
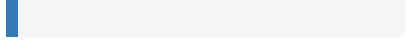
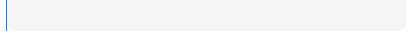
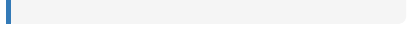
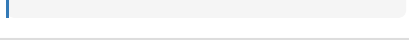
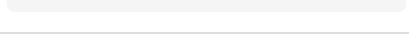


Statistics:

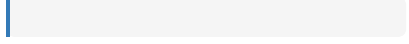
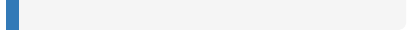

Public consultation - Excise duties applied to manufactured tobacco

Please select whether you participate to this consultation as:


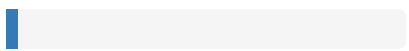
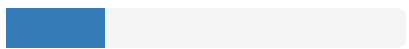
		Answers	Ratio
Individual / private capacity		7317	95.2 %
Economic operator or industry association		230	2.99 %
Public authority (national, regional, local)		14	0.18 %
Non-Government organization		81	1.05 %
Other (please specify)		44	0.57 %
No Answer		0	0 %

Is your organisation included in the Transparency Register?

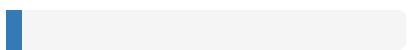
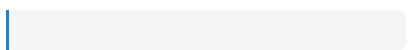
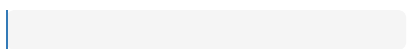
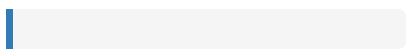
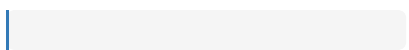
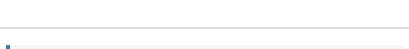
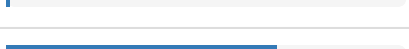
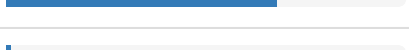


If your organisation is not registered, we invite you to register here (<https://ec.europa.eu/transparencyregister/public/ri/registering.do?locale=en>), although it is not compulsory to be registered to reply to this consultation. Why a transparency register? (http://ec.europa.eu/transparencyregister/public/staticPage/displayStaticPage.do?locale=en&reference=WHY_TRANSPARENCY_REGISTER)

		Answers	Ratio
Yes		74	0.96 %
No		237	3.08 %
No Answer		7375	95.95 %


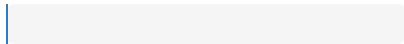
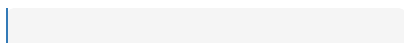
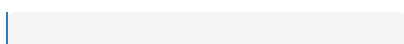
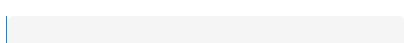
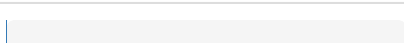
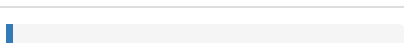
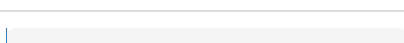
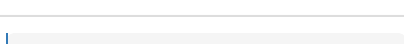

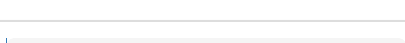
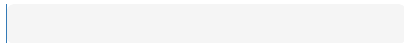
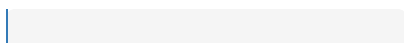
Are you a smoker or e-cigarettes consumer?

		Answers	Ratio
Yes		5580	72.6 %
No		221	2.88 %
No Answer		1885	24.53 %

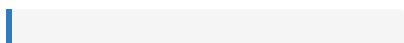
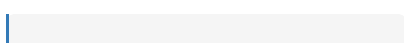
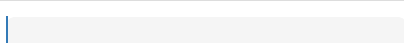


Please indicate the products you most frequently consume, if any:

		Answers	Ratio
Manufactured cigarettes		307	3.99 %
Cigars		56	0.73 %
Cigarillos		27	0.35 %
Hand-rolled fine-cut tobacco		127	1.65 %
Make-your-own (machine-rolled) fine-cut tobacco		56	0.73 %
Water-pipe tobacco		77	1 %
Electronic cigarettes		5203	67.69 %
Heat-not-burn tobacco products		81	1.05 %
Other tobacco products		39	0.51 %
No Answer		2397	31.19 %

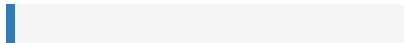
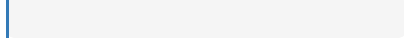

Please indicate if your business / organisation is involved in any of the following activities.

		Answers	Ratio
Retailer of finished tobacco products		13	0.17 %
Cigarette manufacturer		20	0.26 %
Cigars/cigarillos manufacturer		24	0.31 %
Fine-cut tobacco manufacturer		22	0.29 %
Water-pipe tobacco manufacturer / distributor		5	0.07 %
Heat-not-burn tobacco products manufacturer		3	0.04 %
Electronic cigarettes manufacturer / trader		120	1.56 %
Tobacco farmer / first processor		11	0.14 %
Operator involved in the supply chain of finished tobacco products, e.g. import, distribution, wholesale, warehousing etc. (excluding retail)		28	0.36 %
EU-level industry association		10	0.13 %
National-level industry associations		36	0.47 %
Other (please specify)		16	0.21 %
No Answer		7464	97.11 %

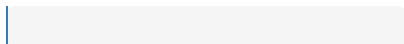
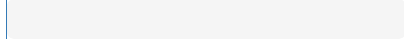
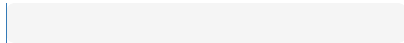
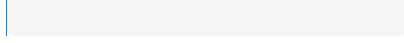
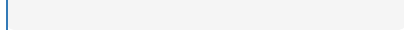

Number of employees in your enterprise

		Answers	Ratio
1-9		116	1.51 %
10-49		43	0.56 %
50-249		29	0.38 %
250 or more		29	0.38 %
No Answer		7469	97.18 %

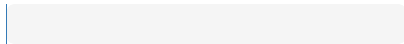
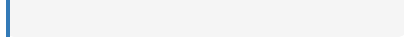

Please indicate your annual turnover or your balance sheet total

		Answers	Ratio
Less than EUR 50 million		163	2.12 %
More than EUR 50 million		43	0.56 %
No Answer		7480	97.32 %

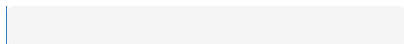
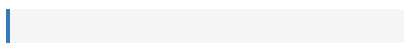

Please indicate your main area(s) of activity

		Answers	Ratio
Tobacco control		35	0.46 %
Patient organisation		5	0.07 %
Medical association / society		5	0.07 %
Consumers association		12	0.16 %
Other (please specify)		36	0.47 %
No Answer		7606	98.96 %

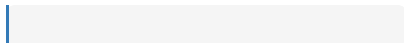
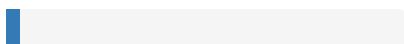
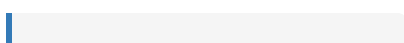
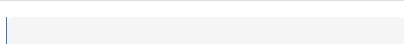
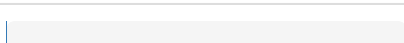
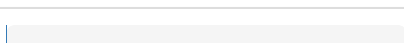
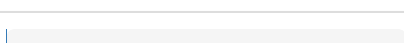
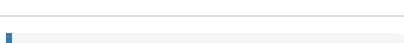
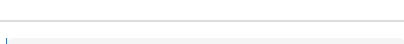

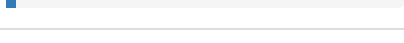

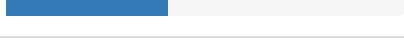
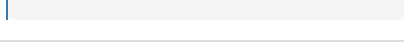
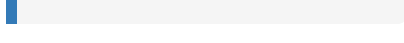
Please indicate whether the organisation that you represent is materially linked to the tobacco industry and/or the electronic cigarette industry, including affiliation, direct or indirect financial support, participation of industry members in the governance bodies and the like. : Tobacco industry

		Answers	Ratio
Yes		8	0.1 %
No		73	0.95 %
No Answer		7605	98.95 %

Please indicate whether the organisation that you represent is materially linked to the tobacco industry and/or the electronic cigarette industry, including affiliation, direct or indirect financial support, participation of industry members in the governance bodies and the like. : Electronic cigarettes industry

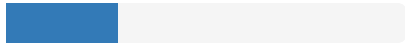

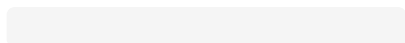
		Answers	Ratio
Yes		10	0.13 %
No		71	0.92 %
No Answer		7605	98.95 %

In which country are you based


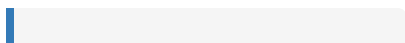
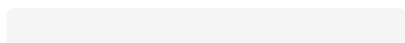
		Answers	Ratio
EU-level and/or multinational		48	0.62 %
Austria		257	3.34 %
Belgium		96	1.25 %
Bulgaria		2	0.03 %
Croatia		6	0.08 %
Cyprus		2	0.03 %
Czech Republic		8	0.1 %
Denmark		100	1.3 %
Estonia		6	0.08 %
Finland		179	2.33 %
France		220	2.86 %
Germany		3111	40.48 %
Greece		39	0.51 %
Hungary		196	2.55 %
Ireland		42	0.55 %

Italy		396	5.15 %
Latvia		7	0.09 %
Lithuania		6	0.08 %
Luxembourg		10	0.13 %
Malta		6	0.08 %
Netherlands		109	1.42 %
Poland		1829	23.8 %
Portugal		37	0.48 %
Romania		124	1.61 %
Slovak Republic		3	0.04 %
Slovenia		13	0.17 %
Spain		51	0.66 %
Sweden		40	0.52 %
United Kingdom		649	8.44 %
Non-EU country (please specify)		94	1.22 %
No Answer		0	0 %

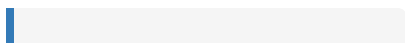
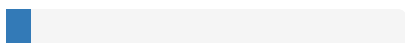

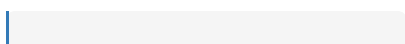
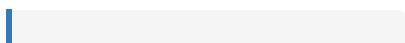
Please note: The European Commission will prepare a report summarizing the responses. Contributions received are thus intended for publication on the Commissions website (see specific privacy statement). Please indicate whether your reply:

		Answers	Ratio
Can be published, including your name or that of your organisation (I consent to publication of all information in my contribution)		2140	27.84 %
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)		5546	72.16 %
No Answer		0	0 %


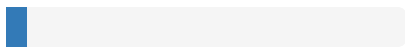
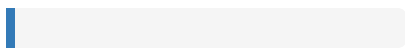
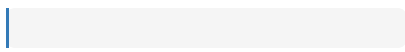
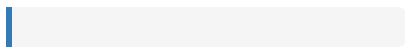
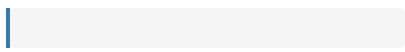
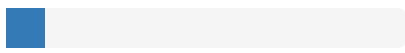
I declare that none of the information I provide in this consultation is subject to copyright restrictions.

