

TOBACCO TAXATION IN POLAND

Jaroslav Neneman

Ministry of Finance

(jaroslav.Neneman@mf.gov.pl)

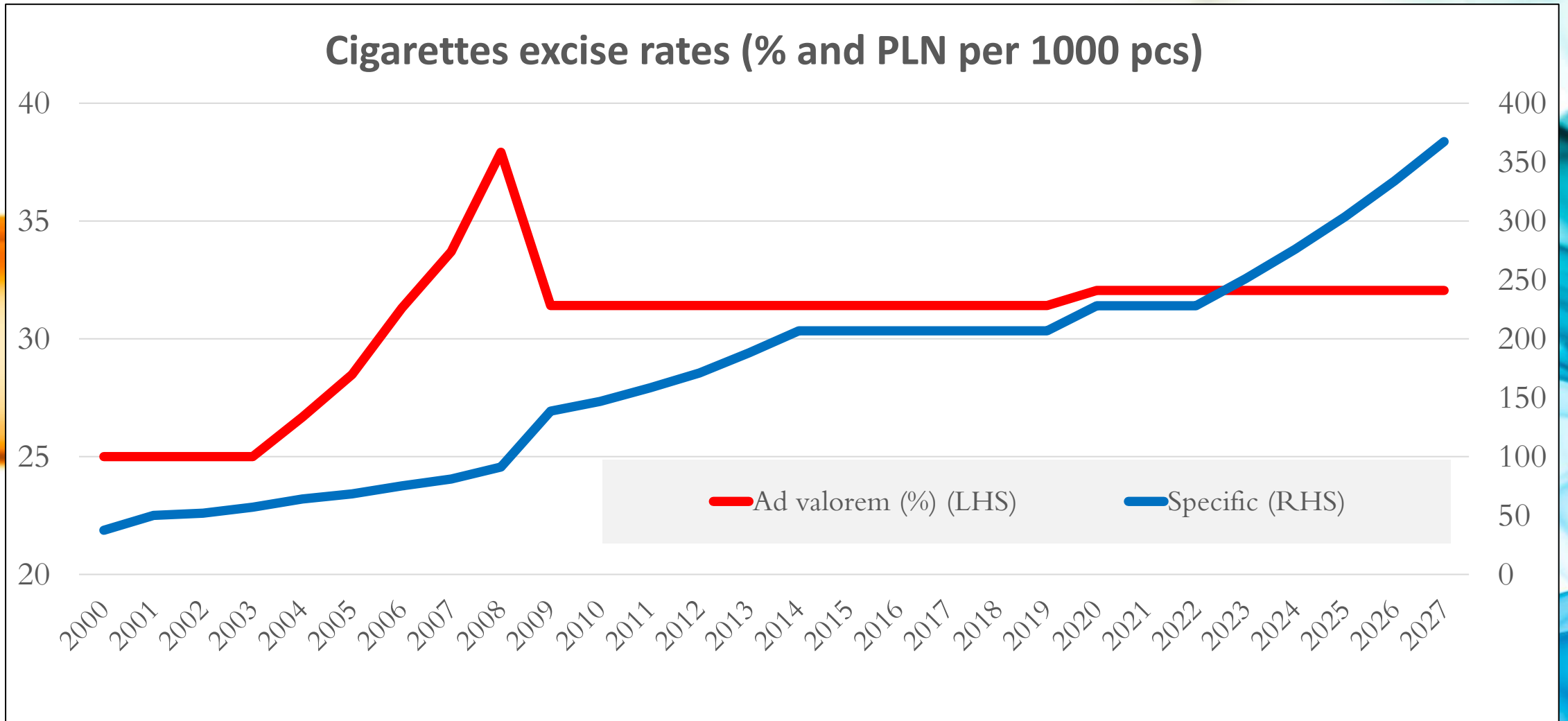


and

University of Lodz

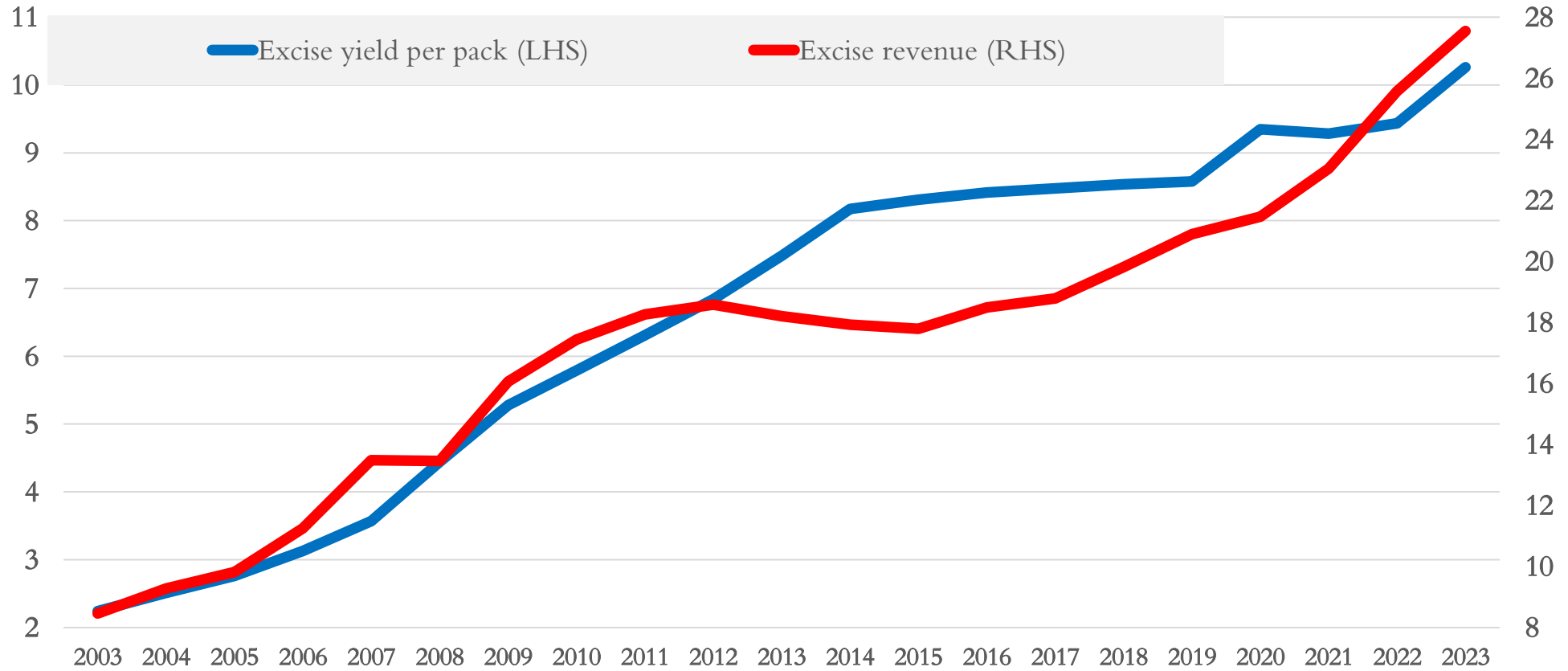
(Neneman@uni.lodz.pl)

