

# Public Health (Tobacco Products and Nicotine Inhaling Products) Bill 2023

Bill No. 48 of 2023

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9 June 2023

## Abstract

The [Public Health \(Tobacco Products and Nicotine Inhaling Products\) Bill 2023](#) seeks to introduce a licensing system for retail sales of tobacco and e-cigarettes. It also seeks to introduce a range of restrictions on sales of these products. These include banning sales from mobile premises and vending machines. The Bill also proposes banning the sale of e-cigarettes to under 18 year olds and the sale of tobacco and e-cigarettes by those under 18. It provides for an exemption for sales by 16 and 17 year olds who are related to the licensee. The Bill further proposes restrictions on advertising and promotion of e-cigarettes.



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## This L&RS Bill Digest may be cited as:

Oireachtas Library & Research Service, 2023, *L&RS Bill Digest: Public Health (Tobacco Products and Nicotine Inhaling Products) Bill 2023. Bill No. 48 of 2023.*

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## Summary

The [\*Public Health \(Tobacco Products and Nicotine Inhaling Products\) Bill 2023\*](#) (the Bill) was published on 1 June 2023. The purpose of this Government Bill is to increase the regulation of retail sales of tobacco and introduce restrictions on the sale and promotion of e-cigarettes.

The key national policy related to the Bill is the [\*Tobacco Free Ireland policy\*](#) that set a goal in 2013 that fewer than 5% of people in Ireland would smoke by 2023. Though significant progress has been made, the current rate is 18%. Two key cross-cutting principles in that policy are the protection of children and the denormalization of smoking.

The Bill provides for a number of recommendations made in the *Tobacco Free Ireland* policy and expands upon these, as e-cigarettes were not in sale in Ireland at the time it was published.

The Bill provides for (amongst other things):

- The introduction of a licensing system for tobacco and e-cigarette retail sales and a related enforcement system (Part 2 and sections throughout). This would replace the current registration system that applies to tobacco. Licences would have to be applied for annually and a separate licence would be required for each premises. Though indicated in the World Health Organization's Framework Convention on Tobacco Control (a legally binding treaty that Ireland has ratified), licensing systems are not common in European countries.
- A ban on sales of tobacco (s.44) and e-cigarettes (s.25) from vending machines and from mobile or temporary premises.
- A ban on retail sales of e-cigarettes to those aged under 18 years of age (s.27). There was universal support for this measure among stakeholders engaging with the Joint Committee on Health during its pre-legislative scrutiny (PLS) of the Bill.
- A ban on the sale of tobacco and e-cigarettes by under 18-year-olds (with an exemption for 16-17-year-olds who are relatives of the licensee) (s.26).
- A ban on sales of tobacco and e-cigarettes at events aimed at children (defined in the same way as in the [\*Public Health \(Alcohol\) Act 2018\*](#))(s.28).
- A ban on e-cigarette advertising and promotion in certain places, including within 200m of the perimeter of a school and at bus stops / train stations (s.29). Though there is an exemption for premises that are selling these products.

The PLS process demonstrated that there are a range of views on most of these measures. A particular issue is protecting children from tobacco and e-cigarettes and the extent to which e-cigarette regulation should / should not risk making it harder for smokers to use / understand e-cigarettes as a potentially less risky alternative or as a tool to help quit smoking.

Different jurisdictions are taking different approaches to e-cigarettes. With the UK promoting their use by current smokers, and other countries banning them or greatly restricting sales, e.g., Australia is implementing plans to ban sales other than on prescription to current smokers.

If passed, the legislation can be commenced by order or orders of the Minister, and different sections may be commenced on different dates (section 1).

## Introduction

The [\*Public Health \(Tobacco Products and Nicotine Inhaling Products\) Bill 2023\*](#) (the Bill) was published on 1 June 2023. The purpose of this Government Bill is to introduce greater regulation on retail sales tobacco and nicotine inhaling products and the advertising and promotion of e-cigarettes. The Bill provides for a licensing system for the sale of tobacco and nicotine inhaling products (referred to herein as e-cigarettes, though there are in fact a range of products and styles) as well as a prohibition on the sale of nicotine inhaling products to and by minors, banning advertising and promotion of e-cigarettes in certain places and a range of enforcement measures.<sup>1</sup>

A number of provisions of the Bill seek to amend the [\*Public Health \(Tobacco\) Act 2002\*](#) (as amended), as it is the current key legislation in relation to a wide range of tobacco controls.

The [\*General Scheme\*](#) of the Bill was published in 2019 and underwent pre-legislative scrutiny by the Joint Committee on Health (the Joint Committee). The Joint Committee published its report in July 2022 ([\*Report on Pre-Legislative Scrutiny of the Public Health \(Tobacco and Nicotine Inhaling Products\) Bill 2019\*](#)). Their recommendations are set out in full at Appendix One.

This *Bill Digest* looks at the policy and legislative background to the Bill. It provides the latest data on the levels of smoking and vaping in Ireland and some related debates. It also examines selected provisions of the Bill and includes a consideration of the stakeholder commentary on the proposals in the Bill.

## Issues in legislating in this area

### E-cigarettes – an evolving field

The evidence in relation to the potential of e-cigarettes as a quitting tool and their health impact is at an early stage. There has been enormous proliferation of products in this area since they first went on sale in Europe in the mid-2000s. The scope of this fast-developing field was indicated by a Department of Health (Department) official during the pre-legislative scrutiny of the Bill, as follows:

“On an EU database we are talking about 300,000 different types of products currently registered within the EU.”<sup>2</sup>

Also at the PLS hearings, Institute for Public Health representatives called for legislation to keep pace with the development of alternative tobacco products:

“The Institute also highlights the need to keep pace with new tobacco and other nicotine products given the evolving market, which is offering a new and diverse range of products, such as chewable nicotine pouches now being marketed in Ireland.”<sup>3</sup>

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<sup>1</sup> [Government Legislative Programme](#), Summer 2023.

<sup>2</sup> Appearing before the Oireachtas Health Committee, [Joint Committee on Health debate - Wednesday, 3 Nov 2021 \(oireachtas.ie\)](#).

<sup>3</sup> <https://publichealth.ie/iph-provides-evidence-to-oireachtas-health-committee-on-the-public-health-tobacco-and-nicotine-inhaling-products-bill-2019/>

The Joint Committee's first recommendation in relation to the Bill was that the legislation be reviewed following the first year of enactment.<sup>4</sup> The Bill does not make provision for such a review.

### Protecting public health policy from tobacco industry lobbying

The backdrop to tobacco legislation over a long period has been the strategic lobbying by the tobacco industry<sup>5</sup> to resist regulation. The influence of tobacco companies has been recognised as having the potential to be detrimental to public health measures aiming to control tobacco. The World Health Organization (WHO) has stated:

"There is a fundamental and irreconcilable conflict between the tobacco industry's interests and public health policy interests."<sup>6</sup>

As long ago as the year 2000, the WHO Bulletin explicitly identified some of the methods used by the tobacco industry to influence public policy, as follows:

"The tactics used by the tobacco industry to resist government regulation of its products include conducting public relations campaigns, buying scientific and other expertise to create controversy about established facts, funding political parties, hiring lobbyists to influence policy, using front groups and allied industries to oppose tobacco control measures, pre-empting strong legislation by pressing for the adoption of voluntary codes or weaker laws, and corrupting public officials."<sup>7</sup>

Protecting public health policy from such influence is one goal of the [WHO Framework Convention on Tobacco Control](#) (FCTC) (a legally binding international treaty that Ireland has ratified). Article 5.3 of the FCTC states:

"...in setting and implementing their public health policies with respect to tobacco control, Parties shall act to protect these policies from commercial and other vested interests of the tobacco industry in accordance with national law."

The Guidelines also state that they apply to any branch of government, including legislative, where it is responsible for setting and implementing tobacco control policies. In Ireland the HSE Tobacco Free Ireland Programme has responsibility for supporting the implementation (set out [here](#)).

Industry bodies were among those who made submissions in relation to this Bill during the PLS process. Selected stakeholder views, including these, for the purpose of transparency, are presented in this *Digest*

#### Further L&RS resources relevant to the Bill:

[L&RS Note: E-cigarettes - Overview of health issues and regulatory options around vaping, from a public health perspective](#) - published 2020.

[Bill briefing page](#) linking you to a wide range of sources on the Bill (available internally in the Houses of the Oireachtas only).

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<sup>4</sup> [Report on Pre-Legislative Scrutiny of the Public Health \(Tobacco and Nicotine Inhaling Products\) Bill 2019](#)

<sup>5</sup> "tobacco industry" means tobacco manufacturers, wholesale distributors and importers of tobacco products

<sup>6</sup> [FCTC GUIDELINE GB ongllet 21-4.indd \(who.int\)](#) (2011), p.5.

<sup>7</sup> Saloojee Y, Dagli E. (2000) [Tobacco industry tactics for resisting public policy on health](#). Bull World Health Organ. 2000;78(7):902-10. PMID: 10994263; PMCID: PMC2560805.

