

## **World Vapers' Alliance position paper on the Commission's proposal for a Council Directive on excise duties for tobacco and nicotine products**

### **Advocating for risk-based taxation to reduce smoking in the EU**

#### **Executive summary**

The World Vapers' Alliance (WVA) welcomes the opportunity to provide feedback on the European Commission's proposal for a Council Directive on the structure and rates of excise duty applied to tobacco and nicotine products.

While we fully support the European Union's objective of reducing smoking prevalence and protecting public health, we are concerned that **the current proposal risks undermining these goals by treating all nicotine products as if they carried similar levels of risk**. This approach ignores decades of scientific evidence showing that non-combustible products such as vapes, heat-not-burn, and nicotine pouches are significantly less harmful than traditional cigarettes.

**Taxing less harmful alternatives at or near the same rate as combustible tobacco would discourage smokers from switching to them** and harm smoking cessation efforts across the European Union. Instead of accelerating progress toward a smoke-free Europe, such a policy would make it harder for millions of Europeans to quit smoking.

**The WVA urges the European institutions and Member States to adopt a risk-based approach to excise taxation**, aligning tax levels with the relative harm of each product category:

- Cigarettes and other combustible tobacco products: higher excise rates due to their well-known health risks.
- Electronic cigarettes, nicotine pouches, and heated tobacco products: minimal or no excise duty, reflecting their substantially reduced health risks and their role as effective harm-reduction tools for adult smokers.

A harm-proportionate tax system would not only encourage smokers to quit but also reduce health inequalities, curb illicit trade, and support innovation in the nicotine sector.

## 1. Background and context

The [European Commission's proposal](#) to revise the Directive on the structure and rates of excise duty applied to tobacco and nicotine products aims, in its own words, to “ensure the proper functioning of the internal market and a high level of health protection.” However, by taxing less harmful nicotine products, such as electronic cigarettes, heated tobacco, and nicotine pouches, at levels similar to those of combustible tobacco, the proposal risks achieving the opposite. **Equal or near-equal taxation would disincentivise smokers from switching to less harmful alternatives and slow smoking cessation across the Union.**

The proposal's stated consistency with the [Council Recommendation of 3 December 2024 on smoke- and aerosol-free environments](#) and with [Europe's Beating Cancer Plan](#) is also questionable.

The Council Recommendation was strongly contested and finally rejected in the European Parliament, largely because it failed to recognise the harm-reduction potential of non-combustible products and their substantially lower risk profile compared to smoking. Building an excise policy on the same failed premises risks importing those shortcomings into fiscal legislation. By extending the same flawed assumptions that led to the rejection of the previous recommendation, the current proposal repeats the same mistake: ignoring scientific evidence and real-world results from Member States such as [Sweden, Greece, and the Czech Republic](#), where the adoption of less harmful alternatives has dramatically reduced smoking rates.

Equally problematic is the contradiction with the [Parliament's BECA report](#), which clearly acknowledges that “**electronic cigarettes could allow some smokers to progressively quit smoking.**” The proposed excise framework ignores this conclusion, failing to respect the principle of proportionality or to differentiate between high-risk and low-risk products.

Moreover, the Commission further argues that taxation delivers a “price signal” to discourage harmful behaviour. Yet they fail to consider that these products are economic substitutes, with a measurable cross-price elasticity: **when the price of reduced-risk alternatives rises, the consumption of cigarettes tends to increase, and vice versa.** By applying similar rates to products that differ vastly in risk, the EU would send the wrong signal: implying that vaping, heat-not-burn, and nicotine pouches are as harmful as smoking. In such a context, raising taxes on safer products can actively drive users to smoking cigarettes, precisely the opposite of the public-health objective the Directive claims to pursue.

Finally, the proposal also misrepresents the outcome of the [Commission's own public consultation](#). Contrary to its claim that “a majority of public consultation respondents expressed support for harmonised taxation rules,” the official summary report of the feedback period, which took place between December 2020 and January 2021, shows that the majority of citizens opposed it.