EXCISE STRUCTURE



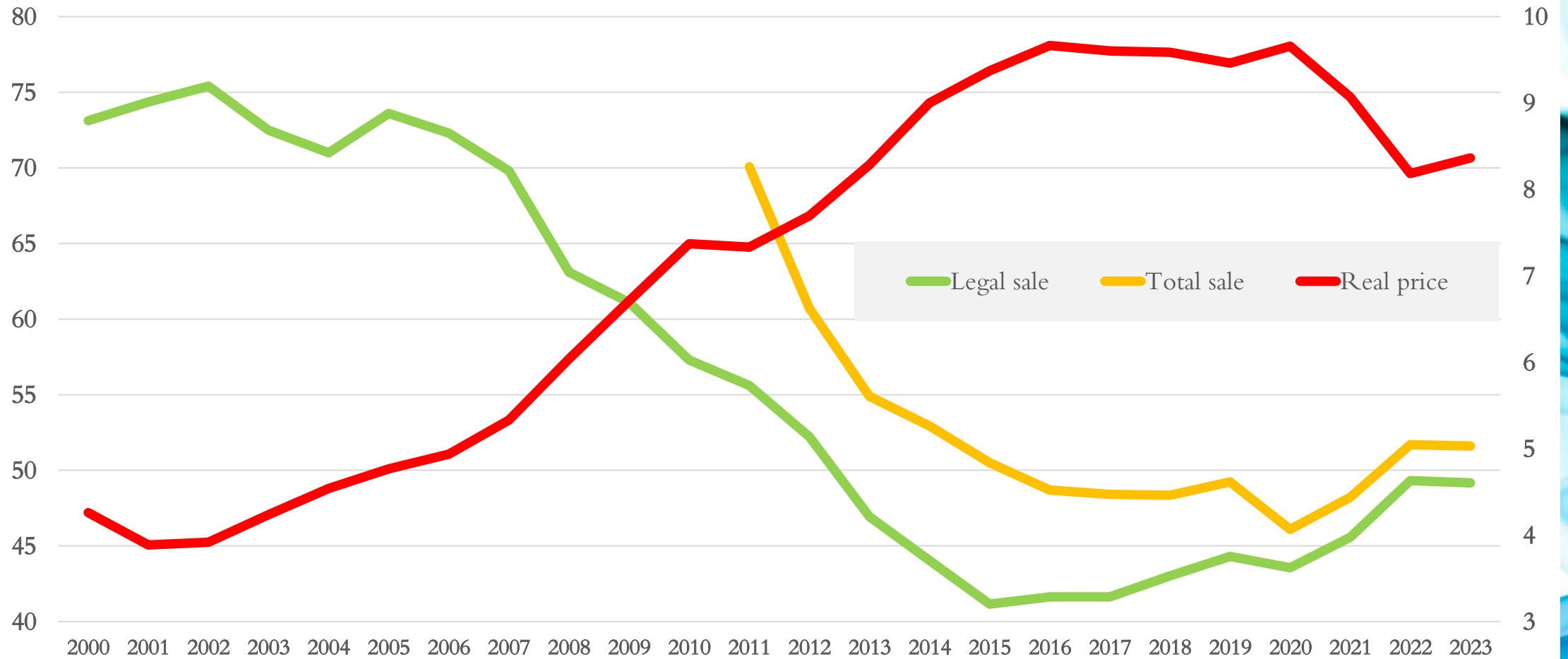
TOBACCO REVENUES

Cigarettes excise revenue (PLN bn) and yield (PLN per pack)



