

THE EVALUATION OF THE NECESSITY TO HARMONIZE THE EXCISE DUTY OF ALTERNATIVE TOBACCO AND SMOKE-FREE PRODUCTS IN THE EUROPEAN UNION

Despite societal efforts towards healthy living, smoking remains a leading cause of illness and premature death. This research aims to analyse the classification of alternative tobacco and smoke-free products and the impact of excise duty on their market, particularly in the Baltic States. The methods involve comparing normative and international classifications, examining excise duty rates, and analysing market data for these products' legal and illegal circulation. The results indicate a significant increase in the consumption of alternative tobacco and smoke-free products despite higher excise duties, suggesting consumers are willing to pay more. The review also highlights the need for harmonised regulations to control the market effectively and prevent the growth of an illegal market, especially for e-cigarettes.

Conclusions: International trade classification includes both smoking tobacco products and smoke-free, however, excise tax and tobacco control regulations do not have such a classification, as international and national regulations are outdated and lack alternative tobacco and smoke-free product classification. Harmonised goods include traditional tobacco products but do not include alternative tobacco and smoke-free products, which leads to undesirable consequences – significant differences in rates and cross-border trade, as well as a need for unified control and information exchange on the movement of goods in the single market. All three Baltic States tax alternative tobacco and smoke-free products, but rates and tax units differ. It is recommended to adopt an international classification for alternative tobacco and smoke-free products at the EU level due to their rapid consumption increase and current lack of harmonisation.

Key words: Excise duty, alternative tobacco, smoke-free products, harmonisation, tax control, tax evasion, European Union.

JEL Classification: K34, H26.

Santa JUGANE,

BSc.oec.,

Student

Riga Technical University

santa.jugane@edu.rtu.lv

orcid.org/0009-0004-0916-6661

Maris JURUSS,

Associate Professor

Riga Technical University,

Dr.oec., Supervisor

maris.juruss@rtu.lv

orcid.org/0000-0002-4022-5031

Introduction. Nowadays, society strives to follow healthy lifestyle habits and take care of its state of health. However, smoking is still one of the causes of severe illness and premature death. Globally, according to the WHO, smoking kills about 8 million people a year, including about 1.3 million passive smokers who do not smoke themselves. According to Eurostat survey data, in 2019, 18.4% of the European Union population smoked every day, while Latvia was among the three EU countries with the highest number of daily smokers (consuming more than 20 cigarettes a day in 2019) with an indicator of 22.1% of smokers from the total population (Eurostat, 2019).

Both local governments and the wider world are discussing how to reduce the number of smokers. In 2003, the Member States of the World Health Organization adopted the Framework Convention on Tobacco Control (FCTC), and 182 countries worldwide have joined it. This Convention aims to reduce the number of smokers and to protect younger and future generations from tobacco consumption and the consequences thereof. As is well known, one of the standard ways to reduce tobacco use is to include it in the list of goods subject to excise duty since one of the purposes of excise duty is to reduce the consumption of goods that are not essential products and harm human health.

Another additional option is to wean people off standard nicotine intake through traditional cigarette smoking – replacing them with

less harmful alternatives. Although studies currently carried out on the consumption of alternative tobacco products show that they are less harmful, it should be understood that alternative tobacco and nicotine products have been in circulation for too short a period to judge their long-term effects. However, a good example is Sweden, where alternative tobacco products have achieved the lowest number of smokers in the EU, improving the overall population's health (SMOKE FREE SWEDEN 2023, 2023).

The object of the research is alternative tobacco and smoke-free products.

The subject of research is excise duty on alternative tobacco and smoke-free products.

The research aims to assess the need to harmonise substitutes for traditional tobacco products by introducing a uniform system at the European Union level governing the control and taxation of these products.

Tasks:

1. Describe the classification of alternative tobacco and smoke-free products.

2. To analyse the application of excise duty on alternative and smoke-free tobacco products in the Baltic States.

3. Analyse the experience of other countries in the regulations of alternative tobacco and smoke-free products.

4. Explore and conclude on available information on the need to harmonise alternative tobacco products and smoke-free products.

