



EUROPEAN COMMISSION

Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs
Single Market Enforcement
Notification of Regulatory Barriers

Notification Number : 2024/0571/IE (Ireland)

Finance Bill 2024 - E-liquid Products Tax

Date received : 14/10/2024

End of Standstill : Not applicable (closed)

Fiscal Measures : Yes

Message

Message 001

Communication from the Commission - TRIS/(2024) 2804

Directive (EU) 2015/1535

Notification: 2024/0571/IE

Notification of a draft text from a Member State

Notification – Notification – Notifizierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificaci3n – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - He ce передвижда период на прекъсване - Nezahajuje prodlení - Fristerne indledes ikke - Καμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késéseket - Non fa decorrere la mora - Atidējimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħ il-perijodi ta' dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20242804.EN

1. MSG 001 IND 2024 0571 IE EN 14-10-2024 IE NOTIF

2. Ireland

3A. National Standards Authority of Ireland

1 Swift Square

Northwood

Santry

Dublin 9

D09 A0E4

Ireland

Tel: 00 353 (0)1 807 3824

Email: EUDirective2015.1535@nsai.ie

3B. Department of Finance

Government Buildings

Upper Merrion Street

Dublin 2



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D02 R583

Ireland

E-mail: caitriona.kirwan@finance.gov.ie

aisling.bannerton@finance.gov.ie

Telephone: +353 1 676 7571

4. 2024/0571/IE - X60M - Tobacco

5. Finance Bill 2024 - E-liquid Products Tax

6. E-cigarette liquid, whether or not it contains nicotine

7.

8. Proposal to introduce a domestic excise duty on e-liquid products, both nicotine and non-nicotine containing, to be applied at the first point of supply in the State.

9. Although e-cigarettes may be used as a cessation device in some instances, their popularity among young people is a primary public health concern, particularly due to the gateway effect these products can have in relation to the uptake of other nicotine or tobacco containing products. There has been a marked increase in the usage of e-cigarettes among 15-24 year olds in Ireland, from 4% in 2021 to 18% of this age cohort using e-cigarettes either daily or occasionally in 2023. Extensive health research has indicated that young people in particular are more at risk from the harms associated with e-cigarettes, particularly in relation to respiratory health.

A tax is being applied to e-liquid products in order to account for the negative externalities caused by their consumption. The preferred means of taxation in Ireland would be via a harmonised tax regime for new products, including e-cigarettes, as part of a revision of the Tobacco Products Tax Directive (2011/64/EU). However, given the delays to this revised text it was decided to adopt a domestic approach to taxation, in line with measures in place in other EU Member States.

10. References of the Basic Texts: No Basic Text exists

11. No

12.

13. No

14. Yes

15. Yes

16.

TBT aspects: No

SPS aspects: No

European Commission

Contact point Directive (EU) 2015/1535

email: grow-dir2015-1535-central@ec.europa.eu