## Background to the Bill

This section outlines key elements of the substantial legal and policy background to the Bill.

### Tobacco Policy

The key national policy document in the area of tobacco control is [Tobacco Free Ireland - Report of the Tobacco Policy Review Group](#), published in 2013. The key target in this policy is the attainment of a 'Tobacco Free Ireland', i.e. fewer than 5% of the population smoking, by 2025. There are two key themes underpinning the policy - the protection of children and the denormalisation of smoking.<sup>8</sup> At the time of publication e-cigarettes were not for sale in Ireland.

The concept of denormalising tobacco use is prominent in Irish and international literature. It is relevant to elements of this bill such as tobacco retail licensing. It means to stop tobacco use being seen as a normal part of and backdrop to people's lives. Policies in this area aim, amongst other things, to make smoking/tobacco socially unacceptable. The Tobacco Free Ireland report states:

"Denormalisation must be a complementary underpinning theme for all of the initiatives within the policy."<sup>9</sup>

The report highlighted the differences in the way tobacco sales are allowed to that of other products which are considered a health risk:

"Despite the existence of the Retail Register, tobacco retailing is currently 'normalised', i.e. tobacco products can be sold by any person, at any location, at any time. This is in contrast to the regulation of the sales of alcohol, pharmaceuticals, and other goods and services. Having little or no restrictions on who can sell tobacco products or on where they can be sold is inconsistent with our vision of a tobacco free society and certainly undermines public understanding of how seriously tobacco damages health. There is a need, therefore, to put in place a more effective way of regulating who sells tobacco products and where these products are sold."<sup>10</sup>

The box below describes the *Tobacco Free Ireland* policy and its main strategies.

### Box 1: HSE description of [Tobacco Free Ireland policy](#)

The [Tobacco-Free Ireland](#) (TFI) Policy document was developed by the Department of Health in 2013. This government strategy (2013 - 2025) has a number of cross-governmental actions which are based on the six national standards derived from the [WHO report on the Global Tobacco Epidemic 2008](#). This report outlines the MPOWER package i.e. six of the most important, effective and evidenced-based tobacco policies which are listed below.

- Monitoring of tobacco use and prevention policies
- Protecting people from second-hand smoke
- Offering help to people who want to quit
- Warning of the dangers of tobacco

<sup>8</sup> <https://www.gov.ie/en/publication/eaef0-tobacco-free-ireland-2021-annual-report/>

<sup>9</sup> [Tobacco Free Ireland - Report of the Tobacco Policy Review Group](#), p.42.

<sup>10</sup> [Tobacco Free Ireland - Report of the Tobacco Policy Review Group](#), p.42.



- Enforcing bans on advertising, promotion and sponsorship
- Raising taxes on tobacco

The direction given in this policy report seeks to de-normalise tobacco within Irish society, reduce initiation rates, assist smokers to quit, protect non-smokers, especially children, from the effects of second-hand smoke, by building a stable policy and legislative framework.

**Source:** HSE webpage on [Tobacco Free Ireland](#).

The Tobacco Free Ireland report makes recommendations for particular policy and regulatory actions. Some have been implemented by way of legislation already – such as banning smoking in cars with minors present, and the introduction of standardised / plain packaging.

Some of the Group's recommendations are very pertinent in relation to the current Bill, such as:

- Developing a licensing system for retailers who sell tobacco products.
- Prohibiting the operation of all self-service vending machines.
- Prohibit sales of tobacco in mobile units/containers.
- Prohibit sales by under 18-year-olds.

More broadly, the Programme for Government, [Our Shared Future](#) (2020), made a number of commitments regarding tobacco and e-cigarettes. The Government stated that it would:

- Increase the excise duty on tobacco in the years ahead to further discourage smoking.
- Bring in a targeted taxation regime to specifically discourage 'vaping' and e-cigarettes.
- Ban the sale of nicotine-inhaling products, including e-cigarettes, to people under 18 years, introduce a licensing system for the retail sale of nicotine-inhaling products, and restrict the types of retailers that can sell these products.
- Curb the advertising of nicotine-inhaling products near schools, on public transport, and in cinemas.

The last two measures are largely addressed in the current bill.

The implementation of tobacco control is reported on in the HSE's [State of Tobacco Control Report](#) (2022) and in Annual Reports of the Tobacco Free Ireland Programme.<sup>11</sup>

The international policy context is also of relevance. The introduction of the World Health Organization (WHO) [Framework Convention on Tobacco Control](#) (FCTC) (mentioned above) in 2005 was a major landmark in international tobacco control. The Convention is binding international law for treaty parties (including Ireland). And similar to the Irish target, the European Commission's [Beating Cancer Plan](#) has set out an goal to create a "tobacco-free generation" where less than 5% of the population uses tobacco by 2040 (much further out than the 2025 goal set in Irish policy).

See Appendix Two for a **timeline** of tobacco control measures in Ireland (1988 – 2017).

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<sup>11</sup> See latest Tobacco Free Ireland Annual Report [here](#).

## Tobacco and E-cigarettes – impact, usage and debate

### Tobacco – evidence of health impact, legislation and usage

This section looks at evidence of harm from tobacco use. It also presents data on trends and the current level of smoking in Ireland.

#### Harm from tobacco

According to the HSE, tobacco use is the leading cause of preventable death in Ireland with almost 6,000 smokers dying each year from tobacco related diseases.<sup>12</sup> One in two smokers will die from a tobacco-related disease.<sup>13</sup> Cigarettes contain over 4000 toxic chemicals, many of which are proven to cause cancer. Smoking harms nearly every organ of the body, causing many different illnesses and diseases. Most smoking related deaths are due to cancers, chronic obstructive pulmonary diseases (COPD) and heart disease.<sup>14</sup>

The negative health impact of tobacco and second-hand smoke are well known. According to the HSE, every week, over 100 people die and over 1,000 people are hospitalised in Ireland from smoking-related illness.<sup>15</sup> In addition, smoking:

- takes 10 to 15 quality years off your life
- causes cancer, heart attacks, stroke, lung disease, blindness, diabetes and many other diseases
- reduces fertility for both women and men and makes it harder to start a family
- can lead to ectopic pregnancy, miscarriage and stillbirth if you smoke during pregnancy
- has a negative effect on mental health<sup>16</sup>

In addition to the health-related harms, smoking has a large negative financial impact. The Regulatory Impact Analysis (RIA) of the Bill cites estimated figures for the annual financial impact of smoking (based on the year 2016). It gives a total of **€10.6bn per year**.<sup>17</sup> The RIA provides context that annual income from tax on tobacco in 2016 was €1,098m. A breakdown of the estimated costs by category is provided in the figure below.

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<sup>12</sup> HSE webpage, Smoking – The Facts: <https://www.hse.ie/eng/about/who/tobaccocontrol/kf/>

<sup>13</sup> HSE webpage, Smoking facts and figures: <https://www2.hse.ie/living-well/quit-smoking/reasons-to-quit/facts-and-figures/>