Out of 7,262 valid feedback instances, 6,399 (88.12%) came from EU citizens. When asked whether the EU should tax all products at equivalent levels, 51% of citizens disagreed, 10% were neutral, and only 28% agreed. When asked whether the EU should harmonise tax rules and minimum rates for the following products, as in equating them to those of combustible cigarettes, the results were the following:

- Refills and liquids for e-cigarettes containing nicotine: 49% disagreed,
- Refills and liquids without nicotine: 54% disagreed,
- Heated tobacco products: 32% disagreed, and
- Nicotine products for oral use: 40% disagreed.

Additionally, when asked what the appropriate tax levels for these products should be, most respondents favoured substantially lower taxes than those for conventional cigarettes, or none at all.

This evidence shows that **the majority of citizens oppose the harmonisation of taxes on vaping products and other reduced-risk alternatives and instead support a differentiated, lower-tax approach consistent with harm-reduction principles.** Presenting these results as supportive of harmonised taxation misrepresents the consultation outcome and disregards the clear preference of EU citizens for risk-based and proportionate regulation.

In summary, the proposal disregards public understanding and market realities. Consumers increasingly recognise the difference between smoking and non-combustible alternatives. Equalising taxes across all nicotine products would undermine that awareness, weaken the credibility of EU health policy, and push many consumers toward unintended consequences such as continued smoking, illicit purchases, or dual use. A modern fiscal framework should reinforce evidence-based behaviour change—not obstruct it.

## 2. Overview of proposed excise rates

The Commission's proposal introduces, for the first time, harmonised minimum excise duties for all nicotine products across the European Union, including electronic cigarettes, heated tobacco products, and nicotine pouches. While intended to create consistency within the internal market, **the proposed levels of taxation are so high that they would, in practice, remove most of the price advantage of less harmful alternatives over cigarettes.** This would make switching less attractive for smokers, push many consumers back to cigarettes, and contradict the health objectives the Directive claims to support.

Under the proposed structure, electronic cigarettes would face minimum duties of €0.12 per millilitre or 20% of the retail price for liquids containing up to 15 mg/ml of nicotine, and €0.36 per millilitre or 40% of the retail price for liquids above that threshold, whichever is higher. These rates would apply after a transitional period ending in 2032 and be automatically adjusted every three years to reflect inflation and purchasing power parity.

In practical terms, **the tax increase would add at least €3.60 to every 10 ml bottle of e-liquid, an amount that already exceeds the full retail price of many such bottles in most EU Member States.** This means the Directive would more than double the cost of vaping liquids, making vaping as expensive—or even more expensive—than smoking in several markets. **Such a measure would erase the financial incentive for smokers to switch to less harmful alternatives and make vaping economically inaccessible for lower-income consumers.**

For heated tobacco products, the Commission proposes a minimum excise of 55% of the retail price or €108 per 1,000 sticks, with a transitional period of four years. This would bring the price of heated tobacco close to parity with cigarettes, even though scientific studies have consistently shown that heating tobacco produces [90–95% fewer toxic emissions](#) than burning it. By narrowing the tax differential, the proposal would eliminate one of the primary incentives for smokers to switch from combustion to heating.

Similarly, nicotine pouches and other oral non-tobacco products would be taxed at 25% of the retail price or €71.5 per kilogram by 2030, rising to 50% or €143 per kilogram by 2032. This would align them with the tax levels applied to “other smoking tobacco,” effectively equating them to combustible products despite their tobacco-free composition and far lower health risks. **In countries like Sweden, where low taxation on snus and nicotine products has driven smoking rates below 6%, such a policy would reverse proven harm-reduction progress.**

By contrast, combustible tobacco products would continue to be taxed at levels comparable to current EU minima—63% of the retail price or €215 per 1,000 cigarettes (rising to €274 for higher-excite Member States). Fine-cut tobacco, cigars, cigarillos, and other smoking tobacco would also see steep increases intended to narrow internal price gaps between categories. Raw tobacco, meanwhile, would be included for the first time under the Excise Movement and Control System, but with a zero minimum rate to strengthen traceability and prevent illicit manufacturing.