		Answers	Ratio
Yes		7539	98.09 %
No		147	1.91 %
No Answer		0	0 %


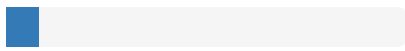
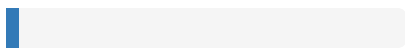
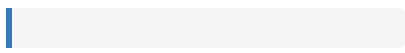
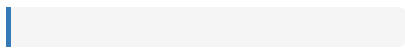
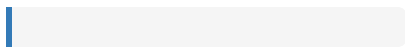
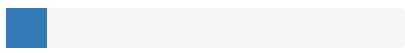
In your opinion, should electronic cigarettes and refill containers be subject to excise duties?

		Answers	Ratio
Yes		137	1.78 %
Only in the case of e-liquids containing nicotine		475	6.18 %
No		6908	89.88 %
Dont know		50	0.65 %
No Answer		116	1.51 %

Assuming a possible taxation of electronic cigarettes and refill containers, how should the tax rate on electronic cigarettes and refill containers be, compared with the tax rates applied to the following tobacco products? : Cigarettes

		Answers	Ratio
Much lower		6175	80.34 %
Lower		390	5.07 %
More or less equivalent		158	2.06 %
Higher		53	0.69 %
Much higher		103	1.34 %
Don't know		63	0.82 %
No Answer		744	9.68 %

Assuming a possible taxation of electronic cigarettes and refill containers, how should the tax rate on electronic cigarettes and refill containers be, compared with the tax rates applied to the following tobacco products? : Fine-cut tobacco for rolling of cigarettes

		Answers	Ratio
Much lower		5742	74.71 %
Lower		631	8.21 %
More or less equivalent		240	3.12 %
Higher		102	1.33 %
Much higher		92	1.2 %
Don't know		97	1.26 %
No Answer		782	10.17 %

Assuming a possible taxation of electronic cigarettes and refill containers, how should the tax rate on electronic cigarettes and refill containers be, compared with the tax rates applied to the following tobacco products? :

Cigars/cigarillos


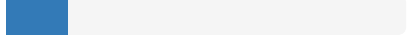
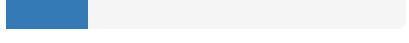
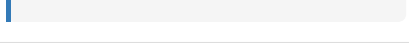
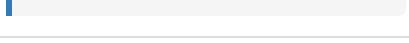
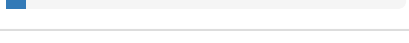

		Answers	Ratio
Much lower		5715	74.36 %
Lower		605	7.87 %
More or less equivalent		232	3.02 %
Higher		111	1.44 %
Much higher		103	1.34 %
Don't know		126	1.64 %
No Answer		794	10.33 %

Assuming a possible taxation of electronic cigarettes and refill containers, how should the tax rate on electronic cigarettes and refill containers be, compared with the tax rates applied to the following tobacco products? :

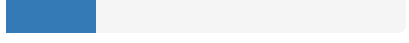
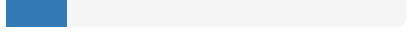
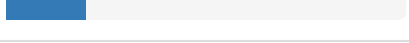
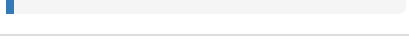
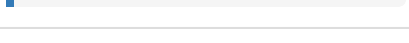
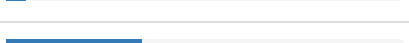

Other smoking tobacco (such as pipe tobacco)

		Answers	Ratio
Much lower		5601	72.87 %
Lower		689	8.96 %
More or less equivalent		280	3.64 %
Higher		90	1.17 %
Much higher		88	1.14 %
Don't know		134	1.74 %
No Answer		804	10.46 %

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

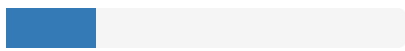
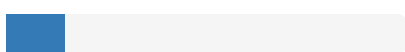
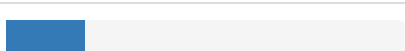
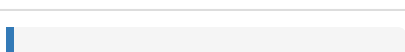
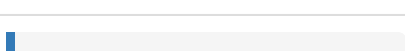
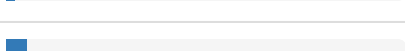
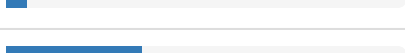
		Answers	Ratio
Much lower		1797	23.38 %
Lower		1175	15.29 %
Equivalent		1568	20.4 %
Higher		87	1.13 %
Much higher		116	1.51 %
Don't know		374	4.87 %
No Answer		2569	33.42 %

How should the tax rate on heat-not-burn type tobacco be, compared with the tax rates applied to the following tobacco products? : Fine-cut tobacco for rolling of cigarettes

		Answers	Ratio
Much lower		1721	22.39 %
Lower		1160	15.09 %
Equivalent		1524	19.83 %
Higher		140	1.82 %
Much higher		148	1.93 %
Don't know		383	4.98 %
No Answer		2610	33.96 %

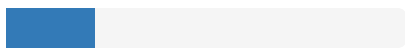
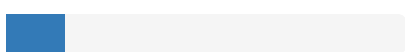
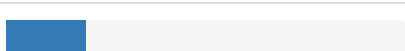
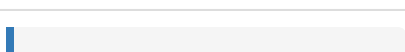
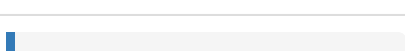
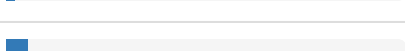
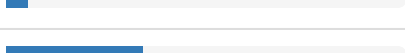
How should the tax rate on heat-not-burn type tobacco be, compared with the tax rates applied to the following tobacco products? :

Cigars/cigarillos

		Answers	Ratio
Much lower		1719	22.37 %
Lower		1128	14.68 %
Equivalent		1513	19.69 %
Higher		145	1.89 %
Much higher		167	2.17 %
Don't know		402	5.23 %
No Answer		2612	33.98 %

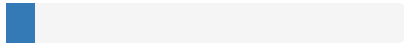
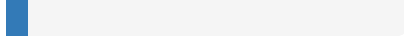
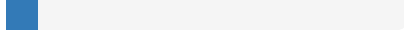
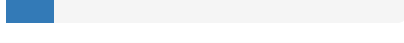
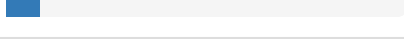
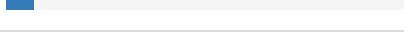

How should the tax rate on heat-not-burn type tobacco be, compared with the tax rates applied to the following tobacco products? :

Other smoking tobacco (such as pipe tobacco)

		Answers	Ratio
Much lower		1696	22.07 %
Lower		1125	14.64 %
Equivalent		1528	19.88 %
Higher		150	1.95 %
Much higher		163	2.12 %
Don't know		404	5.26 %
No Answer		2620	34.09 %

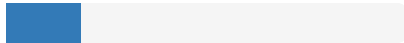
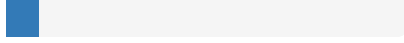
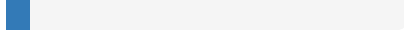
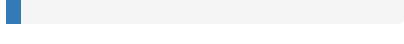
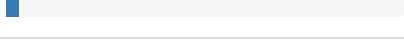


In your opinion what have been so far the impact of the introduction of excise duties on electronic cigarettes and refill containers in some Member States? Please indicate the perceived magnitude of the following impacts :

Overall decline in consumption.

		Answers	Ratio
No impact		552	7.18 %
Marginal impact		420	5.46 %
Moderate impact		613	7.98 %
High impact		923	12.01 %
Very high impact		643	8.37 %
Don't know		528	6.87 %
No Answer		4007	52.13 %

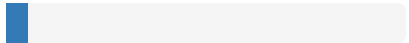
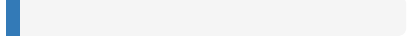
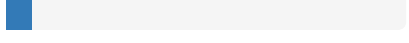
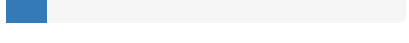
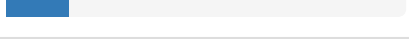
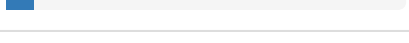

In your opinion what have been so far the impact of the introduction of excise duties on electronic cigarettes and refill containers in some Member States? Please indicate the perceived magnitude of the following impacts :

Specific decline in the consumption by young people.

