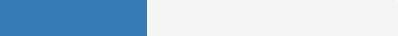

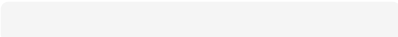


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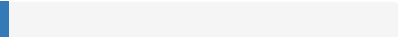
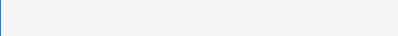
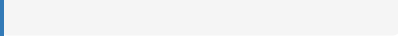

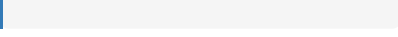
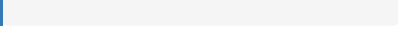
Public consultation on excise duties applied to manufactured tobacco and the possible taxation of novel products

Please note: The European Commission will prepare a report summarizing the responses. Contributions received are thus intended for publication on the Commissions website (see specific privacy statement).

Please indicate whether your reply:

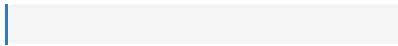
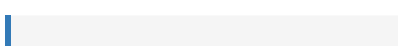

		Answers	Ratio
Can be published, including your name or that of your organisation (I consent to publication of all information in my contribution)		4179	36.63 %
Can be published in an anonymous way (I consent to publication of all information in my contribution except my name/the name/Register ID of my organisation)		7231	63.37 %
No Answer		0	0 %

Please select whether you participate to this consultation as:

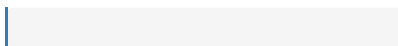
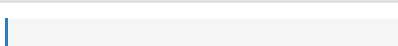
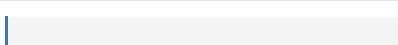
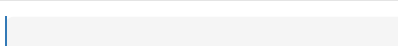
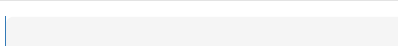
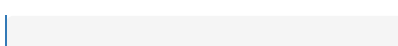
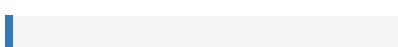

		Answers	Ratio
Individual / private capacity		10929	95.78 %
Economic operator		242	2.12 %
Public administration		15	0.13 %
Business organisation (e.g. a trade association) or advisory body (e.g. law firm, consultancy)		92	0.81 %
Non-government organization		65	0.57 %
Other (please specify)		67	0.59 %
No Answer		0	0 %

Is your organisation included in the Transparency Register?

If your organisation is not registered, we invite you to register here (<https://ec.europa.eu/transparencyregister/public/ri/registering.do?locale=en>), although it is not compulsory to be registered to reply to this consultation. Why a transparency register? (http://ec.europa.eu/transparencyregister/public/staticPage/displayStaticPage.do?locale=en&reference=WHY_TRANSPARENCY_REGISTER)

		Answers	Ratio
Yes		72	0.63 %
No		152	1.33 %
No Answer		11186	98.04 %

Please indicate if your company is involved in manufacturing and/or distribution and trade of any of the following products:

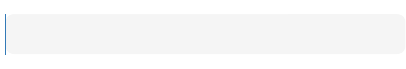
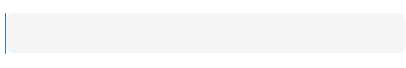
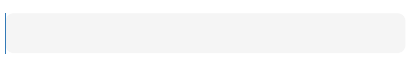
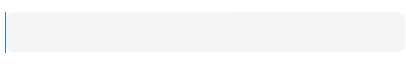
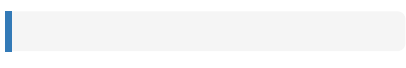
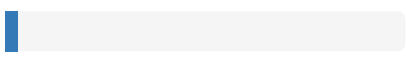
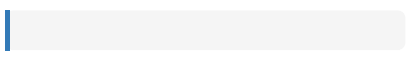
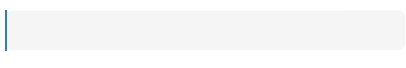
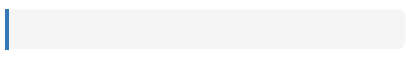
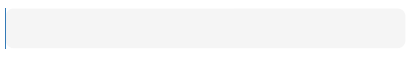





		Answers	Ratio
Cigarettes		68	0.6 %
Cigars and cigarillos		71	0.62 %
Fine-cut tobacco		67	0.59 %
Pipe tobacco		41	0.36 %
Water-pipe tobacco		19	0.17 %
Heated tobacco products		40	0.35 %
Electronic cigarettes products		202	1.77 %
No Answer		11161	97.82 %

Number of employees in your company?

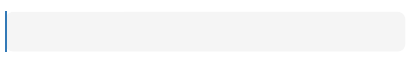
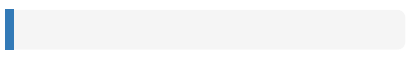
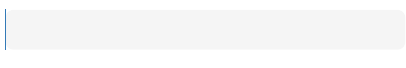

		Answers	Ratio
Self-employed		64	0.56 %
Less than 10 employees		92	0.81 %
Between 10 and 49 employees		51	0.45 %
Between 50 and 249 employees		38	0.33 %
More than 250 employees		36	0.32 %
No Answer		11129	97.54 %

In which country are you based?

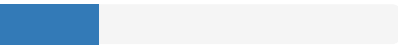



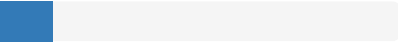
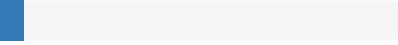
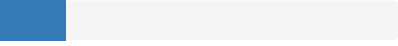
		Answers	Ratio
Austria		334	2.93 %
Belgium		176	1.54 %
Bulgaria		26	0.23 %
Croatia		31	0.27 %
Cyprus		32	0.28 %
Czech Republic		185	1.62 %
Denmark		46	0.4 %
Estonia		17	0.15 %
Finland		193	1.69 %
France		1107	9.7 %
Germany		4883	42.8 %
Greece		102	0.89 %
Hungary		94	0.82 %
Ireland		58	0.51 %
Italy		296	2.59 %

Latvia		8	0.07 %
Lithuania		7	0.06 %
Luxembourg		17	0.15 %
Malta		8	0.07 %
Netherlands		176	1.54 %
Poland		342	3 %
Portugal		136	1.19 %
Romania		35	0.31 %
Slovak Republic		112	0.98 %
Slovenia		23	0.2 %
Spain		1576	13.81 %
Sweden		116	1.02 %
United Kingdom		425	3.72 %
Non-EU country (please specify)		263	2.3 %
No Answer		586	5.14 %

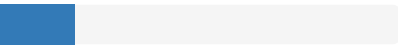
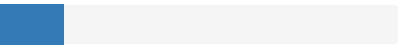
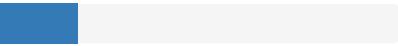



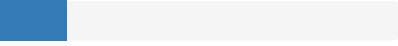
Does your company have subsidiaries in more than one country?

