



HM Treasury



HM Revenue
& Customs

Vaping Products Duty consultation response from Action on Smoking & Health (ASH)

Guidance for respondents

- Please try to answer all questions (even if it is just to say that you do not have an opinion) as this will assist with our analysis.
- You are not limited to only answering the questions asked and we will also consider written submissions provided to the consultation.
- There is no word limit on responses.

Responses should arrive no later than **29 May 2024**, with early responses encouraged where possible.

For further information on how we handle your personal data, please read the Privacy Notice in Chapter 12 of the consultation document.

Please send your response to: vapingproductsduty@hmrc.gov.uk

Please enter “**Vaping Products Duty consultation response**” in the subject line.

Chapter 4: About you

Full Name (if responding on behalf of a business / organisation please include the business / organisation name):

Action on Smoking & Health (ASH)

Email address:

enquiries@ash.org.uk

Address:

Unit 2.9, The Foundry, 17 Oval Way, London, SE11 5RR.

1. Are you:

A business?*

An organisation? If so, please provide details (e.g. trade/health body):

Action on Smoking and Health (ASH) is an independent public health charity set up by the Royal College of Physicians in 1971 to advocate for evidence-based policy measures to reduce the harm caused by tobacco. ASH receives funding for its full programme of work from the British Heart Foundation and Cancer Research UK. This response has been prepared by ASH with input from economic and addiction experts. ASH has limited its response to areas where our knowledge and experience is relevant. Answered questions have been highlighted in green.

An individual

***If you answered ‘a) a business’ please specify which of the following describe your business:**

a UK producer of vaping products to which you own the brand

a UK producer of vaping products to which you do not own the brand

a UK packager of vaping products that someone else has produced

- an overseas producer of vaping products
- an importer of vaping products into the UK
- a UK retailer
- a UK wholesaler or distributor
- a business providing goods or services that support the production, packaging, importation, or supply of vaping products in the UK – please provide details:

N/A

- another type of business – please provide details:

N/A

2. If you are a business, where is your business established?

- UK
- Isle of Man
- EU – please state country:

N/A

- Non-EU – please state country:

N/A

3. If you are a business, how many staff do you employ?

- Fewer than 10
- 10-100
- 101-500
- More than 500

Tobacco industry declaration

As a party to the World Health Organization’s Framework Convention on Tobacco Control (FCTC), the UK has an obligation to protect the development of public health policy from the vested interests of the tobacco industry. To meet this obligation, we ask all respondents to disclose whether they have any direct or indirect links to, or receive funding from, the tobacco industry.

4. Do you have any direct or indirect links to, or receive funding from, the tobacco industry?

Yes

No

Structure of the duty

5. Do you agree that the rates and structure outlined in Chapter 3 will achieve the stated objectives of the duty?

Yes

No

Please provide any reasons for your answer.

ASH recommends a flat rate duty rather than a progressive, tiered structure

The rates and structure set out in chapter 3 could help achieve an important stated objective of the duty which is raising money for the NHS and smoking initiatives. It is crucial that this objective is fulfilled and sustained, as has not been the case for the Sugary Drinks Industry Levy.ⁱ

The progressive tax seems to be designed along the same lines as the sugar levy to encourage reformulation by manufacturers to lower nicotine strengths and reduce nicotine consumption by consumers. This assumes that nicotine addiction is similar to sugar consumption, and that the benefits of reduction in sugar consumption also accrue from reduction in nicotine consumption, neither of which are supported by the evidence.ⁱⁱ

^{iii iv}

If the vaping products duty is to work to best effect, the rates and structure must be informed by an understanding of how nicotine addiction works. The structure also needs to be informed by an understanding of the potential for nicotine to be addictive or harmful. In particular that:

- The potential for nicotine to be addictive is linked to product design and the mode of delivery.
- While there is good biological plausibility that nicotine can cause harm to human development, it has not been proven to be the case.

Therefore we do not support the decision to implement a progressive tiered structure in preference to a flat rate structure. We believe that a flat rate structure would better meet health objectives, while a progressive tax could exacerbate rather than reduce potential health risks.

