

# Public consultation on excise duties applied to manufactured tobacco and the possible taxation of novel products

Fields marked with \* are mandatory.

## Background information

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[Council Directive 2011/64/EU](#) sets out EU rules on the structure and rates of excise duty applied to manufactured tobacco. In particular, it defines and classifies various tobacco products according to their characteristics and lays down the relevant minimum rates and structure of excise duty. The purpose of the Directive is to ensure the proper functioning of the internal market and a high level of health protection.

This consultation is intended to gather the views of all interested stakeholders on the current tobacco taxation in the EU, as well as on novel products (e-cigarettes and heated tobacco products) and appropriate options for a possible revision of Directive 2011/64/EU.

The questionnaire takes about 30 minutes to complete. The questionnaire is accessible in all official EU languages.

The questionnaire is divided into 4 sections, namely:

- the first section asks for some background information about you, the respondent. This is in order to better understand your perspective;
- the second section covers the taxation of conventional tobacco products;
- the third section covers 'novel' tobacco products, in particular 'electronic cigarettes' and 'heated tobacco products';
- the final section gives the respondents the possibility to upload a position paper to better explain their choices and position.

The second and third sections include general questions as well as questions concerning technical aspects of the EU excise legislation that are more suitable for respondents who are familiar with the provisions and the functioning of Directive 2011/64.

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.

## Personal data

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\* 1 Please note: The European Commission will prepare a report summarizing the responses. Contributions received are thus intended for publication on the Commissions website (see specific privacy statement).

Please indicate whether your reply:

- Can be published, including **your name or that of your organisation** (I consent to publication of all information in my contribution)
- Can be published in an **anonymous** way (I consent to publication of all information in my contribution except my name/the name/Register ID of my organisation)

\* 2 Please select whether you participate to this consultation as:

- Individual / private capacity
- Economic operator
- Public administration
- Business organisation (e.g. a trade association) or advisory body (e.g. law firm, consultancy)
- Non-government organization
- Other (please specify)

\* 4 Please provide your name or the name of your organisation

Please note that you can only fill in the questionnaire if your name and contact details are provided. You can still opt for your answers to remain anonymous when results are published.

EHYT ry /Finnish Association for Substance Use Prevention

\* 5 Is your organisation included in the Transparency Register?

If your organisation is not registered, we invite you to register [here](#), although it is not compulsory to be registered to reply to this consultation. [Why a transparency register?](#)

- Yes
- No

6 If yes, please indicate your Register ID number

104368419271-46

9 In which country are you based?

Organisations operating in more than one country should indicate the location of their EU headquarters. Individuals may choose to indicate the country of residence or the country of origin.

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia

- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovak Republic
- Slovenia
- Spain
- Sweden
- United Kingdom
- Non-EU country (please specify)

## Taxation of conventional tobacco products

12 Considering that taxes represent a large portion of the price of tobacco products, how do you rate the current levels of prices of the following products in your country?

	Much too high	Slightly too high	All right	Slightly too low	Much too low	Don't know
Cigarettes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Fine-cut tobacco for hand rolling	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Cigars and cigarillos	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Pipe tobacco	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Water-pipe tobacco	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

13 Consumers may react to taxes by switching to less expensive products. To what extent are the following behaviours a problem in your country?

	Major problem	Moderate problem	Minor problem	Not a problem	Don't know

Smokers replacing cigarettes with other less expensive tobacco products	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Smokers purchasing less expensive (legal) cigarettes in other EU countries	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Smokers purchasing less expensive illegal cigarettes on the black market	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

14 What should the main goals of the EU legislation be as regards the taxation of tobacco products?

Please rate the importance of the following possible goals from 'very high' to 'very low'.