In sum, the proposed excise structure would result in a dramatic compression of the price spectrum between the most and least harmful nicotine products. **Instead of encouraging smokers to move down the risk ladder, the Directive would make all products similarly expensive, effectively removing economic incentives for harm reduction.** While the Commission presents these measures as necessary to protect public health and ensure market uniformity, their real-world effect would be to penalise innovation, restrict consumer choice, and maintain the dominance of combustible cigarettes in the European market.

### 3. Alternative nicotine products and their risk profiles

A central weakness of the Commission’s proposal is its assumption that all nicotine products pose comparable health risks. Scientific evidence overwhelmingly contradicts this view. **It is not nicotine itself, but the combustion of tobacco, that produces the vast majority of the toxicants responsible for cancer, cardiovascular disease, and other smoking-related illnesses.** Products that deliver nicotine without combustion expose users to dramatically lower levels of harmful chemicals. Treating them as if they were cigarettes ignores the scientific consensus and undermines one of the most promising public-health opportunities of recent decades.

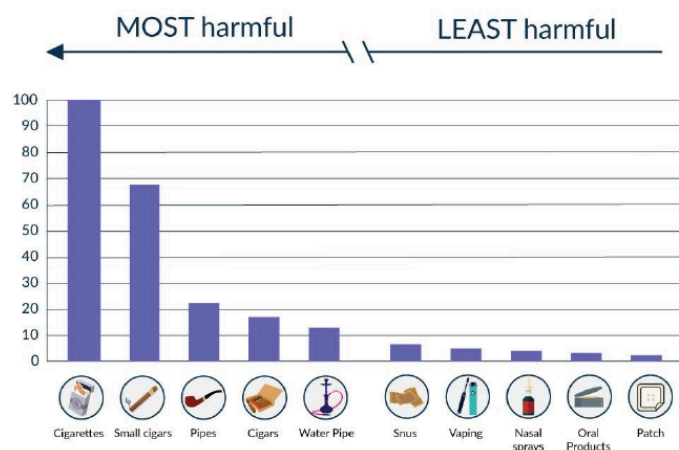
Electronic cigarettes (vapes) heat a liquid solution containing nicotine and flavourings to produce a vapour, without burning tobacco. Numerous independent reviews—including those by [Public Health England](#), the [Royal College of Physicians](#) and [systematic meta-reviews](#)—have concluded that **vaping is at least 95% less harmful than smoking**. Peer-reviewed studies show that vapers experience significantly reduced exposure to carcinogens and toxins, as well as measurable

improvements in cardiovascular and respiratory function compared to smokers. Vaping is also [one of the most effective tools for quitting cigarettes](#): multiple clinical and real-world trials such as the [UK Department of Social Care vaping exchange program](#) demonstrate higher cessation rates than with traditional nicotine-replacement therapies. Applying cigarette-level excise duties would therefore not only misrepresent the risk but would remove a vital incentive for millions of smokers to switch to a demonstrably safer product.

Heated tobacco products (HTPs) operate on the same harm-reduction principle by heating tobacco rather than burning it. This process results in emissions that are **way lower in toxicants than cigarette smoke**. Although not risk-free, HTPs represent a significantly less harmful choice for smokers who are unwilling or unable to quit nicotine entirely. Member States such as Greece and the Czech Republic, already apply risk-based regulations that reflect this lower risk while maintaining strict controls to prevent youth use. The Commission's proposal to raise HTP taxes to levels approaching those of cigarettes would eliminate that distinction, contradicting both science and successful national precedents.

Nicotine pouches are tobacco-free oral products that deliver nicotine through the gums, similar to medically approved nicotine-replacement therapies. Because they contain no tobacco and involve no combustion, their toxicological profile is [comparable to that of traditional nicotine replacement therapies](#) or pharmaceutical cessation aids. Real-world evidence from Sweden, where oral nicotine products such as snus and pouches have been widely available for decades, demonstrates their effectiveness in reducing smoking rates. Sweden has already achieved the lowest smoking prevalence in the EU ([around 5.3%](#)) and one of the lowest rates of tobacco-related disease and mortality globally. This success is directly linked to maintaining affordability and access to safer alternatives.