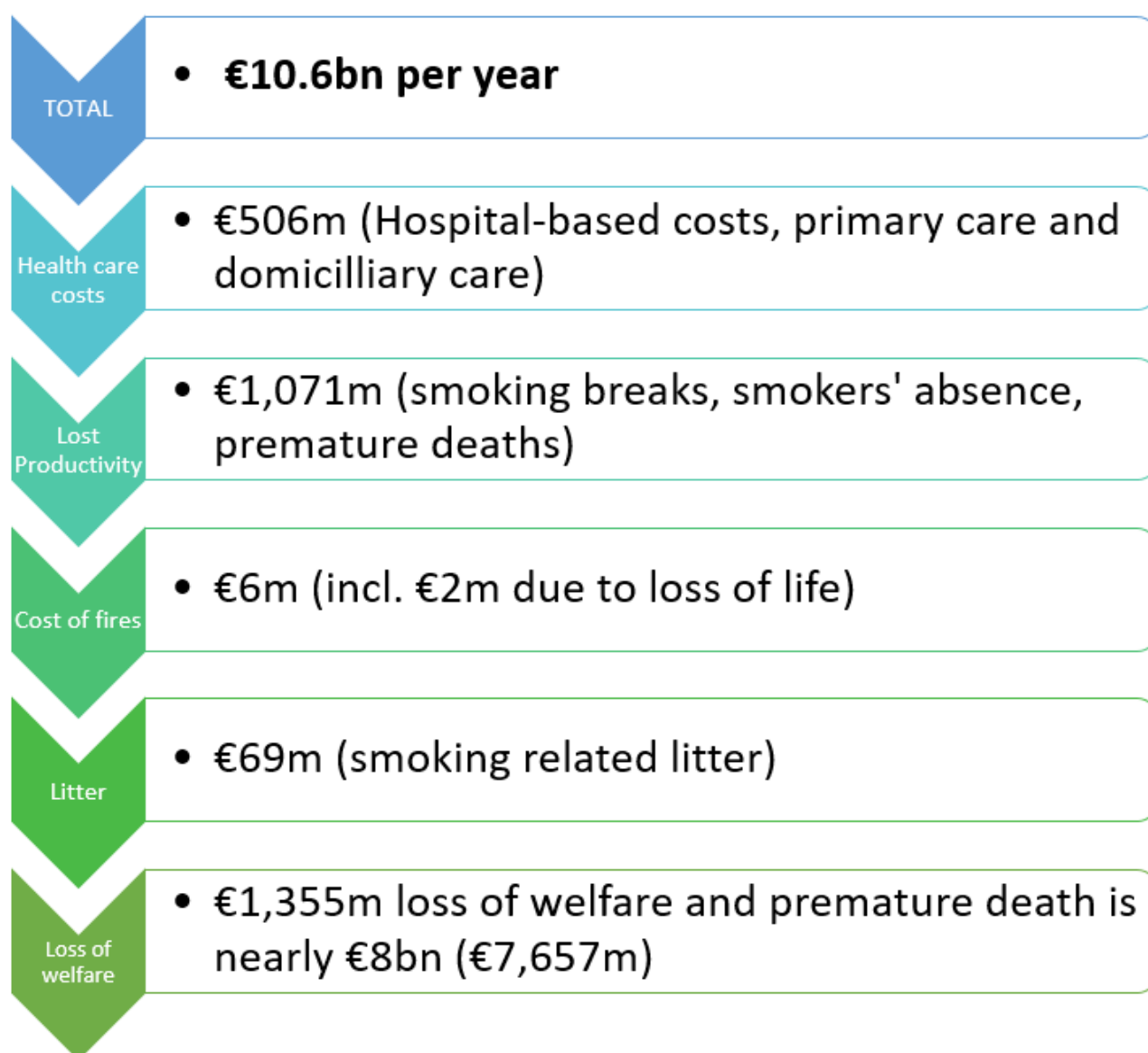
<sup>14</sup> HSE webpage, Smoking – The Facts: <https://www.hse.ie/eng/about/who/tobaccocontrol/kf/>

<sup>15</sup> HSE webpage, Smoking facts and figures: <https://www2.hse.ie/living-well/quit-smoking/reasons-to-quit/facts-and-figures/>

<sup>16</sup> HSE webpage, Smoking facts and figures: <https://www2.hse.ie/living-well/quit-smoking/reasons-to-quit/facts-and-figures/>

<sup>17</sup> [Regulatory Impact Analysis of the General Scheme of the Bill](#), p.6.



**Figure 1: Estimated economic cost of smoking in Ireland 2016.**

**Source:** L&RS using data from the [Regulatory Impact Analysis of the General Scheme of the Bill](#).

### Existing legislation

There are a number of pieces of legislation in place to control tobacco sale and use. Notably the [Public Health \(Tobacco\) Act 2002](#) and the [Public Health \(Tobacco\) \(Amendment\) Act 2004](#). These Acts include provisions to increase prohibitions on tobacco advertising and sponsorship; restrict the marketing and sale of tobacco; provide for mandatory health warnings and restrict labelling; and provide for prohibitions on smoking tobacco products. They do not apply to e-cigarettes.

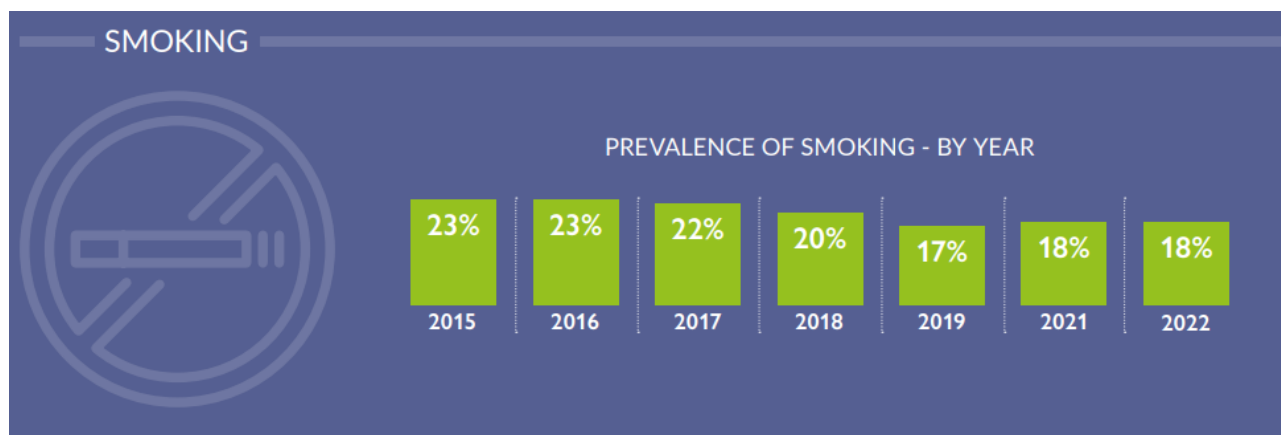
### Data on usage

This section presents data on tobacco use in terms of trends and the current situation (2022 data).

Figure 2 presents data on smoking trends. The proportion of the population who smoke had been reducing up to 2019. The data show a drop from 23% in 2015 to 17% in 2019. Data for 2021

show a small increase to 18%.<sup>18</sup> Small increases may be attributable to changes in data collection or the impact of the Covid-19 pandemic on smoking behaviour (which may be short-term).<sup>19</sup> While smoking has declined in the period 2015-2022, the current figure of 18% is far from the 'less than 5%' target by 2025 set in Tobacco Free Ireland report (noted above).

**Figure 2: Smoking prevalence in Ireland, Health Ireland Surveys, 2015-2022**



**Source:** Healthy Ireland Summary Report 2022, [gov.ie](http://gov.ie) - Healthy Ireland Survey documents ([www.gov.ie](http://www.gov.ie))

A snapshot of smoking behaviour in 2022 is captured in the **Healthy Ireland Survey** of that year. It found that:<sup>20</sup>

- 18% of the population are current smokers, 14% smoke daily and 4% smoke occasionally. 25 to 34 year-olds are the age group most likely to smoke, as was the case in all survey waves between 2015 and 2019;
- men are more likely than women to smoke across all age groups with the differential being widest among those aged 25 to 34. Just over a third (34%) of men and 14% of women in this age group are smokers;
- over a quarter (27%) of men in the 25-34 age group are daily smokers, compared with 10% of women of the same age. The equivalent proportions in the 2021 survey were 20% and 16% respectively;
- 46% of all who smoked in the last 12 months have attempted to quit; 23% of those who attempted to quit in the last 12 months were successful.

<sup>18</sup> Healthy Ireland Summary Report 2022, [gov.ie](http://gov.ie) - Healthy Ireland Survey documents ([www.gov.ie](http://www.gov.ie))

<sup>19</sup> HSE (2022) State of Tobacco Control, Ireland [state-of-tobacco-control-report-2022.pdf](https://www.hse.ie/publications/state-of-tobacco-control-report-2022.pdf) ([hse.ie](https://www.hse.ie))

<sup>20</sup> Healthy Ireland <https://www.gov.ie/en/publication/f9e67-healthy-ireland-survey-2022/#smoking>; The 2022 results are from the seventh Healthy Ireland survey and they add to the data collected in the previous surveys published from 2015 - 2021. The method is a survey of a representative sample of 7,455 people aged 15 and older living in Ireland who were interviewed between November 2021 and July 2022.

## E-cigarettes – evidence of health impact, legislation, current issues and usage

This section of the Digest looks at what is meant by nicotine inhaling products in the Bill, the current regulation in this area, evidence about health impact and their use as a an aid to help smokers to give up. It also gives an overview of the meaning and debate about harm reduction. It looks at the issue of flavoured e-cigarettes. Finally it provides information on e-cigarette usage, including among teenagers.

### What are e-cigarettes?

Early e-cigarettes looked like tobacco cigarettes, but a wider range of products is now available. Traditional cigarettes burn tobacco, whereas e-cigarettes – the most common type of nicotine inhaling product – vaporises liquid that contains nicotine so that it can be inhaled/vaped. They do not contain tobacco.

### Box 2: Definition of Nicotine Inhaling Product in the Bill

Section 2 defines the meaning of “nicotine inhaling product” in the Bill as follows:

“(a) an electronic cigarette,

or (b) any other product consisting of—

- (i) a device (other than tobacco, cigarette paper or a device which is intended to enable the consumption of lit tobacco) which is intended to enable a relevant substance to be inhaled through a mouth piece (irrespective of whether the device would also enable any other substance to be so inhaled),
- (ii) a cartridge which—
  - (I) may contain a relevant substance, and
  - (II) is intended to form part of a device that falls within subparagraph (i), or (iii) a relevant substance which is intended to be used in a device that falls within subparagraph (i).”

