

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

Fields marked with * are mandatory.

Background information

[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

* 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.

Svaz průmyslu a dopravy ČR - Confederation of industry of the Czech republic

* 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

785320514128-81

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 type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Fine-cut tobacco for hand rolling	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Cigars and cigarillos	<input type="radio"/>	<input type="radio"/>	<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 type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Water-pipe tobacco	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" 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 type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Smokers purchasing less expensive (legal) cigarettes in other EU countries	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Smokers purchasing less expensive illegal cigarettes on the black market	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" 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 type="radio"/>	<input type="radio"/>	<input checked="" 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 checked="" type="radio"/>	<input 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 checked="" type="radio"/>	<input type="radio"/>	<input 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 checked="" type="radio"/>	<input 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 checked="" type="radio"/>	<input type="radio"/>	<input 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 checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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

Tobacco excise taxes aim at decreasing the consumption of tobacco and accounting for negative externalities in the price of tobacco products. The main negative externality associated with the tobacco use is the harm to public health. Recently, novel products appeared on the market (e-cigarettes and heated tobacco products). Tax burden could correspond to the level of their health risks.

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 checked="" type="radio"/>
Relative minimum (60% of weighted average price).	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" 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 checked="" 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 checked="" 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 checked="" type="radio"/>	<input type="radio"/>

Minimum rates should be increased rapidly, in order to maximize the impact on reducing demand.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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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 type="radio"/>	<input checked="" 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 checked="" type="radio"/>	<input 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 checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased purchasing of legal cigarettes from other cheaper EU countries	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased purchasing of illegal tobacco products	<input type="radio"/>	<input checked="" type="radio"/>	<input 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 checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased tax revenue for the government	<input type="radio"/>	<input checked="" 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 type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" 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 water-pipe tobacco)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
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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

Please indicate your proposed revised thresholds.

22 Lower threshold (currently 7.5%)

25 % or more

23 Upper threshold (currently 76.5%)

keep as it is

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 checked="" 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 checked="" 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 checked="" type="radio"/>	<input type="radio"/>
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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 checked="" 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 checked="" 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 checked="" 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 checked="" type="radio"/>
The absence of a clear definition of 'smoke' and 'smoking'	<input checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" type="radio"/>
The absence of a clear definition of 'smoke' and 'smoking'	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

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

28 Are there any particularly burdensome activities for your business which stem from the current EU excise legislation? If so, please describe the type and the magnitude of such burden for your business.

Note: the 'regulatory burden' includes the costs (financial and staff costs) of all required actions needed to comply with the provisions of EU legislation, but it does not include the costs that economic operators would have incurred anyway, i.e. even in the absence of the EU legislation.

Heated tobacco products are moved among the majority of Member States using the EMCS. Not all Member States, however, use the system (e.g. Slovakia). It creates unnecessary administrative obstacles to the trade in these products. Tax harmonisation and a mandatory use of the EMCS would decrease the administrative burden.

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 checked="" type="radio"/>	<input 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 checked="" type="radio"/>	<input 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 type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
The consumers' substitution of cigarettes with e-cigarettes may cause undue tax revenue losses that should be avoided	<input checked="" 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 checked="" type="radio"/>	<input 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 type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
There is insufficient data and information on the e-cigarettes market to properly design a tax regime	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

30 Please add any relevant comment:

Harmonisation of taxation would make trading in these products simpler and it would decrease tax fraud because the economic operators would use the EMCS.

At the same time, there is no need to set minimum rates because the Czech Republic also does not tax e-cigarettes and it does not currently intends to do so. It would be possible to keep a zero rate in the Directive. From practical reasons, it would be easier to set the tax base as the volume of e-liquids in millilitres and to tax e-liquids not containing nicotine, too. It would also close the scope for tax fraud.

Each smoker who switches from cigarettes to e-cigarettes means that there will be a tax-revenue decrease. It should not, however, be viewed negatively but as a sign of the decreasing smoking prevalence. Any effort to increase tax revenue again should keep the differentiation of tax burden according to the risk profile of particular nicotine products and it should increase more the tax burden on cigarettes and other tobacco products for smoking.

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.

	Disagree	Partly disagree	Neutral	Partly agree	Agree	Don't know
Heated tobacco is much less harmful than conventional tobacco smoking	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Heated tobacco may represent a gateway to nicotine addiction for non-smokers	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input 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 type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Heated tobacco may support smoking cessation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
The consumers' substitution of cigarettes with heated tobacco products may cause undue tax revenue losses that should be avoided	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input 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 type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" 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 type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" 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:

The regulatory framework, including taxation, should consider the different health risk and set higher tax rates on higher-risk products.

All Member States, where heated tobacco products are commercially available, introduced taxes on those products or plan to do it in a short time (like e.g. Czech Republic). Harmonisation of taxation would make trading in these products simpler because the economic operators would use the EMCS.

At the same time, there is no need at the beginning to set minimum rates. It would enable each Member State to set the tax burden according to their economic situation.

The tax base should be set as the weight of tobacco which is the approach taken by the large majority of Member States who had already introduced heated tobacco products tax. It also reflects the fact the heated tobacco products are new and not yet standardised.

Each smoker who switches from cigarettes to heated tobacco products means that there will be a tax-revenue decrease because cigarettes are taxed more. It should not, however, be viewed negatively but as a sign of the decreasing smoking prevalence. Any effort to increase tax revenue again should keep the differentiation of tax burden according to the risk profile of particular tobacco products and it should increase more the tax burden on cigarettes and other tobacco products for smoking.

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.

	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 checked="" 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 checked="" 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 checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
To establish a EU minimum excise duty rate for e-cigarettes	<input type="radio"/>	<input checked="" 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 checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
To set the tax in proportion to the actual content of nicotine	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
To envisage simplified regimes and exemptions for SMEs in this sector	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
To envisage a transitional period to allow operators to adapt before taxation is introduced	<input checked="" 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 checked="" 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 checked="" type="radio"/>
SMEs significantly penalised against big players	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
A massive return of consumers to conventional tobacco products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

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 checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
The introduction of a clear definition of 'heating'	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
To establish a dedicated EU minimum excise duty rate	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
To envisage a transitional period to allow operators to adapt before taxation is introduced	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

Final remarks

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