		Answers	Ratio
No impact		1440	18.74 %
Marginal impact		621	8.08 %
Moderate impact		447	5.82 %
High impact		282	3.67 %
Very high impact		243	3.16 %
Don't know		629	8.18 %
No Answer		4024	52.35 %

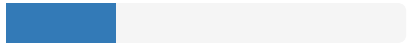
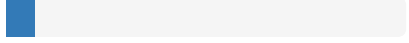
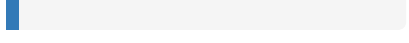
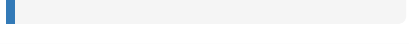
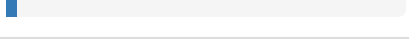


In your opinion what have been so far the impact of the introduction of excise duties on electronic cigarettes and refill containers in some Member States? Please indicate the perceived magnitude of the following impacts :

Increase in 'informal' trade (online, cross-border 'shopping', etc.).

		Answers	Ratio
No impact		419	5.45 %
Marginal impact		257	3.34 %
Moderate impact		485	6.31 %
High impact		772	10.04 %
Very high impact		1205	15.68 %
Don't know		520	6.77 %
No Answer		4028	52.41 %

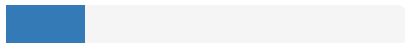
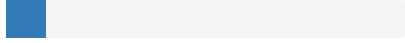
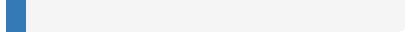
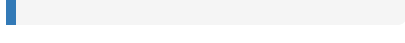
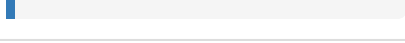
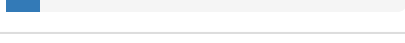

In your opinion what have been so far the impact of the introduction of excise duties on electronic cigarettes and refill containers in some Member States? Please indicate the perceived magnitude of the following impacts :

Better and safer products for consumers.

		Answers	Ratio
No impact		2106	27.4 %
Marginal impact		541	7.04 %
Moderate impact		241	3.14 %
High impact		164	2.13 %
Very high impact		199	2.59 %
Don't know		406	5.28 %
No Answer		4029	52.42 %

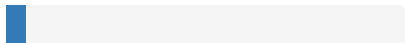
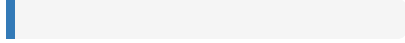
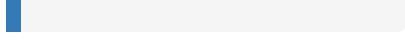
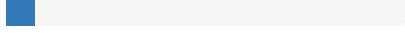
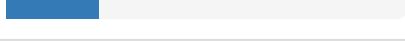
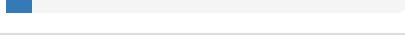

In your opinion what have been so far the impact of the introduction of excise duties on electronic cigarettes and refill containers in some Member States? Please indicate the perceived magnitude of the following impacts :

Improved market monitoring by public authorities.

		Answers	Ratio
No impact		1507	19.61 %
Marginal impact		765	9.95 %
Moderate impact		385	5.01 %
High impact		182	2.37 %
Very high impact		157	2.04 %
Don't know		643	8.37 %
No Answer		4047	52.65 %

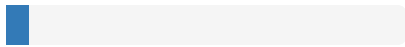
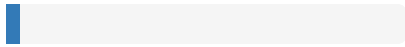
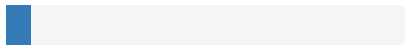
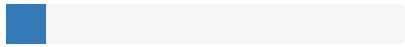
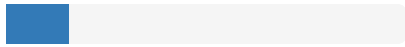


In your opinion what have been so far the impact of the introduction of excise duties on electronic cigarettes and refill containers in some Member States? Please indicate the perceived magnitude of the following impacts :

Reduced competitiveness for small players vis-à-vis large players.

		Answers	Ratio
No impact		385	5.01 %
Marginal impact		164	2.13 %
Moderate impact		273	3.55 %
High impact		556	7.23 %
Very high impact		1769	23.02 %
Don't know		500	6.51 %
No Answer		4039	52.55 %

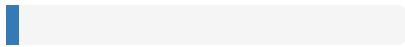
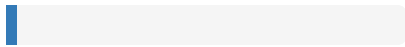
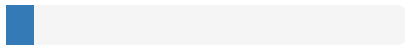
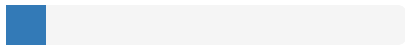
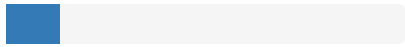
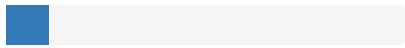

In your opinion what have been so far the impact of the introduction of excise duties on electronic cigarettes and refill containers in some Member States? Please indicate the perceived magnitude of the following impacts :

Consumers switching to traditional tobacco products.

		Answers	Ratio
No impact		440	5.72 %
Marginal impact		262	3.41 %
Moderate impact		478	6.22 %
High impact		762	9.91 %
Very high impact		1196	15.56 %
Don't know		522	6.79 %
No Answer		4026	52.38 %


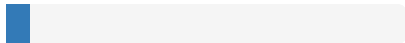
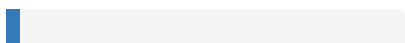
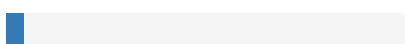
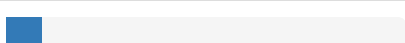
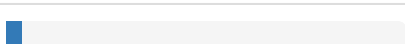

In your opinion what have been so far the impact of the introduction of excise duties on electronic cigarettes and refill containers in some Member States? Please indicate the perceived magnitude of the following impacts :

Market 'barriers' for players to operate on the EU internal market.

		Answers	Ratio
No impact		241	3.14 %
Marginal impact		203	2.64 %
Moderate impact		538	7 %
High impact		762	9.91 %
Very high impact		1023	13.31 %
Don't know		810	10.54 %
No Answer		4109	53.46 %


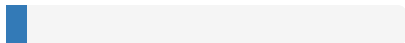
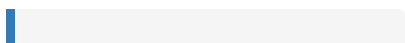
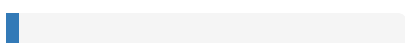
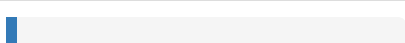
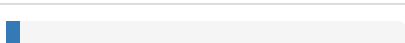

Please express your agreement / disagreement with the following possible approaches for the harmonisation of tax treatment for electronic cigarettes and refill containers. :

Regulatory revision: Including electronic cigarettes and refill containers in the scope of the Directive, without setting any minimum tax rate.

		Answers	Ratio
Fully disagree		1925	25.05 %
Partly disagree		453	5.89 %
Neutral		251	3.27 %
Partly agree		327	4.25 %
Fully agree		675	8.78 %
Don't know		290	3.77 %
No Answer		3765	48.99 %

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

Regulatory revision: Including electronic cigarettes and refill containers in the scope of the Directive, setting a minimum tax rate on liquids containing nicotine.

		Answers	Ratio
Fully disagree		2647	34.44 %
Partly disagree		388	5.05 %
Neutral		166	2.16 %
Partly agree		237	3.08 %
Fully agree		197	2.56 %
Don't know		265	3.45 %
No Answer		3786	49.26 %

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

Non-regulatory option: promote the exchange of information and practices among Member States on the tax regulation of electronic cigarettes and refill containers.

		Answers	Ratio
Fully disagree		968	12.59 %
Partly disagree		301	3.92 %
Neutral		728	9.47 %
Partly agree		585	7.61 %
Fully agree		858	11.16 %
Don't know		439	5.71 %
No Answer		3807	49.53 %

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? :

Reduction of market obstacles to operate across the borders

		Answers	Ratio
Very unlikely		1506	19.59 %
Unlikely		673	8.76 %
Likely		714	9.29 %
Very likely		504	6.56 %
Dont know		479	6.23 %
No Answer		3810	49.57 %

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? :

Increased competition

		Answers	Ratio
Very unlikely		1652	21.49 %
Unlikely		766	9.97 %
Likely		675	8.78 %
Very likely		333	4.33 %
Dont know		438	5.7 %
No Answer		3822	49.73 %

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? :

Better control on cross-border movements

		Answers	Ratio
Very unlikely		1685	21.92 %
Unlikely		716	9.32 %
Likely		680	8.85 %
Very likely		295	3.84 %
Dont know		475	6.18 %
No Answer		3835	49.9 %

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? :
The user would maintain the current level of consumption

		Answers	Ratio
Very unlikely		949	12.35 %
Unlikely		1008	13.11 %
Likely		1128	14.68 %
Very likely		647	8.42 %
Dont know		254	3.3 %
No Answer		3700	48.14 %

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? :
The user would significantly reduce the level of consumption

		Answers	Ratio
Very unlikely		890	11.58 %
Unlikely		1146	14.91 %
Likely		1129	14.69 %
Very likely		575	7.48 %
Dont know		239	3.11 %
No Answer		3707	48.23 %

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? :
The user would quit electronic cigarettes

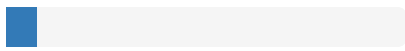
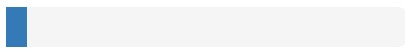
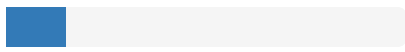
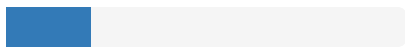
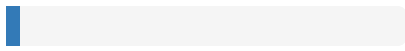

		Answers	Ratio
Very unlikely		1244	16.19 %
Unlikely		918	11.94 %
Likely		987	12.84 %
Very likely		513	6.67 %
Dont know		310	4.03 %
No Answer		3714	48.32 %

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? :
The user would purchase these products from informal sources (online, cross-border 'shopping', etc.).