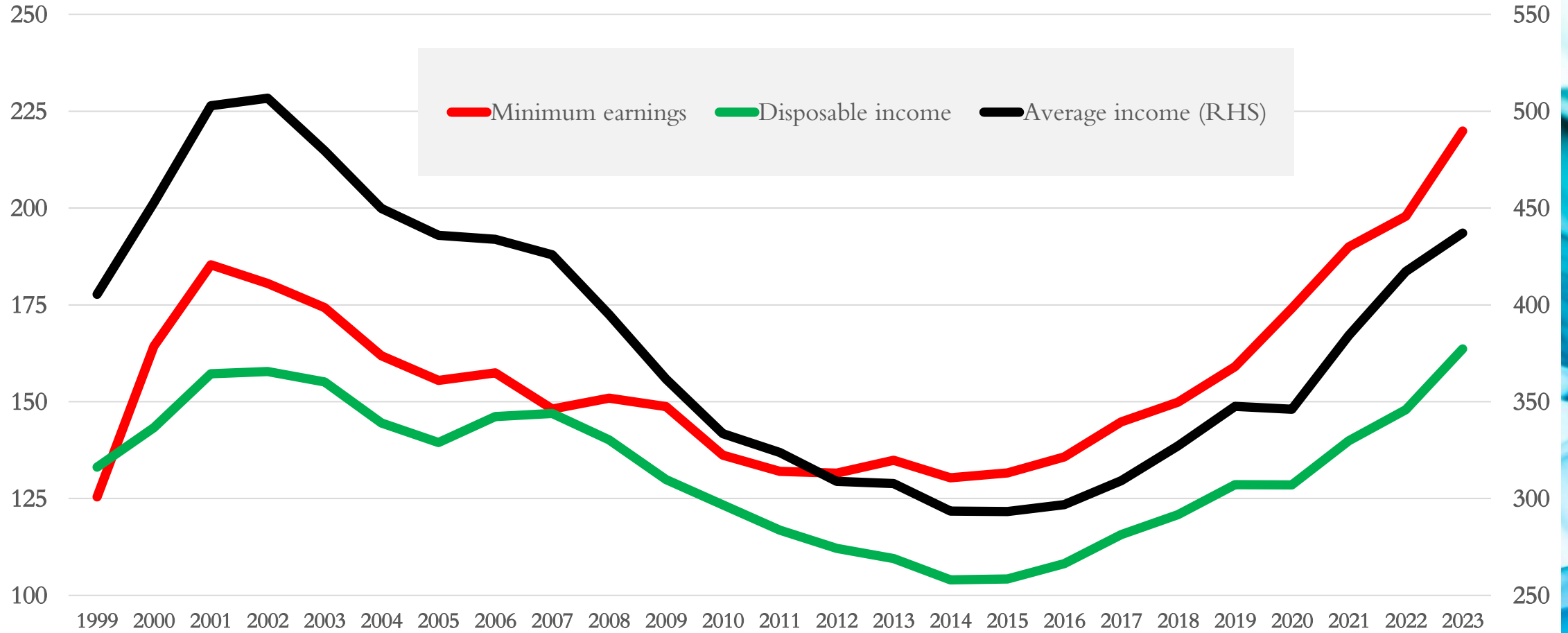
TOBACCO PRICES AND VOLUMES

Sale of cigarettes (bn, left) and real price of a pack of cigarettes (at 1999 prices) (PLN, right)



