

## Personal data

\*Please select whether you participate to this consultation as:

- Individual / private capacity
- Economic operator or industry association
- Public authority (national, regional, local)
- Non-Government organization
- Other (please specify)

\*Please provide your full name

Please note that you can only fill in the questionnaire if your name and contact details are provided. You can still opt for your answers to remain anonymous when results are published.

Mario Rossi

Are you a smoker or e-cigarettes consumer?

- Yes
- No

\*In which country are you based

EU-level or multinational organisations, please select the first option;

Organisations and individuals based in one country and operating also in other countries, please select your main country of operation.

- EU-level and/or multinational
- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands

- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovak Republic
- Slovenia
- Spain
- Sweden
- United Kingdom
- Non-EU country (please specify)

\*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:

- Can be published, including your name or that of your organisation (I consent to publication of all information in my contribution)
- 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)

\*I declare that none of the information I provide in this consultation is subject to copyright restrictions.

- Yes
- No

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How should the tax rate on **heat-not-burn type tobacco** be, compared with the tax rates applied to the following tobacco products?

	Much lower	Lower	Equivalent	Higher	Much higher	Don't know
Cigarettes	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Fine-cut tobacco for rolling of cigarettes	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cigars/cigarillos	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other smoking tobacco (such as pipe tobacco)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**The following questions are designed for respondents who are familiar with the issue at stake and the related technical aspects of Directive 2011/64. Non-expert respondents may wish to skip to the next section**

In your opinion what have been so far the impact of the introduction of excise duties on electronic cigarettes and refill containers in some Member States? Please indicate the perceived magnitude of the following impacts

	No impact	Marginal impact	Moderate impact	High impact	Very high impact	Don't know
Overall decline in consumption.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Specific decline in the consumption by young people.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increase in 'informal' trade (online, cross-border 'shopping', etc.).	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

Better and safer products for consumers.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Improved market monitoring by public authorities.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Reduced competitiveness for small players vis-à-vis large players.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Consumers switching to traditional tobacco products.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Market 'barriers' for players to operate on the EU internal market.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please express your agreement / disagreement with the following possible approaches for the harmonisation of tax treatment for electronic cigarettes and refill containers.

	Fully disagree	Partly disagree	Neutral	Partly agree	Fully agree	Don't know
Regulatory revision: Including electronic cigarettes and refill containers in the scope of the Directive, without setting any minimum tax rate.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Regulatory revision: Including electronic cigarettes and refill containers in the scope of the Directive, setting a minimum tax rate on liquids containing nicotine.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Non-regulatory option: promote the exchange of information and practices among Member States on the tax regulation of electronic cigarettes and refill containers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

In your opinion, what are the likely effects of an EU-wide harmonisation of the tax regime for electronic cigarettes and refill containers on the functioning of the EU internal market?

	Very unlikely	Unlikely	Likely	Very likely	Don't know
Reduction of market obstacles to operate across the borders	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Increased competition	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Better control on cross-border movements	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

Assuming a hypothetical (tax-induced) price increase of **20%** for refill liquids used in electronic cigarettes what would the likely reaction of the 'typical' user of electronic cigarettes?

	Very unlikely	Unlikely	Likely	Very likely	Don't know
The user would maintain the current level of consumption	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
The user would significantly reduce the level of consumption	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The user would quit electronic cigarettes	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The user would purchase these products from informal sources (online, cross-border 'shopping', etc.).	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The user would increase the consumption of traditional tobacco products	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Assuming a hypothetical (tax-induced) price increase of **50%** for refill liquids used in electronic cigarettes what would the likely reaction of the 'typical' user of electronic cigarettes?

	Very unlikely	Unlikely	Likely	Very likely	Don't know
The user would maintain the current level of consumption	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The user would significantly reduce the level of consumption	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
The user would quit electronic cigarettes	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The user would purchase these products from informal sources (online, cross-border 'shopping', etc.).	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
The user would increase the consumption of traditional tobacco products	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please express your agreement / disagreement with the following possible approaches for the harmonisation of tax treatment for Heat-not-Burn type of products.

	Fully disagree	Partly disagree	Neutral	Partly agree	Fully agree	Don't know
Regulatory revision: Introduce in the Directive a new definition and tax category for Heat-not-Burn type of products.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Regulatory revision: revise the text of the Directive to clarify which tax category applies to Heat-not-Burn type of products.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Non-regulatory option: draft a recommendation to Member States						



Please express your agreement / disagreement with the following possible approaches for the harmonisation of tax treatment for Heat-not-Burn type of products.

	Fully disagree	Partly disagree	Neutral	Partly agree	Fully agree	Don't know
Regulatory revision: Introduce in the Directive a new definition and tax category for Heat-not-Burn type of products.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Regulatory revision: revise the text of the Directive to clarify which tax category applies to Heat-not-Burn type of products.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Non-regulatory option: draft a recommendation to Member States providing guidance on the applicable tax regime for Heat-not-Burn type of products based on the existing categories of the Directive.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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Please express your general agreement / disagreement as to whether the current taxation rules applied to the following product categories under Directive 2011/64 are appropriate:

	Fully disagree	Partly disagree	Neutral	Partly agree	Fully agree	Don't know
Cigarettes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Fine-cut tobacco	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cigars	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cigarillos	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Pipe tobacco	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Waterpipe tobacco	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Heat-not-burn novel products	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Should you wish to provide additional information (for example a position paper) or raise specific points not covered by the questionnaire, you can upload your additional document here. The maximum file size is 1MB.

Please note that the uploaded document will be published alongside your response to the questionnaire which is the essential input to this open public consultation. The document is an optional complement and serves as additional background reading to better understand your position.