		Answers	Ratio
Very unlikely		123	1.6 %
Unlikely		133	1.73 %
Likely		909	11.83 %
Very likely		2686	34.95 %
Dont know		153	1.99 %
No Answer		3682	47.91 %

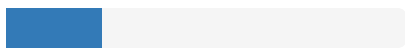
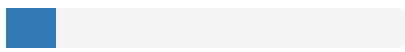
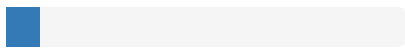
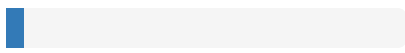
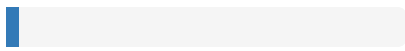
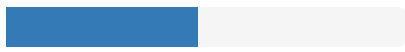
Assuming a hypothetical (tax-induced) price increase of 20% for refill liquids used in electronic cigarettes what would the likely reaction of the 'typical' user of electronic cigarettes? :

The user would increase the consumption of traditional tobacco products

		Answers	Ratio
Very unlikely		583	7.59 %
Unlikely		400	5.2 %
Likely		1135	14.77 %
Very likely		1628	21.18 %
Dont know		257	3.34 %
No Answer		3683	47.92 %

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? :

The user would maintain the current level of consumption

		Answers	Ratio
Very unlikely		1831	23.82 %
Unlikely		951	12.37 %
Likely		636	8.27 %
Very likely		345	4.49 %
Dont know		238	3.1 %
No Answer		3685	47.94 %

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? :
The user would significantly reduce the level of consumption

		Answers	Ratio
Very unlikely		607	7.9 %
Unlikely		684	8.9 %
Likely		1105	14.38 %
Very likely		1355	17.63 %
Dont know		242	3.15 %
No Answer		3693	48.05 %

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? :
The user would quit electronic cigarettes

		Answers	Ratio
Very unlikely		763	9.93 %
Unlikely		798	10.38 %
Likely		812	10.56 %
Very likely		1313	17.08 %
Dont know		308	4.01 %
No Answer		3692	48.04 %

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? :
The user would purchase these products from informal sources (online, cross-border ‘shopping’, etc.).

		Answers	Ratio
Very unlikely		136	1.77 %
Unlikely		51	0.66 %
Likely		411	5.35 %
Very likely		3257	42.38 %
Dont know		155	2.02 %
No Answer		3676	47.83 %

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? :
The user would increase the consumption of traditional tobacco products

		Answers	Ratio
Very unlikely		492	6.4 %
Unlikely		246	3.2 %
Likely		642	8.35 %
Very likely		2377	30.93 %
Dont know		247	3.21 %
No Answer		3682	47.91 %

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

Regulatory revision: Introduce in the Directive a new definition and tax category for Heat-not-Burn type of products.

		Answers	Ratio
Fully disagree		881	11.46 %
Partly disagree		305	3.97 %
Neutral		559	7.27 %
Partly agree		507	6.6 %
Fully agree		768	9.99 %
Don't know		648	8.43 %
No Answer		4018	52.28 %

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

Regulatory revision: revise the text of the Directive to clarify which tax category applies to Heat-not-Burn type of products.

		Answers	Ratio
Fully disagree		775	10.08 %
Partly disagree		231	3.01 %
Neutral		610	7.94 %
Partly agree		621	8.08 %
Fully agree		745	9.69 %
Don't know		659	8.57 %
No Answer		4045	52.63 %

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

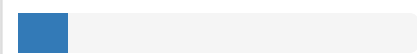
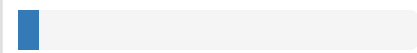
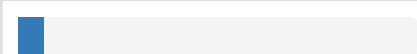
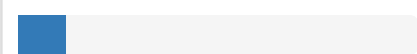

Non-regulatory option: draft a recommendation to Member States providing guidance on the applicable tax regime for Heat-not-Burn type of products based on the existing categories of the Directive.

		Answers	Ratio
Fully disagree		850	11.06 %
Partly disagree		331	4.31 %
Neutral		734	9.55 %
Partly agree		470	6.12 %
Fully agree		488	6.35 %
Don't know		755	9.82 %
No Answer		4058	52.8 %

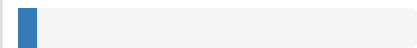
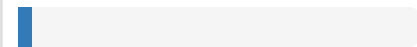
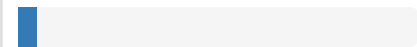
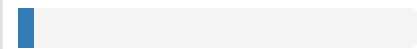
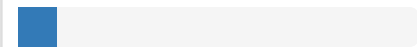

In your opinion, are 'borderline' cigarillos substantively equivalent to cigarettes or substantively different from them?

		Answers	Ratio
They are substantively equivalent to cigarettes		1062	13.82 %
They are only partly equivalent		524	6.82 %
They are substantively different from cigarettes		341	4.44 %
Dont know / I am not familiar with these products		882	11.48 %
No Answer		4877	63.45 %

Considering the current tax rate applied to 'borderline' cigarillos, which of the following options better reflects your view?

		Answers	Ratio
There is no need to change the current tax regime		948	12.33 %
The tax rate on borderline cigarillos should be increased, without affecting other cigars and cigarillos products		401	5.22 %
The tax rate for the entire category cigars /cigarillos should be increased		500	6.51 %
Dont know		921	11.98 %
No Answer		4916	63.96 %

What are your views on the possible economic and social issues due to the availability of low-cost 'borderline' cigarillos? Please indicate how serious the following issues are, in your opinion. : The affordability of these products may undermine the overall tobacco control policies

		Answers	Ratio
Not an issue		356	4.63 %
Minor		267	3.47 %
Moderate		357	4.64 %
Major		297	3.86 %
Don't know		739	9.61 %
No Answer		5670	73.77 %

What are your views on the possible economic and social issues due to the availability of low-cost 'borderline' cigarillos? Please indicate how serious the following issues are, in your opinion. :
The affordability of these products may in particular attract young people

		Answers	Ratio
Not an issue		414	5.39 %
Minor		263	3.42 %
Moderate		306	3.98 %
Major		324	4.22 %
Don't know		702	9.13 %
No Answer		5677	73.86 %

What are your views on the possible economic and social issues due to the availability of low-cost 'borderline' cigarillos? Please indicate how serious the following issues are, in your opinion. :
Substituting cigarettes with 'borderline' cigarillos means lower tax revenues for the State

		Answers	Ratio
Not an issue		340	4.42 %
Minor		285	3.71 %
Moderate		335	4.36 %
Major		268	3.49 %
Don't know		766	9.97 %
No Answer		5692	74.06 %

What are your views on the possible economic and social issues due to the availability of low-cost 'borderline' cigarillos? Please indicate how serious the following issues are, in your opinion. :
'Borderline' cigarillos have an unduly competitive advantage on other tobacco products

		Answers	Ratio
Not an issue		328	4.27 %
Minor		262	3.41 %
Moderate		307	3.99 %
Major		328	4.27 %
Don't know		758	9.86 %
No Answer		5703	74.2 %

Based on your knowledge, the consumption trend of 'borderline cigarillos' is...?

		Answers	Ratio
Growing		301	3.92 %
Stable		449	5.84 %
Declining		253	3.29 %
Dont know		1056	13.74 %
No Answer		5627	73.21 %

Please express your agreement / disagreement with the following possible approaches to address the issue of tax-induced substitution between ‘borderline’ cigarillos and cigarettes. : Regulatory revision: introduction of a mandatory mixed structure or a specific rate (per 1 000 pieces) for the cigars/cigarillos tax category, to discourage the development of borderline products.

		Answers	Ratio
Fully disagree		314	4.09 %
Partly disagree		88	1.14 %
Neutral		299	3.89 %
Partly agree		240	3.12 %
Fully agree		159	2.07 %
Don't know		877	11.41 %
No Answer		5709	74.28 %

Please express your agreement / disagreement with the following possible approaches to address the issue of tax-induced substitution between ‘borderline’ cigarillos and cigarettes. : Regulatory revision: align the minimum excise taxes on cigars/cigarillos with those of cigarettes, to mitigate tax-driven substitution.

		Answers	Ratio
Fully disagree		313	4.07 %
Partly disagree		109	1.42 %
Neutral		249	3.24 %
Partly agree		191	2.49 %
Fully agree		248	3.23 %
Don't know		861	11.2 %
No Answer		5715	74.36 %

Please express your agreement / disagreement with the following possible approaches to address the issue of tax-induced substitution between ‘borderline’ cigarillos and cigarettes. : Regulatory revision: in the definition of cigars/cigarillos (Art. 4.1 of the Directive) the reference to “normal consumer expectations” should be removed so as to reduce the risk of subjective interpretations

		Answers	Ratio
Fully disagree		242	3.15 %
Partly disagree		72	0.94 %
Neutral		296	3.85 %
Partly agree		189	2.46 %
Fully agree		204	2.65 %
Don't know		961	12.5 %
No Answer		5722	74.45 %

Please express your agreement / disagreement with the following possible approaches to address the issue of tax-induced substitution between ‘borderline’ cigarillos and cigarettes. :
Non-regulatory option: encouraging Member States to use the instruments provided by the Directive – e. g. the option to establish a minimum amount of excise duty (Art 14.1) - to address the possible distortions caused by ‘borderline’ cigarillos, where relevant.

		Answers	Ratio
Fully disagree		243	3.16 %
Partly disagree		96	1.25 %
Neutral		327	4.25 %
Partly agree		195	2.54 %
Fully agree		173	2.25 %
Don't know		922	12 %
No Answer		5730	74.55 %

In your opinion, to what extent may the following options have adverse effects for ‘traditional’ cigars and cigarillos markets? :

Mandatory mixed structure or specific rate (per 1 000 pieces) for the cigars/ cigarillos category

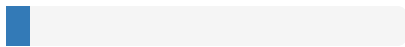
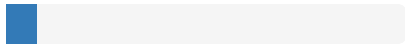
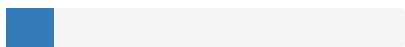
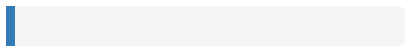


		Answers	Ratio
No adverse effects		121	1.57 %
Marginal adverse effects		250	3.25 %
Moderate adverse effects		304	3.96 %
Significant adverse effects		141	1.83 %
Dont know		1143	14.87 %
No Answer		5727	74.51 %

In your opinion, to what extent may the following options have adverse effects for ‘traditional’ cigars and cigarillos markets? :

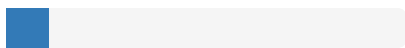
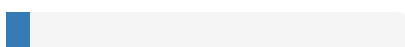
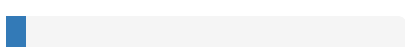
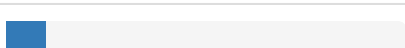

Alignment of the minimum excise on cigars/cigarillos with that of cigarettes

		Answers	Ratio
No adverse effects		116	1.51 %
Marginal adverse effects		237	3.08 %
Moderate adverse effects		230	2.99 %
Significant adverse effects		294	3.83 %
Dont know		1060	13.79 %
No Answer		5749	74.8 %

In your opinion, in the event of a substantive alignment of the tax charge on ‘borderline’ cigarillos with that of cigarettes, what would be the main reaction of the ‘typical’ consumer of ‘borderline’ cigarillos?