Also under Section 2, a “relevant substance” means a substance which is not tobacco but which consists of, or contains, nicotine.

### Are there other unregulated nicotine products?

While chewing tobacco is prohibited, there are relatively new products on the market called ‘nicotine pouches’ that users places in their mouths and release nicotine into their bloodstreams. These do not contain tobacco, rather a powered nicotine product, so are not regulated under tobacco legislation.

### Current e-cigarette regulation

E-cigarettes are considered consumer products. The [EU Tobacco Products Directive](#)<sup>21</sup> regulates some aspects of e-cigarettes, including:

- minimum standards of safety and quality;
- notification of ingredients;
- packaging and labelling, including health warnings; and
- a ban on advertising in print, broadcast, online and other electronic media (though outdoor advertising is allowed, for example on buses/billboards);
- Tobacco and Related Products Regulations 2016.

### Health impact

Also noted above, the scale of damage from tobacco is well known – it kills half of long-term smokers. Policy responses to vaping are likely to hinge on the question of what harm it poses, specifically in comparison with smoking. This section outlines the health impacts and sources that indicate that this impact is far less than that of smoking.

The World Health Organization (WHO) says it is difficult to generalise about the risks of e-cigarettes versus conventional cigarettes/tobacco products, as there are so many different products on the market, and their impact may depend on frequency of use and other factors.

Some of the known effects of nicotine inhaling products (such as e-cigarettes) set out by the WHO are<sup>22</sup>:

- E-cigarette emissions typically contain nicotine and other toxic substances that are harmful to users, and non-users who are exposed to them.
- Exposure of children and adolescents to nicotine can have long-lasting, damaging effects on brain development.
- Nicotine is highly addictive and some evidence suggests that minors who never smoked before and use e-cigarettes can double their chances of starting to smoke cigarettes in later life.
- Some recent studies suggest that ENDS use can increase the risk of heart disease and lung disorders.
- ENDS use can also expose non-smokers and bystanders to nicotine and other harmful chemicals.
- Electronic delivery systems have also been linked to a number of physical injuries, including burns from explosions or malfunctions, when the products are not of the expected standard or are tampered with by users.

In all, the WHO says these products are harmful to health. However, it finds that it is too early to provide a clear answer on their long-term health impact.

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<sup>21</sup> Statutory Instrument No. [271/2016 - European Union \(Manufacture, Presentation and Sale of Tobacco and Related Products\) Regulations 2016](#) transposed the Tobacco Products Directive.

<sup>22</sup> <https://www.who.int/news-room/questions-and-answers/item/tobacco-e-cigarettes>

Some authoritative sources conclude that e-cigarettes are far less harmful than tobacco smoking. In 2019, a *New England Journal of Medicine* editorial stated that “a consensus has emerged that e-cigarettes are safer than traditional combustible cigarettes”.<sup>23</sup> Similarly, in 2022, an independent review of harm from e-cigarettes by academics from King’s College London along with a group of international collaborators found that:

“...in the short and medium term, vaping poses a small fraction of the risks of smoking.”<sup>24</sup>

### **Current issues 1: E-cigarettes as a smoking cessation aid**

This section presents evidence from two studies each looking at the effectiveness of e-cigarettes as a tool to support quitting smoking. While there are differences in the results, together they indicate that e-cigarettes can play a role in smoking cessation.

However, this is an emerging area of research and there are reasons for caution about the results of both studies (see links to full study for more on this). The authors of both studies highlight the need for more research in this developing field. Overall the World Health Organization has said the level of evidence is “inconclusive” in relation to the role of e-cigarettes as a quitting tool and recommends “tried and tested” methods such as brief interventions by healthcare workers, helplines and NRT and prescription medication.<sup>25</sup>

A 2020 [Systematic Review study](#) conducted by the Health Research Board for the Department of Health looked at results across a range of research on the effectiveness of e-cigarettes (with nicotine) as a tool to support quitting smoking.<sup>26</sup> The outcomes of interest were whether people had stopped smoking – with this being measured at six months and twelve months after ‘treatment initiation’ (meaning when the people had started using e-cigarettes to help them to stop smoking). The authors were comparing this outcome with the level of smoking cessation found in people who were using more traditional nicotine-replacement therapies (NRT) such as patches and gum. They found that

“The systematic review and network meta-analysis of electronic nicotine delivery systems (e-cigarettes) versus therapies usually given for smoking cessation showed that there is no evidence of a difference in effect on incidences of smoking cessation.”

Thus, these results show that e-cigarettes perform about the same in terms of a quitting tool as nicotine replacement therapies.

A more recent study (November 2022) study published as a Cochrane Review of Evidence found that nicotine e-cigarettes probably do work better than NRT and e-cigarettes without nicotine. It is entitled: [Can electronic cigarettes help people stop smoking, and do they have any unwanted effects when used for this purpose?](#)

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<sup>23</sup> Belinda Borrelli and George T. O’Connor, “E-Cigarettes to Assist with Smoking Cessation,” *New England Journal of Medicine*, 380, no. 7 (February 14, 2019): 678–79.  
<https://www.nejm.org/doi/full/10.1056/NEJMe1816406>

<sup>24</sup> <https://www.gov.uk/government/publications/nicotine-vaping-in-england-2022-evidence-update/nicotine-vaping-in-england-2022-evidence-update-main-findings>

<sup>25</sup> <https://www.who.int/news-room/questions-and-answers/item/tobacco-e-cigarettes>

<sup>26</sup> Quigley, Joan et al (2020) [Electronic cigarettes and smoking cessation: An evidence review](#). Health Research Board.

The key results from this review were:<sup>27</sup>

- People are more likely to stop smoking for at least six months using nicotine e-cigarettes than using nicotine replacement therapy (6 studies, 2378 people), or e-cigarettes without nicotine (5 studies, 1447 people).
- Nicotine e-cigarettes may help more people to stop smoking than no support or behavioural support only (7 studies, 3126 people).
- For every 100 people using nicotine e-cigarettes to stop smoking, 8 to 12 might successfully stop, compared with only 6 of 100 people using nicotine-replacement therapy, 7 of 100 using e-cigarettes without nicotine, or 4 of 100 people having no support or behavioural support only.

### **Current issues 2: What about harm reduction?**

It has been argued that, if using e-cigarettes poses a fraction of the health threat that smoking does, then 'harm reduction' approaches should be used. These work by encouraging smokers to switch to e-cigarettes – thus reducing their exposure to the very high and known risks of tobacco and reducing the harm caused.

It is argued that restrictive regulation could deter smokers from a 'less harmful' alternative and useful quitting tool. A large minority (38%) of smokers trying to quit in Ireland already use e-cigarettes as part of their attempts.<sup>28</sup>

Some contend that failure to implement harm-reduction measures may mean fewer smokers giving up and, therefore, result in a missed opportunity to save lives. In addition, it has been argued that a belief that vaping is as harmful as smoking could prevent large numbers of smokers from switching to e-cigarettes to help them quit.<sup>29</sup>

Others, including the World Health Organization, urge caution, mostly due to the unknown long-term impacts of vaping.<sup>30</sup>

### **Current issues 3: What are other jurisdictions doing in relation to e-cigarettes?**

Based on different assessments of the evidence and beliefs about harm reduction, legislators in different jurisdictions have taken very different approaches to regulating e-cigarettes. This section provides a brief overview of some of these.

Some countries are focused very much on health protection overall and others on harm reduction. [England](#) and [New Zealand](#) are taking a harm-reduction approach, encouraging or supporting smokers to switch to vaping. New Zealand is actively encouraging smokers to switch or use them quit. It is doing this alongside a strict "tobacco-free generation" policy which is effectively banning

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<sup>27</sup>Hartmann-Boyce J, Lindson N, Butler AR, McRobbie H, Bullen C, Begh R, Theodoulou A, Notley C, Rigotti NA, Turner T, Fanshawe TR, Hajek P. (2022) [Can electronic cigarettes help people stop smoking, and do they have any unwanted effects when used for this purpose?](#) - Cochrane Database of Systematic Reviews 2022, Issue 11. Art. No.: CD010216. DOI: 10.1002/14651858.CD010216.pub7.