The following research methods were used: monographic or descriptive method, collection and grouping of information, method of analysing information and data processing.

Sources such as unique literature, European Union legislation, national tax laws and regulations, international research, and other information were used to develop the study paper.

1. Classification of alternative tobacco and smoke-free products

Today, new tobacco and smoke-free products, or nicotine products, have appeared on the market, which are consumed by smokers mainly to replace traditional tobacco products such as cigarettes. Compared to traditional tobacco, the classification and types of novel or alternative tobacco and smoke-free products may be completely unknown and may vary from one source to another. In general, international alternative products are generally defined as smokeless products and are divided into the following categories – electronic smoking products, heated tobacco products, nicotine pads and other alternative products.

Electronic smoking products, or they are also called e-cigarettes or vapes, are mechanical, single-use or multi-use devices that may contain nicotine, flavourings and other substances. With the help of an electronic device, the liquid is heated to evaporation, which allows to inhale nicotine in an aerosol or steam, and not in the form of smoke. Figure 1. shows the most common types of e-cigarettes, which are mini electronic cigarettes, vape-pen, tank system or mods, pot, disposable e-cigarette.



Figure 1. Types of electronic smoking devices (Slimību profilakses un kontroles centrs, 2024)

E-cigarettes are one of the intelligent ways a smoker can quit smoking their usual tobacco cigarettes if it fails with other methods. In this case, the habit of the smoker remains the need to hold something in his hands and inhale it into the lungs. E-liquids have different strengths of nicotine, so the smoker can control how much nicotine it needs by gradually reducing the dose of nicotine until the body gets used to a nicotine-free lifestyle. The information collected by the UK's Royal College of Physicians and the Office for Health Improvement and Disparities assessed that steaming used in e-cigarettes is at least 95%

less harmful than traditional smoking (Mendelsohn et al., 2023). However, this does not exclude the fact that nicotine consumption and substances inhaled with steam are not harmful to health; therefore, in many countries, including Latvia, liquids used in e-cigarettes are included among the objects of excise duty, with the aim that they are not essential goods and reduce their availability.

Another type of alternative product is heated tobacco products. The heating device heats the tobacco to a temperature until droplets containing nicotine begin to be released, and the smoker inhales the spray into the lungs. For the appearance of the tobacco heating device, see Figure 2.



Figure 2. Tobacco heating devices (Slimību profilakses un kontroles centrs, 2024)

The circulation of heated tobacco products has changed since 23 October 2023, with the amendment of the Commission Delegated Directive, as each Member State of the European Union had to incorporate into its national law provisions prohibiting the circulation of tobacco products with a characterising flavour and tobacco products, any components of which, such as filters, papers, packaging, capsules, contain flavourings or any technical elements, which could alter the smell or taste of the tobacco products concerned or the intensity of their smoke.

The group of alternative products that are singled out separately are nicotine pads, which are tobacco-free bags that the user places under the upper lip and the nicotine is absorbed through the mucous membrane until it enters the human blood. Nicotine pads are very similar to the tobacco pads banned in the European Union, also called snus.

Separately, alternative products are distinguished for the beavers, which can be used through the nose, sniffing, chewing, or consumed orally.

However, this classification of alternative products that prevail in the international environment differs from international regulations and national laws regarding excise duty and tobacco product control. Only heated tobacco products and e-cigarettes with nicotine correspond to the international classification to some extent; heated tobacco products are included among traditional tobacco products, while other alternative tobacco products are distinguished separately under substitute products. As for e-cigarettes, they are not classified in excise duty, but only the liquid used and the ingredients for their preparation.

Looking at and comparing the normative and international classifications, one can find differences that cause contradictions without creating a unified approach to product classification.

