

**Submission by Considerate Pouchers to the European Commission Public Consultation: Revision of the Tobacco Taxation Directive (2011/64/EU)**



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### **About Considerate Pouchers**

Considerate Pouchers is a global consumer-led initiative advocating for evidence-based harm reduction strategies in nicotine policy.

Our mission is to defend the rights of adult consumers to access safer nicotine alternatives such as nicotine pouches, while promoting public health outcomes by reducing tobacco-related harm.

We operate across the EU and beyond, engaging with policymakers, regulators, scientists, and consumers to ensure nicotine regulation is rooted in science, proportionality, and respect for consumers' choice.

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## Executive Summary

The revision of the Tobacco Taxation Directive (2011/64/EU) presents a decisive moment for the future of harm reduction in Europe.

While we support the Commission's goal of reducing smoking rates and promoting public health, expanding the scope of this Directive to include smoke-free, tobacco-free products such as nicotine pouches would be a grave mistake.

Taxation should reflect risk, not nicotine content.

Nicotine pouches are non-combustible, tobacco-free, and carry [99.9% lower health risks](#) than cigarettes. Penalizing these products with tobacco-style excise duties would:

- Make quitting more expensive, discouraging smokers from switching;
- Create economic incentives for illicit markets; and
- Undermine the EU's own Beating Cancer Plan and harm reduction commitments.

The Swedish experience shows that rational taxation and availability of oral nicotine products lead to record-low smoking rates, 5.6%, [the lowest](#) in the EU and [44% fewer tobacco-related deaths](#) than the European average.

Europe should follow that model, not tax it out of existence.

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### The Role of Nicotine Pouches in Harm Reduction

Nicotine pouches are **modern oral products** designed for adult smokers seeking a cleaner, non-combustible alternative. They contain **no tobacco leaf**, produce **no smoke**, and release **no tar, carbon monoxide, or particulates**.

Nicotine **is not** the cause of smoking-related diseases such as cancer, stroke, or chronic respiratory illness. Those conditions stem from combustion, the burning of tobacco and inhalation of smoke.

#### Scientific Consensus

- Public Health England and Germany's Federal Institute for Risk Assessment (BfR) [have confirmed](#) that non-combustible nicotine products pose **substantially reduced health risks** compared to smoking.
- According to the *We Are Innovation* risk assessment (2025), cigarettes score **100** on the harm scale, while [nicotine pouches score 0.1](#), a **99.9% reduction**.
- [Several](#) peer-reviewed studies [show](#) negligible levels of tobacco-specific nitrosamines (TSNAs) in nicotine pouches, eliminating key carcinogenic exposures altogether.

Nicotine pouches therefore represent one of the **greatest public health opportunities in decades**: a tool that empowers smokers to quit without the dangers of combustion.

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### Why Extending Tobacco Excise to Smoke-Free Products is Counterproductive

The Commission's Inception Impact Assessment proposes to "update the scope" of the Directive to cover "*novel products*" such as heated tobacco, e-cigarettes, and **modern oral nicotine products**.

This approach would be scientifically inconsistent and economically damaging.

#### a) Pouches are not tobacco products

- No tobacco, no smoke, no tar. They should not be treated under a tobacco excise framework.

#### b) Excise should reflect risk

- The purpose of excise duties on tobacco is to internalize externalities, the health and environmental costs of smoking.
- Since nicotine pouches lack these externalities, taxing them like tobacco would contradict fiscal logic and health policy alike.

#### c) Over-taxation will undermine public health

- Affordability [drives](#) switching.
- Higher excise taxes on pouches would make cigarettes relatively cheaper, pushing consumers back to smoking.
- This outcome would harm precisely those the Directive aims to protect.

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### **d) Risk of illicit trade**

- Excessive taxation and unclear classification [encourage](#) grey-market activity, as already observed in Member States without clear regulation, such as Germany and France.
- The Commission's stated goal of fighting illicit trade would be contradicted by introducing a new, over-taxed category.

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### Sweden's Experience: Taxation That Saves Lives

Sweden's experience demonstrates what happens when harm reduction and proportional taxation coexist.

- **Smoking prevalence:** [5.6%. The lowest in the EU.](#)
- **Cancer incidence:** [44% lower than the EU average.](#)
- **Tobacco-related mortality:** [44% lower.](#)
- **Lung cancer rate:** [17.8 per 100,000. The lowest in Europe.](#)
- **Cardiovascular health:** [lower incidence](#) of ischemic heart disease and stroke than neighboring countries.

These outcomes were achieved through **rational taxation, legal access, and informed consumers**, not prohibition or punitive fiscal measures.

If other Member States adopted Sweden's model, **over 355,000 lives could be saved annually.**

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### Policy Recommendations

1. **Exclude Non-Tobacco Products from the Scope of the Directive**

Nicotine pouches should not be categorized as “manufactured tobacco” or equivalent products.

2. **Apply Risk-Proportionate Taxation**

If the EU introduces excise on smoke-free alternatives, rates must reflect their vastly reduced risk profile.

3. **Safeguard Consumer Access and Affordability**

Maintain price differentials that encourage switching away from smoking.

4. **Promote Evidence-Based Fiscal Policy**

Fiscal measures must align with scientific evidence on risk, not outdated assumptions about nicotine.

5. **Recognize Innovation as a Public Health Asset**

Nicotine pouches represent innovation that saves lives. The EU should enable, not penalize, their adoption.

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### Conclusion

The European Union has an opportunity to design a fiscal framework that aligns with its own *Beating Cancer Plan* and delivers measurable health benefits.

Including smoke-free, tobacco-free nicotine pouches under tobacco excise would:

- Violate the principle of proportionality,
- Penalize consumers who made healthier choices, and
- Keep smokers dying from cancer instead of helping them quit and live healthier lives.

Sweden has already shown the way forward: innovation, proportionate taxation, and adult choice lead to the lowest smoking rates and disease burdens in Europe.

The EU should not punish success. It should replicate it.

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