		Answers	Ratio
The consumer would continue smoking borderline cigarillos as before		448	5.83 %
The consumer would switch to cigarettes		581	7.56 %
The consumer would switch to other cheaper tobacco products		906	11.79 %
The consumer would smoke less / quit smoking		168	2.19 %
Don't know		637	8.29 %
No Answer		5659	73.63 %

Considering the fine-cut tobacco packages available in tobacco shops, would you be able to distinguish the so-called ‘make-your-own’ (or ‘volume tobacco’) from the typical ‘roll-your-own’ products?

		Answers	Ratio
Yes		818	10.64 %
Maybe		450	5.85 %
No		365	4.75 %
Dont know		759	9.88 %
No Answer		5294	68.88 %

As regards the possible substitution between cigarettes and fine-cut tobacco, please express your agreement or disagreement with the following statements: :

The main driver behind the current consumption of fine-cut tobacco is its affordability

		Answers	Ratio
Fully disagree		137	1.78 %
Partly disagree		168	2.19 %
Neutral		202	2.63 %
Partly agree		482	6.27 %
Fully agree		614	7.99 %
Don't know		688	8.95 %
No Answer		5395	70.19 %

As regards the possible substitution between cigarettes and fine-cut tobacco, please express your agreement or disagreement with the following statements: :

The main driver behind the current consumption of 'make-your-own' tobacco is its affordability

		Answers	Ratio
Fully disagree		112	1.46 %
Partly disagree		128	1.67 %
Neutral		188	2.45 %
Partly agree		424	5.52 %
Fully agree		739	9.61 %
Don't know		699	9.09 %
No Answer		5396	70.21 %

As regards the possible substitution between cigarettes and fine-cut tobacco, please express your agreement or disagreement with the following statements: :

Make-your-own tobacco is a more evident substitute for cigarettes than the typical ‘roll-your-own’ tobacco

		Answers	Ratio
Fully disagree		210	2.73 %
Partly disagree		180	2.34 %
Neutral		444	5.78 %
Partly agree		306	3.98 %
Fully agree		331	4.31 %
Don't know		809	10.53 %
No Answer		5406	70.34 %

Based on your views on consumers’ substitution between fine-cut tobacco (including make-your-own tobacco) and factory-made cigarettes, would you be in favour of a revision of the current tax regimes?

Please select the option that better reflects your views.

		Answers	Ratio
There is no need to change the current tax regime for fine cut-tobacco		968	12.59 %
The tax rate on fine-cut-tobacco in general should be increased so as to minimise substitution		443	5.76 %
Only the tax rate on make-your-own tobacco should be increased		108	1.41 %
Dont know		641	8.34 %
No Answer		5526	71.9 %

Since make-your-own tobacco is not a formalised category, what are in your opinion the aspects that may concur to its definition? Please rate the importance of the following elements. :

A high share of expanded tobacco in the composition

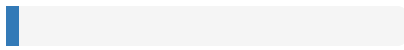
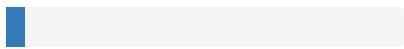
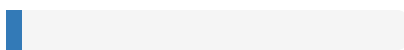
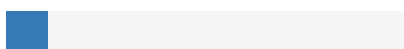

		Answers	Ratio
Not important		273	3.55 %
Moderately important		333	4.33 %
Very important		191	2.49 %
Don't know		891	11.59 %
No Answer		5998	78.04 %

Since make-your-own tobacco is not a formalised category, what are in your opinion the aspects that may concur to its definition? Please rate the importance of the following elements. :

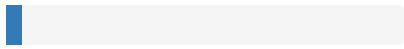
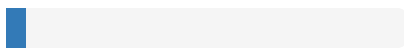
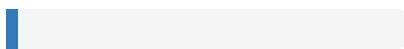
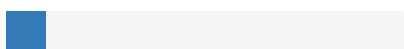

Lighter (in grams) cigarettes than 'average' hand-rolled cigarettes (based on consumers' behaviour)

		Answers	Ratio
Not important		380	4.94 %
Moderately important		324	4.22 %
Very important		102	1.33 %
Don't know		873	11.36 %
No Answer		6007	78.16 %

Since make-your-own tobacco is not a formalised category, what are in your opinion the aspects that may concur to its definition? Please rate the importance of the following elements. :
Intended for use with pre-made filter tubes and filling machines

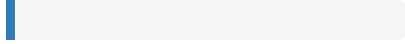
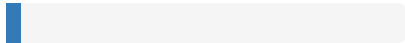
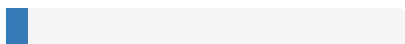
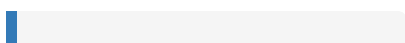
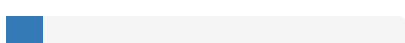

		Answers	Ratio
Not important		238	3.1 %
Moderately important		349	4.54 %
Very important		299	3.89 %
Don't know		790	10.28 %
No Answer		6010	78.19 %

Since make-your-own tobacco is not a formalised category, what are in your opinion the aspects that may concur to its definition? Please rate the importance of the following elements. :
Reference on the package to the number of cigarettes that can be made

		Answers	Ratio
Not important		307	3.99 %
Moderately important		372	4.84 %
Very important		227	2.95 %
Don't know		759	9.88 %
No Answer		6021	78.34 %


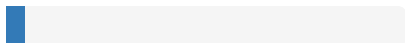
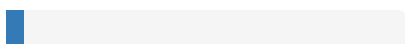
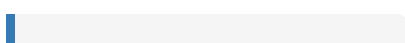
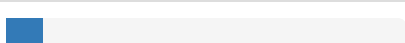

In your opinion, in the absence of regulatory changes, how will the consumption of fine-cut tobacco (including make-your-own) evolve in the near future? :

Fine-cut tobacco, in general

		Answers	Ratio
Fast growth expected		161	2.09 %
Moderate growth expected		280	3.64 %
Stability expected		406	5.28 %
Decline expected		195	2.54 %
Don't know		693	9.02 %
No Answer		5951	77.43 %

In your opinion, in the absence of regulatory changes, how will the consumption of fine-cut tobacco (including make-your-own) evolve in the near future? :

Make-your-own tobacco, in particular

		Answers	Ratio
Fast growth expected		177	2.3 %
Moderate growth expected		349	4.54 %
Stability expected		327	4.25 %
Decline expected		171	2.22 %
Don't know		704	9.16 %
No Answer		5958	77.52 %

Please express your agreement / disagreement with the following possible approaches to address the issue of tax-induced substitution between fine-cut-tobacco, make-your-own and factory-made cigarettes. :

Regulatory revision: align the minimum excise taxes on fine-cut tobacco with those of cigarettes, to mitigate tax-driven substitution.

		Answers	Ratio
Fully disagree		329	4.28 %
Partly disagree		131	1.7 %
Neutral		208	2.71 %
Partly agree		138	1.8 %
Fully agree		207	2.69 %
Don't know		711	9.25 %
No Answer		5962	77.57 %

Please express your agreement / disagreement with the following possible approaches to address the issue of tax-induced substitution between fine-cut-tobacco, make-your-own and factory-made cigarettes. :

Regulatory revision: introduction of a separate excise category for make-your-own with higher minimum taxes than roll-your-own tobacco.

		Answers	Ratio
Fully disagree		402	5.23 %
Partly disagree		145	1.89 %
Neutral		231	3.01 %
Partly agree		138	1.8 %
Fully agree		88	1.14 %
Don't know		714	9.29 %
No Answer		5968	77.65 %

Please express your agreement / disagreement with the following possible approaches to address the issue of tax-induced substitution between fine-cut-tobacco, make-your-own and factory-made cigarettes. :

Non-regulatory option: encouraging Member States to use the instruments provided by the Directive – e. g. the option to establish a minimum amount of excise duty (Art 14.1) - to address the possible distortions caused by make-your-own tobacco, where relevant.

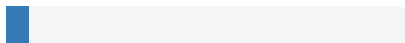
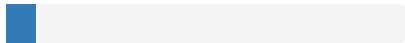
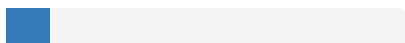
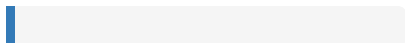
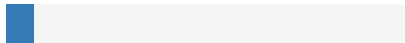

		Answers	Ratio
Fully disagree		269	3.5 %
Partly disagree		127	1.65 %
Neutral		306	3.98 %
Partly agree		140	1.82 %
Fully agree		96	1.25 %
Don't know		780	10.15 %
No Answer		5968	77.65 %

Please express your agreement / disagreement with the following possible approaches to address the issue of tax-induced substitution between fine-cut-tobacco, make-your-own and factory-made cigarettes. :

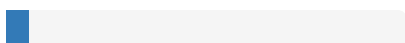
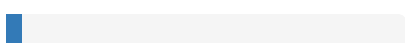
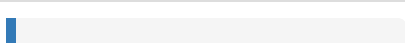
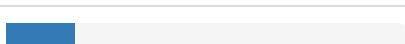

Non-regulatory option: adopt measures for a better monitoring of make-your-own market trends in Member States and at EU level.