<sup>28</sup> <https://assets.gov.ie/41141/e5d6fea3a59a4720b081893e11fe299e.pdf>

<sup>29</sup> <https://www.theguardian.com/society/2018/dec/28/vaping-is-95-safer-than-smoking-claims-public-health-england>

<sup>30</sup> For example, this is the current stance of the [World Health Organization](#) and the [Health Service Executive](#).



the younger generations from being able to legally purchase tobacco products (with the age limit for legal purchases rising every year).<sup>31</sup>

Other jurisdictions (30 in total), such as Brazil, Mexico and Singapore, have banned e-cigarettes altogether.<sup>32</sup>

In the USA sales of Some US jurisdictions are implementing an outright ban on sales (including online) or on certain flavours (such as fruit and candyfloss) that are believed to attract young people to vaping.<sup>33</sup> And federal law there has banned sale of all tobacco and e-cigarettes to those under 21 years of age and a retail sales licence is required in 33 of the 50 states.<sup>34</sup> A number of states have indoor vaping bans in place alongside smoking bans.<sup>35</sup>

It has been reported that Australia is to ban “recreational” vaping – to make nicotine e-cigarettes available only on prescription – so that they will only be available to adult smokers.<sup>36</sup>

A study by Canadian academics, Campus *et al*, looked at the different regulatory frameworks in place and found:

“Current approaches to e-cigarette regulation and incentivization fall within a spectrum of options ranging from a singular focus on health protection, whereby policies intend to prevent the dangers of e-cigarettes, to a singular focus on using e-cigarettes for harm reduction, whereby policies intend to reduce the more harmful effects of smoking tobacco. Regulation options include prohibition, component ban, and regulation as medicinal products, poisons, tobacco products, consumer products, and/or unique products. Incentivization options include taxation, subsidization, and providing a financial reward.”<sup>37</sup>

#### **Current issues 4: Flavours and marketing to children and young people**

Protecting children from harm is a key policy objective of the proposed legislation. A review of research by the Health Research Board found that

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<sup>31</sup> Burrowes, KS and Chloe Fuge, *et al* (2022) ‘An evaluation of a New Zealand Vape to Quit Smoking Programme’, *New Zealand Medical Journal*, 2022 Aug 19; 135(1560). ISSN 1175-8716  
<https://journal.nzma.org.nz/journal-articles/an-evaluation-of-a-new-zealand-vape-to-quit-smoking-programme>

<sup>32</sup> <https://www.who.int/news-room/questions-and-answers/item/tobacco-e-cigarettes>

<sup>33</sup> See US Food and Drug Administration statement on enforcement of a ban of certain flavours:  
<https://www.fda.gov/news-events/press-announcements/fda-finalizes-enforcement-policy-unauthorized-flavored-cartridge-based-e-cigarettes-appeal-children> ; and Howard K. Koh, MD, MPH; Clifford E. Douglas, JD (2019) The San Francisco Ban and the Future of e-Cigarettes, *JAMA* October 22/29, 2019 Volume 322, Number 16

<sup>34</sup> <https://www.cdc.gov/statesystem/factsheets/ecigarette/ECigarette.html>

<sup>35</sup> <https://www.cdc.gov/statesystem/factsheets/ECigarette/EcigSFIA.html>

<sup>36</sup> <https://www.bbc.com/news/world-australia-65446352> other Australian measures are set out here:  
<https://www.health.gov.au/ministers/the-hon-mark-butler-mp/media/taking-action-on-smoking-and-vaping?language=en>

<sup>37</sup> Campus, B., Fafard, P., St Pierre, J., & Hoffman, S. J. (2021). Comparing the regulation and incentivization of e-cigarettes across 97 countries. *Social science & medicine* (1982), 291, 114187.  
<https://doi.org/10.1016/j.socscimed.2021.114187>

“...adolescents who had ever used an e-cigarette were between three and five times more likely to start smoking compared to those who never used e-cigarettes.”<sup>38</sup>

Given the negative health impacts of e-cigarettes and research indicating that children who vape are more likely to start smoking there is considerable concern to protect children and young people from e-cigarettes. This is evident in the PLS debate at the Oireachtas Health Committee, the submissions the Committee received and many other sources around this issue.

There are particular concerns about the design, flavours and promotion of e-cigarettes to children.

The Joint Committee noted in its PLS report that it was told by the Irish Cancer Society (ICS) that flavours such as bubble-gum, strawberry milkshake, tutti-frutti and cola are aimed at adolescents and young people. Based on the knowledge and evidence that e-cigarettes can act as a gateway to smoking for adolescents, the organisation has stated it that it is important to regulate flavours which could be seen as targeting younger people.<sup>39</sup>

The ICS also made the case to the Committee that regulating flavours will not hinder adult smokers who want to try vaping but will protect children and young people who have never smoked and would not take up the habit if not for e-cigarettes.

Objections to the regulation of flavours were put forward to the Committee by trade organisations representing the tobacco industry and e-cigarette industry. They said the association between vaping flavours and subsequent smoking initiation is not substantiated by evidence and they argued that the best method of preventing youth consumption is by enforcing legal age control and strict advertising rules.<sup>40</sup>

The Department noted that a balance needed to be struck regarding the needs of adult smokers and the protection of children. The Joint Health Committee recommended that the Bill provide for restriction on flavours as follows:

“The Bill should regulate the flavouring of e-cigarettes and all flavours, except for tobacco, should be strictly prohibited so as not to entice minors.”<sup>41</sup>

The Bill does not make provision for this.

Further, in relation to marketing it is noteworthy that in the USA, e-cigarette maker Juul Labs Inc settled a legal case for an amount reported to be \$438.5 million. This money is to be paid to 33 states to resolve a two-year investigation into the e-cigarette manufacturer’s marketing and sales practices, including claims that it marketed addictive nicotine products to children.<sup>42</sup>

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<sup>38</sup> New HRB evidence shows e-cigarettes are associated with adolescents starting to smoke tobacco cigarettes (2020) <https://www.hrb.ie/news/press-releases/single-press-release/article/new-health-research-board-evidence-shows-e-cigarettes-are-associated-with-adolescents-starting-to-sm/>

<sup>39</sup> Joint Committee on Health (2022) [Report on Pre-Legislative Scrutiny of the Public Health \(Tobacco and Nicotine Inhaling Products\) Bill 2019](#)

<sup>40</sup> Joint Committee on Health (2022) [as before.](#)

<sup>41</sup> Joint Committee on Health (2022) [as before.](#)

<sup>42</sup> [Juul Reaches \\$439 Million Settlement Over Marketing to Kids \(2\) \(bloomberglaw.com\)](#)

## How many people are using e-cigarettes?

This section presents rates of e-cigarette use published by the Health Research Board in 2022<sup>43</sup>.

The 2019–20 Irish National Drug and Alcohol Survey found that:

- 14.9% of the population aged 15 years and older had used e-cigarettes at least once in their lifetime.
- And 4.3% (166,902) of this population had used e-cigarettes in the last month; this has increased from 3.1% reported in 2014–15.

Figures for younger age groups are presented in the table below.

### Box 3: E-cigarette use among young people

The HBSC study<sup>44</sup> shows that e-cigarette use is about twice as common as tobacco smoking :

- 22% of 12 to 17 year old children report that they have ever used electronic cigarettes
- Boys (26%) are more likely than girls (18%) to report that they have ever used electronic cigarettes
- Older children are more likely to report using electronic cigarettes than younger children.

The ESPAD study<sup>45</sup> shows that more students (aged 15-16 years) report using e-cigarettes in 2019 than in 2015, and the use of e-cigarettes among students is now more common than cigarette smoking.

- Almost four in 10 students (39%) had tried e-cigarettes.
- Almost one in 5 (18%) were current users.

**Source:** Extract from Health Research Board (2022) [Factsheet – Smoking and Vaping : the Irish situation](#).

## Pre-legislative scrutiny of the General Scheme of the Bill

The Joint Committee on Health conducted pre-legislative scrutiny of the [General Scheme of the Public Health \(Tobacco and Nicotine Inhaling Products\) Bill 2019](#).

The Joint Committee issued its [report](#) offering recommendations for improvement of the legislation in July 2022. In his Cathaoirleach's Foreword to the report, Séan Crowe, TD, stated that the

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<sup>43</sup> Health Research Board (2022) [Factsheet – Smoking and Vaping : the Irish situation](#).

<sup>44</sup> The Health Behaviour in School-aged Children HBSC study is a cross-sectional research study conducted in collaboration with the World Health Organization (WHO) Regional Office for Europe.

<sup>45</sup> The seventh European Schools Project on Alcohol and Other Drugs ESPAD5 survey was undertaken in 39 European countries during 2019 and collected information on alcohol, tobacco and other substance use among 15-16-year-old students. In Ireland, 1,949 questionnaires were completed by young people who were born in 2003 from 50 randomly selected post-primary schools.

Committee focused largely on the regulation of e-cigarettes. He noted that the Committee “welcomes the introduction of a licencing system for e-cigarettes and tobacco products.”<sup>46</sup>

A full list of the Committee’s recommendations is included at Appendix One.

## Principal provisions of the Bill

This section of the *Digest* examines selected sections of the Bill. The selection results from a consideration of the time available to prepare the Digest, the novel nature of the licensing system proposed and the concentration of the Joint Committee’s attention on e-cigarette regulation.

### Section 3 – Application of the Act

Section 3(1) of the Bill sets out that it applies to the sale by retail of tobacco products and nicotine inhaling products. This includes online sales (section 2).

### Section 5 – Regulations

Section 5 provides that the Minister may make regulations under the legislation if enacted and that any such regulations (s.5(1)) would have to be laid before both Houses of the Oireachtas (s.5(3)).