2. Excise duty in the Baltic States

Excise duty is a specific consumption tax that is applied to certain groups of consumer goods that are produced or imported into the country. The primary purpose of excise duty is to reduce the availability and purchase of goods that have a harmful effect on human health or endanger the ecological state of nature and the possibility of purchasing for the most deprived part of society. The other goal is fiscal revenue, from goods that are not essential goods and can generate additional revenue in the state budget.

One of the objects of excise duty are cigars and cigarillos, cigarettes, smoking tobacco, fine cut tobacco, other smoking tobacco, tobacco leaves, as well as heated tobacco products, which is considered one of the alternative tobacco products. The tobacco products are harmonised in the EU, which means that all Member States must comply with uniform rules for the handling of these products.

On the other hand, there are certain products that countries can choose to impose additional tax on themselves in order to reduce their consumption.

Latvia is also one of the Member States that has chosen to apply taxes on alternative tobacco and smoke-free products, which are currently also national products for excise purposes. The following alternative products are considered as an object of taxation in the Latvian Excise Tax Law: heated tobacco products, liquids used in electronic cigarettes and ingredients for their preparation, and other tobacco substitute products, the purpose of use of which is similar to tobacco and smoke-free products or liquids used in e-cigarettes.

For heated tobacco products excise duty is calculated on a certain weight, in 2023 the tax rate is 218.00 euros per 1 000 grams of heated tobacco. For liquids used in e-cigarettes and their preparation ingredients, excise duty is calculated by volume. In 2023, the tax rate is €0.20 per 1 milliliter of liquid. For other tobacco substitute products, the rate of excise duty is EUR 120 per 1000 grams of product (*On Excise Duties*, 2003).

In Lithuania, the following alternative products are the objects of excise duty – heated tobacco products and liquids used for e-cigarettes. The excise duty rates in 2023, respectively, for heated tobacco are EUR 60,20 per 1000 units of heated tobacco product (Ministry of Finance Lithuania, 2024). The tax rate for e-cigarette liquids in Lithuania is EUR 0.19 per 1 ml of liquid, which, compared to the Latvian tax rate, amounts to a difference of only one euro cent, which is assessed as a positive indicator, since there is no sharp difference in tax. In Lithuania, compared to Latvia, no other alternative products are determined as objects of excise duty. In Lithuania, as previously mentioned, the amount of excise duty on heated tobacco is applied per 1000 units while in Latvia the amount of excise duty is applied per 1000 g of product, which clearly reflects the fact that alternative products are national goods and the application of the tax is a free choice of each country and there is no single approach.

In Estonia alternative products subject to excise duty are classified into three groups, namely liquids used in electronic cigarettes, solid-state tobacco substitutes and other alternative tobacco products. The excise duty rate in Estonia on liquids used in e-cigarettes in 2023 is the same as in Latvia, which is EUR 0.20 per 1 milliliter of liquid, it should be taken into account that until 31 January 2022 liquids used in e-cigarettes were exempt from excise duty. Heated tobacco products are classified under solid tobacco substitutes, where the tax rate is calculated per kilogram of tobacco substitute and is EUR 107.00. Here we can see the difference in the case of heated tobacco products between Latvia. Taking into account the above, the difference in the amount of the rate is 101.00 euros, given that Latvia and Estonia are neighboring countries, the large tax difference may create a risk of an illegal market.

3. Analysis of legal and illegal market data

The use of alternative products continues to grow globally, despite uncertainties about their long-term health effects and their effectiveness in quitting tobacco smoking. However, there are countries where alternative products are banned or are counted as life-threatening products, such as e-cigarettes (Campus et al., 2021). On the other hand, in the EU market alternative products are available, therefore, stricter control is required, within the framework of which the number of products released for consumption would be registered, the import of products from other countries would be controlled and the payment of the tax would be paid.

Currently, in public places that there is a fairly large number of users of alternative products, which indicates that the products have gained great popularity. There is also a sharp increase in other substitute products, such as nicotine pads.

If the regulatory framework is not harmonised in the near future and an additional mechanism is introduced to control alternative products, especially e-cigarettes, then the trends of the current illegal e-cigarette market will also increase along with the legal market.