		Answers	Ratio
Fully disagree		242	3.15 %
Partly disagree		103	1.34 %
Neutral		304	3.96 %
Partly agree		162	2.11 %
Fully agree		158	2.06 %
Don't know		734	9.55 %
No Answer		5983	77.84 %

In your opinion, in the event of a substantive alignment of the tax rate on fine-cut tobacco with that of cigarettes, what would be the main reaction of the 'typical' consumer of fine-cut tobacco?

		Answers	Ratio
The consumer would continue smoking fine-cut tobacco in the same quantity		424	5.52 %
The consumer would switch to cigarettes		570	7.42 %
The consumer would switch to other cheaper tobacco products		844	10.98 %
The consumer would smoke less / quit smoking		171	2.22 %
Don't know		537	6.99 %
No Answer		5860	76.24 %

Based on your knowledge and experience, the trade and consumption of illicit raw tobacco products are... ?

		Answers	Ratio
Growing		439	5.71 %
Stable		300	3.9 %
Declining		191	2.49 %
Dont know		1310	17.04 %
No Answer		5446	70.86 %

In your opinion, is there a need for additional measures at EU level to prevent and fight illicit trade and tax fraud in the field of raw tobacco?

		Answers	Ratio
Yes		392	5.1 %
Maybe		342	4.45 %
No		611	7.95 %
Dont know		952	12.39 %
No Answer		5389	70.11 %

**Considering the possible diversion to the illicit trade of raw tobacco and other intermediate products not covered by the Directive, please indicate how serious the following issues are, in your opinion. :
Diversion of raw tobacco to the illicit manufacturing of tobacco products**

		Answers	Ratio
Not an issue		214	2.78 %
Minor issue		181	2.35 %
Moderate issue		159	2.07 %
Major issue		191	2.49 %
Dont know		801	10.42 %
No Answer		6140	79.89 %

Considering the possible diversion to the illicit trade of raw tobacco and other intermediate products not covered by the Directive, please indicate how serious the following issues are, in your opinion. :
Diversion of semi-processed tobacco to the illicit manufacturing of tobacco products

		Answers	Ratio
Not an issue		192	2.5 %
Minor issue		201	2.62 %
Moderate issue		190	2.47 %
Major issue		156	2.03 %
Dont know		800	10.41 %
No Answer		6147	79.98 %

Considering the possible diversion to the illicit trade of raw tobacco and other intermediate products not covered by the Directive, please indicate how serious the following issues are, in your opinion. :
Diversion of tobacco refuse (by-products and waste) to the illicit manufacturing of tobacco products

		Answers	Ratio
Not an issue		202	2.63 %
Minor issue		157	2.04 %
Moderate issue		197	2.56 %
Major issue		165	2.15 %
Dont know		816	10.62 %
No Answer		6149	80 %

Considering the possible diversion to the illicit trade of raw tobacco and other intermediate products not covered by the Directive, please indicate how serious the following issues are, in your opinion. :
Sale of raw and semi-processed tobacco (not duty-paid) directly to consumers

		Answers	Ratio
Not an issue		223	2.9 %
Minor issue		194	2.52 %
Moderate issue		154	2 %
Major issue		175	2.28 %
Dont know		783	10.19 %
No Answer		6157	80.11 %

Please express your agreement / disagreement with the following possible approaches to address the issue of illicit trade and tax fraud on raw tobacco and intermediate tobacco products. :

Regulatory revision: introducing in the Directive a specific definition and tax category for raw tobacco and relevant intermediate products, so that they are included in the excise system and covered by the control system (EMCS).

		Answers	Ratio
Fully disagree		299	3.89 %
Partly disagree		109	1.42 %
Neutral		117	1.52 %
Partly agree		88	1.14 %
Agree fully		172	2.24 %
Don't know		773	10.06 %
No Answer		6128	79.73 %

Please express your agreement / disagreement with the following possible approaches to address the issue of illicit trade and tax fraud on raw tobacco and intermediate tobacco products. :

Non-regulatory option: encourage the adoption of administrative approaches to the raw tobacco sector - i.e. registration of growers, processors, and tobacco transactions etc. - in line with what some Member States are already doing.

		Answers	Ratio
Fully disagree		190	2.47 %
Partly disagree		96	1.25 %
Neutral		140	1.82 %
Partly agree		146	1.9 %
Agree fully		217	2.82 %
Don't know		772	10.04 %
No Answer		6125	79.69 %

Please express your agreement / disagreement with the following possible approaches to address the issue of illicit trade and tax fraud on raw tobacco and intermediate tobacco products. :

Non-regulatory option: stepping up joint efforts on monitoring and law enforcement against illicit trade of raw tobacco.

		Answers	Ratio
Fully disagree		183	2.38 %
Partly disagree		78	1.01 %
Neutral		142	1.85 %
Partly agree		142	1.85 %
Agree fully		243	3.16 %
Don't know		765	9.95 %
No Answer		6133	79.79 %

In your opinion, what is the risk of unintended adverse effects deriving from including raw tobacco and intermediate tobacco products in the scope of the Directive? :

The burden associated with the excise framework and the control system (EMCS) would push EU tobacco growers out of the market

		Answers	Ratio
Low risk		172	2.24 %
Moderate risk		258	3.36 %
High risk		309	4.02 %
Dont know		803	10.45 %
No Answer		6144	79.94 %

In your opinion, what is the risk of unintended adverse effects deriving from including raw tobacco and intermediate tobacco products in the scope of the Directive? :

The burden associated with EMCS and related obligations, would encourage more players to turn to the illicit trade

		Answers	Ratio
Low risk		146	1.9 %
Moderate risk		247	3.21 %
High risk		354	4.61 %
Dont know		794	10.33 %
No Answer		6145	79.95 %

In your opinion, what is the risk of unintended adverse effects deriving from including raw tobacco and intermediate tobacco products in the scope of the Directive? :

Small players would be significantly more affected than large ones, with distortive effects on competition

		Answers	Ratio
Low risk		97	1.26 %
Moderate risk		159	2.07 %
High risk		501	6.52 %
Dont know		775	10.08 %
No Answer		6154	80.07 %

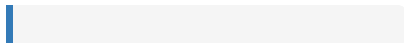
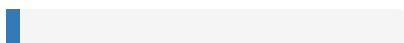
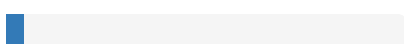
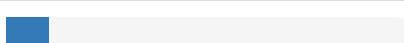

In your opinion, what is the risk of unintended adverse effects deriving from including raw tobacco and intermediate tobacco products in the scope of the Directive? :

Monitoring the flows of raw tobacco and intermediate products through the excise system and the EMCS may not work for technical reasons (e.g. variation in the weight of the products through the various steps of processing)

		Answers	Ratio
Low risk		136	1.77 %
Moderate risk		266	3.46 %
High risk		268	3.49 %
Dont know		869	11.31 %
No Answer		6147	79.98 %

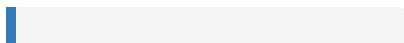
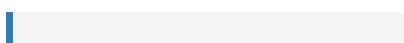
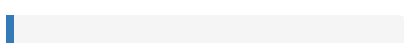
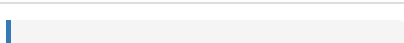
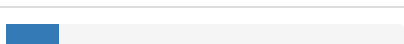

In your opinion, what is the risk of unintended adverse effects deriving from including raw tobacco and intermediate tobacco products in the scope of the Directive? :

Significant additional burden for the tax administrations

		Answers	Ratio
Low risk		124	1.61 %
Moderate risk		250	3.25 %
High risk		330	4.29 %
Dont know		823	10.71 %
No Answer		6159	80.13 %

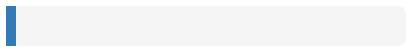
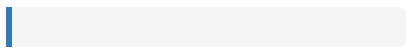
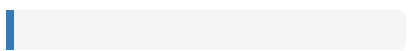
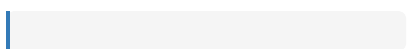
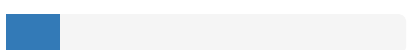

Based on your knowledge and experience, how frequent are issues and disputes with the classification for tax purposes of the following products? :

Raw and semi-processed tobacco

		Answers	Ratio
Not an issue		178	2.32 %
Minor issue		122	1.59 %
Moderate issue		139	1.81 %
Major issue		94	1.22 %
Dont know		1003	13.05 %
No Answer		6150	80.02 %


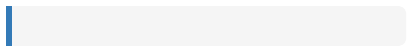
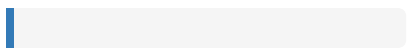
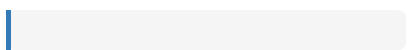
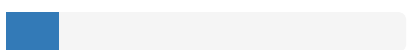

Based on your knowledge and experience, how frequent are issues and disputes with the classification for tax purposes of the following products? :

Reconstituted tobacco (also known as 'homogenised' tobacco)

		Answers	Ratio
Not an issue		190	2.47 %
Minor issue		114	1.48 %
Moderate issue		136	1.77 %
Major issue		71	0.92 %
Dont know		1018	13.24 %
No Answer		6157	80.11 %

Based on your knowledge and experience, how frequent are issues and disputes with the classification for tax purposes of the following products? :

Tobacco refuse (by-products and waste)

		Answers	Ratio
Not an issue		172	2.24 %
Minor issue		113	1.47 %
Moderate issue		153	1.99 %
Major issue		82	1.07 %
Dont know		1005	13.08 %
No Answer		6161	80.16 %

Please express your agreement / disagreement with the following possible approaches to address the issue of classification uncertainties (and related disputes), concerning raw tobacco and intermediate products. :

Regulatory revision: the text of Art. 5.1.(a) on smoking tobacco (see the ‘Problem Outline’ above) should be revised by specifying that ‘industrial processing’ refers to ‘industrial processing in a tax warehouse’, so as to reduce disparities in the interpretation of this provision.