How nicotine addiction works

The addictiveness potential of nicotine depends primarily on product design and the mode of use. Cigarettes carry the highest risk of addiction following initiation, due to cigarette designs that facilitate efficient and tolerable inhalation of nicotine-laden smoke deep into the lung and from there to the brain,^v and constituents that reinforce the addictiveness of nicotine.^{vi vii}

On average each cigarette delivers 1.0 to 1.5 mg nicotine into the bloodstream of the smoker, a total of 20 to 30 mg for a packet of 20 cigarettes.^{viii} However, the amount of nicotine absorbed by an individual depends on how they vape, or smoke, their puffing patterns and how deeply they inhale. Users titrate their nicotine intake to a preferred level and to modulate its effects. Those trying smoking or vaping for the first time, or who are inexperienced, are likely to absorb less nicotine.

Nicotine Replacement Therapy, such as patches and gum, can deliver an equivalent amount of nicotine to cigarettes, but have low addictiveness potential because of the mode of delivery.^{ix}

Nicotine Replacement Therapy (NRT) is on the WHO list of essential medicines needed to meet the priority healthcare needs of populations, because there is good evidence of efficacy, safety and comparative cost-effectiveness. WHO recommends the daily use (16 hrs) of nicotine patches containing from 5 mg to 30 mg.^x Combining patches with faster-acting forms of NRT like gums, inhalators and nasal sprays improves the effectiveness for cessation.^{xi}

Nicotine Replacement Therapy is licensed by the MHRA for smoking cessation, not just by adults but also by young people from age 12 upwards, pregnant women^{xii} and people with cardiovascular disease. It is also licensed and recommended by NICE for long-term use, on the basis that NRT is significantly less harmful than smoking.^{xiii}

E-cigarettes have been shown to be as effective as the most effective prescription medicines at helping smokers quit, and much more effective than licensed NRT, and are recommended by NICE.^{xiv}

A study of 1,140 pregnant women who were smoking in pregnancy found that those who used electronic cigarettes to help them quit smoking had significantly fewer babies with low birthweight compared with those using nicotine patches. Furthermore, the trial did not detect any signs of harm to the mother, the fetus or the new-born baby.^{xv}

Smokers smoke for the nicotine but die from the tar. Low tar cigarettes were supposed to be less harmful, but because they also delivered lower levels of nicotine, smokers smoked more and harder to maintain their nicotine intake, and so didn't reduce the amount of tar they inhaled.^{xvi} Rather than being safer, low tar cigarettes have been linked to an increase in lung adenocarcinomas.^{xvii}

Research evidence by Professor Dawkins and others find the same pattern of behaviour with vaping. That is to say when people who vape use lower concentrations of nicotine they sustain their nicotine consumption by vaping more,^{xviii xix xx xxi} thereby consuming more e-liquid and more of the other potentially harmful substances in e-liquids.

As stated above, the amount of nicotine absorbed by an individual depends on how they vape, or smoke, their puffing patterns and how deeply they inhale.

Higher nicotine products may be more effective at helping people who smoke to stop and stay stopped.^{xxii xxiii} Increasing the price of higher nicotine products will likely encourage them to use cheaper lower price nicotine products which may therefore reduce the numbers stopping smoking. Additionally, any impact will disproportionately affect people who smoke from more disadvantaged backgrounds and hence increase health inequalities.^{xxiv}

Furthermore as currently structured the vaping duty is also likely to increase misperceptions of the harmfulness of nicotine, and the relative harms of different nicotine products. Such misperceptions are at the highest levels ever recorded.^{xxv xxvi}

Impact of Nicotine on Development and mental health

Systematic reviews of the evidence have concluded that evidence is insufficient or unavailable regarding the effects of nicotine and non-nicotine e-cigarette use on development in children and adolescents, and neurological conditions.^{xxvii}

Indeed, the UK Committee on Toxicity, which was asked to review the evidence of the toxicity of e-cigarettes, found that no data were available on direct effects of nicotine exposure in human adolescents. The Committee concluded that although animal studies showed that there is good biological plausibility for an effect of nicotine on development, *"the Committee has reservations about trying to quantify the effects of nicotine in humans from the animal studies as the relationship of the dosing to human exposures is not clear."*^{xxviii}

Nearly 90% of lifetime smoking in the UK was initiated between 10 and 20 years of age,^{xxix} and there is, therefore, longer-term evidence concerning the impact on the brain of adolescent smoking.