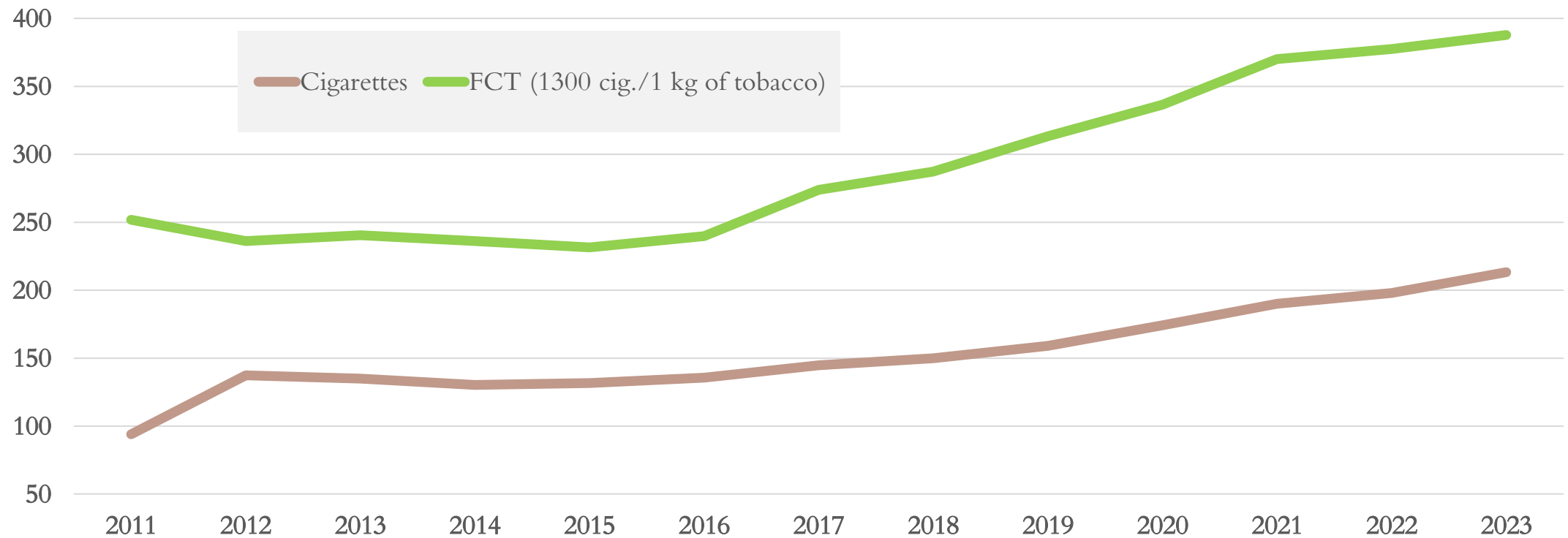
CIGARETTES AFFORDABILITY

Economic affordability of cigarettes (pcs per month)

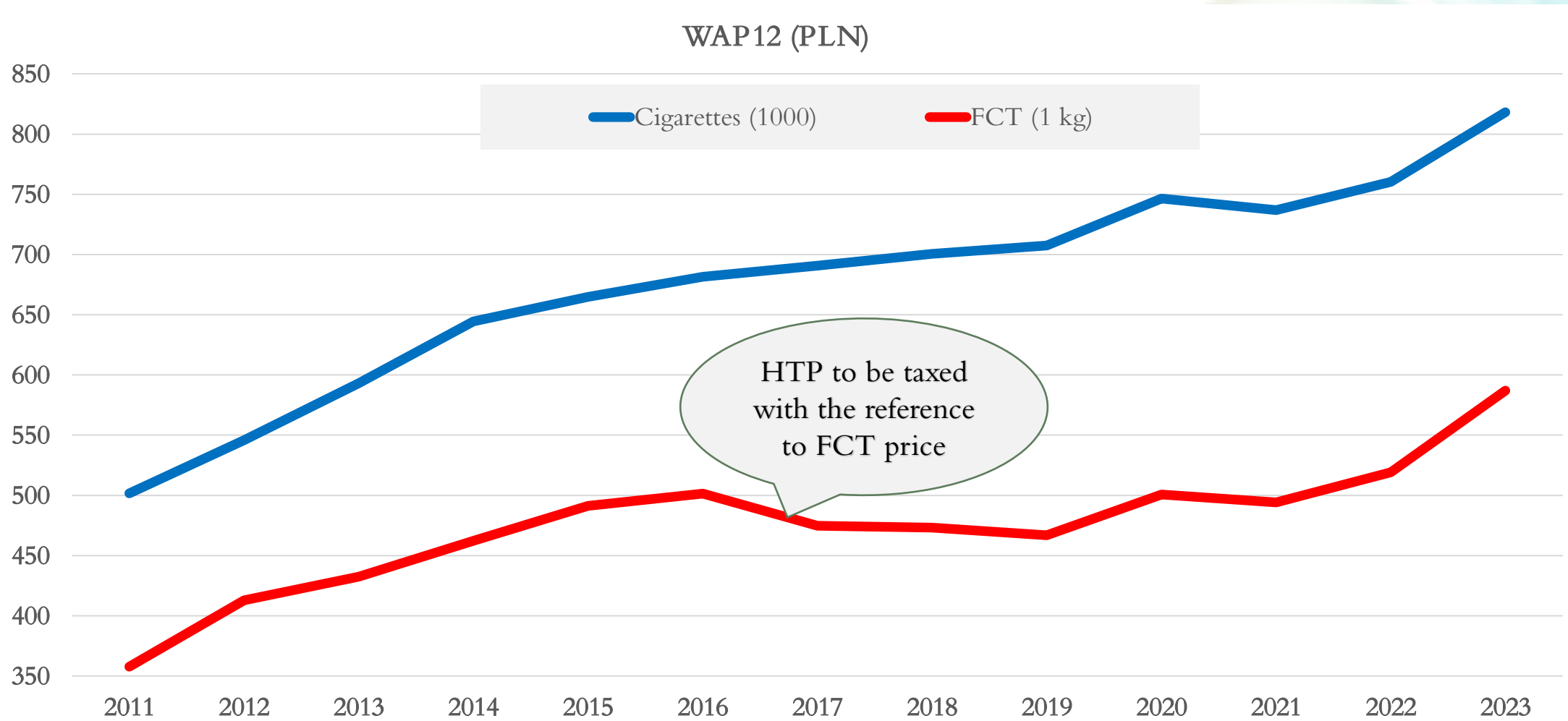


CIGARETTES AND FCT AFFORDABILITY IN POLAND

Economic affordability of cigarettes and FCT (pcs per monthly minimum earning)