## PART 2 – Licence for Sale of Tobacco Produces or Nicotine Inhaling Products

As noted above, the Tobacco Free Ireland policy forms an important backdrop to this Bill. Amongst other things, it calls for a tobacco licensing system for retail sales. The report states that:

“Despite the existence of the Retail Register, tobacco retailing is currently ‘normalised’, i.e. tobacco products can be sold by any person, at any location, at any time. This is in contrast to the regulation of the sales of alcohol, pharmaceuticals, and other goods and services. Having little or no restrictions on who can sell tobacco products or on where they can be sold is inconsistent with our vision of a tobacco free society and certainly undermines public understanding of how seriously tobacco damages health. There is a need, therefore, to put in place a more effective way of regulating who sells tobacco products and where these products are sold.”<sup>47</sup>

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<sup>46</sup> Foreword to the [report](#).

<sup>47</sup> Tobacco Free Ireland, as before. p.46.

Internationally, the World Health Organisation Protocol to Eliminate Illicit Trade in Tobacco Products<sup>48</sup> calls on parties (states), amongst other things, to put in place retail licensing systems for tobacco sales.<sup>49</sup> (see more on illegal trade below and in Appendix Three).

The current Bill is in line with these recommendations, going further, by including retail sales of e-cigarettes. Indeed, the Minister for Health, Stephen Donnelly, TD, has stated that the bill is intended to:

“... introduce a strict licensing system for the retail sale of tobacco products and nicotine inhaling products with powers to suspend and revoke those licences for contraventions of tobacco control law.”<sup>50</sup>

### **Current situation - All retailers wishing to sell tobacco products must register with the NTCO**

At present retailers selling tobacco are required (under [section 37](#) of the *Public Health (Tobacco) Act 2002*, (as amended) to register this activity. The register is maintained by the HSE’s National Tobacco Control Office (NTCO). The [Public Health \(Tobacco\) \(Registration\) Regulations 2009](#)<sup>51</sup> allow the National Tobacco Control Office to collect the information necessary for the establishment and maintenance of the Register. Specifics include:<sup>52</sup>

- Retailers must register before they can sell tobacco products.
- In relation to self-service vending machines, both the owner of the self-service vending machine(s) and the holder of a license for the sale of alcohol for a licensed premises or the person entered in the register of clubs (as an official of the committee of management or governing body of a registered club) in which the machine is located must register. Tobacco products can only be sold when both parties have registered and are entered on the register.
- The registration number(s) issued by the NTCO, must be attached/fixed to the closed container(s) or self-service vending machine(s) following registration.
- Retailers are required to notify NTCO of any changes.

Registration costs €50 and can cover all outlets (premises / self-service vending machines) belonging to a retailer.

### **Key elements of the proposed licensing regime**

This section looks at some key elements relating to the proposed licensing system (as proposed in Part 2 of the Bill). It presents the Table below to highlight some differences between it and the current registration system.

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<sup>48</sup> The Protocol is an international treaty with the objective of eliminating all forms of illicit trade in tobacco products through a package of measures to be taken by countries acting in cooperation with each other: it is a global solution to a global problem. <https://ftc.who.int/protocol/overview> . Ireland has signed but not ratified this treaty. [https://treaties.un.org/Pages/ViewDetails.aspx?src=TREATY&mtdsg\\_no=IX-4-a&chapter=9&clang=en](https://treaties.un.org/Pages/ViewDetails.aspx?src=TREATY&mtdsg_no=IX-4-a&chapter=9&clang=en)

<sup>49</sup> World Health Organisation (2013) [Protocol to Eliminate Illicit Trade in Tobacco Products](#).

<sup>50</sup> Department of Health (2023a) [Press release: Ministers for Health receive Government approval to introduce legislation to ban the sale of vaping produces to under 18s](#).

<sup>51</sup> S.I. No. 41/2009

<sup>52</sup> <https://www.tobaccoregister.ie/about-the-register/about-the-register.html>

**Table 1: Selected key differences between current registration system and proposed licencing system**

Current Registration System	Proposed Licensing System	Relevant section of the Bill
Applies only to tobacco sales	Would apply to both tobacco and Nicotine-inhaling products	s.10 (1)
No minimum age for registrant	Minimum age of 18 years	s.10(3)
Registration can cover all of a retailers premises / vending machines at different locations	Each premises/website would require its own licence	s.10(2)
Applies to mobile or temporary premises	Prohibition on sales from mobile or temporary premises	s.10 (4), s.10(12)
Applies to vending machines	Prohibition on sales from vending machines	s.25 (e-cigarettes), s.44 (tobacco)
A one-off registration is required, though any changes must be notified to the National Tobacco Control Office	Licences would have to be renewed every 12 months	s.13
Once off cost of €50 covers all premises / machines.	Cost to be provided for licence and renewal in regulation.  RIA indicates could be approximately €500 (per premises per annum). <sup>53</sup>	s.17
Registration could not be refused	Grounds for refusal or refusal of renewal to apply.  Refusals can be appealed.	s.11, s.14  s.15
No way to de-register a retailer	Suspension or revocation of licence possible for retailers convicted of an offence under the legislation.	s.18

Source: L&RS analysis of the Bill, the *Public Health Tobacco Control Acts 2002-2017*, and the Regulatory Impact Analysis of the General Scheme of the Bill.

<sup>53</sup> [Regulatory Impact Analysis of the General Scheme of the Bill](#), p.31.



### Rationale for the proposed licence system

The proposed licencing system is intended to **support a range of tobacco control measures**, according to Minister for State at the Department of Health, Frank Feighan, TD. He explained the rationale to Seanad Éireann, as follows:

“The overriding rationale for introducing a licensing system is to facilitate the enforcement of key tobacco control measures such as the prohibition of the sale to minors or advertising at the point of sale. The new system will provide the regulatory authority with up to date information on where tobacco is sold and will thus facilitate the monitoring and enforcement of tobacco control legislation. The system will also better reflect the harmful nature of tobacco and bring it more in line with licensing regimes for the retail of other potentially harmful products such as alcohol, firearms and petroleum. The Bill will apply the same requirements to those wishing to sell nicotine inhaling products such as e-cigarettes.

The requirement for a licence is being introduced in recognition that these products contain nicotine, which...is an addictive drug.”<sup>54</sup>

The need for **up to date information** on the relevant retail sector, highlighted by the Minister of State, was also cited at the PLS hearing, by an official of the Department of Health, who stated:

“For the first time, we will know exactly who is selling cigarettes and e-cigarettes, and where. We will have proper data on where the outlets are. At that stage, and I am not saying that this is a proposal from us, we will at least understand the density of retailers. There is evidence that the density of retailers has an impact on consumption. That is something that might be looked at in the future. For now, we need to know who and where. There is no system for the retailing of e-cigarettes or nicotine inhaling products under the current system but there is a registration system for tobacco products. That was a one-off fee and one registered once. Essentially, we do not know whether some of the people who registered are still selling”<sup>55</sup>

In the same 2021 Committee appearance, the official indicated that the Department was not planning to use the licensing system to control or reduce the density or location of tobacco / e-cigarette retailers. But she suggested that this was something that may be looked at in the future. The official indicated that the licensing system itself might reduce the number of retailers as some may choose not to seek licences due to the expense.<sup>56</sup>

More specifically the motivation for banning sales from mobile or temporary premises was set out by the Department to the Committee during the PLS process as relating to de-normalisation, as follows:

“The Department told the Committee that the purpose [of this provision] is to assist in the denormalisation of tobacco products by banning their sale from certain events or locations,

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<sup>54</sup> Oireachtas debates, Seanad Éireann, 22 Nov 2022, <https://www.oireachtas.ie/en/debates/debate/seanad/2022-11-16/13/>.

<sup>55</sup> Oireachtas debates, Joint Committee on Health, 3 November 2021. [Oireachtas debates 3 November 2021](#).

<sup>56</sup> Oireachtas debates, Joint Committee on Health, 3 November 2021. [https://data.oireachtas.ie/ie/oireachtas/debateRecord/joint\\_committee\\_on\\_health/2021-11-03/debate/mul%40/main.pdf](https://data.oireachtas.ie/ie/oireachtas/debateRecord/joint_committee_on_health/2021-11-03/debate/mul%40/main.pdf)

especially those which are frequented by young people. The prohibition is designed to ensure that the sale of tobacco products is not associated with music festivals or similar events which might contribute to their appeal in the minds of children and young people. In addition, the prohibition on the sale of tobacco products from temporary premises will mean that tobacco products can no longer be sold from places that are difficult to monitor for compliance with tobacco control law owing to their temporary nature.”<sup>57</sup>

In the General Scheme the ban of sales from temporary or mobile premises applied only to tobacco. In its PLS report, the Joint Committee noted that many younger people attend festivals and cultural and sporting events and that it had heard evidence of these venues being used for promoting e-cigarettes. It therefore recommended that e-cigarette sales also be banned from mobile or temporary units and this change is evident in the Bill as published.<sup>58</sup>

### **Stakeholder commentary on licencing provisions**

The views of various stakeholders on the proposed licensing scheme are set out below. These are largely drawn from the submissions or statements made during the PLS process or reported from an earlier consultation by the Department of Health.

