

(English version)

**Priority question for written answer P-002918/25
to the Commission
Tomasz Buczek (PfE)
(16 July 2025)**

Subject: Revision of Directive 2011/64/EU

The Commission's tax policy priorities for 2025 were presented at the meeting of the Subcommittee on Tax Matters (FISC) on 6 February 2025. These included a revision of Directive 2011/64/EU on the taxation of tobacco products as one of the key areas for action.

The tobacco sector is an important part of the Polish economy, providing employment for over half a million people across the entire value chain, from the cultivation of raw tobacco and processing to distribution.

Poland also pursues a prudent and effective tax policy, resulting in significant budget revenues and one of the smallest grey economies in the EU (below 5%). This is due not only to the efficiency of the domestic customs and tax administration, but also to the implementation of a long-term roadmap for excise duty increases, which provides the market with predictability and stability.

However, we are witnessing increasing regulatory overload in this area. The numerous legislative changes in the areas of both excise duty and health regulations over the last year are creating an atmosphere of uncertainty for businesses and discouraging investment.

In light of the foregoing:

1. Does the Commission intend to take the differences in terms of health risks into account by appropriately adjusting the taxation of smokeless products in relation to traditional tobacco products?
2. Does the Commission foresee an increase in the fiscal burden imposed on products covered by the directive as a result of its revision?

Submitted: 16.7.2025

**Answer given by Mr Hoekstra on behalf of the European Commission
(22 August 2025)**

The Commission adopted, on 16 July 2025, a proposal ⁽¹⁾ to revise the Tobacco Taxation Directive ⁽²⁾.

Tobacco consumption is acknowledged as one of the greatest avoidable health risks in the EU. At the same time, health authorities warn of the risks related to a new generation of tobacco-related products which fall outside the scope of the current Tobacco Taxation Directive.

The minimum rates proposed for these new products reflect Member States' practices and are based on overall health considerations while also addressing the risk to fiscal revenues and the internal market due to the non-taxation of these new products.

Higher tobacco taxes and prices have been demonstrated to be the single most effective measure to reduce overall tobacco use, induce current smokers to quit, reduce uptake by young people, lower consumption among those who continue to smoke, improve population health, and increase tobacco tax revenues.

Therefore, the revision of the directive aims to increase minimum tax rates applicable to traditional tobacco products and introduce new minimum tax rates for tobacco-related products.

⁽¹⁾ Proposal for a Council Directive on the structure and rates of excise duty applied to tobacco and tobacco related products (recast), COM (2025) 580 final.

⁽²⁾ Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco, OJ L 176, 5.7.2011, p. 24-36.