	Very high	High	Intermediate	Low	Very low	Don't know
Reduce the differences in tax levels between EU countries, so that price differences are also reduced	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ensure that tax regimes applied by EU countries to tobacco products do not distort competition between market operators	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ensure that tax regimes applied by EU countries to tobacco products sufficiently protect public health	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ensure stability and predictability in the tax receipts collected by EU countries	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Establish rigorous and clear common rules to define and classify tobacco products subject to taxation	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Help EU countries to curb illicit trade of tobacco and tax fraud	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Reduce and simplify as much as possible the burden of the tax system on national authorities and market operators	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

15 If you think there are other relevant goals, please specify:

Enforce the consistent implementation of the tax regime, as well as the implementation of other jointly agreed health protection measures concerning sales (minimum age of purchase, advertisement, place restrictions for the consumption, etc.). This should comprise all nicotine products. It be also beared in mind that the increased prizes typically impact dis-proportionally those in disadvantaged economical situations. Ensuring sufficient support for cessation is available to all in need and investing in preventive measures are thus also essential components of well functioning tobacco control system. Ensuring that sufficient support for cessation is available to all in need and investing in preventive measures are thus also essential components for well-functioning tobacco control system. The EU-wide goal should be to achieve smoke free Europe, and to mobilise sufficient resources for tobacco control, health promotion and advocacy measures in all countries.

**The following questions concern technical aspects of Directive 2011/64/EU. Respondents not familiar with the subject may wish to skip to the next section**

16 The EU minimum rates on cigarettes consist of two requirements:

- a) The fixed minimum amount: EU countries should levy an excise duty of at least EUR 90 per 1000 cigarettes.
- b) A relative minimum: the excise duty level in EU countries should be no less than 60% of the weighted average price of cigarettes. This requirement can be derogated if EU countries levy more than EUR 115 per 1000 cigarettes.

In 2017, the EU average excise duty level was approximately EUR 146 per 1000 cigarettes, while the average proportion between excise duty and weighted average price across EU countries was approximately 62%.

Against this background, is there a need in your opinion to revise the EU minimum rates?

	Major increase needed	Moderate increase needed	No change needed	This provision should be removed	Don't know
Fixed minimum amount (EUR 90 per 1000 cigarettes)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Relative minimum (60% of weighted average price).	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Threshold for derogation to relative minimum (EUR 115 per 1000 cigarettes)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

17 Please add any relevant comment:

18 Please express your agreement with the following implementation measures for the revision of minimum rates.

	Disagree	Partly disagree	Neutral	Partly agree	Agree	Don't know
The minimum rates should be increased gradually in order to allow stakeholders to adapt and avoid excessive disruptions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is necessary to allow a transitional period for EU countries that are currently well below the proposed new thresholds.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Minimum rates should be increased rapidly, in order to maximize the impact on reducing demand.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

19 An increase in taxation of cigarettes may have various impacts. Please indicate the likelihood of the following in your country.

	Very likely	Likely	Neutral	Unlikely	Very unlikely	Don't know
Greater reduction of smoking prevalence	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased substitution of more expensive tobacco products with cheaper ones	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased substitution of conventional tobacco products with e-cigarettes and/or heated tobacco products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Increased purchasing of legal cigarettes from other cheaper EU countries	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased purchasing of illegal tobacco products	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Negative economic effects in the tobacco value-chain (employment, income etc.)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased tax revenue for the government	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

20 Assuming that the EU minimum rates on cigarettes are increased, how much should the EU minimum rates on other tobacco products be increased?

Please indicate whether the revision should lead to maintaining, reducing or increasing the current 'tax gap' between cigarettes and the other products.

	The current tax gap with cigarettes should reduce significantly	The current tax gap with cigarettes should reduce moderately	The current tax gap with cigarettes should be maintained	The current tax gap with cigarettes should increase	Don't know
Fine cut tobacco	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cigars and cigarillos	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other smoking tobacco (e.g. pipe and water-pipe tobacco)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

21 The EU rules require that cigarettes are taxed according to a 'mixed structure' including a 'specific component' (i.e. a fixed monetary amount) and an 'ad valorem component' (i.e. a percentage of the retail selling price). Furthermore, the specific component cannot be more than 76.5% of the total tax burden on cigarettes (inclusive of VAT) and less than 7.5%.

Is there a need to revise these rules?

- The current thresholds of the specific component of the mixed structure should be revised
- The mixed structure rules are not effective and/or useful, so they should be removed
- No revision of current rules is needed
- Don't know

24 The EU rules give EU countries the option to levy a 'minimum excise duty' (MED) on tobacco products that essentially consists of a tax 'floor' that prevents taxes falling below a certain level. For cigarettes only, the minimum excise duty (MED) should also comply with the 'mixed structure' requirements.