A Scottish study following up a cohort of 1,080 children born in 1932 who had their IQ tested at age 11, found that at age 70 there was no difference in cognitive function between never and ex-smokers, once IQ had been controlled for, but that there was a small negative association between cognitive function and smoking in old age.^{xxx} If adolescent smoking doesn't damage cognitive function, it is implausible that adolescent vaping would.

These findings are consistent with the evidence of the link between smoking and dementia, which is that smokers show an increased risk of dementia, while smoking cessation can decrease the risk to that of never smokers.^{xxxi xxxii xxxiii}

There is evidence of a causal link between smoking and mental ill health.^{xxxiv xxxv} More research is needed, however, to determine how far this is due to the nicotine, and how far it is due to other components of smoking, both psychological and physiological.

One cross-sectional study has found that nicotine product use among those who formerly smoked was associated with greater distress. Due to potential residual confounding and selection bias more research is needed to determine causality.^{xxxvi}

Another study, awaiting publication, has explored why smoking appears to be causal in the development of mental health conditions like depression. Multivariable Mendelian randomisation was used to disentangle the impact of nicotine from the impact of the remaining constituents of tobacco smoke (using a previously published model).^{xxxvii} This study concludes that exposure to the other constituents of tobacco smoke may be a more likely driver than nicotine for the negative impact of smoking on mental health (potentially due to the inflammation in the body caused by smoking).

6. Do you agree that the rates and structure will encourage manufacturers to reduce the nicotine content of their products?

Yes

No

Please provide any reasons for your answer.

There is likely to be some reformulation linked to the tiered structure.

Reformulation by manufacturers of sugary drinks in response to the Levy resulted in substantial declines in sugar and calorie consumption in the UK.^{xxxviii}

However, given that nicotine addiction is very different from sugar consumption, it cannot be assumed that we will see similar changes in the market for vaping products. Nor can we assume that there will be equivalent health benefits to those accruing from the reductions in sugar and calorie consumption due to reformulation of sugary drinks.

7. What do you think the likely impact the rate structure will have on consumers' vaping behaviours?

Yes

No

Please provide any supporting evidence.

The impact on consumer vaping behaviour will depend on a number of different factors including other government policies in place at the time the duty is implemented.

The evidence from existing research, mostly in the US with some from Europe, suggests that sales of vaping products are responsive to price changes and that vaping products and tobacco cigarettes are substitutes.^{xxxix} However, the impact of price is dependent on the elasticity of demand. To date we have limited knowledge about the elasticity of demand for vaping products and so it is hard to predict the impact of price increases. More research is also needed on cross elasticity between vaping and tobacco cigarettes, as well as other

consumer nicotine products such as pouches and licensed medicinal nicotine replacement products such as patches and gums.

Furthermore a number of other policies are likely to be coming into effect before, during and after the introduction of the duty, which will also have an effect on consumers' vaping behaviours. These include the 'Swap to Stop' campaign to provide 1 million free vapers to smokers to help them quit, which is currently being rolled out, and the ban on disposable vapes due to be implemented in April 2025. Although the Tobacco and Vapes Bill failed to pass before the general election was called, the cross party commitment to its reintroduction makes it likely that further regulations on the marketing and promotion of vapes will be brought into force by the time the vape duty is implemented in October 2026.

Scope of the duty

8. Should production of vaping products by individuals for their own use be within scope of the duty?

Yes

No

Please explain any reasons for your answer.

Home mixing by individuals is an existing practice. The Tobacco Products Directive set standards for the amount and content of nicotine-containing e-liquid, but not for liquids which did not contain nicotine. Manufacturers started producing what are known as 'short fills', larger bottles of non-nicotine containing e-liquid with a gap which can be filled by individuals with nicotine-containing e-liquid. This is a practice known as 'shake and vape'.

It is hard to know what impact the application of duty to all e-liquids may have on home mixing. However, ASH recommends that an Approval scheme be set up for nicotine along the lines of the Raw Tobacco Approval scheme to help reduce any risk of attempts to evade duty through home mixing. See answer to Q37.

9. Are there any other factors concerning home production/blending that should be considered?

Yes

No

Please specify.

