over the past decade (from 28% to 24% between 2012 and 2023³), and about 40% of the decline is attributed to the impact of taxation policies, notably the increase of the minimum excise duties on tobacco products following the revision of the Directive 2011/64/EU in 2011⁴.

The proposed TTD has potential to reduce smoking prevalence from the current 24% to 20.8% (approximately 12 million fewer smokers in the EU) during the first year of implementation and bring an additional €20.22 billion in tax revenue in the first year, while having a limited impact on overall inflation in the EU⁵.

Addressing the Rise of New Nicotine and Tobacco Products

Since the latest revision in 2011, a new generation of nicotine products has emerged, often marketed as “less harmful” or “reduced risk” alternatives to cigarettes. These include e-cigarettes, heated tobacco products, and nicotine pouches. Despite industry claims, evidence shows that these products are fuelling nicotine initiation among young people.

¹ WHO. (2021). *WHO report on the global tobacco epidemic, Addressing new and emerging products*. <https://iris.who.int/bitstream/handle/10665/344222/9789240032842-eng.pdf?sequence=1>

² Fuchs Tarlovsky, Alan; Marquez, Patricio V.; Dutta, Sheila; Gonzalez Icaza, Maria Fernanda. *Is Tobacco Taxation Regressive Evidence on Public Health, Domestic Resource Mobilization, and Equity Improvements (English)*. World Bank Group. <http://documents.worldbank.org/curated/en/893811554737147697/Is-Tobacco-Taxation-Regressive-Evidence-on-Public-Health-Domestic-Resource-Mobilization-and-Equity-Improvements>

³ Eurobarometer. (2023). Attitudes of Europeans about tobacco and related products. European Commission. <https://europa.eu/eurobarometer/surveys/detail/2995>

⁴ Economisti Associati 'Impact analysis of the review of tobacco excise duty rules'

⁵ European Commission. (2025). Impact Assessment Report accompanying Proposal for a COUNCIL DIRECTIVE on the structure and rates of excise duty applied to tobacco and tobacco related products. Brussels, 16.7.2025

Shockingly, **one in five (22%) of 15–16-year-olds reported using e-cigarettes in the past 30 days. This breaks down to 19% of boys and 25% of girls according to the 2024 European School Survey Project on Alcohol and Other Drugs.** Central and Eastern European countries exhibit the highest rates of e-cigarette use among youth aged 15–16-years in 2024: Poland (46,5%), Hungary (46,3%), Czechia (44,8%), Croatia (44,3%), Slovakia (43,3%) and Romania (43,1%). Since 2019, notable increases on student e-cigarette use have been registered in the same group of countries, particularly: Serbia (+30,8 percentage points), Croatia (+16,7), Greece (+13,8), Bulgaria (+11,7) and Romania (+11,6)⁶.

At the same time, a new wave of nicotine products is gaining popularity among youth. Oral nicotine (tobacco snus and nicotine pouches) are promoted by the industry as reduced risk products, comparing them to cigarettes, even though these nicotine products increase the risk of taking up conventional tobacco smoking, not the other way around. Oral nicotine products are falsely portrayed as the “primary driver” in reducing smoking rates in Sweden, ignoring the tobacco control measures that is actually to thank for the reduction. However, statistics on the current situation of oral nicotine use in Sweden shows that these products are targeting entirely new consumer groups that are picking up use. Nicotine use is increasing in the total population, but at a truly alarming pace among young people and young women in particular with oral nicotine as the major driving force. **Among 16–29-year-olds, the percentage of women who use oral nicotine products daily rose from 3% in 2018 to 18% in 2024, with current use in 2024 at 24% for women and 29% for men in this age group. The percentage of second-year high school students in Sweden that have used any tobacco or nicotine product in the past month is 39%, 29% in this age group uses oral nicotine products⁷.**

Finally, heated tobacco products remain a growing concern. The WHO clearly states that nicotine delivered by HTPs may harm reproductive health and damage developing brains⁸. Nevertheless, widespread claims of “reduced harm” on social media, combined with low prices, make HTPs appealing and accessible to young people. If minimum taxes on these products remain half the rate of cigarettes, consumers are likely to be misled into believing they are safer. The WHO recommends taxing heated tobacco products at the same rate as cigarettes to correct this misconception, ensure parity with cigarette taxes, and prevent higher profit margins for the tobacco industry at the expense of public revenues. Marketing narratives exploiting young people’s interest in technology often ignore protection for bystanders, further amplifying the risk.

