



Council of the European Union
General Secretariat

Brussels, 27 February 2025

WK 2576/2025 INIT

LIMITE

**FISC
ECOFIN**

This is a paper intended for a specific community of recipients. Handling and further distribution are under the sole responsibility of community members.

WORKING DOCUMENT

From: Presidency
To: Delegations

Subject: Presidency presentation - Evolution of Tobacco & Nicotine Products

Delegations will find attached the presentation displayed at the meeting of the Working Party on Tax Questions (High Level) on 26 February 2025.



POLAND25.EU

PUBLIC

Evolution of Tobacco & Nicotine Products

Taxation Challenges in a Fast-Changing Market

Jarosław Neneman

Undersecretary of State

Ministry of Finance

Jaroslaw.Neneman@mf.gov.pl



POLAND25.EU

Traditional tobacco products

PUBLIC





POLAND25.EU

E-cigarettes





POLAND25.EU

Heated Tobacco/non-tobacco Products

With tobacco
tobacco



Without





POLAND25.EU

E-cigarettes - evolution

PUBLIC





Pouches





POLAND25.EU

Modern nicotine products...





POLAND25.EU

... and delivery systems

PUBLIC





POLAND25.EU

More than just a vaping device...



SUPERSMOKER Bluetooth





Issues for discussion

1. Reduction in economic affordability through appropriate tax policies - disposable e-cigarettes case
2. Online Sales – How can Member States tackle tax collection challenges?
3. EU Tax Framework – How can it strengthen the internal market amid evolving nicotine products?

PUBLIC



Polska prezydencja w Radzie UE

Polish presidency of the Council of the EU

Présidence polonaise du Conseil de l'UE