In general, the public health bodies who made submissions to the Committee were behind the introduction of the licensing system. These included the Royal College of Physicians of Ireland (RCPI) and the Institute of Public Health (IPH). Specifically, the Irish Heart Foundation (IHF) welcomed the proposed introduction of a tobacco licensing regime:

“These provisions are to be hugely welcomed as the current retail licensing system is derisory.”<sup>59</sup>

The IHF argued that a tobacco licence fee of €500 would result in fewer outlets, to the benefit of public health.<sup>60</sup> They also made the case for a lower licence fee for e-cigarette retailers of €50 per year.

The Irish Cancer Society was in favour of the proposals and recommended that monies raised through the licence fee be used for health promotion efforts as follows:

“... the funds thus raised should be ring-fenced for spending on further measures to support smokers and users of e-cigarettes who wish to quit.”<sup>61</sup>

In addition, the Irish Medical Organisation (IMO) supported the proposals for a licencing system. It contended that proximity to schools and youth settings should be taken into account in granting a licence. The Irish Thoracic Society also called for a consideration of tobacco retail outlet density with proximity to schools and areas of socioeconomic disadvantage.<sup>62</sup> The IMO made the case the licence fee should be proportionate to the volume of sales so as not to unduly penalise smaller

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<sup>57</sup> Joint Committee on Health (2022) [Report on Pre-Legislative Scrutiny of the Public Health \(Tobacco and Nicotine Inhaling Products\) Bill 2019](#)

<sup>58</sup> Joint Committee on Health (2022) [Report on Pre-Legislative Scrutiny of the Public Health \(Tobacco and Nicotine Inhaling Products\) Bill 2019](#)

<sup>59</sup> Irish Heart Foundation (2021) [Submission to the Joint Oireachtas Committee](#)

<sup>60</sup> Irish Heart Foundation (2021) [Submission to the Joint Oireachtas Committee](#)

<sup>61</sup> Irish Cancer Society (2021) [Submission to the Joint Oireachtas Committee](#)

<sup>62</sup> Irish Thoracic Society (2021) [Submission to the Joint Oireachtas Committee](#)

businesses and, to minimise unintended consequences, to ensure that businesses do not seek to increase sales to cover licencing costs.<sup>63</sup>

Other stakeholders opposed the introduction of a licensing system or elements of it. The burden of paperwork and pricing of the proposed licence system were raised as concerns by some stakeholders during the PLS process. The issue of proportionality was also raised. Concerns were also raised about the banning of sales from temporary or mobile premises.

The Convenience Stores and Newsagents Association (CSNA) argued that the licence fee must be set at a level that reflects the cost of administering and enforcing the licensing system and no more. The organisation's submission stated that :

"[The] CSNA cannot accept that the Minister should be permitted to set either a licence fee, or an administration fee without there being a proper methodology established to protect licensees from fees that we would consider to be a sales tax, designed to enrich the Exchequer rather than a fee designed to provide a service."<sup>64</sup>

In a similar vein, representatives of Emerald Filling station, Loughrea, Co Galway, expressed their opposition to the proposed licencing system on these grounds. They argued that it is another regulation for legitimate businesses to deal with and they are already "...regulated to within an inch of our lives."<sup>65</sup> They highlighted the increasing costs they face running a business, such as energy prices and wage increases. These retailers said they see the proposed licence fee "...as just a further tax on the Tobacco retailing which is a highly taxed commodity as it stands."<sup>66</sup>

The HALE vaping company opposed the licensing system in its submission, saying it is disproportionate.<sup>67</sup>

Tobacco manufacturer JTI Ireland Ltd (a member of the Japan Tobacco Group of Companies) opposed the exclusion of sales from mobile or temporary outlets (such as at events and festivals) from the licensing measures proposed. It argued that this would interfere with adult smokers' rights to access the product, be detrimental to its business and mean it was unable to sell to adults at events attended mostly by adults. It contended that not allowing licences at events would result in a shift in consumer behaviour to more black market / counterfeit products:

"JTI is also of the view that restricting access to tobacco products will not change the demand for these products but will ultimately shift consumers to different sales channels."<sup>68</sup>

These echoed the issues raised in some responses to the Departmental consultation on the Bill (2014-2015) which also expressed concern that an increase in the cost of retailing would be passed on to consumers, and this would result in more consumers seeking cheaper alternatives in illicitly traded tobacco. In response, the Department has pointed to measures by the Revenue

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<sup>63</sup> Irish Medical Organisation (2021) [Submission to the Joint Oireachtas Committee](#)

<sup>64</sup> Convenience Store and Newsagents Association (2022) Submission to the Joint Oireachtas Committee on Health. [2022-07-15 submission-vincent-jennings-ceo-csna\\_en.pdf \(oireachtas.ie\)](#)

<sup>65</sup> John and Caitríona MacCormack, [Submission to the Joint Health Committee](#)

<sup>66</sup> John and Caitríona MacCormack, [Submission to the Joint Health Committee](#)

<sup>67</sup> Hale Vaping (2019) [Submission to the Joint Health Committee](#).

<sup>68</sup> JTI Ireland Ltd (2021) [Submission to the Joint Health Committee](#)

Commissioners to address illicit trade and reduce these risks.<sup>69</sup> (See Appendix Three for more on the illicit trade in tobacco in Ireland).

### **Licensing or registration in other jurisdictions**

Though retail licensing of tobacco sales has been indicated by the WHO as a useful tobacco control tool, this is not a policy implemented in most European countries.<sup>70,71</sup>

According to a study published in March 2023, in Europe retail outlets require licenses for selling tobacco in Finland, France, Hungary, Italy, and Spain. Sometimes, but not always, licensing regimes are introduced with the intent of reducing the number of tobacco outlets.<sup>72</sup> These are informed by research showing that higher retailer density leads to more smoking among young people and adults.<sup>73</sup> The number of outlets reduced in some jurisdictions:

“The introduction of licensing systems has seen a 28% reduction in the number of tobacco outlets in Finland, 31% in California, and 83% in Hungary, which has the most restrictive licensing system in Europe.”<sup>74</sup>

Norway and Scotland are cited as jurisdictions where policies to introduce licensing systems were proposed but did not progress.<sup>75</sup>

## **PART 3 – Certain Offences**

This section considers selected provisions from Part 3 of the Bill. These provisions seek to introduce a range of restrictions on the sale and promotion of tobacco and e-cigarettes.

Section 24 seeks to make it an offence to sell (retail) tobacco or nicotine inhaling products without a licence.

Section 25 seeks to make it an offence to sell (retail) nicotine inhaling products “by means of self-service”. This would mean a ban on selling vapes in **vending machines**. This section has been revised to apply to e-cigarettes in the Bill where it applied only to tobacco in the General Scheme. This was a specific recommendation of the Joint Committee on Health.

Section 26 seeks to ban the sale of tobacco or nicotine inhaling products **by a child**. The licensee rather than the child would be responsible. Section 26(2) provides for an exemption so that close relatives<sup>76</sup> of the licence holder could be exempt from this ban if they are aged 16 years or 17 years of age.

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<sup>69</sup> [Regulatory Impact Analysis of the General Scheme of the Bill](#).

<sup>70</sup> Kuipers MAG, Nuyts PAW, *et al* (2022) [Tobacco retail licencing systems in Europe](#), *Tobacco Control* 2022;31:784-788.

<sup>71</sup> Nagelhout, G. E., Poole, N. L., *et al* (2023). Reducing the number and types of tobacco retail outlets in the Netherlands: Study protocol for a comprehensive mixed methods policy evaluation. *Tobacco Prevention & Cessation*, 9 (March), 8. <https://doi.org/10.18332/tpc/161825>

<sup>72</sup> Nagelhout, *et al* (2023) as before.

<sup>73</sup> Nagelhout, *et al* (2023) as before.

<sup>74</sup> Nagelhout, *et al* (2023) as before.

<sup>75</sup> Nagelhout, *et al* (2023) as before.

<sup>76</sup> These are defined in s.26(2) as sister, step-sister, daughter, step-daughter, sister-in-law, brother, step-brother, son, step-son or brother-in-law.

The Joint Committee recommended that the Bill would not provide an exemption for family members.

Section 27(1) seeks to ban the sale of tobacco or nicotine inhaling products **to a child**. A person contravening this provision would be guilty of an offence (s.27(2)). In legal proceedings a defence could be made that the child produced a valid ID (an age card, passport or driving licence). It is already an offence to sell tobacco products to anyone under 18 years of age.<sup>77</sup>

Section 28 seeks to ban the sale of tobacco and nicotine inhaling products at **events aimed at children**. This would include events aimed particularly at children and those where the majority of the participants or audience are children.<sup>78</sup> This goes further than the ban above on mobile or temporary premises. It would apply to venues with permanent retail outlets that are hosting events aimed at children – for instance concert venues, and sports stadiums during such events.