We Stand Ready to Support

As public health organisations with decades of experience in tobacco control, we remain fully committed to supporting Member States by providing policy guidance, communication resources, implementation tools, and monitoring support. Our recommendations, based on the expertise of SFP’s tax specialists, can be found on the following page. Should you or your advisors wish to discuss these matters further, we would be pleased to engage in constructive dialogue at any time.

We greatly appreciate your attention and your continued efforts to safeguard the health and wellbeing of citizens across the European Union.

⁶ Key findings from the 2024 European School Survey Project on Alcohol and Other Drugs (ESPAD) www.euda.europa.eu

⁷ Public Health Agency of Sweden. National Public Health Survey, Use of tobacco and nicotine products.

<https://www.folkhalsomyndigheten.se/the-public-health-agency-of-sweden/living-conditions-and-lifestyle/andtg/tobacco/use-of-tobacco-and-nicotine-products/>. Updated June 3, 2024.

⁸ Heated tobacco products: summary of research and evidence of health impacts. Geneva: World Health Organization; 2023. [9789240042490-eng.pdf](https://www.who.int/publications-detail/9789240042490-eng)

Yours sincerely,

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Our Recommendations

1. Propose to increase the minimum excise tax on roll-your-own (RYO) tobacco to €287 per kilogram, based on the conversion rate of 0.75 grams of RYO tobacco per factory-made cigarette used in the TTD impact assessment. The current lower rate maintains a tax gap with factory-made cigarettes, creating opportunities to switch to lower-taxed products.
2. Propose to revise the minimum tax rate on heated tobacco products (HTPs) to reflect the actual average weight of 0.3 grams per stick, instead of the 0.70 grams currently assumed. Taxing HTPs per kilogram based on the overestimated weight favors producers and does not reflect the true tobacco content. The equivalent fair rate would be €360 per kilogram. In addition, HTPs vary in weight across products, and the tax framework should account for this heterogeneity. The World Health Organization recommends using the stick as the unit for specific taxation, as one HTP stick is roughly equivalent to a cigarette.
3. Propose to close the substantial tax gap between heated tobacco products (HTPs) and factory-made cigarettes by taxing HTPs at the same rate as cigarettes, in line with WHO recommendations. The current lower tax rate risks creating a false perception that HTPs are less harmful or lower risk, a narrative actively used in marketing to attract young people through technological appeal, while disregarding protection for bystanders. Aligning HTP taxes with cigarettes would reduce misleading perceptions, prevent excessive profit margins for the tobacco industry, and increase government revenue.
4. Propose to replace the “or” condition currently applied to roll-your-own (RYO) tobacco with an “and” condition, as is used for cigarettes, and to extend this approach to all other products. Currently, RYO manufacturers can choose the minimum excise tax using an “or” condition—either €215 per kilogram **or** 62% of the product’s weighted average price. This allows manufacturers to select the lower option, reducing their tax liability and keeping effective tax rates lower than for cigarettes. Applying the “and” condition to all products would prevent this tax-minimisation strategy, increase effective excise rates across tobacco products, and narrow the tax gap between cigarettes and RYO tobacco, even if nominal minimum rates remain unchanged.
5. Propose to harmonise the tax base across all tobacco and nicotine products by using the weighted average retail selling price, rather than applying the retail selling price for some products. Currently, cigarettes and roll-your-own tobacco are taxed on the weighted average price, which takes into account both value and volume of sales and applies the tax equally across all products and brands. All other products, including heated tobacco, e-cigarettes, and nicotine pouches, are taxed on the retail selling price, creating large tax differentials for the

same product. This approach encourages downtrading rather than quitting, complicates tax administration, and increases the risk of tax evasion and avoidance. Harmonising the tax base would ensure fairer taxation, simplify enforcement, and reduce opportunities for circumvention.