### Nicotine Products Risk Continuum



Recognising these distinctions is essential. An excise policy that ignores the continuum of risk not only fails scientific scrutiny but also eliminates the economic incentives that encourage smokers to migrate toward less harmful options. A rational fiscal framework should reward this behavioural shift. Maintaining high excise duties on cigarettes, substantially lower rates on heated tobacco, and minimal or zero taxation on vaping

products and nicotine pouches would create a clear and credible price signal that aligns public-health goals with consumer behaviour.

#### 4. Taxation and tobacco harm reduction

The effectiveness of excise policy on nicotine products depends on its ability to shape consumer behaviour in line with public-health objectives. **By narrowing or eliminating the price difference between cigarettes and reduced-risk products, the Commission's proposal would remove one of the most substantial incentives for smokers to switch.**

Price differentials are not incidental; they are a cornerstone of harm reduction. When less harmful alternatives remain significantly cheaper, smokers are more likely to change their behaviour; when the price gap closes, that motivation disappears.

Evidence from behavioural economics shows that smokers are sensitive to relative prices of substitute goods rather than to absolute costs. In other words, what matters is not simply whether cigarettes are expensive, but whether switching to a lower-risk product offers a financial advantage. Equal or near-equal taxation destroys this relationship. In markets where vapes or heated tobacco are heavily taxed, quit attempts decline, dual use increases, and some former smokers relapse into full smoking. Conversely, **countries such as the United Kingdom and Sweden, which have maintained a clear price differential in favour of less harmful products, continue to see rapid declines in smoking prevalence.**

Equal taxation also fails to consider the [cross-price elasticity](#) between these product categories — that is, how changes in the price of one product affect the consumption of another. Cigarettes and alternative nicotine products are [economic substitutes](#): **when the price of vaping liquids or nicotine pouches increases, cigarette consumption tends to rise**, and when less harmful products become more affordable, smoking rates fall. By raising taxes on reduced-risk products, the Commission's proposal would [unintentionally increase cigarette sales](#), directly undermining its stated goal of reducing smoking.

The consequences would extend beyond public health. **Equal taxation would protect the cigarette market and reduce competition from innovative products developed by independent European businesses, many of which are small and medium-sized enterprises.** Larger companies selling cigarettes in Europe, already equipped to absorb regulatory and compliance costs, would consolidate their dominance, while smaller manufacturers of harm-reduction products would face prohibitive barriers to entry.

At the same time, **a high and harmonised excise regime would fuel illicit trade** and cross-border purchases, particularly in regions where income levels vary widely across neighbouring states. Consumers faced with high prices for regulated products would increasingly turn to untested, untaxed, or illegally imported nicotine liquids and pouches. Such markets are difficult to control, deprive Member States of revenue, and expose consumers to greater risk.



**Equal taxation also places an unfair burden on low-income smokers, the very group most affected by tobacco-related disease and least able to afford traditional cessation aids.** Reduced-risk products offer a more pragmatic path to quitting for these individuals, provided they remain accessible and affordable. Eliminating the price gap would render harm reduction a privilege rather than a public health tool, thereby widening health inequalities across the Union.

Ultimately, by failing to distinguish between high- and low-risk products, the proposal conveys a confusing and counterproductive message to consumers. If all nicotine products are taxed similarly, citizens naturally infer that they carry the same risks. This “policy signal” undermines years of progress in public education, blurring the crucial distinction between smoking and less harmful alternatives. The result would be an excise system that not only distorts the internal market but also distorts public understanding, punishing those who make informed choices and rewarding those who continue to smoke.

## **5. The case for risk-proportionate taxation**

A sustainable and effective excise framework must recognise that not all nicotine products carry the same level of risk. A one-size-fits-all approach ignores the fundamental difference between products that burn tobacco and those that do not. **A risk-proportionate taxation model, in which tax levels correspond to the relative harm of each product category, aligns fiscal policy with scientific evidence, public health objectives, and consumer behaviour.**

In such a model, combustible tobacco products would remain subject to the highest excise duties, reflecting their well-documented role in disease and mortality. Electronic cigarettes, nicotine pouches, and heated tobacco products would be taxed at minimal levels or exempt from excise duty altogether, given their far lower health impact and proven utility in helping smokers quit.