Moreover, Latvia various additional restrictions that apply to e-cigarettes, such as a ban on flavours. And given that the ban on flavours is not be harmonised in all Member States of the European Union, this will create an additional risk of an illegal market, since there are no restrictions on flavours in neighbouring countries, which means that illegal trade in products is predictable.

For other alternative tobacco products, a large proportion of the grey economy has not been identified. For example, in the case of heated tobacco products, the indicators of the gray economy are vague and volatile. Accordingly, over the past three years, the largest volume of heated tobacco products withdrawn from the illicit trade in Latvia is in 2021, when 47 kilograms of the alternative product were removed. However, in 2022, only 7 kilograms of heated tobacco were removed from the illegal circulation. In

Latvia, in 2021, 14,493 pieces of e-cigarettes were withdrawn from the market, while in 2022, 94,239 pieces were removed, which is 6.5 times the volume (Šmite-Rože, 2024).

The trend of the illegal market for heated tobacco is unclear, but in view of the ban on the addition of flavourings to the product adopted on 23 October 2023, it is likely that nationally unauthorised products will be imported, which would require border control services to pay increased attention to consignments from third countries.

The information on the volume of movements of alternative tobacco products and the excise duty collected is not published publicly in Estonia, nor do they compile the volume of the illegal market on alternative products, respectively, but they have recorded data on the quantity and volume of withdrawn goods.

The volume of alternative tobacco products released for consumption in Estonia has increased: heated tobacco products 15.7 thousand kg in 2023 (10 months), nicotine pads 71.4 thousand kg in 2023 (10 months), but given that liquids used in e-cigarettes were subject to excise duty after 31 January 2022, there is currently no reliable data to compare and assess the increase or decrease in demand for changes in the product, as the data were not previously compiled.

Comparing the last two years, excise tax revenues have increased for heated tobacco products and nicotine pads in Estonia, particularly 1.7 million EUR from heated tobacco products in 2023, 7.6 million EUR just from nicotine pads (2023, 10 months) and 5.8 million EUR from e-cigarettes (Šmite-Rože, 2024).

Although the amount of excise revenue from alternative products is quite large, it is not possible to do without the grey economy in this sector in Estonia. In 2022, 380 liters of liquids used in e-cigarettes were withdrawn from circulation, but in the first 6 months of 2023, the volume of liquid used in e-cigarettes was already 466 liters.

With regard to the circulation of alternative products in Lithuania, data were obtained only on the volume of goods released for consumption of heated tobacco products, according to which it can be concluded that the circulation of heated tobacco products in Lithuania is growing rapidly and in the first half of 2022 the number of heated tobacco sticks released for consumption increased by 43.8% compared to the previous year. Since other alternative products, with the exception of e-cigarettes and heated tobacco products, are not subject to excise duty, there is no control over their sales volumes in Lithuania.

4. Possibilities for harmonising excise duty to ensure collection

The evaluated data on the trends of alternative products released for consumption show that these products are in demand. At the European Union level, traditional tobacco products are one of the harmonised products. A typical tax approach for tobacco products is laid down in Council Directive 2011/64/EU on the structure and excise duty rates applied to manufactured tobacco (Tobacco Tax Directive). The main objective of this Directive is to lay down the principles by which the application of excise duties in the Member States should be harmonised, and the following tobacco products are covered by the Directive: cigarettes, cigars and cigarillos, smoking tobacco, fine-cut tobacco (intended for the rolling of cigarettes, other smoking tobacco).

In 2020, the European Commission's task force's assessment of the EU Tobacco Tax Directive was published. The evaluation finds that the following alternative products – tobacco pads, heated tobacco products and liquids used in electronic cigarettes, which are national objects of excise duty in many Member States – are not covered by the Directive. One of the topics covered in the evaluation is the inclusion of novel tobacco and smoke-free products in the Tobacco Tax Directive. According to the European Commission's assessment, alternative products were not identified in the Directive because they had just entered the market when it was drawn up or arose after the 2011 Directive was created (EUROPEAN COMMISSION, 2020).

