

## **EuroHealthNet responds to consultation on tobacco taxation – excise duties for manufactured tobacco products (updated rules)**

**October 2025**

[Consultation available here.](#)

EuroHealthNet expresses its strong support for a comprehensive and ambitious revision of the EU Tobacco Excise Directive. The measure is an essential step to reduce consumption, particularly among young people, and to generate revenues that can be reinvested in health and prevention. Its effectiveness will be greatest if introduced rapidly and aligned with coherent rules for all nicotine and tobacco products. We remain concerned about delays to the wider EU tobacco acquis, namely the Tobacco Products Directive and the Tobacco Advertising Directive, at a time when novel products are rapidly reshaping the market.

In line with the Europe's Beating Cancer Plan, which sets out the EU's own ambition to achieve a tobacco-free generation by 2040, this should remain the central priority. Taxation is among the most effective tools to cut tobacco use, as recognised by the World Health Organization and the World Bank. Higher duties are the most powerful measure to prevent youth initiation while also generating substantial public revenue. Evidence indicates the proposed Directive could reduce smoking prevalence from 24% to 20.8% in its first year, meaning approximately 12 million fewer smokers in the EU, and raise an additional €20.22 billion in tax revenue, with only a limited impact on inflation. These are health-protective and fiscally prudent outcomes that also advance equity: price measures are especially effective at deterring uptake among young people and those targeted by industry marketing. Moreover, these additional revenues should be earmarked for health promotion, prevention, and reducing health inequalities.

Since 2011, a new generation of nicotine products, e-cigarettes, heated tobacco products, and nicotine pouches/snus, have rapidly gained ground on the market, often promoted as “less harmful” or “reduced risk”. In practice, they are fuelling nicotine initiation. One in five (22%) 15–16-year-olds used e-cigarettes in the past 30 days, with steep increases since 2019 in several countries. Nicotine pouches/snus are spreading quickly and increasingly used by young people and women; recent Swedish trends show daily snus use among women aged 16–29 rising from 3% (2018) to 18% (2024).

Heated tobacco products (HTPs) also raise concern: the World Health Organization notes nicotine delivered by HTPs may harm reproductive health and developing brains. Maintaining minimum tax rates for such products below those for cigarettes entrenches misleading price signals and higher industry margins. Therefore, tax parity of heated tobacco products with cigarettes is essential to correct these signals, reduce youth appeal and protect bystanders.

To maximise health gains and avoid loopholes, the tax reform should be implemented swiftly and accompanied by a timely revision of the Tobacco Products Directive and the Tobacco Advertising Directive, with comprehensive, unambiguous definitions that cover

emerging products, and with advertising, promotion and sponsorship rules that include online and indirect channels.

In parallel, the European Union should integrate health, environment and tobacco control policies, addressing, for example, the environmental harms of single-use filters and disposable e-cigarettes through the review of the Single-Use Plastics Directive. All measures should place health protection at their core, in line with Article 168 of the Treaty on the Functioning of the European Union, applying a strong precautionary approach and the Do No Significant Harm principle to keep pace with market dynamics and safeguard people and the planet. Governance must be shielded from undue influence by fully implementing WHO Framework Convention on Tobacco Control Article 5.3 and strengthening transparency of lobbying across the European Union policy cycle and across levels of government.

EuroHealthNet is available to share evidence, practical insights, and implementation learnings with Member States and European Union institutions.