

**Question for written answer E-003607/2026/rev.1
to the Commission**
Rule 144
Virginie Joron (PfE)

Subject: Luxembourg's siphoning of French cigarette tax revenues into its own budget

The French Government plans to raise the price of cigarettes yet again, while Luxembourg is doubling its budget allocated to 'tobacco revenue'¹ at its neighbours' expense: EUR 2 billion by 2028, compared with EUR 1.4 billion in 2024 and EUR 1 billion in 2023.

Legal cigarette sales in France have halved since 2000².

A packet costs around EUR 6 in Luxembourg compared with around EUR 13 in France – a difference of more than EUR 60 per carton. This price differential enables Luxembourg to channel French excise duties into its own budget: a practice tantamount to tax free-riding at the expense of the French social security system.

The free movement of goods for personal consumption (800 cigarettes, i.e. four cartons³) is not in question. However, the traffickers behind 'BlaBla Clope' are engaging in unfair competition against French tobacconists.

1. What checks does the Commission carry out to ensure that Luxembourg regularly audits its tobacconists in relation to bulk importers (list of the ten largest monthly purchasers per point of sale, etc.)?
2. Does it have an estimate of the amount of tax revenues that Luxembourg is diverting away from its neighbours?
3. Would EU law allow France to claim compensation from Luxembourg for the surplus revenue generated by this trafficking?

Submitted: 10.9.2026

¹ <https://www.chd.lu/en/budget2025-impots-recettes-tabac>.

² <http://https://www.ofdt.fr/publication/2025/ventes-de-tabac-et-de-cigarettes-evolution-depuis-2000-1752>.

³ [Article 32 of Directive \(EU\) 2020/262 laying down the general arrangements for excise duty: https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32020L0262](https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32020L0262).