Currently non-nicotine containing e-liquid is not subject to the TRPR 2016 rules setting standards for the contents of e-liquids which is a concern. However, this will be addressed by health regulations, rather than by Vaping Products Duty.

Chapter 5: Liability for the duty

10. Do you agree with the proposals on how liability would work?

Yes

No

Please provide any reasons for your answer.

No evidence to provide.

11. Do you agree with HMRC's proposal for when products should be charged with the duty?

Yes

No

Please provide any reasons for your answer.

No evidence to provide.

12. Do you have views on the extent to which premises used for further processing or packaging should be required to register or seek approval?

Yes

No

If so, please explain your answer.

No evidence to provide.

13. Do you agree with the suggestion on who should be liable to pay the duty?

Yes

No

If not, do you think any other person should be held liable?

No evidence to provide.

14. The government also welcomes evidence on the processes followed in the manufacture of vaping products, including any secondary processes that are carried out after initial manufacture, for example processing of semi-finished products or packaging.

No evidence to provide.

Exemptions and reliefs

15. Do you agree that products destined for general sale on the UK market should not qualify for any reliefs or exemptions from the duty?

Yes

No

If not, do you think there should be any exceptions to this, please explain why.

Under the “Swap to Stop” campaign DHSC is providing funding to public health bodies to purchase vapes to be provided free for smokers who are attempting to quit smoking.^{xi} Vapes have been shown to be a significantly more effective quitting aid than licensed medicinal nicotine replacement therapies.^{xii} However, as a licensed product NRT is available for 5% VAT, which is not currently the case for e-cigarettes. NRT can also be provided on prescription free from VAT, which is not an option available for vapes at the current time. The application of duty adds an additional tax burden which we do not think is justified. Therefore we support exemptions from vaping products duty for products being bought by health bodies for provision to smokers as a quitting aid.

16. Are you aware of any examples of vaping products being used for purposes other than general sale on to the UK market that you feel ought to be eligible for relief or exemption?

Yes

No

If so, please provide any supporting evidence.

See answer to Q15.

Chapter 6: UK manufacture: Registration, returns and other requirements

17. Please provide information on how manufacturing supply-chains of vaping products currently operate.

No evidence to provide.

18. Are vaping products subject to additional processing on a different premises or by businesses other than the initial manufacturer?

Yes

No

If so, please explain your answer and provide any supporting evidence.

No evidence to provide.

19. Are there any processes, including packaging of vaping products, that you feel should not be required to take place on premises registered or approved by HMRC?

Yes

No

If so, please explain what these are and why the relevant premises should not require approval from HMRC.

No evidence to provide.

Registration of premises, process and requirements

20. Is there any other information that would be relevant for HMRC to consider an application for registration?

Yes

No

If yes, please explain your answer and provide any supporting evidence.

No evidence to provide.

21. Is there a need for joint registrations covering more than one legal entity that manufactures/or stores vaping products in the same premises?

Yes

No

If so, please explain your answer and provide any supporting information and evidence.

No evidence to provide.

22. Is there a need for registrations to cover more than one premises owned by a single entity?

Yes

No

If so, please explain your answer and provide any supporting evidence.

No evidence to provide.

Refusal/Revocation/Deregistration

23. Do you agree these registration and deregistration provisions are appropriate?

Yes

No

If not, please explain your answer and provide any supporting evidence.

No evidence to provide.

24. Please provide details of the one-off costs businesses may face for registering for the duty with HMRC.

No evidence to provide.

Filing returns and other requirements

25. Please provide details of the expected one-off and ongoing costs to businesses of completing and filing a monthly online return and making payments of duty.

No evidence to provide.

26. Are these return and payment arrangements appropriate for UK manufacturers of vaping products?

Yes

No

If not, please explain your answer and provide any supporting evidence.

No evidence to provide.

27. How soon (number of days) after the end of a month should businesses be expected to submit their return and make payment to HMRC for the duty? Please explain your answer.

No evidence to provide.

Credits and repayments

28. Are there any other circumstances where a claim to a repayment of duty should be permitted which has not been covered above?

Yes

No

If so, please explain your answer and provide any supporting evidence.

No evidence to provide.