The existing Tobacco Tax Directive contains rules to be applied to the amount of duty more directly than the minimum calculation of excise duty. In calculating the tax, cigarettes and other tobacco products are distinguished separately. The minimum rate of excise duty on cigarettes is formed from:

- Ad valorem (duty calculated on the basis of the value of the product), an ad valorem excise duty calculated on the basis of the maximum retail selling price, including customs duty;
- The specific amounts of excise duty calculated per unit of the product (*Council Directive 2011/64/EU of 21 June 2011 on the Structure and Rates of Excise Duty Applied to Manufactured Tobacco (Codification)*, 2011).

Both the ad valorem and the specific rate of excise duty applied are the same for all cigarettes. From which it follows that the amount of excise duty will depend, on the retail price of the cigarettes in question, in each country and on the size of the volume of cigarette units.

For other tobacco products, Member States may choose to apply an ad valorem or a specific component of excise duty which differs for each tobacco product, such as finely chopped smoking tobacco, 50 % of the retail selling price or EUR 60 per kilogram of the product, etc.

The standard approach to be followed by Member States creates the same principles for calculating the tax, which makes tax controls easier and a level playing field for entrepreneurs. For alternative tobacco products, considering that countries can choose the procedure for calculating the tax, both the amount of the tax rate and the unit to which the tax is applied are chosen. Comparing only the Baltic States with each other already leads to differences in the application of the tax. In the case of heated tobacco products, the duty shall be calculated both per kilogram and as individual pieces (sticks) of heated tobacco products. In addition, the difference immediately arises in the tax rate amount and can give a misleading impression of the rate amount. A more similar approach between countries is being developed for e-cigarettes; here, the rate for a specific volume of liquid used in e-cigarettes is calculated. The most significant difference lies precisely in the other alternative products; first of all, each country defines these products differently or combines all under one category, which is «other alternative products». In addition, it was found that these products are not subject to excise duty in Lithuania, but in Latvia and Estonia these products are objects of excise duty. A harmonised tax would introduce an additional uniform definition of who the Member States would stick to and which products would be taxed. The different application of the definition and rates creates difficulties both for the collection of data on market trends and for international economic operators operating in different countries, creating a potentially greater risk that the complexity of the regulatory framework creates an additional administrative burden, encouraging the focus on illegal sales of products on the market.

Each Member State can fight tax evasion on alternative products only within its national framework. Economic operators can take advantage of a regulatory loophole, or ‘gap’, and import alternative products into countries where there is no excise duty on alternative products and sell them on the illegal market, i.e., in countries where these products are subject to excise duty. Therefore, there is a need to introduce alternative and smoke-free tobacco products into the Tobacco Tax Directive by establishing a common framework for taxation.

5. Application of track and trace requirements to tobacco products to improve control measures

At the moment, there is no separate control mechanism for alternative tobacco and smoke-free products that would help to combat the illegal market and ensure fair competition. The control mechanism, or traceability system, is applied only to traditional tobacco products.

The traceability system for tobacco products (Track&Trace) was introduced in all Member States of the European Union on 20 May 2019. At the European Union level, the traceability system for tobacco products is governed by Commission Implementing Regulation (EU) 2018/574 on technical standards for the establishment and operation of a system of tobacco products.

The main essence of the traceability system is the assignment of identification codes through which the movement of goods can be traced both within national borders and throughout the European Union as a whole (State Revenue Service, 2022).

The Track&Trace system as a whole has the following benefits:

1. Traceability can reduce the likelihood of human error directly in the movement of existing stocks and goods within the company and for the needs of state institutions.
2. The traceability system reduces the entry of illegal products onto the market.
3. Consumers buying a product with an identification code creates confidence in its origin.
4. The possibility of traceability makes it possible to accumulate data on the movement of products and the demand for products in the country.
5. The national tax administrations can analyze existing data and plan labour resources in areas requiring stricter inspection and control of relevant products.