This tiered structure would create a clear and credible price gradient along the continuum of risk, rewarding those who move away from combustion. It would also preserve fiscal revenues from traditional cigarettes while promoting public-health gains through change, an approach that delivers both economic and social value.

### **European success stories**

Experience from several Member States demonstrates that risk-based regulation works in practice.

**Sweden** is the [first officially smoke-free nation](#), with just 4.5% of Swedish-born adults smoking—16 years ahead of the EU’s 2040 target. This success is the direct result of a [long-standing harm-reduction strategy](#) built on legal access to snus, vaping, and nicotine pouches, risk-proportionate taxation, and clear public communication recognising that not all nicotine products carry the same risks.

In 2023, the Swedish government [reduced the tax on snus](#) while increasing taxes on cigarettes, and in 2024, the Riksdag formally [integrated harm reduction into its national health strategy](#), stating that [this difference in risk must be reflected in fiscal policy](#). The results are remarkable: daily cigarette use is 39% lower than the EU average,

tobacco-related mortality is 40% lower, and overall cancer incidence is 41% below EU levels. According to modelling, if all Member States achieved Sweden's outcomes, [up to 3.5 million lives could be saved](#) over the next decade.

**Greece** has achieved one of the fastest declines in smoking in Europe (a 6 percentage points drop in just three years, from 42% in 2021 to 36% in 2024, according to Eurobarometer data) by officially incorporating harm reduction into its [National Action Plan Against Smoking](#) (2019). The plan established harm reduction as a fourth pillar of tobacco control, alongside prevention, cessation, and protection from second-hand smoke. [Law 4715/2020](#) allows the scientific validation of health claims for certain reduced-risk products. In March 2023, following a detailed technical review, the Ministry of Health approved specific comparative-risk statements for heated tobacco products, allowing adult smokers to access accurate information about the reduced emissions of these products compared to cigarettes. This commitment to transparency and evidence has strengthened public trust and accelerated the country's decline in smoking.

**The Czech Republic** has recorded the largest reduction in smoking in the EU, with a 7 percentage points decrease (from 30% in 2021 to 23% in 2024) by adopting a pragmatic harm-reduction approach. Its [National Strategy to Prevent and Reduce the Harm Associated with Addictive Behaviour 2019–2027](#) recognises the potential of safer nicotine products to help reduce smoking-related harm. The country maintains legal access to e-cigarettes, flavours, and multiple product formats, permits cross-border sales, and applies no excise duty on vaping products, while heated tobacco remains taxed substantially lower than cigarettes. Czechia has also defended this evidence-based approach at the EU level, including during its 2022 Council Presidency, when it opposed restrictive measures that would undermine consumer choice and harm the reduction of substance abuse.

Although no longer an EU Member State, **the United Kingdom** provides a powerful example of how risk-proportionate regulation and taxation can drive down smoking rates. With no excise duty on vaping products or nicotine pouches, the UK maintains a clear fiscal distinction between combustible and non-combustible nicotine products. Vaping is explicitly integrated into national cessation policies, with the National Health Service distributing "[Swap to Stop](#)" kits to help smokers transition to safer alternatives. Public Health England and the Royal College of Physicians continue to affirm that vaping is at least 95% less harmful than smoking—a message consistently supported by government communications. The UK's smoking rate has now fallen to a [record low of 11.9%](#), underscoring how affordability, accessibility, and accurate information work together to reduce harm without bans or punitive taxes.

These examples demonstrate that **risk-proportionate taxation can achieve what uniform tax increases cannot: lower smoking rates, stable revenues, and innovation-friendly markets.**

### **Benefits and alignment with EU policy objectives**

A tiered taxation model would not only reduce smoking but also alleviate the burden on public health systems. Fewer smoking-related diseases result in lower healthcare costs and increased productivity. It would also protect low-income smokers by keeping safer alternatives affordable, thereby narrowing health inequalities.