		Answers	Ratio
Yes		49	0.43 %
No		245	2.15 %
Don't know		2	0.02 %
No Answer		11114	97.41 %

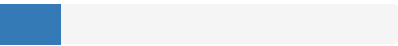



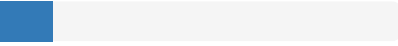
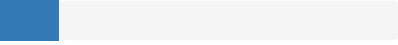
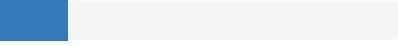
Considering that taxes represent a large portion of the price of tobacco products, how do you rate the current levels of prices of the following products in your country? : Cigarettes

		Answers	Ratio
Much too high		2809	24.62 %
Slightly too high		1556	13.64 %
All right		2181	19.11 %
Slightly too low		841	7.37 %
Much too low		1502	13.16 %
Don't know		665	5.83 %
No Answer		1856	16.27 %

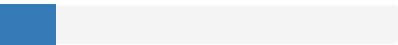
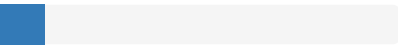
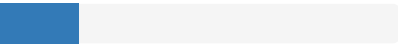



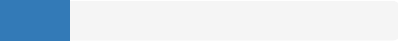
Considering that taxes represent a large portion of the price of tobacco products, how do you rate the current levels of prices of the following products in your country? : Fine-cut tobacco for hand rolling

		Answers	Ratio
Much too high		2137	18.73 %
Slightly too high		1814	15.9 %
All right		2202	19.3 %
Slightly too low		783	6.86 %
Much too low		1507	13.21 %
Don't know		1067	9.35 %
No Answer		1900	16.65 %

Considering that taxes represent a large portion of the price of tobacco products, how do you rate the current levels of prices of the following products in your country? : Cigars and cigarillos

		Answers	Ratio
Much too high		1729	15.15 %
Slightly too high		1389	12.17 %
All right		2401	21.04 %
Slightly too low		792	6.94 %
Much too low		1509	13.23 %
Don't know		1667	14.61 %
No Answer		1923	16.85 %

Considering that taxes represent a large portion of the price of tobacco products, how do you rate the current levels of prices of the following products in your country? : Pipe tobacco

		Answers	Ratio
Much too high		1571	13.77 %
Slightly too high		1277	11.19 %
All right		2244	19.67 %
Slightly too low		669	5.86 %
Much too low		1356	11.88 %
Don't know		2314	20.28 %
No Answer		1979	17.34 %

Considering that taxes represent a large portion of the price of tobacco products, how do you rate the current levels of prices of the following products in your country? : Water-pipe tobacco

		Answers	Ratio
Much too high		1533	13.44 %
Slightly too high		1243	10.89 %
All right		2014	17.65 %
Slightly too low		628	5.5 %
Much too low		1447	12.68 %
Don't know		2539	22.25 %
No Answer		2006	17.58 %

Consumers may react to taxes by switching to less expensive products. To what extent are the following behaviours a problem in your country? : Smokers replacing cigarettes with other less expensive tobacco products

		Answers	Ratio
Major problem		1214	10.64 %
Moderate problem		1511	13.24 %
Minor problem		1336	11.71 %
Not a problem		3955	34.66 %
Don't know		1318	11.55 %
No Answer		2076	18.19 %

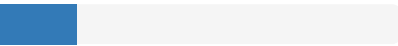



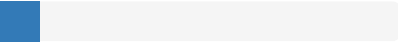
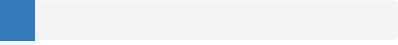
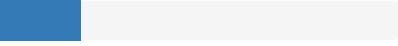
Consumers may react to taxes by switching to less expensive products. To what extent are the following behaviours a problem in your country? : Smokers purchasing less expensive (legal) cigarettes in other EU countries

		Answers	Ratio
Major problem		1555	13.63 %
Moderate problem		2007	17.59 %
Minor problem		1866	16.35 %
Not a problem		2685	23.53 %
Don't know		1186	10.39 %
No Answer		2111	18.5 %

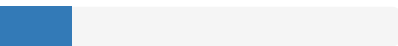
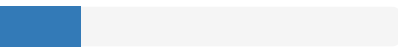
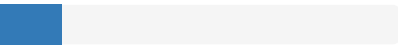
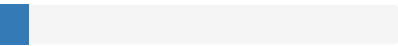
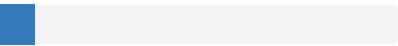


Consumers may react to taxes by switching to less expensive products. To what extent are the following behaviours a problem in your country? : Smokers purchasing less expensive illegal cigarettes on the black market

		Answers	Ratio
Major problem		4315	37.82 %
Moderate problem		1823	15.98 %
Minor problem		1010	8.85 %
Not a problem		738	6.47 %
Don't know		1437	12.59 %
No Answer		2087	18.29 %

**What should the main goals of the EU legislation be as regards the taxation of tobacco products? :
Reduce the differences in tax levels between EU countries, so that price differences are also reduced**

		Answers	Ratio
Very high		2174	19.05 %
High		2153	18.87 %
Intermediate		1780	15.6 %
Low		894	7.84 %
Very low		1115	9.77 %
Don't know		995	8.72 %
No Answer		2299	20.15 %

**What should the main goals of the EU legislation be as regards the taxation of tobacco products? :
Ensure that tax regimes applied by EU countries to tobacco products do not distort competition
between market operators**

		Answers	Ratio
Very high		2027	17.77 %
High		2286	20.04 %
Intermediate		1748	15.32 %
Low		800	7.01 %
Very low		974	8.54 %
Don't know		1211	10.61 %
No Answer		2364	20.72 %

**What should the main goals of the EU legislation be as regards the taxation of tobacco products? :
Ensure that tax regimes applied by EU countries to tobacco products sufficiently protect public health**

		Answers	Ratio
Very high		3337	29.25 %
High		1880	16.48 %
Intermediate		1407	12.33 %
Low		599	5.25 %
Very low		944	8.27 %
Don't know		862	7.55 %
No Answer		2381	20.87 %

**What should the main goals of the EU legislation be as regards the taxation of tobacco products? :
Ensure stability and predictability in the tax receipts collected by EU countries**

		Answers	Ratio
Very high		1185	10.39 %
High		1451	12.72 %
Intermediate		1949	17.08 %
Low		1290	11.31 %
Very low		2014	17.65 %
Don't know		1110	9.73 %
No Answer		2411	21.13 %

What should the main goals of the EU legislation be as regards the taxation of tobacco products? : Establish rigorous and clear common rules to define and classify tobacco products subject to taxation

		Answers	Ratio
Very high		2799	24.53 %
High		2351	20.6 %
Intermediate		1512	13.25 %
Low		569	4.99 %
Very low		856	7.5 %
Don't know		894	7.84 %
No Answer		2429	21.29 %

What should the main goals of the EU legislation be as regards the taxation of tobacco products? : Help EU countries to curb illicit trade of tobacco and tax fraud

		Answers	Ratio
Very high		3164	27.73 %
High		2212	19.39 %
Intermediate		1461	12.8 %
Low		570	5 %
Very low		676	5.92 %
Don't know		900	7.89 %
No Answer		2427	21.27 %







What should the main goals of the EU legislation be as regards the taxation of tobacco products? : Reduce and simplify as much as possible the burden of the tax system on national authorities and market operators

		Answers	Ratio
Very high		2433	21.32 %
High		2232	19.56 %
Intermediate		1848	16.2 %
Low		549	4.81 %
Very low		616	5.4 %
Don't know		1235	10.82 %
No Answer		2497	21.88 %