		Answers	Ratio
Fully disagree		233	3.03 %
Partly disagree		69	0.9 %
Neutral		143	1.86 %
Partly agree		115	1.5 %
Agree fully		91	1.18 %
Don't know		877	11.41 %
No Answer		6158	80.12 %

Please express your agreement / disagreement with the following possible approaches to address the issue of classification uncertainties (and related disputes), concerning raw tobacco and intermediate products. :

Regulatory revision: the text of Art. 5.1.(b) on tobacco refuse (see the ‘Problem Outline’ above) should be revised by removing the reference to ‘retail sale’, so as to cover also bulk sale of tobacco refuse (if it can be smoked), so as to prevent subjectivity in the interpretation.

		Answers	Ratio
Fully disagree		233	3.03 %
Partly disagree		57	0.74 %
Neutral		145	1.89 %
Partly agree		113	1.47 %
Agree fully		106	1.38 %
Don't know		870	11.32 %
No Answer		6162	80.17 %

Please express your agreement / disagreement with the following possible approaches to address the issue of classification uncertainties (and related disputes), concerning raw tobacco and intermediate products. :

Non-regulatory option: there is no need for a regulatory revision but – where relevant – the European Commission may provide guidance on the interpretation of the definitions used in the Directive.

		Answers	Ratio
Fully disagree		136	1.77 %
Partly disagree		76	0.99 %
Neutral		169	2.2 %
Partly agree		174	2.26 %
Agree fully		132	1.72 %
Don't know		831	10.81 %
No Answer		6168	80.25 %

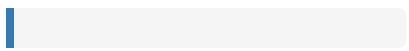
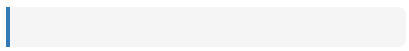
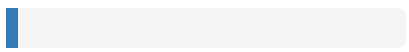
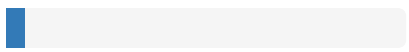
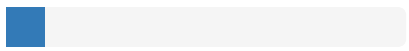
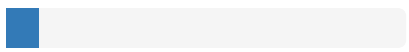

Considering the current tax regime applicable to waterpipe tobacco, please express your agreement / disagreement with the following statements: :

Waterpipe tobacco should be included in a separate tax category.

		Answers	Ratio
Fully disagree		393	5.11 %
Partly disagree		117	1.52 %
Neutral		294	3.83 %
Partly agree		329	4.28 %
Agree fully		428	5.57 %
Don't know		619	8.05 %
No Answer		5506	71.64 %

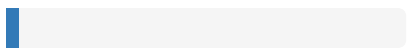
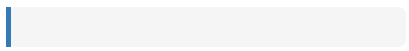
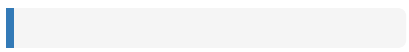
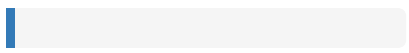
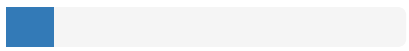
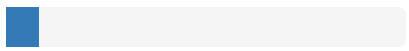

Considering the current tax regime applicable to waterpipe tobacco, please express your agreement / disagreement with the following statements :

Excessive tax charges on waterpipe tobacco may result into a high rate of informal / illicit trade.

		Answers	Ratio
Fully disagree		152	1.98 %
Partly disagree		65	0.85 %
Neutral		212	2.76 %
Partly agree		362	4.71 %
Agree fully		746	9.71 %
Don't know		625	8.13 %
No Answer		5524	71.87 %

Considering the current tax regime applicable to waterpipe tobacco, please express your agreement / disagreement with the following statements :

Tobacco-free waterpipe tobacco should not be subject to tobacco excise duties.

		Answers	Ratio
Fully disagree		233	3.03 %
Partly disagree		79	1.03 %
Neutral		153	1.99 %
Partly agree		155	2.02 %
Agree fully		920	11.97 %
Don't know		624	8.12 %
No Answer		5522	71.84 %

In your opinion, to what extent is the waterpipe tobacco currently consumed, purchased and distributed through the following informal / illicit channels? :

Online and distance selling

		Answers	Ratio
Marginally		127	1.65 %
Moderately		312	4.06 %
Significantly		305	3.97 %
Dont know		817	10.63 %
No Answer		6125	79.69 %

In your opinion, to what extent is the waterpipe tobacco currently consumed, purchased and distributed through the following informal / illicit channels? :

Cross-border smuggling for personal consumption

		Answers	Ratio
Marginally		226	2.94 %
Moderately		287	3.73 %
Significantly		208	2.71 %
Dont know		831	10.81 %
No Answer		6134	79.81 %

In your opinion, to what extent is the waterpipe tobacco currently consumed, purchased and distributed through the following informal / illicit channels? :

Illicit trade

		Answers	Ratio
Marginally		246	3.2 %
Moderately		237	3.08 %
Significantly		206	2.68 %
Dont know		860	11.19 %
No Answer		6137	79.85 %

Please express your agreement / disagreement with the following possible approaches to reviewing the treatment of waterpipe tobacco: :

Regulatory revision: the Directive should include a separate excise category, with a distinct rate for waterpipe tobacco that is more proportionate to the tobacco content of the product.

		Answers	Ratio
Fully disagree		230	2.99 %
Partly disagree		93	1.21 %
Neutral		149	1.94 %
Partly agree		214	2.78 %
Agree fully		245	3.19 %
Don't know		637	8.29 %
No Answer		6118	79.6 %

Please express your agreement / disagreement with the following possible approaches to reviewing the treatment of waterpipe tobacco: :

Non-regulatory option: adopt measures for a better monitoring of waterpipe tobacco market trends and 'informal' consumption in Member States and at EU level.

		Answers	Ratio
Fully disagree		146	1.9 %
Partly disagree		94	1.22 %
Neutral		269	3.5 %
Partly agree		205	2.67 %
Agree fully		172	2.24 %
Don't know		674	8.77 %
No Answer		6126	79.7 %

In your opinion, what would be the consequences of a separate and more proportionate tax regime for waterpipe tobacco? : A significant switch from illicit / informal to licit /formal trade and consumption.

		Answers	Ratio
Very unlikely		162	2.11 %
Unlikely		137	1.78 %
Likely		326	4.24 %
Very likely		201	2.62 %
Dont know		741	9.64 %
No Answer		6119	79.61 %

In your opinion, what would be the consequences of a separate and more proportionate tax regime for waterpipe tobacco? : A significant increase of consumers of waterpipe tobacco

		Answers	Ratio
Very unlikely		246	3.2 %
Unlikely		406	5.28 %
Likely		154	2 %
Very likely		43	0.56 %
Dont know		712	9.26 %
No Answer		6125	79.69 %

In your opinion, what would be the consequences of a separate and more proportionate tax regime for waterpipe tobacco? : An increased burden for tax administrations

		Answers	Ratio
Very unlikely		140	1.82 %
Unlikely		224	2.91 %
Likely		203	2.64 %
Very likely		190	2.47 %
Dont know		798	10.38 %
No Answer		6131	79.77 %

In your opinion, is there a need for revised tax measures affecting the minimum price of cigarettes available on the market?

		Answers	Ratio
Yes		479	6.23 %
Maybe		374	4.87 %
No		791	10.29 %
Dont know		555	7.22 %
No Answer		5487	71.39 %

Based on your knowledge and experience, the availability and consumption of low-cost cigarettes is... ?

:

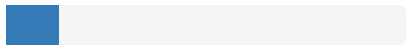
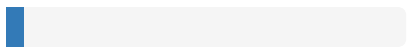
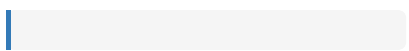
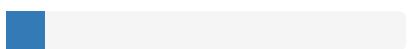

Availability on the market of low and super low-price brands

		Answers	Ratio
Growing		724	9.42 %
Stable		495	6.44 %
Declining		193	2.51 %
Don't know		760	9.89 %
No Answer		5514	71.74 %

Based on your knowledge and experience, the availability and consumption of low-cost cigarettes is... ?

