

EMSA feedback towards EU Tobacco Taxation Directive

The European Medical Students' Association - Association Européenne des Étudiants en Médecine (EMSA) is a non-profit, non-governmental organisation representing medical students from all across Europe. Founded 1990 in Brussels, it is the only voice of students within the European Medical Organisations. EMSA envisions a united and solidary Europe in which medical students actively promote health.

As medical students, we warmly and strongly welcome the European Commission proposal of a major revision of the Tobacco Taxation Directive to restore the effectiveness of EU minimum rules and to bring novel nicotine/tobacco products within EU minimum-tax rules.

This proposal follows priorities in the European Beating Cancer Plan and we as future doctors hope that this revision of the Directive will benefit the health of the Europeans and not the industry and their profit.

In order to effectively impose new tax rates, we should define and uniformly define tobacco products. For that reason we expect an uniform definition of tobacco across all EU legislation, which will ensure the same definition across all Member states and authorities and help define minimum tax rates on all tobacco products across all Member states.

To be more precise; better regulation and definition for "heated tobacco products, tobacco products for oral use -"snus" and electronic nicotine delivery systems (ENDS) must be served with new taxes.

As EMSA we present key facts about tobacco that highlight the serious and severe consequences of its use and the industry around it:

- *Tobacco use is responsible for over 8 million deaths annually (World Health Organization, 2023a).*
- *Around 1.3 million deaths are the result of exposure to second-hand smoke (World Health Organization, 2023a).*
- *Tobacco is the leading preventable cause of disease, death, and disability worldwide (Reitsma et al., 2021).*
- *Tobacco contributes to eight of the top causes of premature mortality, including ischemic heart disease and various cancers (Reitsma et al., 2021).*
- *Children exposed to secondhand smoke face increased risks of respiratory infections, ear infections, asthma exacerbations, and sudden infant death syndrome (Centers for Disease Control and Prevention, 2024).*
- *There is no safe threshold for tobacco exposure, as all its forms are detrimental to health (World Health Organization, 2023a).*

- 34.5% of students in all ESPAD countries used e-cigarettes in the last year (European Monitoring Centre for Drugs and Drug Addiction, 2024).
- 61.4% of teenagers perceived e-cigarettes as fairly/very easy to obtain (European Monitoring Centre for Drugs and Drug Addiction, 2024).
- From 2022 to 2024 there was a rise in the daily rates of smoking among 15-16 years old from 7.9% in 2019 to 14% in 2024 (European Monitoring Centre for Drugs and Drug Addiction, 2024).
- 22% of students report current e-cigarette use Current e-cigarette use, defined as the use in the past 30 days, is reported by 22% of students (European Monitoring Centre for Drugs and Drug Addiction, 2024).
- High-quality epidemiology studies "consistently demonstrate that e-cigarettes use increases conventional cigarette uptake, particularly among non-smoking youth, by nearly 3 times (World Health Organization, 2023b).
- E-cigarettes have not been proven to be effective for cessation (World Health Organization, 2023b).
- Exclusive e-cigarette use was significantly associated with developing chronic obstructive pulmonary disease (Johns Hopkins Medicine, 2025).
- The industry's interference with policy-making constitutes the greatest barrier to achieving meaningful tobacco control.

As the European Medical Students` Association we recommend:

1. *Increase minimum tobacco taxes: raise the minimum tax rates to reduce disparities among EU Member States.*
2. *Implement tax increases accompanied by public awareness campaigns highlighting the health risks of tobacco and ENDS, including e-cigarettes.*
3. *Increase and regularly adjust taxes on; Roll-your-own (RYO) tobacco, ENDS, Heated Tobacco Products (HTPs), and Tobacco pouches, ensuring that these products are taxed at the same rate base as tobacco,*
4. *Recommendation for EU to guide EU member states on its safe implementation, assuring that the illegal market does not increase,*
5. *Ensure that revenues generated from increased tobacco taxation are earmarked for tobacco control and smoking cessation programs (particularly those targeting youth prevention and education) and support for communities economically affected by reduced tobacco consumption (e.g. farmers, small retailers), promoting transitions to healthier and sustainable alternatives,*
6. *Reaffirm and accelerate the implementation of the WHO Framework Convention on Tobacco Control (WHO FCTC) and its related protocols within all EU Member States.*

The European Medical Students ' Association as part of Smoke Free Partnership (SFP) we support their call to action:

“ESPAD survey findings stress a critical moment for EU policymakers. As the combined use of cigarettes and vaping rises among teenagers, the European Union must urgently revise the Tobacco Tax Directive to raise taxes on tobacco and introduce excise duties on e-cigarettes, heated tobacco products, and nicotine pouches.” , said Lilia Olefir, SFP Director. Additionally, without timely updates of the EU Tobacco

Products and Advertising Directives regulatory gaps will continue to be exploited by the tobacco and nicotine industry, which is increasingly targeting young people with novel products. Legislative inaction not only risks stalling progress, but actively reverses challenging public health gains.

As a student organization, we are funded by our members and do not succumb to industry pressure. In this regard, we firmly believe that industry should not interfere in making this decision. In order to protect EU citizens, institutions need to act firmly, resolutely and strictly to safeguard their health. Health should be a priority, not an industry and profit.

If you are interested in our 2022 Policy Paper on Tobacco Control, you can access it here: <https://drive.google.com/file/d/1ua1m01JdbXcNqlxzGO1QJDOfsYPSglIZ/view>

We, as youth, civil society, and future health professionals of Europe, advocate for a healthier Europe and for high taxes on products that directly harm the citizens of the European Union. It is time to put health over profit.

References

Centers for Disease Control and Prevention. (2024, 16 Aralık). Health problems caused by secondhand smoke. <https://www.cdc.gov/tobacco/secondhand-smoke/health.html>

European Monitoring Centre for Drugs and Drug Addiction. (2024). ESPAD 2024: Key findings [Data factsheet]. https://www.euda.europa.eu/publications/data-factsheets/espac-2024-key-findings_en

Johns Hopkins Medicine. (2025, Nisan). New analysis underscores health risks of e-cigarettes [Haber bülteni]. <https://www.hopkinsmedicine.org/news/newsroom/news-releases/2025/04/new-analysis-underscores-health-risks-of-e-cigarettes>

Reitsma, M. B., vd. (2021). Spatial, temporal, and demographic patterns in prevalence of smoking tobacco use and attributable disease burden in 204 countries and territories, 1990-2019: a systematic analysis from the Global Burden of Disease Study 2019. *The Lancet*, 397(10292), 2337-2360.

World Health Organization. (2023a, 26 Temmuz). Tobacco. <https://www.who.int/news-room/fact-sheets/detail/tobacco>

World Health Organization. (2023b, 14 Aralık). Tobacco: E-cigarettes. <https://www.who.int/news-room/questions-and-answers/item/tobacco-e-cigarettes>