Tax agents and intermediaries

29. If you are a business, do you intend to use a third-party agent to help meet your obligations for the duty?

Yes

No

If so, please provide details on which obligations you would seek assistance with.

N/A

30. If you are a tax agent, what services relating to the duty do you expect to offer to your customers?

N/A

Records and accounts

31. Will the record keeping requirements outlined above be straightforward for businesses to comply with?

Yes

No

If not, please provide details of any issues you expect.

No evidence to provide.

Chapter 7: Treatment of imports, exports, and duty suspension

32. Is the proposed approach to imports appropriate for vaping products?

Yes

No

If not, please explain your answer and provide any supporting evidence.

No evidence to provide.

33. Please provide information on how importation supply-chains of vaping products currently operate.

No evidence to provide.

34. Is there is a need for any additional arrangements covering other persons that may have a role in import processes? For example, agents or fulfilment houses.

Yes

No

If so, please explain your answer and provide any supporting evidence.

No evidence to provide.

Duty suspension arrangements

35. Are the proposals related to duty suspension appropriate?

Yes

No

If not, please explain your answer and provide any supporting evidence.

No evidence to provide.

36. Is there a commercial need for HMRC to permit duty suspended storage of imported products?

Yes

No

If so, please explain your answer and provide any supporting evidence.

No evidence to provide.

37. Do you agree that EMCS should be used for duty-suspended movements of vaping products in the UK?

Yes

No

If not, please explain any circumstances that you think are relevant.

Since January 2011, all movements of goods under duty suspension have been monitored by the Excise Movement and Control System (EMCS). The system records in real time the movement of tobacco and other excise products for which excise duties have still to be paid, and helps to ensure that the appropriate duties are paid at the final destination. EMCS has played a vital role in helping the UK control and reduce the illicit trade in tobacco,^{xlii} and could be an important tool in helping control the illicit trade in vaping products.

In addition ASH recommends that HMRC implement an approval scheme for nicotine along the lines of the Raw Tobacco Approval Scheme.^{xliii} This was introduced for Raw Tobacco after evidence emerged that raw tobacco was being imported for manufacture into illicit tobacco products. The Scheme prohibits the use of raw tobacco by an unapproved person, to prevent the illegal manufacture of tobacco products and included a new forfeiture power and penalty.^{xliiv}

As with raw tobacco there's a risk that excise duty is evaded through the importation of nicotine for:

- processing into vaping products in unregistered premises
- selling in small quantities to consumers for home processing

As with the raw tobacco scheme, a nicotine approval scheme will reduce the risk of excise duty evasion and help prevent the illegal manufacture of vaping products.

38. If you are an importer of vaping products, how are they currently moved from overseas to the UK? Please provide details on packaging (individual pods, as bulk liquid or any other means) as well as any evidence you see as relevant.

N/A

Duty-free allowances

39. Should there be a quantitative personal allowance for vaping products?

Yes

No

Please provide evidence to support your answer where possible.

The Tobacco and Related Product Regulations 2016 state that products which do not comply are illegal if they are “sold for the purpose of consumption in the UK”. This allows importers to claim they are not for sale, only for personal use and without an indicative personal allowance this is difficult to challenge. The setting of a quantitative personal allowance for vaping products would also have benefits for other enforcement bodies dealing with illegal vapes, such as trading standards.

Goods to be loaded as ship, train, or aircraft stores

40. Should the government apply similar arrangements to vaping products shipped as stores as are applied currently for existing excise duties?

Yes

No

If not, please explain your answer and provide any supporting evidence.

No evidence to provide.

Chapter 8: Compliance and enforcement

41. Are there any other specific compliance risks relating to the manufacture and importation of vaping products that may require bespoke compliance arrangements?

Yes

No

If so, please outline any scenarios that you anticipate may require bespoke compliance powers.

No evidence to provide.

42. Where is the nicotine used in the manufacture of vaping products generally sourced from (e.g. UK or imported)?

No evidence to provide.

43. How do businesses know the nicotine content of vaping products they manufacture or import?

No evidence to provide.

44. How easy is it to test the nicotine content and strength of vaping products? Please provide relevant information relating to costs and availability of tests.

No evidence to provide.

45. Are there any industrial uses for nicotine, other than the manufacture of tobacco, vaping and smoking cessation products?

