



Brussels, 30 April 2024
TAXUD.C.3/GM

MEETING WITH INDEPENDENT EUROPEAN VAPE ALLIANCE (IEVA)

30 April 2024

MEETING REPORT

- 1. Subject** Taxation of vaping products
- 2. Date and Place** 30 April 2024 (*Virtual*)
- 3. Participants** DG TAXUD (4 participants)
Independent European Vape Alliance (IEVA) (5 participants including 2 from secretariat)

4. Minutes

The representatives of IEVA introduced the organization which is representing small and medium enterprises promoting vaping as a less harmful alternative to smoking. IEVA representatives pointed out that it is fully independent from the tobacco industry.

IEVA presented their view the differentiation between vaping and smoking and respective taxation approach, providing examples at national level.

Regarding the revision of the Tobacco Taxation Directive ⁽¹⁾ DG TAXUD C3 informed that no proposal is expected before the end of the current European Commission mandate.

IEVA representatives noted that during the past decade vaping market has changed: the whole value chain (except devices, which are made in Asia) is in Europe.

Upon the question from DG TAXUD on disposable e-cigarettes, IEVA representatives are of the view that the market of disposables e-cigarettes tends to decrease (disappear) because of environmental reasons (new Batteries Regulation rules ⁽²⁾).

IEVA representatives expressed negative view regarding possibility to apply an *ad valorem* excise duty.

⁽¹⁾ [Council Directive 2011/64/EU](#) on the structure and rates of excise duty applied to manufactured tobacco.

⁽²⁾ [New law on more sustainable, circular and safe batteries enters into force - European Commission \(europa.eu\)](#)