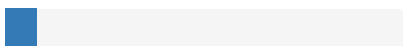
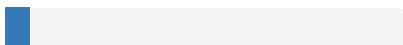
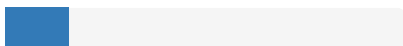
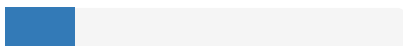
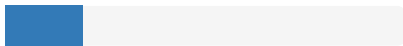
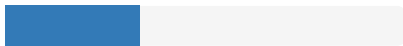
The EU minimum rates on cigarettes consist of two requirements: a) The fixed minimum amount: EU countries should levy an excise duty of at least EUR 90 per 1000 cigarettes. b) A relative minimum: the excise duty level in EU countries should be no less than 60% of the weighted average price of cigarettes. This requirement can be derogated if EU countries levy more than EUR 115 per 1000 cigarettes. In 2017, the EU average excise duty level was approximately EUR 146 per 1000 cigarettes, while the average proportion between excise duty and weighted average price across EU countries was approximately 62%. Against this background, is there a need in your opinion to revise the EU minimum rates? : Fixed minimum amount (EUR 90 per 1000 cigarettes)

		Answers	Ratio
Major increase needed		1157	10.14 %
Moderate increase needed		832	7.29 %
No change needed		2158	18.91 %
This provision should be removed		1649	14.45 %
Don't know		1890	16.56 %
No Answer		3724	32.64 %








The EU minimum rates on cigarettes consist of two requirements: a) The fixed minimum amount: EU countries should levy an excise duty of at least EUR 90 per 1000 cigarettes. b) A relative minimum: the excise duty level in EU countries should be no less than 60% of the weighted average price of cigarettes. This requirement can be derogated if EU countries levy more than EUR 115 per 1000 cigarettes. In 2017, the EU average excise duty level was approximately EUR 146 per 1000 cigarettes, while the average proportion between excise duty and weighted average price across EU countries was approximately 62%. Against this background, is there a need in your opinion to revise the EU minimum rates? : Relative minimum (60% of weighted average price).

		Answers	Ratio
Major increase needed		955	8.37 %
Moderate increase needed		767	6.72 %
No change needed		2050	17.97 %
This provision should be removed		1826	16 %
Don't know		2035	17.84 %
No Answer		3777	33.1 %


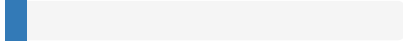
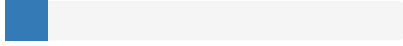
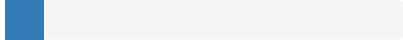
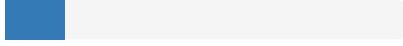
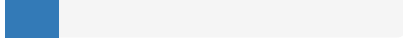
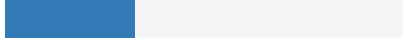
The EU minimum rates on cigarettes consist of two requirements: a) The fixed minimum amount: EU countries should levy an excise duty of at least EUR 90 per 1000 cigarettes. b) A relative minimum: the excise duty level in EU countries should be no less than 60% of the weighted average price of cigarettes. This requirement can be derogated if EU countries levy more than EUR 115 per 1000 cigarettes. In 2017, the EU average excise duty level was approximately EUR 146 per 1000 cigarettes, while the average proportion between excise duty and weighted average price across EU countries was approximately 62%. Against this background, is there a need in your opinion to revise the EU minimum rates? : Threshold for derogation to relative minimum (EUR 115 per 1000 cigarettes)

		Answers	Ratio
Major increase needed		884	7.75 %
Moderate increase needed		687	6.02 %
No change needed		1821	15.96 %
This provision should be removed		1995	17.48 %
Don't know		2202	19.3 %
No Answer		3821	33.49 %

Please express your agreement with the following implementation measures for the revision of minimum rates. : The minimum rates should be increased gradually in order to allow stakeholders to adapt and avoid excessive disruptions.

		Answers	Ratio
Disagree		2240	19.63 %
Partly disagree		709	6.21 %
Neutral		1281	11.23 %
Partly agree		1010	8.85 %
Agree		993	8.7 %
Don't know		1507	13.21 %
No Answer		3670	32.16 %

Please express your agreement with the following implementation measures for the revision of minimum rates. : It is necessary to allow a transitional period for EU countries that are currently well below the proposed new thresholds.

		Answers	Ratio
Disagree		1556	13.64 %
Partly disagree		617	5.41 %
Neutral		1200	10.52 %
Partly agree		1100	9.64 %
Agree		1705	14.94 %
Don't know		1536	13.46 %
No Answer		3696	32.39 %

Please express your agreement with the following implementation measures for the revision of minimum rates. : Minimum rates should be increased rapidly, in order to maximize the impact on reducing demand.

		Answers	Ratio
Disagree		2920	25.59 %
Partly disagree		631	5.53 %
Neutral		918	8.05 %
Partly agree		598	5.24 %
Agree		1267	11.1 %
Don't know		1368	11.99 %
No Answer		3708	32.5 %

An increase in taxation of cigarettes may have various impacts. Please indicate the likelihood of the following in your country. : Greater reduction of smoking prevalence

		Answers	Ratio
Very likely		1144	10.03 %
Likely		1941	17.01 %
Neutral		912	7.99 %
Unlikely		1895	16.61 %
Very unlikely		1670	14.64 %
Don't know		521	4.57 %
No Answer		3327	29.16 %

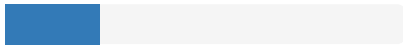



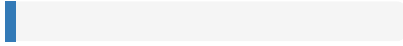
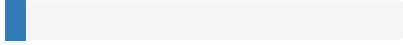
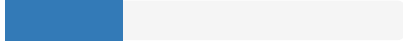
An increase in taxation of cigarettes may have various impacts. Please indicate the likelihood of the following in your country. : Increased substitution of more expensive tobacco products with cheaper ones

		Answers	Ratio
Very likely		2757	24.16 %
Likely		3170	27.78 %
Neutral		792	6.94 %
Unlikely		488	4.28 %
Very unlikely		298	2.61 %
Don't know		563	4.93 %
No Answer		3342	29.29 %

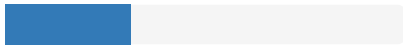
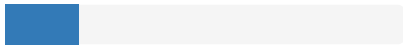
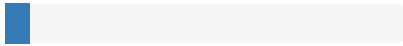



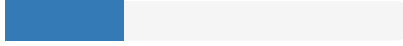
An increase in taxation of cigarettes may have various impacts. Please indicate the likelihood of the following in your country. : Increased substitution of conventional tobacco products with e-cigarettes and/or heated tobacco products

		Answers	Ratio
Very likely		3603	31.58 %
Likely		2635	23.09 %
Neutral		649	5.69 %
Unlikely		460	4.03 %
Very unlikely		325	2.85 %
Don't know		442	3.87 %
No Answer		3296	28.89 %





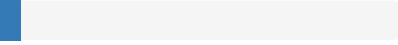
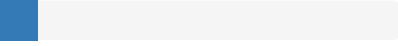
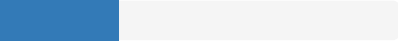
An increase in taxation of cigarettes may have various impacts. Please indicate the likelihood of the following in your country. : Increased purchasing of legal cigarettes from other cheaper EU countries

		Answers	Ratio
Very likely		2703	23.69 %
Likely		2866	25.12 %
Neutral		912	7.99 %
Unlikely		676	5.92 %
Very unlikely		306	2.68 %
Don't know		596	5.22 %
No Answer		3351	29.37 %

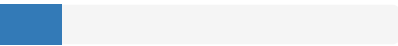
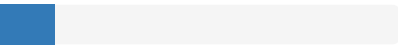




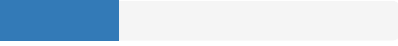
An increase in taxation of cigarettes may have various impacts. Please indicate the likelihood of the following in your country. : Increased purchasing of illegal tobacco products

		Answers	Ratio
Very likely		3581	31.38 %
Likely		2097	18.38 %
Neutral		710	6.22 %
Unlikely		590	5.17 %
Very unlikely		329	2.88 %
Don't know		722	6.33 %
No Answer		3381	29.63 %



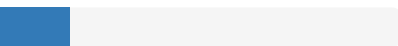
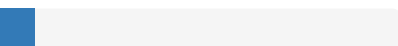
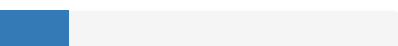
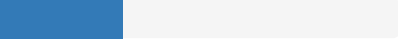
An increase in taxation of cigarettes may have various impacts. Please indicate the likelihood of the following in your country. : Negative economic effects in the tobacco value-chain (employment, income etc.)