Yes

No

Please provide evidence where relevant.

No evidence to provide.

Penalties

46. Do you consider that the suggested approach to compliance and penalties is appropriate?

Yes

No

If not, please explain your answer and provide any supporting evidence.

Allowing Trading Standards to refer for penalties should be considered in discussion with relevant trading standards organisations.

Track and Trace

47. Should a track and trace system be introduced for vaping products?

Yes

No

Please explain any reasons for your answer.

In the first instance HMRC should focus on bringing vaping products into the EMCS and implementing a Nicotine Approval Scheme in line with that for Raw Tobacco. A track and trace system for vaping products should not be introduced until there is sufficient evidence that tracking and tracing of vaping products is proportionate and would aid enforcement.

Tracking and tracing of cigarettes was implemented as a requirement of the WHO Framework Convention on Tobacco Illicit Trade Protocol and was considered proportionate because of the extensive evidence of the collusion by the tobacco transnationals in the illicit trade in tobacco. The vast majority (over 90%) of tobacco products are produced by 4 major tobacco transnationals, yet the scheme was still complex to develop and implement. Five years was

allowed for the development and rollout of tracking and tracing for cigarettes (factory made and handrolled) which came into force in 2019, plus an additional five years for other tobacco products, which will come into force in May 2024. The manufacture and import of vaping products is far more diverse and complex and should only be undertaken if there is sufficient evidence it is needed.

48. Are there any other compliance tools, e.g. fiscal marks, which would be appropriate to introduce for vaping products?

Yes

No

If so, please outline these tools and explain how they would help ensure compliance with the requirements of the duty.

No evidence to provide.

Chapter 9: Understanding commercial practices

49. Unless already covered in your responses to other questions within this document, please tell us about how your business operates and how you think it would be impacted by the duty, including additional administrative burdens?

N/A

50. Are there any specific impacts on small and micro businesses that are not covered?

Yes

No

If so, please provide details of the anticipated one-off and on-going costs and burdens.

N/A

51. Are there any specific impacts on importers that are not covered?

Yes

No

If so, please provide details of the anticipated one-off and on-going costs and burdens.

No evidence to provide.

52. If you manufacture or process vaping products, what type of businesses do you supply them to?

N/A

53. If you manufacture or process vaping products, how much of this product is sold domestically and how much is exported?

N/A

54. If you manufacture or process vaping products, please explain how the proposed levels of duty compare to the other costs involved in production/distribution. Do you expect an impact on profit margins?

N/A

55. If you are a business that supplies vaping products, to what extent do you expect to 'pass through' the new duty in prices that you charge to your customers?

N/A

56. If you manufacture or store vaping products, how long do you typically keep stock on hand before it goes out to sale?

N/A

57. Is there anything else you would like to add about how your business operates that may be relevant to the design of the new duty?

N/A

Alternative Nicotine Products

58. Do you believe the introduction of the new duty would lead to consumers switching to alternative nicotine containing products?

Yes

No

Please add which products you believe would be a realistic switch.

The government's commitment to increasing tobacco duty to ensure the duty on vaping does not make smoking more attractive is welcome. However, more work is needed to understand the cross price elasticities between tobacco and vaping products to ensure that the duty levels are set appropriately.

With respect to other alternative nicotine containing products, it is important that the vaping product duty does not make vaping less attractive than licensed medicinal nicotine bought over the counter. Data from the UCL Smoking Toolkit Study shows that smokers who have attempted to stop without professional support who use e-cigarettes are more likely to report continued abstinence than those who used a licensed NRT product bought over-the-counter or no aid to cessation. This difference persists after adjusting for a range of smoker characteristics such as nicotine dependence.^{xlv}

Chapter 10: Assessment of Impacts

59. Unless already covered in your responses to other questions within this document, is there anything else you would like us to note about the impact of the duty?

Not at the current time. However, this is an important and complex policy to develop and implement with significant potential for public benefit, but also significant risks of harmful unintended consequences. ASH recommends that HMRC and HMT continue to engage with ASH, other public health organisations, and the research community, to help inform the final structure of the vaping products duty in order to help optimise the potential benefits.