From an economic perspective, proportional taxation encourages innovation, competition, and investment in Europe's emerging harm-reduction sector. Many independent small and medium-sized enterprises develop vaping products and nicotine pouches domestically; ensuring a fair fiscal environment allows them to compete against large tobacco companies and supports EU goals for entrepreneurship and growth.

Moreover, a risk-proportionate approach to excise duty is entirely consistent with the Union's broader strategic goals. It supports [Europe's Beating Cancer Plan](#) by accelerating the reduction of tobacco-related disease and puts the EU on a path to reach its smoke-free generation goal. Above all, it upholds the principles of evidence-based policymaking and proportionality, which lie at the heart of EU law.

Rather than punishing innovation, the EU should encourage it. By differentiating taxes based on scientific risk, policymakers can send a clear, truthful message to citizens: the less harmful the product, the lower the tax. This is not only fair but also the most effective way to achieve a smoke-free Europe through progress, not prohibition.

## 6. Other concerns and governance issues

### Institutional bias and public misinformation

Beyond its technical shortcomings, **the Commission's proposal raises broader concerns about the quality of governance, transparency, and adherence to scientific evidence in EU policymaking.** The current approach risks institutionalising misinformation, disregarding citizen input, and overstepping the limits of EU competence, undermining both public health and democratic legitimacy.

Recent statements by senior Commissioners, including [Wopke Hoekstra](#) and [Olívér Várhelyi](#), have equated vaping and other reduced-risk products with smoking, claiming that "vaping kills" and that nicotine causes cancer and tumour growth. Such assertions are scientifically false. The overwhelming consensus among public-health authorities confirms that nicotine, while addictive, is not the cause of cancer or cardiovascular disease, and that the harm from smoking results overwhelmingly from combustion.

Presenting these misstatements as official EU policy damages institutional credibility and discourages smokers from switching to less harmful alternatives. By portraying all nicotine products as equally dangerous, **the Commission is effectively institutionalising misinformation and eroding public trust.** Evidence-based policymaking requires public officials to communicate risks accurately and proportionally to the available evidence.

This pattern extends to the Commission's treatment of public consultations. In the consultation preceding this Directive, most respondents opposed harmonising taxes on alternative nicotine products. Likewise, in the EU Cardiovascular Health Plan consultation, **an [AI-based analysis](#) of 677 submissions found that among those addressing harm reduction, 76% were positive towards harm reduction**, only 9% negative, and the remainder neutral. These included testimonies from individuals who quit smoking using safer alternatives as well as submissions from scientific institutions and harm-reduction advocates.

Also back in September, **83 leading public health experts warned in a [letter](#) that the Commission's tax plan ignores science and risks reversing progress**, urging a fiscal model that reflects actual risks.

Despite this clear trend, **the Commission continues to ignore consumers and portray harm reduction as “controversial.”** Proceeding with a policy that contradicts both scientific consensus and citizen feedback undermines democratic legitimacy and violates the [Better Regulation Guidelines](#), which require evidence-based and transparent decision-making.

The Commission's stakeholder engagement practices exacerbate this problem. Recent high-level meetings on tobacco and nicotine regulation included only Commission-funded prohibitionist NGOs, while excluding consumer groups, independent scientists, and SMEs directly affected by the measures. **Commissioner Hoekstra even [endorsed punitive tax proposals before consultations closed](#), compromising neutrality. Genuine consultation requires equal access and balanced participation, not predetermined outcomes.** By disregarding both scientific input and citizen engagement, the Commission weakens the legitimacy of EU policy formation and fuels perceptions that decisions are guided more by ideology than by evidence.

