

(English version)

**Question for written answer E-000045/26
to the Commission
Tomáš Zdechovský (PPE)
(8 January 2026)**

Subject: Mandate and activities of the Commission's Directorate-General for Taxation and Customs Union's unit on behavioural taxation

In recent statements, Commissioner Hoekstra indicated that matters such as a potential tax on junk food and the increase in alcohol excise duties do not fall within the competence of the Directorate-General for Taxation and Customs Union (DG TAXUD) ⁽¹⁾. However, he has previously addressed similar issues in the context of the revision of the Tobacco Excise Directive. Moreover, DG TAXUD includes a dedicated unit focused on behavioural taxation, and the Commission has recently published a report entitled 'Health Taxes from an EU Perspective' ⁽²⁾.

As reported by Politico ⁽³⁾, the Commissioner also commented on taxation measures related to public health, including on vaping products and alcohol.

In this context, could the Commission clarify:

1. What is the precise mandate and scope of the Behavioural Taxation and Other Indirect Taxes Unit within DG TAXUD, and how many staff members are currently assigned to it?
2. What funding is envisaged for this unit under the next multiannual financial framework?
3. What follow-up actions does DG TAXUD envisage following the publication of the report on 'Health Taxes from an EU Perspective'?

Submitted: 8.1.2026

**Answer given by Mr Hoekstra on behalf of the European Commission
(9 March 2026)**

Behavioural taxation stands at the intersection of several policy areas: health, internal market and revenue for national budgets. In this context, the Directorate-General for Taxation and Customs Union is competent for advancing fiscal policies with a single market focus.

The mission of the Behavioural Taxation and Other Indirect Taxes Unit within the Directorate-General for Taxation and Customs Union is to ensure the smooth functioning of the EU harmonised excise framework (horizontal excise legislation and supporting IT systems), to contribute to EU tax policy development and coordination of indirect tax matters (other than value added tax), including alcohol and tobacco excise legislation, and to the fight against fiscal fraud.

The Commission will use the findings of the report 'Health Taxes from an EU Perspective' to engage with stakeholders.

Notably, as announced in the Safe Hearts Plan ⁽¹⁾, the Commission plans to establish a network of competent authorities to provide a forum for cooperation and coordination in the taxation of unhealthy food products to support the exchange of information and best practices among Member States, and to set up a database of such taxes in force in Member States.

The Commission will assess which tools, including possible financial actions, could be deployed to support preventive public health and promote healthier consumer choices ⁽²⁾.

¹ <https://www.politico.eu/article/vaping-kills-our-kids-eu-tax-commissioner-e-cigs/>.

² <https://op.europa.eu/en/publication-detail/-/publication/93844ea8-3133-11f0-8a44-01aa75ed71a1/language-en>.

³ <https://www.politico.eu/article/vaping-kills-our-kids-eu-tax-commissioner-e-cigs/>.

⁽¹⁾ https://health.ec.europa.eu/document/download/dfb60cde-21a5-426d-8616-e394a326abc2_en?filename=ncd_com-2025-1024_act_en.pdf.

⁽²⁾ This will be informed by the outcome of the study on so-called 'ultra-processed foods' announced in the strategy for European Life Sciences: https://research-and-innovation.ec.europa.eu/strategy/strategy-research-and-innovation/jobs-and-economy/strategy-european-life-sciences_en.