		Answers	Ratio
Very likely		1910	16.74 %
Likely		2091	18.33 %
Neutral		1432	12.55 %
Unlikely		937	8.21 %
Very unlikely		590	5.17 %
Don't know		1064	9.33 %
No Answer		3386	29.68 %

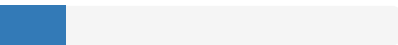
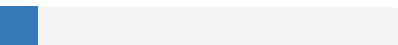
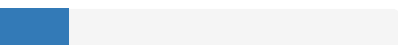
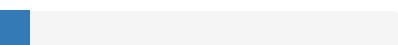
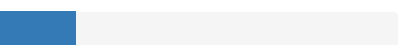
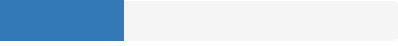
An increase in taxation of cigarettes may have various impacts. Please indicate the likelihood of the following in your country. : Increased tax revenue for the government

		Answers	Ratio
Very likely		1756	15.39 %
Likely		1543	13.52 %
Neutral		1563	13.7 %
Unlikely		1402	12.29 %
Very unlikely		944	8.27 %
Don't know		836	7.33 %
No Answer		3366	29.5 %



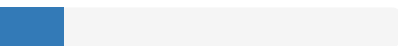
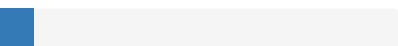
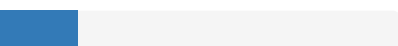
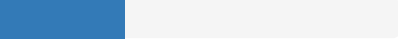
Assuming that the EU minimum rates on cigarettes are increased, how much should the EU minimum rates on other tobacco products be increased? Please indicate whether the revision should lead to maintaining, reducing or increasing the current 'tax gap' between cigarettes and the other products. :
Fine cut tobacco

		Answers	Ratio
The current tax gap with cigarettes should reduce significantly		1914	16.77 %
The current tax gap with cigarettes should reduce moderately		1081	9.47 %
The current tax gap with cigarettes should be maintained		1984	17.39 %
The current tax gap with cigarettes should increase		993	8.7 %
Don't know		1958	17.16 %
No Answer		3480	30.5 %

Assuming that the EU minimum rates on cigarettes are increased, how much should the EU minimum rates on other tobacco products be increased? Please indicate whether the revision should lead to maintaining, reducing or increasing the current 'tax gap' between cigarettes and the other products. :
Cigars and cigarillos

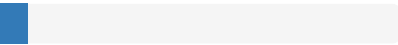

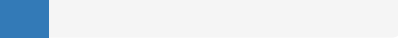
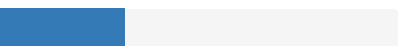
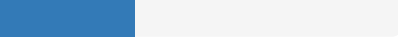
		Answers	Ratio
The current tax gap with cigarettes should reduce significantly		1859	16.29 %
The current tax gap with cigarettes should reduce moderately		1077	9.44 %
The current tax gap with cigarettes should be maintained		1949	17.08 %
The current tax gap with cigarettes should increase		845	7.41 %
Don't know		2151	18.85 %
No Answer		3529	30.93 %

Assuming that the EU minimum rates on cigarettes are increased, how much should the EU minimum rates on other tobacco products be increased? Please indicate whether the revision should lead to maintaining, reducing or increasing the current 'tax gap' between cigarettes and the other products. : Other smoking tobacco (e.g. pipe and water-pipe tobacco)

		Answers	Ratio
The current tax gap with cigarettes should reduce significantly		1850	16.21 %
The current tax gap with cigarettes should reduce moderately		1033	9.05 %
The current tax gap with cigarettes should be maintained		1813	15.89 %
The current tax gap with cigarettes should increase		954	8.36 %
Don't know		2208	19.35 %
No Answer		3552	31.13 %

The EU rules require that cigarettes are taxed according to a 'mixed structure' including a 'specific component' (i.e. a fixed monetary amount) and an 'ad valorem component' (i.e. a percentage of the retail selling price). Furthermore, the specific component cannot be more than 76.5% of the total tax burden on cigarettes (inclusive of VAT) and less than 7.5%.

Is there a need to revise these rules?

		Answers	Ratio
The current thresholds of the specific component of the mixed structure should be revised		771	6.76 %
The mixed structure rules are not effective and/or useful, so they should be removed		1860	16.3 %
No revision of current rules is needed		1391	12.19 %
Don't know		3562	31.22 %
No Answer		3826	33.53 %





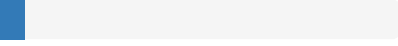
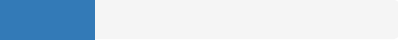
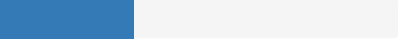
The EU rules give EU countries the option to levy a 'minimum excise duty' (MED) on tobacco products that essentially consists of a tax 'floor' that prevents taxes falling below a certain level. For cigarettes only, the minimum excise duty (MED) should also comply with the 'mixed structure' requirements. Please, express your agreement with the following possible options to reform the minimum excise duty (MED). : There is a need to establish a 'cap' on the minimum excise duty so that it can be applied only to a minority of products on the market and never to the majority of them.

		Answers	Ratio
Disagree		1208	10.59 %
Partly disagree		416	3.65 %
Neutral		1116	9.78 %
Partly agree		943	8.26 %
Agree		1417	12.42 %
Don't know		2560	22.44 %
No Answer		3750	32.87 %

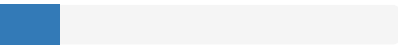
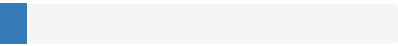
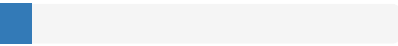



The EU rules give EU countries the option to levy a 'minimum excise duty' (MED) on tobacco products that essentially consists of a tax 'floor' that prevents taxes falling below a certain level. For cigarettes only, the minimum excise duty (MED) should also comply with the 'mixed structure' requirements. Please, express your agreement with the following possible options to reform the minimum excise duty (MED). : The obligation for the minimum excise duty on cigarettes to comply with the 'mixed structure' should be removed.