Please, express your agreement with the following possible options to reform the minimum excise duty (MED).

	Disagree	Partly disagree	Neutral	Partly agree	Agree	Don't know
There is a need to establish a 'cap' on the minimum excise duty so that it can be applied only to a minority of products on the market and never to the majority of them.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

The obligation for the minimum excise duty on cigarettes to comply with the 'mixed structure' should be removed.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The minimum excise duty rules should explicitly allow 'regressive' mechanisms i.e. where cheaper products may be subject to a relatively higher amount of minimum excise duty	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

25 The EU excise legislation defines the different categories of excisable tobacco products, with a view to ensure that similar products are classified and treated in the same way across the EU, thus ensuring neutral conditions of competition. For this purpose, definition and classification rules need to be clear and robust so as to avoid legal uncertainties, tax circumvention and abuse.

Please, indicate whether the provisions below have ever caused specific problems in your country and rate the severity of the problem.

	Not a problem	Minor problem	Moderate problem	Major problem	Don't know
Art 5(1)a on 'smoking tobacco' and the clarity of the provision: "capable of being smoked without further industrial processing"	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Art 5(1)b on 'smoking tobacco' and the clarity of the provision: "tobacco refuse put up for retail sale"	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The definition of 'cigars and cigarillos' laid down in Art 4.1 and the misalignment with the corresponding customs definition of the Combined Nomenclature	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The lack of a specific definition and separate tax category for 'water-pipe tobacco' in the Directive	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The absence of a clear definition of 'smoke' and 'smoking'	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

26 Please indicate whether there is a need to revise the corresponding provisions in the Directive 2011/64.

	Need for regulatory change at EU-level	No need for regulatory change at EU-level	Don't know



Art 5(1)a on 'smoking tobacco' and the clarity of the provision: "capable of being smoked without further industrial processing"	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Art 5(1)b on 'smoking tobacco' and the clarity of the provision: "tobacco refuse put up for retail sale"	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The definition of 'cigars and cigarillos' laid down in Art 4.1 and the misalignment with the corresponding customs definition of the Combined Nomenclature	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The lack of a specific definition and separate tax category for 'water-pipe tobacco' in the Directive	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The absence of a clear definition of 'smoke' and 'smoking'	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

27 Please add comments or indicate other problematic definitions or provisions of the EU excise legislation

Increasing the overall taxes of tobacco products is an important goal. Targeting the increases especially to the cheaper tobacco products and controlling the diversion of sales (and illicit imports) are important measures for ensuring the desired public health impacts and preventing the substitution of expensive tobacco products with cheaper, alternative or illicit products.

Finland has particularly problematic situation regarding Swedens special permission to the production and sales of snus (snuff), on the condition that they prevent diversion and imports to other countries. However, the volume of use and illicit sales of snus in Finland is significant, and the sales in the boarder municipalities of Sweden are geared towards Finnish customers, without the government visibly interfering.

## Taxation of electronic cigarettes and heated tobacco 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. refill containers, sticks and capsules etc.) and never to the hardware (i.e. electronic device) component.

29 EU countries have adopted different approaches towards the taxation of **e-cigarettes**.

Please express your agreement with the following arguments in favour or against the taxation of these products.

	Disagree	Partly disagree	Neutral	Partly agree	Agree	Don't know
E-cigarettes are much less harmful than conventional tobacco products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
E-cigarettes may represent a gateway to nicotine addiction for non-smokers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

E-cigarettes may support smoking cessation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
E-cigarettes are essentially a substitute product of conventional cigarettes so they should be treated consistently to ensure fair competition	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
E-cigarettes are not tobacco products so they should not be subject to tobacco excise legislation	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consumers' substitution of cigarettes with e-cigarettes may cause undue tax revenue losses that should be avoided	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E-cigarettes products can be easily produced and moved illicitly, so the enforcement of taxation and control against frauds would be difficult and expensive	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a need to harmonise the taxation of e-cigarettes at EU-level to avoid that national taxes become an obstacle to the functioning of the EU market	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is insufficient data and information on the e-cigarettes market to properly design a tax regime	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

