

Question for written answer E-002810/2025
to the Commission
Rule 144
Marlena Małag (ECR)

Subject: Revision of Directive 2011/64/EU and growth of the shadow economy

Directive 2011/64/EU established minimum excise duties on manufactured tobacco in the European Union, giving Member States the freedom to set higher rates based on their own circumstances. The Law and Justice Party Government of 2015-2023 made use of this freedom to pursue a policy of moderate excise duty increases, which led to a reduction in the shadow economy and growth in budgetary revenue in Poland. In 2024, Donald Tusk's new governing coalition decided to significantly increase these rates, which has already led to a growth in the shadow economy, according to market analyses. Similar observations have been made in the Netherlands, which has seen an increase in the consumption of cigarettes without excise duty having been paid.

In relation to the above:

1. Has the Commission assessed the risk of the shadow economy growing as a result of the possible revision of Directive 2011/64/EU and the increase in minimum rates?
2. Does the Commission have data available on the impact of increases in excise duties on the rate of illegal trade of processed tobacco in Member States?
3. Has the Commission taken into account differences in purchasing power and geographic location of Member States when developing new legislative proposals on tobacco taxation?

Submitted: 9.7.2025