		Answers	Ratio
Disagree		732	6.42 %
Partly disagree		353	3.09 %
Neutral		1474	12.92 %
Partly agree		646	5.66 %
Agree		1411	12.37 %
Don't know		3019	26.46 %
No Answer		3775	33.09 %

The EU rules give EU countries the option to levy a 'minimum excise duty' (MED) on tobacco products that essentially consists of a tax 'floor' that prevents taxes falling below a certain level. For cigarettes only, the minimum excise duty (MED) should also comply with the 'mixed structure' requirements. Please, express your agreement with the following possible options to reform the minimum excise duty (MED). : The minimum excise duty rules should explicitly allow 'regressive' mechanisms i.e. where cheaper products may be subject to a relatively higher amount of minimum excise duty

		Answers	Ratio
Disagree		1924	16.86 %
Partly disagree		484	4.24 %
Neutral		1209	10.6 %
Partly agree		602	5.28 %
Agree		701	6.14 %
Don't know		2683	23.51 %
No Answer		3807	33.37 %

The EU excise legislation defines the different categories of excisable tobacco products, with a view to ensure that similar products are classified and treated in the same way across the EU, thus ensuring neutral conditions of competition. For this purpose, definition and classification rules need to be clear and robust so as to avoid legal uncertainties, tax circumvention and abuse. Please, indicate whether the provisions below have ever caused specific problems in your country and rate the severity of the problem. : Art 5(1)a on 'smoking tobacco' and the clarity of the provision: "capable of being smoked without further industrial processing"

		Answers	Ratio
Not a problem		1682	14.74 %
Minor problem		754	6.61 %
Moderate problem		898	7.87 %
Major problem		574	5.03 %
Don't know		3633	31.84 %
No Answer		3869	33.91 %

The EU excise legislation defines the different categories of excisable tobacco products, with a view to ensure that similar products are classified and treated in the same way across the EU, thus ensuring neutral conditions of competition. For this purpose, definition and classification rules need to be clear and robust so as to avoid legal uncertainties, tax circumvention and abuse. Please, indicate whether the provisions below have ever caused specific problems in your country and rate the severity of the problem. : Art 5(1)b on ‘smoking tobacco’ and the clarity of the provision: “tobacco refuse put up for retail sale”

		Answers	Ratio
Not a problem		1323	11.6 %
Minor problem		806	7.06 %
Moderate problem		948	8.31 %
Major problem		678	5.94 %
Don't know		3753	32.89 %
No Answer		3902	34.2 %

The EU excise legislation defines the different categories of excisable tobacco products, with a view to ensure that similar products are classified and treated in the same way across the EU, thus ensuring neutral conditions of competition. For this purpose, definition and classification rules need to be clear and robust so as to avoid legal uncertainties, tax circumvention and abuse. Please, indicate whether the provisions below have ever caused specific problems in your country and rate the severity of the problem. : The definition of ‘cigars and cigarillos’ laid down in Art 4.1 and the misalignment with the corresponding customs definition of the Combined Nomenclature

		Answers	Ratio
Not a problem		1323	11.6 %
Minor problem		839	7.35 %
Moderate problem		1003	8.79 %
Major problem		524	4.59 %
Don't know		3786	33.18 %
No Answer		3935	34.49 %

The EU excise legislation defines the different categories of excisable tobacco products, with a view to ensure that similar products are classified and treated in the same way across the EU, thus ensuring neutral conditions of competition. For this purpose, definition and classification rules need to be clear and robust so as to avoid legal uncertainties, tax circumvention and abuse. Please, indicate whether the provisions below have ever caused specific problems in your country and rate the severity of the problem. : The lack of a specific definition and separate tax category for ‘water-pipe tobacco’ in the Directive

		Answers	Ratio
Not a problem		1274	11.17 %
Minor problem		831	7.28 %
Moderate problem		1127	9.88 %
Major problem		1017	8.91 %
Don't know		3250	28.48 %
No Answer		3911	34.28 %

The EU excise legislation defines the different categories of excisable tobacco products, with a view to ensure that similar products are classified and treated in the same way across the EU, thus ensuring neutral conditions of competition. For this purpose, definition and classification rules need to be clear and robust so as to avoid legal uncertainties, tax circumvention and abuse. Please, indicate whether the provisions below have ever caused specific problems in your country and rate the severity of the problem. : The absence of a clear definition of ‘smoke’ and ‘smoking’

		Answers	Ratio
Not a problem		909	7.97 %
Minor problem		508	4.45 %
Moderate problem		1143	10.02 %
Major problem		2927	25.65 %
Don't know		2075	18.19 %
No Answer		3848	33.72 %

Please indicate whether there is a need to revise the corresponding provisions in the Directive 2011/64. : Art 5(1)a on ‘smoking tobacco’ and the clarity of the provision: “capable of being smoked without further industrial processing”

		Answers	Ratio
Need for regulatory change at EU-level		1869	16.38 %
No need for regulatory change at EU-level		2129	18.66 %
Don't know		3505	30.72 %
No Answer		3907	34.24 %

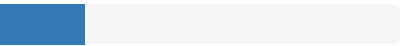



Please indicate whether there is a need to revise the corresponding provisions in the Directive 2011/64. : Art 5(1)b on ‘smoking tobacco’ and the clarity of the provision: “tobacco refuse put up for retail sale”

		Answers	Ratio
Need for regulatory change at EU-level		1846	16.18 %
No need for regulatory change at EU-level		1929	16.91 %
Don't know		3681	32.26 %
No Answer		3954	34.65 %

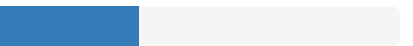

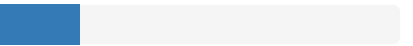

Please indicate whether there is a need to revise the corresponding provisions in the Directive 2011/64. : The definition of ‘cigars and cigarillos’ laid down in Art 4.1 and the misalignment with the corresponding customs definition of the Combined Nomenclature

		Answers	Ratio
Need for regulatory change at EU-level		1813	15.89 %
No need for regulatory change at EU-level		1930	16.91 %
Don't know		3685	32.3 %
No Answer		3982	34.9 %

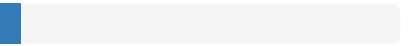




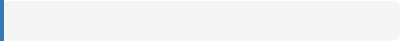
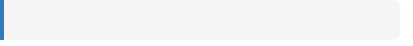
Please indicate whether there is a need to revise the corresponding provisions in the Directive 2011/64. : The lack of a specific definition and separate tax category for ‘water-pipe tobacco’ in the Directive

		Answers	Ratio
Need for regulatory change at EU-level		2399	21.03 %
No need for regulatory change at EU-level		1734	15.2 %
Don't know		3297	28.9 %
No Answer		3980	34.88 %








Please indicate whether there is a need to revise the corresponding provisions in the Directive 2011/64. : The absence of a clear definition of ‘smoke’ and ‘smoking’

		Answers	Ratio
Need for regulatory change at EU-level		3941	34.54 %
No need for regulatory change at EU-level		1277	11.19 %
Don't know		2271	19.9 %
No Answer		3921	34.36 %


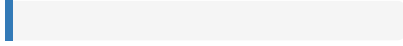
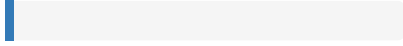
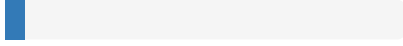

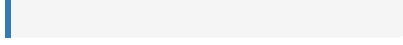
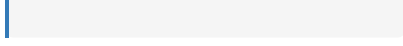
EU countries have adopted different approaches towards the taxation of e-cigarettes. Please express your agreement with the following arguments in favour or against the taxation of these products. : E-cigarettes are much less harmful than conventional tobacco products