PRICES OF CIGARETTES AND FCT



ALCOHOL AND TOBACCO ROAD MAP

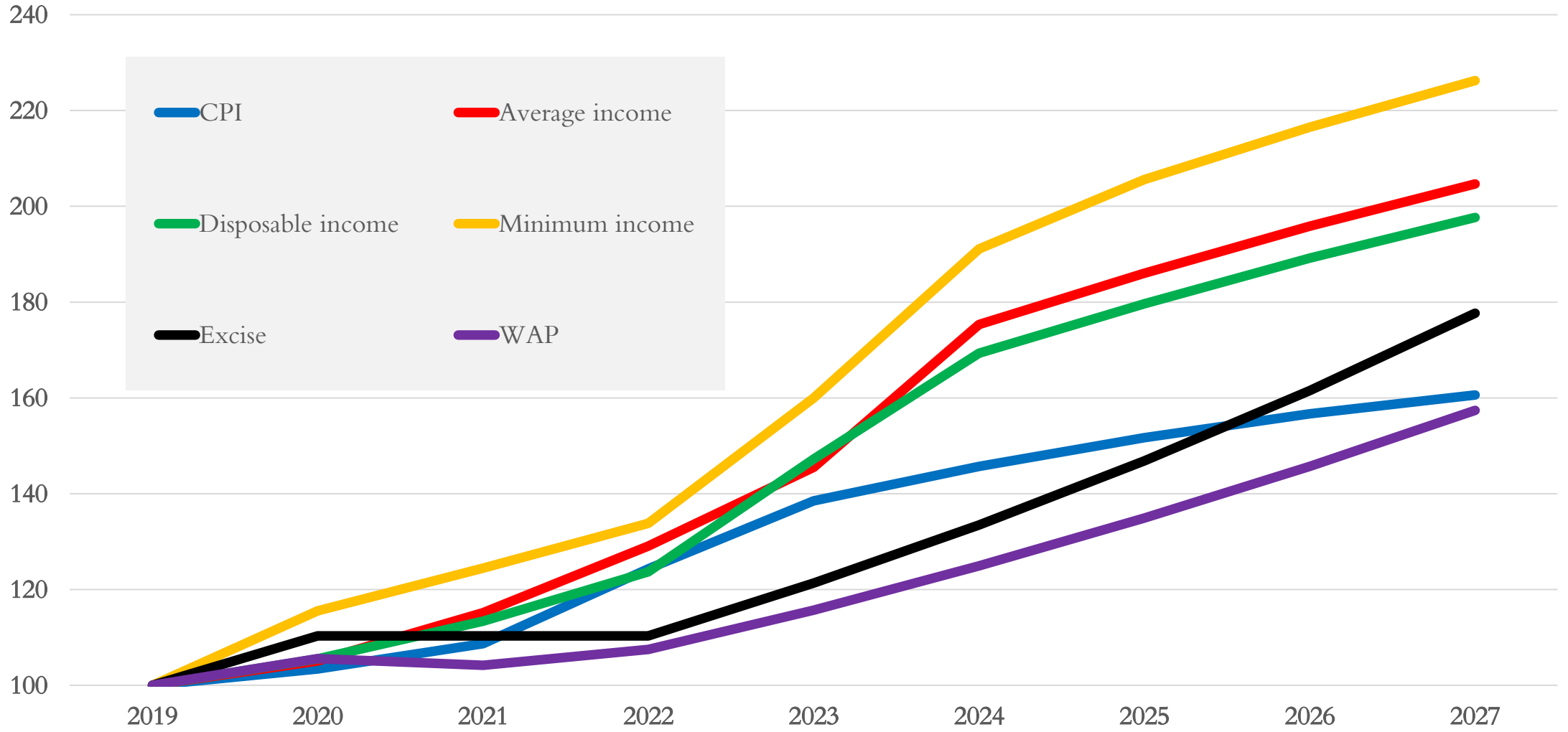
The road map (2022-2027) announced (October 8th, 2021)

- Tobacco:
 - HTP products: +100% in 2022 and +10% in 2023-2027
 - Cigarettes, tobacco: +10% in 2023-2027
 - E-cigarettes: no change!
 - Cigarettes: a minimum excise duty goes up from 100% to 105% of WAP

That's far below inflation!!!