The Track&Trace system would also require the addition of novel tobacco and tobacco-free products. Given that there currently needs to be a uniform approach among EU Member States to alternative tobacco products, there is a high risk of poor-quality and possibly even life-threatening products reaching consumers. In addition, creating a risk of market distortion and illegal circulation because it is not possible

to control the path of the product to the final consumer and payment of excise duty if such is specified in regulatory enactments in the relevant territory where the product is sold.

Conclusions

1. The classification of novel alternative tobacco and smoke-free products varies. However, at the international level, it includes electronic smoking products, heated tobacco products, nicotine pads and other alternative products, regardless of specific categories.

2. The application of excise duty has several objectives; the primary objective is to reduce the consumption of goods that are harmful to health, and the second objective is to generate additional revenue for the state budget.

3. Excisable goods are divided into harmonised and national excise goods in the European Union; harmonised goods are, for example, traditional tobacco products, while national goods are, for example, alternative tobacco and smoke-free products.

4. Alternative tobacco and smoke-free products are objects of excise duty in all three Baltic States, Latvia, Lithuania and Estonia. However, when compared, the rates of excise duty and the type of units for which tax rates are applied differ from country to country.

5. The consumption of alternative tobacco and smoke-free products has proliferated. Thus, the volume of the illegal market has also proliferated, especially for e-cigarettes, because in 2022, the volume of e-cigarettes withdrawn in Latvia has increased by 6.5 times compared to the previous year.

6. The Estonian tax authority collects information on the movement of alternative tobacco and smoke-free products and the excise duty collected from them. However, this information is private, while the information compiled by the Lithuanian tax authority is publicly available. However, it only reflects data on the circulation of some alternative products.

7. At present, excise duties on alternative tobacco and smoke-free products have yet to be harmonised in the Member States of the European Union, but the European Commission has assessed the existing Tobacco Taxation Directive and made a proposal to introduce alternative products into it.

8. The circulation of cigarettes is controlled using the Traceability System (Trak&Trace) by assigning identification codes through which a product can be traced from production to the point of retail sale; alternative tobacco and smoke-free products are currently not subject to such a system.

According to the conclusions, there are the following proposals:

1. Introduce a single classification of alternative tobacco and smoke-free products, sticking to the international classification established at the European Union level and introduced by each country into its national legislation.

2. It is strongly recommended that the taxation of alternative tobacco and smoke-free products be harmonised at the European Union level, taking into account the fact that the consumption of these products is proliferating, and the taxation needs to be harmonised in the single market.

3. Increasing the rates of excise duty on alternative tobacco and smoke-free products is necessary to do so in a proportionate manner and, in addition, to provide control mechanisms capable of identifying and controlling the illegal market.

4. Introduce a Trak&Trace control mechanism for alternative tobacco and smoke-free products that will help both tax collection and control of the illegal market and reduce the risk of life products reaching consumers.

References:

1. Campus, B., Fafard, P., Pierre, J. S., & Hoffman, S. J. (2021). Comparing the regulation and incentivization of e-cigarettes across 97 countries. *Social Science & Medicine*, 291, 114187.

2. Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (codification), (2011) (testimony of Council of the European Union). <https://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX:32011L0064>

3. EUROPEAN COMMISSION. (2020). *COMMISSION STAFF WORKING DOCUMENT EVALUATION of the Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco*. <https://taxation-customs.ec.europa.eu/system/files/2020-02/10-02-2020-tobacco-taxation-report.pdf>

4. Eurostat. (2019). *18.4% of EU population smoked daily in 2019*. <https://ec.europa.eu/eurostat/web/products-eurostat-news/-/edn-20211112-1>