		Answers	Ratio
Disagree		575	5.04 %
Partly disagree		174	1.52 %
Neutral		114	1 %
Partly agree		321	2.81 %
Agree		10054	88.12 %
Don't know		86	0.75 %
No Answer		86	0.75 %



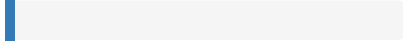
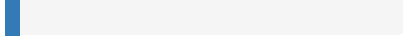
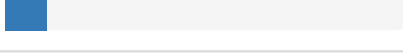
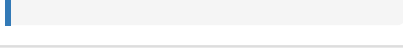
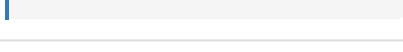
EU countries have adopted different approaches towards the taxation of e-cigarettes. Please express your agreement with the following arguments in favour or against the taxation of these products. : E-cigarettes may represent a gateway to nicotine addiction for non-smokers

		Answers	Ratio
Disagree		8525	74.72 %
Partly disagree		875	7.67 %
Neutral		351	3.08 %
Partly agree		591	5.18 %
Agree		883	7.74 %
Don't know		105	0.92 %
No Answer		80	0.7 %

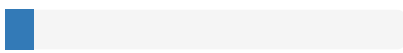

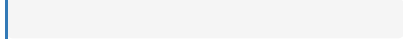
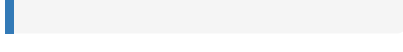

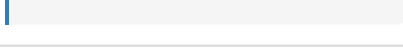
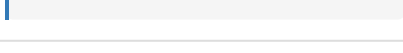
EU countries have adopted different approaches towards the taxation of e-cigarettes. Please express your agreement with the following arguments in favour or against the taxation of these products. : E-cigarettes may support smoking cessation

		Answers	Ratio
Disagree		485	4.25 %
Partly disagree		217	1.9 %
Neutral		241	2.11 %
Partly agree		542	4.75 %
Agree		9673	84.78 %
Don't know		143	1.25 %
No Answer		109	0.96 %



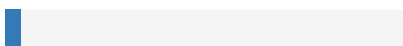
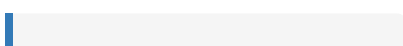
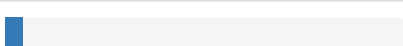
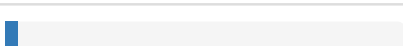
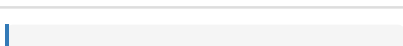
EU countries have adopted different approaches towards the taxation of e-cigarettes. Please express your agreement with the following arguments in favour or against the taxation of these products. : E-cigarettes are essentially a substitute product of conventional cigarettes so they should be treated consistently to ensure fair competition

		Answers	Ratio
Disagree		8770	76.86 %
Partly disagree		524	4.59 %
Neutral		261	2.29 %
Partly agree		413	3.62 %
Agree		1180	10.34 %
Don't know		169	1.48 %
No Answer		93	0.82 %


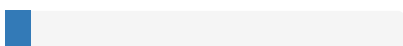
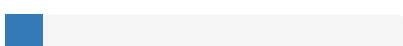
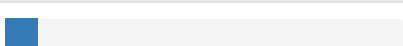
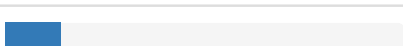
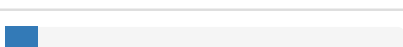

EU countries have adopted different approaches towards the taxation of e-cigarettes. Please express your agreement with the following arguments in favour or against the taxation of these products. : E-cigarettes are not tobacco products so they should not be subject to tobacco excise legislation

		Answers	Ratio
Disagree		809	7.09 %
Partly disagree		194	1.7 %
Neutral		72	0.63 %
Partly agree		240	2.1 %
Agree		9898	86.75 %
Don't know		100	0.88 %
No Answer		97	0.85 %

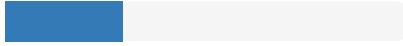
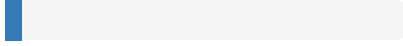
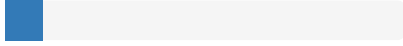
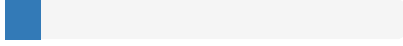
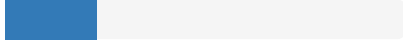
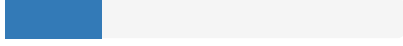
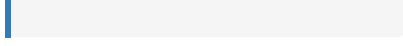
EU countries have adopted different approaches towards the taxation of e-cigarettes. Please express your agreement with the following arguments in favour or against the taxation of these products. : The consumers' substitution of cigarettes with e-cigarettes may cause undue tax revenue losses that should be avoided

		Answers	Ratio
Disagree		9342	81.88 %
Partly disagree		466	4.08 %
Neutral		435	3.81 %
Partly agree		224	1.96 %
Agree		488	4.28 %
Don't know		347	3.04 %
No Answer		108	0.95 %


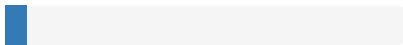
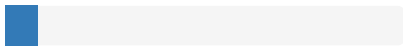
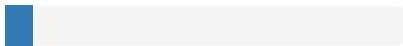
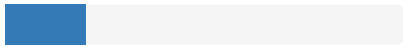
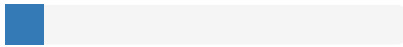
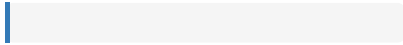
EU countries have adopted different approaches towards the taxation of e-cigarettes. Please express your agreement with the following arguments in favour or against the taxation of these products. : E-cigarettes products can be easily produced and moved illicitly, so the enforcement of taxation and control against frauds would be difficult and expensive

		Answers	Ratio
Disagree		6028	52.83 %
Partly disagree		738	6.47 %
Neutral		1079	9.46 %
Partly agree		937	8.21 %
Agree		1572	13.78 %
Don't know		938	8.22 %
No Answer		118	1.03 %





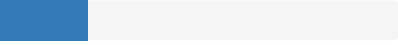
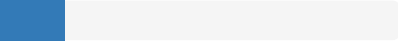
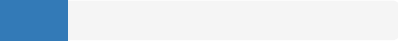
EU countries have adopted different approaches towards the taxation of e-cigarettes. Please express your agreement with the following arguments in favour or against the taxation of these products. : There is a need to harmonise the taxation of e-cigarettes at EU-level to avoid that national taxes become an obstacle to the functioning of the EU market

		Answers	Ratio
Disagree		3342	29.29 %
Partly disagree		481	4.22 %
Neutral		1065	9.33 %
Partly agree		997	8.74 %
Agree		2614	22.91 %
Don't know		2748	24.08 %
No Answer		163	1.43 %

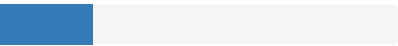




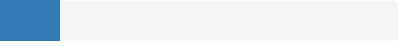
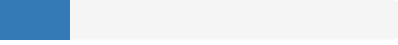
EU countries have adopted different approaches towards the taxation of e-cigarettes. Please express your agreement with the following arguments in favour or against the taxation of these products. : There is insufficient data and information on the e-cigarettes market to properly design a tax regime

		Answers	Ratio
Disagree		5554	48.68 %
Partly disagree		616	5.4 %
Neutral		934	8.19 %
Partly agree		785	6.88 %
Agree		2298	20.14 %
Don't know		1084	9.5 %
No Answer		139	1.22 %