### **Sovereignty and governance oversight**

The proposal also raises significant subsidiarity and sovereignty concerns. **By harmonising minimum excise rates and exploring the creation of EU “own resources” tied to tobacco and nicotine taxation, the Commission moves toward centralising fiscal control in an area traditionally reserved for Member States.**

Several governments have expressed opposition to this direction: Sweden's Finance Minister, Elisabeth Svantesson, labelled EU-wide tax hikes “[completely unacceptable](#),” warning that Brussels appears to be using biased public-health justifications to expand its fiscal reach. Such an approach conflicts with Article 113 TFEU, which limits harmonisation in indirect taxation to what is strictly necessary for the functioning of the internal market. **Using biased health rhetoric to justify fiscal integration constitutes a constitutional overreach** and restricts national capacity to tailor taxation and harm-reduction policies to domestic priorities.

To restore trust, integrity, and proportionality in EU policymaking, the World Vapers' Alliance calls on the European Commission to:

- Ensure that all official communications on nicotine reflect the best available scientific evidence;
- Accurately report and incorporate citizen and expert feedback from consultations;
- Respect Member States' fiscal sovereignty and the limits of EU competence; and
- Re-establish balanced stakeholder dialogue by including consumers, independent experts, and SMEs in policy development.

Only by grounding future legislation in science, transparency, and subsidiarity can the European Commission design a taxation framework that truly protects public health, strengthens democratic legitimacy, and earns citizens' trust.

## 7. Conclusions and policy recommendations

The European Commission's proposal to revise the Directive on the structure and rates of excise duty applied to tobacco and nicotine products represents a defining moment for the Union's approach to public health and harm reduction. While the stated goal of reducing smoking and ensuring internal market coherence is shared, the current proposal risks undermining both objectives.

By treating all nicotine products as equally harmful, it removes the very incentives that drive smokers to switch to safer alternatives and threatens to entrench the dominance of combustible tobacco across Europe.

The proposed harmonisation of excise rates would not only discourage cessation but also contradict the scientific evidence, public opinion, and Member State experience. It would disproportionately affect low-income smokers, small businesses, and national governments' fiscal sovereignty, while favouring large tobacco producers and encouraging illicit trade. Far from advancing Europe's Beating Cancer Plan or its smoke-free 2040 target, the Directive as drafted would hinder their achievement.

**A modern fiscal policy should reflect the continuum of risk across nicotine products.** That means maintaining the highest taxes on combustible tobacco and minimal or no excise duty on vaping products, nicotine pouches, and heated tobacco products. This risk-proportionate structure would send a clear, evidence-based message to consumers: **the less harmful the product, the lower the tax.** It would also preserve tax revenues from cigarettes while empowering millions of smokers to quit through affordable alternatives.

To align this Directive with science, citizen expectations, and the Union's own strategic goals, the World Vapers' Alliance urges the European institutions and Member States to:

1. **Adopt a risk-proportionate taxation framework:** High excise duties on combustible tobacco products and minimal or no excise duties on vaping products, nicotine pouches, and heated tobacco products.
2. **Maintain flexibility for Member States:** allow national governments to adjust tax structures in line with emerging evidence and public-health outcomes rather than imposing a rigid harmonised minimum rate.
3. **Acknowledge scientific consensus on relative risks:** incorporate findings from leading health authorities, which confirm that vaping and other non-combustible alternatives are significantly less harmful than smoking.
4. **Respect consumer evidence and public opinion:** accurately reflect the results of the Commission's own consultations, in which a majority of citizens oppose harmonised taxation and call for lower rates on reduced-risk products.
5. **Support innovation and small businesses:** ensure that fiscal policy does not stifle the European harm-reduction industry, which provides millions of adult smokers with effective alternatives to cigarettes.

By following these principles, the EU can replace punitive and counterproductive taxation with a coherent, science-driven policy that accelerates the decline of smoking, protects consumers, and upholds European values of transparency, innovation, and freedom of choice.



A taxation system grounded in evidence and proportionality would not only improve health outcomes but also restore public confidence in European governance—proving that pragmatic, risk-based policymaking delivers real results for citizens across the Union.

### **About the World Vapers' Alliance**

The World Vapers' Alliance (WVA) amplifies the voices of vapers worldwide and empowers them to make a difference in their communities. Our members are vapers associations and individual vapers from all over the world.

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