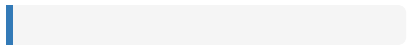
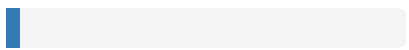
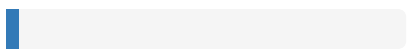
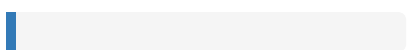
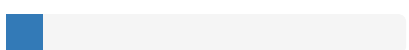

:

Number of consumers switching to low or super-low price brands

		Answers	Ratio
Growing		1010	13.14 %
Stable		336	4.37 %
Declining		83	1.08 %
Don't know		736	9.58 %
No Answer		5521	71.83 %

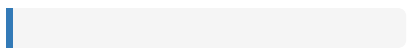
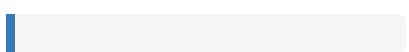
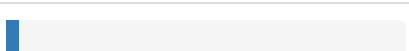
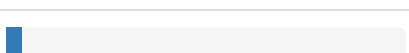
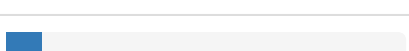

In your opinion, to what extent may differences in the interpretation and implementation of the Minimum Excise Duty across Member States cause:...? :

Legal uncertainties

		Answers	Ratio
Not at all		122	1.59 %
To a limited extent		267	3.47 %
To a moderate extent		247	3.21 %
To a high extent		192	2.5 %
Don't know		700	9.11 %
No Answer		6158	80.12 %

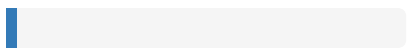
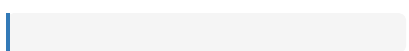
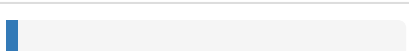
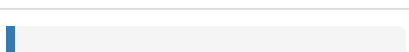
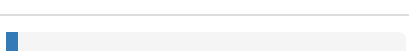
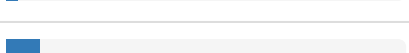
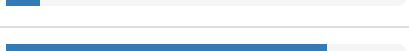
In your opinion, to what extent may differences in the interpretation and implementation of the Minimum Excise Duty across Member States cause....? :

Distortion of competition

		Answers	Ratio
Not at all		123	1.6 %
To a limited extent		162	2.11 %
To a moderate extent		244	3.17 %
To a high extent		296	3.85 %
Don't know		678	8.82 %
No Answer		6183	80.44 %

Please express your agreement / disagreement with the following possible approaches for clarifying the Minimum Excise Duty provisions: :

Regulatory revision: the text of the Directive should be revised to clarify the uncertainties on the nature and the implementation of the MED

		Answers	Ratio
Fully disagree		209	2.72 %
Partly disagree		63	0.82 %
Neutral		223	2.9 %
Partly agree		163	2.12 %
Agree fully		212	2.76 %
Don't know		654	8.51 %
No Answer		6162	80.17 %

Please express your agreement / disagreement with the following possible approaches for clarifying the Minimum Excise Duty provisions: :

Regulatory revision: the text of the Directive should be revised to clarify the upper limits in the implementation of the MED

		Answers	Ratio
Fully disagree		241	3.14 %
Partly disagree		69	0.9 %
Neutral		203	2.64 %
Partly agree		181	2.35 %
Agree fully		162	2.11 %
Don't know		659	8.57 %
No Answer		6171	80.29 %

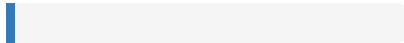
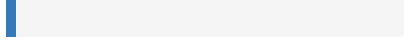
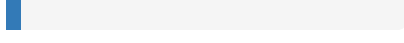
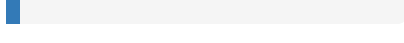
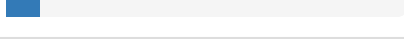

Please express your agreement / disagreement with the following possible approaches for clarifying the Minimum Excise Duty provisions: :

Non-regulatory option: there is no need for a regulatory revision but the European Commission may issue a non-binding recommendation to Member States on how to interpret and implement MED provisions

		Answers	Ratio
Fully disagree		208	2.71 %
Partly disagree		104	1.35 %
Neutral		220	2.86 %
Partly agree		136	1.77 %
Agree fully		187	2.43 %
Don't know		662	8.61 %
No Answer		6169	80.26 %

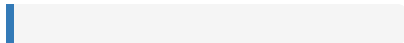
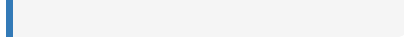
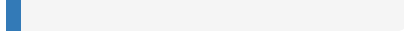
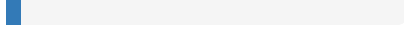
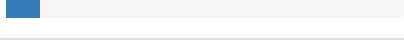

What are your views on the legal and economic issues possibly caused by the lack of a clear correspondence between the Excise Product Codes and the Combined Nomenclature codes for certain tobacco products? :

Additional burden for competent authorities to deal with dubious and borderline cases

		Answers	Ratio
Not an issue		161	2.09 %
Minor issue		174	2.26 %
Moderate issue		276	3.59 %
Major issue		251	3.27 %
Dont know		646	8.4 %
No Answer		6178	80.38 %

What are your views on the legal and economic issues possibly caused by the lack of a clear correspondence between the Excise Product Codes and the Combined Nomenclature codes for certain tobacco products? :

Risk of disputes, and related burden for both competent authorities and economic operator

		Answers	Ratio
Not an issue		148	1.93 %
Minor issue		133	1.73 %
Moderate issue		281	3.66 %
Major issue		287	3.73 %
Dont know		652	8.48 %
No Answer		6185	80.47 %

What are your views on the legal and economic issues possibly caused by the lack of a clear correspondence between the Excise Product Codes and the Combined Nomenclature codes for certain tobacco products? :

Risk of tax losses due to the wrong classification of products


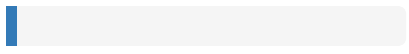
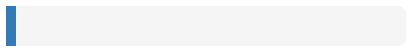
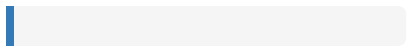
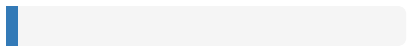
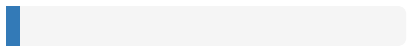


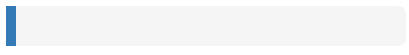


		Answers	Ratio
Not an issue		275	3.58 %
Minor issue		202	2.63 %
Moderate issue		191	2.49 %
Major issue		205	2.67 %
Dont know		624	8.12 %
No Answer		6189	80.52 %

What are your views on the legal and economic issues possibly caused by the lack of a clear correspondence between the Excise Product Codes and the Combined Nomenclature codes for certain tobacco products? :

'Dual coding' burden for small economic operators

		Answers	Ratio
Not an issue		156	2.03 %
Minor issue		111	1.44 %
Moderate issue		244	3.17 %
Major issue		322	4.19 %
Dont know		651	8.47 %
No Answer		6202	80.69 %

In your opinion, in which product area(s) is the lack of a clear correspondence between Excise Product Codes and Combined Nomenclature codes more problematic?

		Answers	Ratio
Cigars/Cigarillos		206	2.68 %
Fine-cut tobacco		197	2.56 %
Cigarettes		179	2.33 %
Pipe tobacco		142	1.85 %
Water pipe tobacco		214	2.78 %
Raw and semi-processed tobacco		252	3.28 %
Tobacco refuse (waste)		221	2.88 %
Expanded tobacco		185	2.41 %
Reconstituted (homogenised) tobacco		177	2.3 %
Don't know		990	12.88 %
No Answer		6251	81.33 %

Please express your agreement / disagreement with the following possible approaches for a better correspondence between the excise and customs classification systems for tobacco products: :
Regulatory revision: The definition and categories used in the Directive 2011/64 should be harmonised with the corresponding Combined Nomenclature definitions and classifications, for the categories of products where uncertainty can be significant.

		Answers	Ratio
Fully disagree		217	2.82 %
Partly disagree		99	1.29 %
Neutral		174	2.26 %
Partly agree		136	1.77 %
Agree fully		154	2 %
Don't know		706	9.19 %
No Answer		6200	80.67 %

Please express your agreement / disagreement with the following possible approaches for a better correspondence between the excise and customs classification systems for tobacco products: :
Non-regulatory option: There is no need for a regulatory revision but the European Commission may provide more guidance to stakeholders, e.g. through an (updated) correspondence table between Excise Product Codes and Combined Nomenclature codes.

		Answers	Ratio
Fully disagree		148	1.93 %
Partly disagree		89	1.16 %
Neutral		159	2.07 %
Partly agree		184	2.39 %
Agree fully		217	2.82 %
Don't know		679	8.83 %
No Answer		6210	80.8 %

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: : Cigarettes

		Answers	Ratio
Fully disagree		639	8.31 %
Partly disagree		484	6.3 %
Neutral		784	10.2 %
Partly agree		575	7.48 %
Fully agree		990	12.88 %
Dont know		462	6.01 %
No Answer		3752	48.82 %

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: : Fine-cut tobacco

		Answers	Ratio
Fully disagree		671	8.73 %
Partly disagree		467	6.08 %
Neutral		838	10.9 %
Partly agree		585	7.61 %
Fully agree		815	10.6 %
Dont know		530	6.9 %
No Answer		3780	49.18 %

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: : Cigars

		Answers	Ratio
Fully disagree		643	8.37 %
Partly disagree		400	5.2 %
Neutral		964	12.54 %
Partly agree		487	6.34 %
Fully agree		829	10.79 %
Dont know		572	7.44 %
No Answer		3791	49.32 %

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: : Cigarillos

		Answers	Ratio
Fully disagree		648	8.43 %
Partly disagree		411	5.35 %
Neutral		948	12.33 %
Partly agree		543	7.06 %
Fully agree		739	9.61 %
Dont know		596	7.75 %
No Answer		3801	49.45 %

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: :

Pipe tobacco

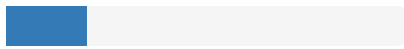


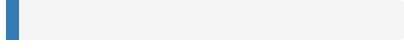
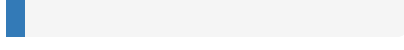
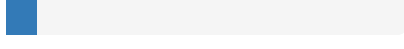

		Answers	Ratio
Fully disagree		643	8.37 %
Partly disagree		398	5.18 %
Neutral		1009	13.13 %
Partly agree		474	6.17 %
Fully agree		742	9.65 %
Dont know		592	7.7 %
No Answer		3828	49.8 %

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: :

Waterpipe tobacco

		Answers	Ratio
Fully disagree		799	10.4 %
Partly disagree		545	7.09 %
Neutral		980	12.75 %
Partly agree		402	5.23 %
Fully agree		497	6.47 %
Dont know		633	8.24 %
No Answer		3830	49.83 %

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: :
Heat-not-burn novel products

		Answers	Ratio
Fully disagree		1547	20.13 %
Partly disagree		527	6.86 %
Neutral		702	9.13 %
Partly agree		239	3.11 %
Fully agree		347	4.51 %
Dont know		587	7.64 %
No Answer		3737	48.62 %