30 Please add any relevant comment:

As the evidence on E-cigarettes is only emerging, and there are several aspects that we do not yet have clarity on, it is important that the EU-wide regulations on nicotine products will be regularly assessed in the light of the new evidence in the future. While E-cigarettes might be helpful for some in tobacco cessation, being also less harmful than conventional tobacco products, E-cigarettes do cause health risks. There are also some indications on e-cigarette use making youth more susceptible to smoking and nicotine addiction. Thus emphasis should be given to the sufficient taxation, harmonized EU-wide, and especially to the control and regulation of the sales of the products (enforcement of bans of sales to minors, advertisement, etc), control of illicit trade and tax fraud. This is important particularly as the industry might be targeting marketing efforts towards the youth and other new consumer groups (who would not be using e-cigarettes as a cessation support but rather initiating the use with them - i.e. with flavours and packaging). At the same time the regulation should be complemented with health education and other preventive measures in order to protect public health.

31 EU countries have adopted different approaches towards the taxation of **heated tobacco products**. Please express your agreement with the following arguments concerning the most appropriate taxation of these products.

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	Disagree	Partly disagree	Neutral	Partly agree	Agree	Don't know
Heated tobacco is much less harmful than conventional tobacco smoking	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Heated tobacco may represent a gateway to nicotine addiction for non-smokers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Heated tobacco is essentially a substitute product for conventional cigarettes so it should be treated consistently to ensure fair competition	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Heated tobacco may support smoking cessation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
The consumers' substitution of cigarettes with heated tobacco products may cause undue tax revenue losses that should be avoided	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Heated tobacco is essentially a different product from smoking tobacco so it cannot be comprised under any of the existing tax categories	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a need to explicitly harmonise the taxation of heated tobacco at EU-level to avoid diverging national approaches becoming an obstacle to the functioning of the EU market	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is insufficient data and information on the heated tobacco market to properly design a tax regime	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

32 Please add any relevant comment:

Controlling and regulating the market is important, while acknowledging the need to revisit the regulation measures as new evidence on the health impacts and health behaviour patterns emerges. The use of the products do carry health risks, and the use among minors should be prevented as a priority.

33 What would the optimal ratio between tax and retail price of novel products be?

Note: this question does not necessarily imply a hypothetical tax proportional to selling price, the effects of any type of tax are considered here.

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	Only VAT	Between 1% and 9% of retail price, plus VAT	Between 10% and 29% of retail price, plus VAT	Between 30% and 49% of retail price, plus VAT	Don't know
E-cigarettes products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Heated tobacco products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**The following questions concern technical aspects of the taxation of novel products. Respondents not familiar with the subject may skip to the end of the questionnaire.**

34 Which measures should a hypothetical EU-level tax regime for e-cigarettes contain?

Please, select from the following options the measures that you might be in favour of or against (multiple answers are possible)

	In favour	Against	Don't know
To adopt a common fiscal definition and category for e-cigarettes in EU excise legislation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
To establish a EU minimum excise duty rate for e-cigarettes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
To set the tax as a fixed amount per volume of products (e.g. millilitres of liquid for e-cigarettes)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
To set the tax in proportion to the actual content of nicotine	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
To envisage simplified regimes and exemptions for SMEs in this sector	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
To envisage a transitional period to allow operators to adapt before taxation is introduced	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

35 If a EU-level tax regime for e-cigarettes is introduced, what is the risk of the following consequences in your country?

	High risk	Moderate risk	Low risk	Negligible / no risk	Don't know
A massive switch by consumers to 'do-it-yourself' products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A massive switch by consumers to illicit non-taxed products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SMEs significantly penalised against big players	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

A massive return of consumers to conventional tobacco products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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36 Which measures should an EU-level harmonised tax regime for heated tobacco products contain?

Please, select from the following options the measures that you might be in favour of or against (multiple answers are possible)

	In favour	Against	Don't know
To adopt a common fiscal definition and category for heated tobacco products in EU excise legislation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The introduction of a clear definition of 'heating'	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
To establish a dedicated EU minimum excise duty rate	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
To envisage a transitional period to allow operators to adapt before taxation is introduced	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

## Final remarks

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37 Should you wish to provide additional information (for example a position paper) or raise specific points not covered by the questionnaire, you can upload your additional document here. The maximum file size is 1MB.

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

## Contact

TAXUD-UNIT-C2@ec.europa.eu

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