THE EXCISE MAP

Indices of income, prices and cigarettes excise tax

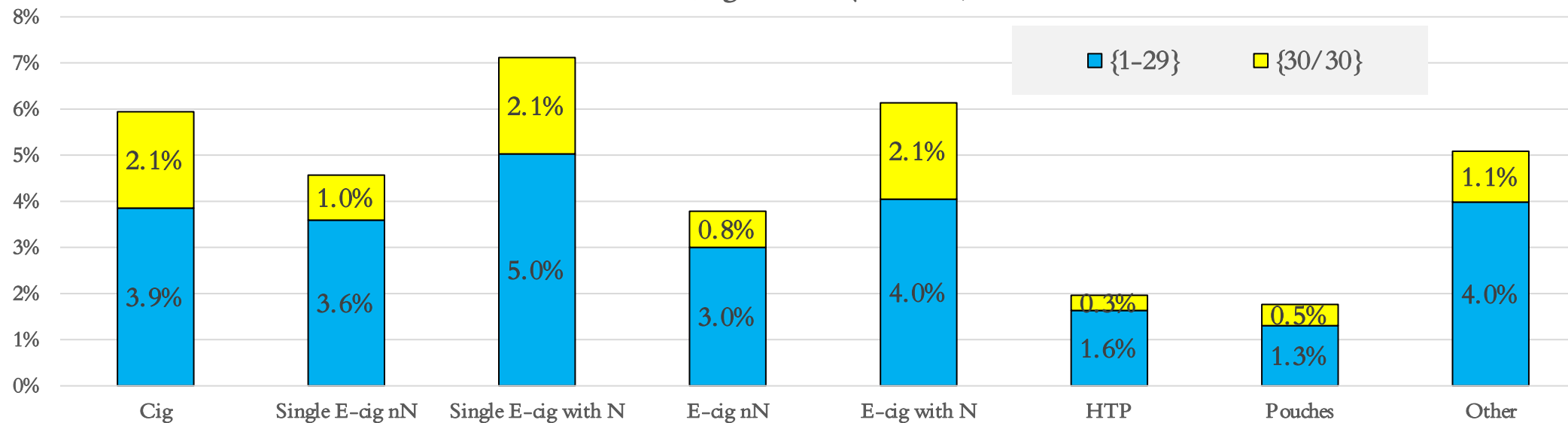


PRICES, EXCISE, NICOTINE AND PUFFS

Product	retail price	excise duty	nicotine content	number of puffs/ time of use
traditional cigarettes	17,69 PLN/20 pcs.	11,19 PLN/20 pcs	20 mg/20 pcs.	240-260/20 pcs
disposable e-cigarettes	30 PLN/2 ml	1,10 PLN/2 ml	40 mg/2 ml	600-700/2 ml
liquid for e-cigarettes with an open heating system	3,20 PLN/2 ml	1,10 PLN/2 ml	40 mg/2ml	500-600/2 ml
heated tobacco products (HTP)	16,50 PLN/20 pcs.	3,10 PLN/20 pcs	10 mg/20pcs.	260-280/20pcs
smoking tobacco FCT/RYO	35 PLN/50g	20,64 PLN/50 g	50 mg/50 g	50-60 pcs 600-700 puffs
nicotine pouches	16 PLN/20 pcs	0/(2,40 PLN in 2025)	320 mg/20 pcs	30 min/pcs

LATEST SURVEY (JUNE 2024) (joanna.dzionek@uni.lodz.pl)

Users, age 14-15, (N=1532)



Users, age 16-18 (N=1528)