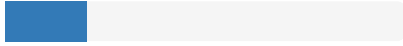

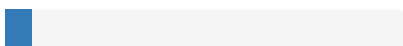
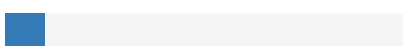
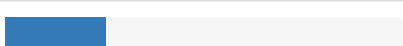
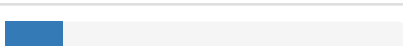
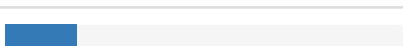
EU countries have adopted different approaches towards the taxation of heated tobacco products. Please express your agreement with the following arguments concerning the most appropriate taxation of these products. : Heated tobacco is much less harmful than conventional tobacco smoking

		Answers	Ratio
Disagree		1929	16.91 %
Partly disagree		892	7.82 %
Neutral		638	5.59 %
Partly agree		1678	14.71 %
Agree		2497	21.88 %
Don't know		1839	16.12 %
No Answer		1937	16.98 %

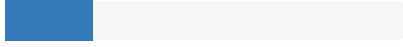
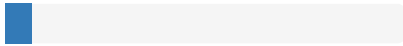
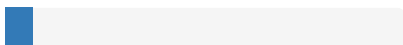
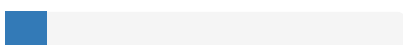
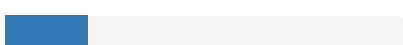
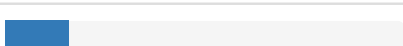
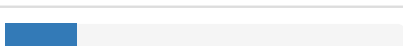
EU countries have adopted different approaches towards the taxation of heated tobacco products. Please express your agreement with the following arguments concerning the most appropriate taxation of these products. : Heated tobacco may represent a gateway to nicotine addiction for non-smokers

		Answers	Ratio
Disagree		2633	23.08 %
Partly disagree		708	6.21 %
Neutral		731	6.41 %
Partly agree		1270	11.13 %
Agree		2371	20.78 %
Don't know		1707	14.96 %
No Answer		1990	17.44 %

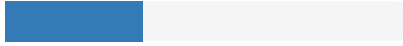

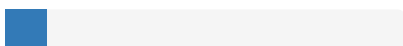
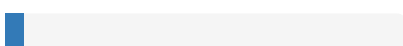
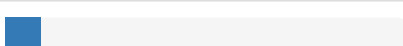
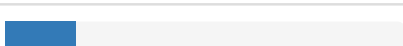
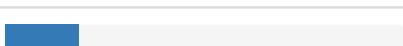
EU countries have adopted different approaches towards the taxation of heated tobacco products. Please express your agreement with the following arguments concerning the most appropriate taxation of these products. : Heated tobacco is essentially a substitute product for conventional cigarettes so it should be treated consistently to ensure fair competition

		Answers	Ratio
Disagree		2316	20.3 %
Partly disagree		699	6.13 %
Neutral		742	6.5 %
Partly agree		1134	9.94 %
Agree		2859	25.06 %
Don't know		1630	14.29 %
No Answer		2030	17.79 %

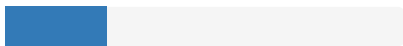
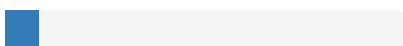
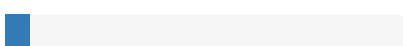
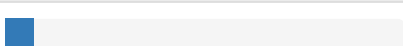
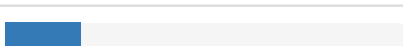
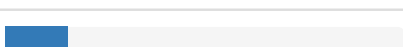

EU countries have adopted different approaches towards the taxation of heated tobacco products. Please express your agreement with the following arguments concerning the most appropriate taxation of these products. : Heated tobacco may support smoking cessation

		Answers	Ratio
Disagree		2489	21.81 %
Partly disagree		749	6.56 %
Neutral		782	6.85 %
Partly agree		1196	10.48 %
Agree		2364	20.72 %
Don't know		1803	15.8 %
No Answer		2027	17.77 %

EU countries have adopted different approaches towards the taxation of heated tobacco products. Please express your agreement with the following arguments concerning the most appropriate taxation of these products. : The consumers' substitution of cigarettes with heated tobacco products may cause undue tax revenue losses that should be avoided

		Answers	Ratio
Disagree		3931	34.45 %
Partly disagree		648	5.68 %
Neutral		1181	10.35 %
Partly agree		533	4.67 %
Agree		1007	8.83 %
Don't know		2013	17.64 %
No Answer		2097	18.38 %

EU countries have adopted different approaches towards the taxation of heated tobacco products. Please express your agreement with the following arguments concerning the most appropriate taxation of these products. : Heated tobacco is essentially a different product from smoking tobacco so it cannot be comprised under any of the existing tax categories

		Answers	Ratio
Disagree		2899	25.41 %
Partly disagree		945	8.28 %
Neutral		691	6.06 %
Partly agree		807	7.07 %
Agree		2162	18.95 %
Don't know		1784	15.64 %
No Answer		2122	18.6 %


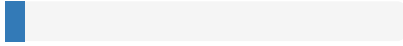


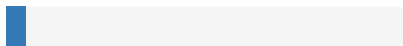
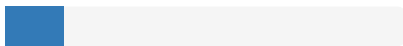
EU countries have adopted different approaches towards the taxation of heated tobacco products. Please express your agreement with the following arguments concerning the most appropriate taxation of these products. : There is a need to explicitly harmonise the taxation of heated tobacco at EU-level to avoid diverging national approaches becoming an obstacle to the functioning of the EU market

		Answers	Ratio
Disagree		1607	14.08 %
Partly disagree		412	3.61 %
Neutral		1183	10.37 %
Partly agree		891	7.81 %
Agree		2588	22.68 %
Don't know		2596	22.75 %
No Answer		2133	18.69 %

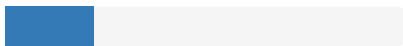
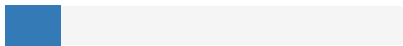
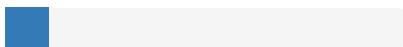
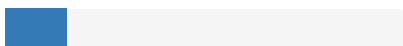
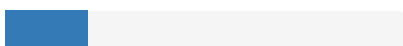
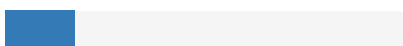
EU countries have adopted different approaches towards the taxation of heated tobacco products. Please express your agreement with the following arguments concerning the most appropriate taxation of these products. : There is insufficient data and information on the heated tobacco market to properly design a tax regime

		Answers	Ratio
Disagree		2709	23.74 %
Partly disagree		772	6.77 %
Neutral		1123	9.84 %
Partly agree		772	6.77 %
Agree		1410	12.36 %
Don't know		2503	21.94 %
No Answer		2121	18.59 %





What would the optimal ratio between tax and retail price of novel products be? : E-cigarettes products

		Answers	Ratio
Only VAT		7825	68.58 %
Between 1% and 9% of retail price, plus VAT		566	4.96 %
Between 10% and 29% of retail price, plus VAT		227	1.99 %
Between 30% and 49% of retail price, plus VAT		565	4.95 %
Don't know		569	4.99 %
No Answer		1658	14.53 %

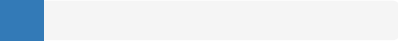

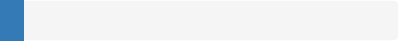
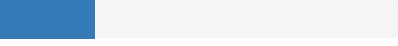
What would the optimal ratio between tax and retail price of novel products be? : Heated tobacco products