Thank you for taking the time to respond to this consultation. HM Treasury and HM Revenue and Customs (HMRC) value the input of stakeholders and interested parties. We will consider your response to help shape our policy development and ensure a vaping duty achieves its objectives.

Please send your response to: vapingproductsduty@hmrc.gov.uk

Please enter "**Vaping Products Duty consultation response**" in the subject line.

i Dixon, H., '[Bitter row as sugar tax millions diverted away from fighting childhood obesity](#)', The Telegraph, 3 January 2022.

ii HMRC and HMT. [Soft Drinks Industry Levy Consultation document](#). 18 August 2016

iii Ozer C. [Is taxing sugar-sweetened beverages a sweet deal?](#) World Bank Blogs 2019.

iv Rogers NT, Conway DI, Mytton O, et al [Estimated impact of the UK soft drinks industry levy on childhood hospital admissions for carious tooth extractions: interrupted time series analysis BMJ Nutrition, Prevention & Health 2023;6:doi: 10.1136/bmjnph-2023-000714](#)

v U.S. Department of Health and Human Services. [The Health Consequences of Smoking—50 Years of Progress: A Report of the Surgeon General](#). Atlanta, GA: U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health, January 2014.

vi Smith TT, Rupperecht LE, Cwalina SN, Onimus MJ, Murphy SE, Donny EC, Sved AF. [Effects of](#)

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- [monoamine oxidase inhibition on the reinforcing properties of low-dose nicotine](#). Neuropsychopharmacology. 2016 Aug;41:2335-43.
- vii Hong SW, Teesdale-Spittle P, Page R, Truman P. [A review of monoamine oxidase \(MAO\) inhibitors in tobacco or tobacco smoke](#). NeuroToxicology. 2022 Sep 23
- viii Hukkanen J, Jacob P, Benowitz NL. [Metabolism and disposition kinetics of nicotine](#). Pharmacological reviews. 2005 Mar 1;57:79-115.
- ix West, R., Hajek, P., Foulds, J. et al. [A comparison of the abuse liability and dependence potential of nicotine patch, gum, spray and inhaler](#). Psychopharmacology 149, 198–202 (2000). <https://doi.org/10.1007/s002130000382>
- x WHO. [WHO model list of essential medicines - 22nd list](#). September 2021.
- xi Lindson N, Chepkin SC, Ye W, Fanshawe TR, Bullen C, Hartmann-Boyce J. [Different doses, durations and modes of delivery of nicotine replacement therapy for smoking cessation](#). The Cochrane database of systematic reviews. 2019;2019(4).
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- xiii NICE. [Tobacco: preventing uptake, promoting quitting and treating dependence](#). NICE guideline. NG209.
- xiv Lindson N, Theodoulou A, Ordóñez-Mena JM, Fanshawe TR, Sutton AJ, Livingstone-Banks J, Hajizadeh A, Zhu S, Aveyard P, Freeman SC, Agrawal S, Hartmann-Boyce J. [Pharmacological and electronic cigarette interventions for smoking cessation in adults: component network meta-analyses](#). Cochrane Database of Systematic Reviews 2023, Issue 9. Art. No.: CD015226. DOI: 10.1002/14651858.CD015226.pub2. Accessed 19 May 2024.
- xv Hajek P, Przulj D, Pesola F, Griffiths C, Walton R, McRobbie H, Coleman T, Lewis S, Whitmore R, Clark M, Ussher M. [Electronic cigarettes versus nicotine patches for smoking cessation in pregnancy: a randomized controlled trial](#). Nature medicine. 2022 May;28:958-64.
- xvi Russell MAH et al. [Comparison of the effect on tobacco consumption and carbon monoxide absorption of changing to high and low nicotine cigarettes](#). BMJ 1973; 4: 512-6.
- xvii Min-Ae Song, Neal L Benowitz, Micah Berman, Theodore M Brasky, K Michael Cummings, Dorothy K Hatsukami, Catalin Marian, Richard O'Connor, Vaughan W Rees, Casper Woroszylo, Peter G Shields, [Cigarette Filter Ventilation and its Relationship to Increasing Rates of Lung Adenocarcinoma](#). JNCI: Journal of the National Cancer Institute, Volume 109, Issue 12, December 2017, dx075, <https://doi.org/10.1093/jnci/djx075>
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