



fighting heart disease
and stroke
european heart network

EHN's response

To the public consultation on the Revision of Directive 2011/64/EU on the structure and rates of excise duty applied to manufactured tobacco

5 January 2020

The European Heart Network (EHN) supports the current initiative, introduced in the framework of Europe's Beating Cancer Plan.

Smoking is the second largest cause of cardiovascular disease (CVD) after high blood pressure. It is associated with 13% of all CVD deaths in the EU, which translates to almost 250 000 CVD deaths every year (around 165 000 male and 82 000 female deaths).

EHN supports the review of tobacco taxation rules, as taxation is known to be the single most effective policy to curb tobacco consumption.

EHN would recommend in particular that this review:

- Sets an objective to meet the 30% tobacco use reduction target by 2025, committed to under the WHO Global Monitoring Framework for NCDs. Taxation is the single most effective policy to curb tobacco consumption, making tobacco products less affordable, especially for younger consumers
- Achieves upwards convergence of prices across Member States and raises minimum tobacco excise duties to the highest possible level. This would help reduce the inequalities in the level of human health protection and reduce the incentives for cross-border tax evasion
- Brings excise duties on "roll your own" tobacco up to the same level as manufactured cigarettes. Roll your own brings similar risks to human health and should therefore be subjected to equivalent excise duties. Moreover, the current price gap undermines the health impact of excise duties on manufactured cigarettes
- Introduces a specific definition and tax category for raw tobacco. This would help avoid classification uncertainties between customs and tax codes and would reduce disparities of treatment across countries. It would also support efforts to curb illicit manufacturing of smoking products.

Recent studies increasingly highlight the risks of electronic cigarette use to the cardiovascular system. Therefore EHN would like to advocate for a special excise duty or tax on e-cigarettes. It has the dual benefit of discouraging use – especially for young people – and raising income for governments. EHN recommends taxing e-cigarettes at a rate high enough to discourage uptake.

EHN is a funding member of the Smoke Free partnership. For further information, EHN refers to the position paper of the Smokefree partnership on tobacco taxation. EHN also refers to its own [position paper on e-cigarettes](#) for more information on (taxation of) e-cigarettes, and its impact on cardiovascular health.