6. Propose to apply a single excise rate to all e-cigarette liquids, regardless of nicotine strength. Taxing liquids based on nicotine content would complicate tax administration and increase the cost of effective audits. There is also no robust evidence that a nicotine-based tax effectively reduces addiction, as factors such as device performance, temperature, nicotine type, and base liquid have a greater influence on addictive potential. A single rate would avoid these complications, simplify enforcement, and align with best practice: the UK has recently committed to a uniform rate, and 17 EU Member States already apply the same excise rate irrespective of nicotine strength.
7. Propose to review inflation adjustment every year, instead of every 3 years as such adjustments should be based on Gross Domestic Product growth instead of the Harmonised Index of Consumer Prices (HICP). Using the price index would only adjust the rates for inflation, but would not counteract the rising level of income, thus making the tobacco/nicotine products potentially more affordable over time. Using the Gross Domestic Product would preserve the value of the tax minima in line with both inflation and improvements in per capita income.
8. Propose to shorten the transitional periods for cigars, cigarillos, waterpipe tobacco, heated tobacco, other smoking tobacco, other manufactured tobacco, nicotine pouches, and other nicotine products. The current periods of up to four years are excessively long, delaying both the public health and revenue impact of the revised TTD. Use of many of these derogated products is increasing, particularly among young people. Reducing the transitional periods would allow timely intervention to protect public health and ensure the effectiveness of the new excise measures.

The SFP Coalition supports this letter:

1. Association of European Cancer Leagues
2. Standing Committee of European Doctors
3. EuroHealthNet
4. European Heart Network
5. Health and Environment Alliance
6. INWAT Europe
7. European Medical Students Association
8. Smoke Free Life Coalition Bulgaria
9. Progressive Reinforcement of Organizations and Individuals
10. Unfairtobacco
11. Danish Cancer Society
12. XQNS! Spain
13. Grupo I + D en Economía, Políticas Públicas y Salud
14. Comité Nacional de Prevención del Tabaquismo
15. Institut Català d'Ornitologia
16. Cancer Society of Finland
17. Suomen ASH
18. Comité National Contre le Tabagisme
19. Alliance contre le tabac
20. La Ligue contre le cancer
21. ASH Ireland
22. Irish Heart Foundation
23. Irish Cancer Society
24. Smoke Free Israel
25. Società Italiana di Tabaccologia
26. Lithuanian National Tobacco and Alcohol Control Coalition
27. Institute of Public Health of Republic of Macedonia
28. NVO JUVENTAS
29. Gezondheidsfondsen voor Rookvrij
30. Youth Smoking Prevention
31. Kreftforeninger, Norwegian Cancer Society
32. National Health Institute / University of Gdansk
33. Fondation Cancer Luxembourg
34. Asociación Española Contra el Cáncer
35. Centro de Apoio, Tratamento e Recuperação, IPSS
36. Asociația Română pentru Promovarea Sănătății (Romanian Association for Health Promotion)
37. Association Healthy Romania 2035
38. The Institute of Economic Sciences, Serbia
39. Serbian Society for the Fight Against Cancer
40. Association Health Mission
41. No Excuse Slovenia
42. Slovenian NCD Alliance
43. Slovenian Coalition for Public Health, Environment and Tobacco Control
44. Tobaksfakta: A think tank on tobacco
45. Swedish Cancer Society (Cancerfonden)
46. Health Institute Association
47. Advocacy Centre LIFE
51. Fresh - Balance
52. UK Centre for Tobacco and Alcohol Studies
53. Campaign for Tobacco Free Kids
54. Kosovo Advocacy and Development Center