

EN
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Answer given by Mr Várhelyi
on behalf of the European Commission
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The Commission's position draws among others on scientific reports, surveys and other analyses that informed its evaluation¹ of the EU tobacco control legislative framework. The available evidence indicates that novel nicotine products are not harmless or risk-free and raise important public health concerns, notably as regards health effects, addiction, youth uptake and dual use with tobacco products.

In its public communication, the Commission seeks to reflect the evolving state of scientific knowledge in a balanced and proportionate manner.

The approach to taxing new nicotine products such as liquids for electronic cigarettes and nicotine pouches in the proposal to revise the Tobacco Taxation Directive² is driven by not only the need to ensure the proper functioning of the internal market, but also by fiscal considerations, notably tax-driven substitution effects that may affect the sustainability of revenue generation. Indeed, while the public health debate is still ongoing with regard to these relatively new products, none of them have been deemed safe or risk-free. Based on the same assumption used for traditional tobacco products, that higher tobacco taxes and prices are the most effective measure to reduce overall tobacco use, the introduction of taxation on new products aims to contribute to a reduction in their consumption.

¹ Evaluation of the legislative framework for tobacco control https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/13481-Evaluation-of-the-legislative-framework-for-tobacco-control_en.

² https://taxation-customs.ec.europa.eu/taxation/excise-duties/excise-duties-tobacco/revision-tobacco-taxation-directive-proposal_en.