		Answers	Ratio
Only VAT		2521	22.09 %
Between 1% and 9% of retail price, plus VAT		1568	13.74 %
Between 10% and 29% of retail price, plus VAT		1247	10.93 %
Between 30% and 49% of retail price, plus VAT		1756	15.39 %
Don't know		2343	20.53 %
No Answer		1975	17.31 %



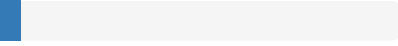
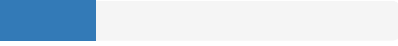
Which measures should a hypothetical EU-level tax regime for e-cigarettes contain? Please, select from the following options the measures that you might be in favour of or against (multiple answers are possible) : To adopt a common fiscal definition and category for e-cigarettes in EU excise legislation

		Answers	Ratio
In favour		3449	30.23 %
Against		4303	37.71 %
Don't know		924	8.1 %
No Answer		2734	23.96 %





Which measures should a hypothetical EU-level tax regime for e-cigarettes contain? Please, select from the following options the measures that you might be in favour of or against (multiple answers are possible) : To establish a EU minimum excise duty rate for e-cigarettes

		Answers	Ratio
In favour		1242	10.89 %
Against		6817	59.75 %
Don't know		662	5.8 %
No Answer		2689	23.57 %

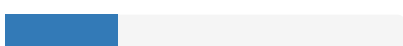
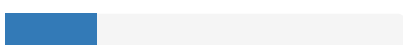
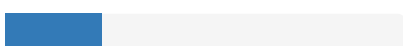
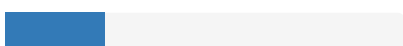
Which measures should a hypothetical EU-level tax regime for e-cigarettes contain? Please, select from the following options the measures that you might be in favour of or against (multiple answers are possible) : To set the tax as a fixed amount per volume of products (e.g. millilitres of liquid for e-cigarettes)

		Answers	Ratio
In favour		900	7.89 %
Against		7223	63.3 %
Don't know		575	5.04 %
No Answer		2712	23.77 %

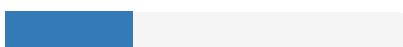
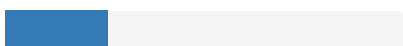
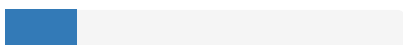
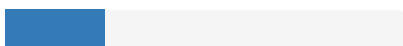
Which measures should a hypothetical EU-level tax regime for e-cigarettes contain? Please, select from the following options the measures that you might be in favour of or against (multiple answers are possible) : To set the tax in proportion to the actual content of nicotine

		Answers	Ratio
In favour		1665	14.59 %
Against		6540	57.32 %
Don't know		509	4.46 %
No Answer		2696	23.63 %







Which measures should a hypothetical EU-level tax regime for e-cigarettes contain? Please, select from the following options the measures that you might be in favour of or against (multiple answers are possible) : To envisage simplified regimes and exemptions for SMEs in this sector

		Answers	Ratio
In favour		3207	28.11 %
Against		2596	22.75 %
Don't know		2760	24.19 %
No Answer		2847	24.95 %


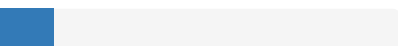
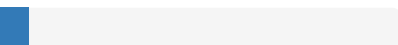
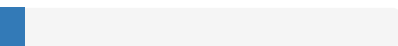
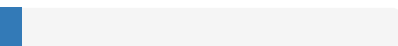
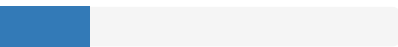
Which measures should a hypothetical EU-level tax regime for e-cigarettes contain? Please, select from the following options the measures that you might be in favour of or against (multiple answers are possible) : To envisage a transitional period to allow operators to adapt before taxation is introduced

		Answers	Ratio
In favour		3624	31.76 %
Against		2920	25.59 %
Don't know		2031	17.8 %
No Answer		2835	24.85 %

If a EU-level tax regime for e-cigarettes is introduced, what is the risk of the following consequences in your country? : A massive switch by consumers to ‘do-it-yourself’ products

		Answers	Ratio
High risk		4872	42.7 %
Moderate risk		1658	14.53 %
Low risk		838	7.34 %
Negligible / no risk		857	7.51 %
Don't know		659	5.78 %
No Answer		2526	22.14 %

If a EU-level tax regime for e-cigarettes is introduced, what is the risk of the following consequences in your country? : A massive switch by consumers to illicit non-taxed products

		Answers	Ratio
High risk		5202	45.59 %
Moderate risk		1531	13.42 %
Low risk		818	7.17 %
Negligible / no risk		697	6.11 %
Don't know		620	5.43 %
No Answer		2542	22.28 %

If a EU-level tax regime for e-cigarettes is introduced, what is the risk of the following consequences in your country? : SMEs significantly penalised against big players

		Answers	Ratio
High risk		4779	41.88 %
Moderate risk		1016	8.9 %
Low risk		485	4.25 %
Negligible / no risk		464	4.07 %
Don't know		2012	17.63 %
No Answer		2654	23.26 %





If a EU-level tax regime for e-cigarettes is introduced, what is the risk of the following consequences in your country? : A massive return of consumers to conventional tobacco products

		Answers	Ratio
High risk		5710	50.04 %
Moderate risk		1314	11.52 %
Low risk		718	6.29 %
Negligible / no risk		716	6.28 %
Don't know		471	4.13 %
No Answer		2481	21.74 %

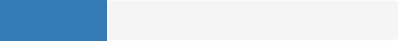
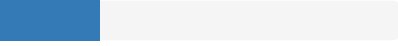
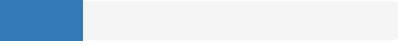
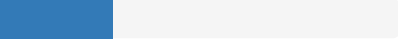
Which measures should an EU-level harmonised tax regime for heated tobacco products contain? Please, select from the following options the measures that you might be in favour of or against (multiple answers are possible) : To adopt a common fiscal definition and category for heated tobacco products in EU excise legislation

		Answers	Ratio
In favour		4184	36.67 %
Against		1771	15.52 %
Don't know		2281	19.99 %
No Answer		3174	27.82 %



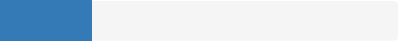
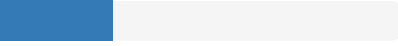
Which measures should an EU-level harmonised tax regime for heated tobacco products contain? Please, select from the following options the measures that you might be in favour of or against (multiple answers are possible) : The introduction of a clear definition of 'heating'

		Answers	Ratio
In favour		5350	46.89 %
Against		1049	9.19 %
Don't know		1838	16.11 %
No Answer		3173	27.81 %

Which measures should an EU-level harmonised tax regime for heated tobacco products contain? Please, select from the following options the measures that you might be in favour of or against (multiple answers are possible) : To establish a dedicated EU minimum excise duty rate

		Answers	Ratio
In favour		3038	26.63 %
Against		2825	24.76 %
Don't know		2342	20.53 %
No Answer		3205	28.09 %

Which measures should an EU-level harmonised tax regime for heated tobacco products contain? Please, select from the following options the measures that you might be in favour of or against (multiple answers are possible) : To envisage a transitional period to allow operators to adapt before taxation is introduced

		Answers	Ratio
In favour		3256	28.54 %
Against		2329	20.41 %
Don't know		2604	22.82 %
No Answer		3221	28.23 %