-
5. Mendelsohn, C. ., Wodak, A. ., Hall, W. ., & Borland, R. (2023). *Evidence review of nicotine vaping*. https://mcusercontent.com/ecbe3dc84e756bb17ab22d7ce/files/051848e9-4a63-5162-f58c-1c0178f8976d/Evidence_review_of_nicotine_vaping_23Oct2023.pdf
 6. Ministry of Finance Lithuania. (2024). *Excise Duties*. <https://doi.org/10.2307/j.ctvh8r2p3.11>
 7. *On Excise Duties*, (2003) (testimony of Saeima). <https://likumi.lv/ta/id/81066-par-akcizes-nodokli>
 8. Slimību profilakses un kontroles centrs. (2024). *Electronic smoking devices*. <https://www.spkc.gov.lv/lv/elektroniskas-smekšanas-ierices>
 9. Šmite-Rože, B. (2024). *Tabakas un nikotīna produktu aprīte un kontrole*. <https://www.vm.gov.lv/lv/media/11832/download?attachment>
 10. SMOKE FREE SWEDEN 2023. (2023). *A ROADMAP TO A SMOKE FREE SOCIETY*. https://smokefreesweden.org/wp-content/themes/smokefreesweden/assets/pdf/reports/Report_The_Swedish_Experience_EN.pdf
 11. State Revenue Service. (2022). *Tobacco Traceability System (Track&Trace)*. <https://www.vid.gov.lv/lv/tabakas-izstradajumu-izsekojamibas-sistema-tracktrace>

ОЦІНКА НЕОБХІДНОСТІ ГАРМОНІЗАЦІЇ АКЦИЗНОГО ЗБОРУ НА АЛЬТЕРНАТИВНИЙ ТЮТЮН ТА БЕЗДИМОВІ ВИРОБИ В ЄВРОПЕЙСЬКОМУ СОЮЗІ

Санта ЮГАНЕ,

BSc.oec.,

студент

Ризького технічного університету

santa.jugane@edu.rtu.lv

orcid.org/0009-0004-0916-6661

Маріс ЮРУСС,

доцент

Ризького технічного університету,

доктор наук, науковий керівник

maris.juruss@rtu.lv

orcid.org/0000-0002-4022-5031

Незважаючи на зусилля суспільства щодо здорового способу життя, куріння залишається основною причиною захворювань і передчасної смерті. Це дослідження спрямоване на аналіз класифікації альтернативних тютюнових і бездимних виробів і впливу акцизного збору на їхній ринок, зокрема в країнах Балтії. Методи передбачають порівняння нормативної та міжнародної класифікацій, вивчення ставок акцизного збору та аналіз ринкових даних щодо легального та нелегального обігу цієї продукції. Результати свідчать про значне зростання споживання альтернативного тютюну та бездимних виробів, незважаючи на вищі акцизи, що свідчить про те, що споживачі готові платити більше. Огляд також підкреслює необхідність узгоджених правил для ефективного контролю над ринком і запобігання зростанню нелегального ринку, особливо для електронних сигарет.

Висновки: Класифікація міжнародної торгівлі включає як курильні тютюнові вироби, так і вільні від диму, однак нормативні акти щодо акцизного податку та контролю над тютюном не мають такої класифікації, оскільки міжнародні та національні правила є застарілими та не мають альтернативної класифікації тютюну та вільних від диму виробів. Гармонізовані товари включають традиційні тютюнові вироби, але не включають альтернативні тютюнові та бездимні вироби, що призводить до небажаних наслідків – значних відмінностей у ставках та транскордонній торгівлі, а також необхідності єдиного контролю та обміну інформацією щодо руху товарів на єдиному ринку. Усі три країни Балтії оподатковують альтернативний тютюн і бездимну продукцію, але ставки та одиниці податку відрізняються. Рекомендується прийняти міжнародну класифікацію альтернативних тютюнових та бездимних виробів на рівні ЄС через швидке зростання їх споживання та поточну відсутність гармонізації.

Ключові слова: акцизний збір, альтернативні тютюнові вироби, продукти без тютюнового диму, гармонізація, податковий контроль, ухилення від сплати податків, Європейський Союз.