Again, this is a section that has been expanded to apply to e-cigarettes in the Bill where it applied only to tobacco in the General Scheme. This was a specific recommendation of the Joint Committee on Health.

Section 29 seeks to **ban advertising of nicotine inhaling products in certain places**. These are:

- In or at a school, include the grounds or within 200m of the perimeter of the grounds;
- In or on a public service vehicle, light rail, or train
- In or at a train station, at bus or light rail stops.

In this section “advertising” means display of posters, billboards, hoardings, placards or other signs – either temporary or permanent. It does not include ads on or attached to places where nicotine inhaling products are sold (wholesale or retail). This means that advertising in or on shops that sell e-cigarettes within 200m of schools, for instance, would still be allowed.

In relation to advertising, the Joint Committee had recommended a ban be introduced on all forms of e-cigarette advertising and promotions, including billboards, online on all social media platforms and influencer marketing methods.

Section 30 seeks to make it an offence to advertise nicotine inhaling products in **cinemas**. It includes an exemption for the screening of films certified as fit for viewing by people aged 18 and over only.

### **Stakeholder Views on Selected Provisions of Part 3**

This section presents selected commentary on Part 3 of the Bill.

#### ***Restrictions on selling to under 18s***

The Health Committee noted that all stakeholders it engaged with were in agreement with the General Scheme’s proposal to restrict the sale of e- cigarettes to those under 18.<sup>79</sup> Though the

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<sup>77</sup> Under [s.45 of the Public Health \(Tobacco\) Act 2002](https://www.hse.ie/eng/services/publications/environmentalhealth/role-of-the-retailer-in-tobacco-control.pdf) <https://www.hse.ie/eng/services/publications/environmentalhealth/role-of-the-retailer-in-tobacco-control.pdf>

<sup>78</sup> This definition is the same as that used in sections 15 and 16 of the [Public Health \(Alcohol\) Act 2018](#) which restricts alcohol advertising and sponsorship at events aimed at children.

<sup>79</sup> Health Committee (2022), as before.

submission from Professor Luke Clancy and Dr Joan Hanafin, Tobacco Free Research Institute Ireland (TFRI), TU Dublin, noted that age bans on purchasing have limited impact.<sup>80</sup>

It was suggested by Prof Clancy and Dr Hanafin that consideration be given to increasing the age limit for purchase to 21 years (it is not clear if this is recommended for both tobacco and e-cigarettes).<sup>81</sup> They also made recommendations that smoking cessation services for teenagers be provided.

The Committee recommended that the Minister consider available evidence on the impact of increasing the purchasing age for tobacco and e-cigarettes from 18 to 21 years of age. As noted above, a federal law to this effect has been in place in the USA since late 2019.<sup>82</sup> Also noted above, New Zealand is aiming for a 'tobacco free generation' by raising the legal age to buy tobacco by one year every year.<sup>83</sup>

### ***Advertising and promotion measures***

In relation to the Bills' provisions on advertising and promotion of e-cigarettes, health-related bodies who made submissions to the PLS process were in favour of these and, indeed, further restrictions. The Irish Cancer Society called for a ban on all e-cigarette product advertising through all communication mediums and at point of sale and online.<sup>84</sup> The Irish Heart Foundation called for a 'blanket ban' on e-cigarette advertising as well as a flavour restrictions and plain packaging rules.<sup>85</sup> The IHF expressed concern about the extent to which current e-cigarette restrictions are followed, stating:

"...rules preventing promotion of e-cigarettes online are being cynically circumvented through the use of influencers and celebrities, as well as tagging sports and events popular with young people."<sup>86</sup>

Along the same lines, Prof Clancy and Dr Hanafin, from TFRI, called for social media and online advertising to be regulated.<sup>87</sup>

Ms Julia Dubaj, a 17 year old individual, in her submission to the Committee, joined the IHF in its call for for a ban on all e-cigarette advertising. She said it is misleading, presenting only positive images of e-cigarettes as "cool and fashionable" and acceptable, omitting the negative health impacts.<sup>88</sup>

Tobacco and e-cigarette company, Imperial Brands, argued that e-cigarette advertising and marketing should be freely permitted across multiple channels, with conditions, including that it

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<sup>80</sup> Tobacco Free Research Institute (2021) [Submission to the Joint Health Committee](#).

<sup>81</sup> Tobacco Free Research Institute (2021) as before.

<sup>82</sup> <https://www.fda.gov/tobacco-products/retail-sales-tobacco-products/tobacco-21>

<sup>83</sup> Authors (2022) 'An evaluation of a New Zealand Vape to Quit Smoking Programme', *New Zealand Medical Journal*, 2022 Aug 19; 135(1560). ISSN 1175-8716 <https://journal.nzma.org.nz/journal-articles/an-evaluation-of-a-new-zealand-vape-to-quit-smoking-programme>

<sup>84</sup> Irish Cancer Society, [as before](#).

<sup>85</sup> Irish Heart Foundation, as before.

<sup>86</sup> Irish Heart Foundation, as before.

<sup>87</sup> Tobacco Free Research Institute (2021) [as before](#).

<sup>88</sup> Ms Nicola Dubaj (2019) [Submission to the Joint Health Committee](#).



targets only adults smokers and e-cigarette users.<sup>89</sup> Vape Business Ireland stated that any curtailment of advertising of e-cigarettes must not give the impression that they are as harmful as smoking.<sup>90</sup>

### ***Restrictions on age of those selling products***

The proposed ban on sales by under 18 year olds was welcomed by some stakeholders, including the HSE TFIP.<sup>91</sup>

While the CSNA argued that restrictions on sales by under 18s would result in greater costs to business, paying wages for older workers. They also stated that this would reduce the employment of under-18s in the retail sector.<sup>92</sup>

## **PART 4 – Enforcement and Compliance**

This section of the *Digest* looks at the provisions contained in Part 4 of the Bill.

### **Test purchasing**

Section 32 provides that authorised officers (of the HSE<sup>93</sup>) may undertake test purchasing in relation to tobacco products or nicotine inhaling products. This involves by a supervised volunteer minor, who must be at least 15 years of age, who attempts to purchase tobacco or nicotine inhaling products. Test purchasing is already in use in relation to tobacco products.<sup>94</sup>

Section 32(1) provides that in order for a child to be involved in test purchasing their parents must consent and the authorised officer must be satisfied that reasonable steps have been taken to avoid harm to their welfare.

In 2019, 467 **test purchase inspections** for tobacco were carried out, of which 404 were compliant, representing **86.5%**

Section 33 provides that the HSE must maintain a list - to be known as the “tobacco products and nicotine inhaling products non-compliance list”. This would contain details of people on whom a fine or other penalty is imposed by a court under tobacco control legislation.

Sub-section 33(3) would allow the HSE to publish (including on a website) the names and details of those on the non-compliance list. This is what is informally known as a ‘name and shame’ provision.

Under s.33(4), entries on the list would be deleted a year after the date of imposition of the fine or penalty.

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<sup>89</sup> Imperial Brands (2021) [Submission the Joint Health Committee](#).

<sup>90</sup> Vape Business Ireland (2022) [Submission to the Joint Health Committee](#)

<sup>91</sup> HSE TFIP, submission as before.

<sup>92</sup> Convenience Store and Newsagents Association (2022) Submission to the Joint Oireachtas Committee on Health. [2022-07-15\\_submission-vincent-jennings-ceo-csna\\_en.pdf \(oireachtas.ie\)](#)

<sup>93</sup> under [s.48 of the Public Health \(Tobacco\) Act 2002](#).

<sup>94</sup> The last year for which full data is available is 2019 (due to a suspension of test purchasing during the Covid pandemic). [Tobacco Free Ireland, Annual Report 2021](#). p.18.

## PART 6 – Amendment of the Public Health (Tobacco) Act 2002

This section of the *Digest* looks at some of the provisions of Part 6 of the Bill.

### Proposed ban on tobacco vending machines

Section 44 seeks to amend [s.43](#) of the 2002 Act. This section of the 2002 Act prohibits the sale of tobacco products through self-service machines other than in licensed premises and registered clubs.

Section 44 of the current bill seeks to delete this exemption. This would have the effect of banning the sale of tobacco through vending machines.

The ban on vending machines is recommended in the Tobacco Free Ireland report. It is also set out in Article 13 of the WHO [Framework Convention on Tobacco Control](#) (FCTC), which Ireland has ratified. This requires parties to the treaty to undertake a comprehensive ban of all tobacco advertising, promotion and sponsorship. Specifically relevant here is the [guidance](#) on the implementation of Article 13, it clarifies that:

“Vending machines should be banned because they constitute by their very presence a means of advertising or promotion under the terms of the Convention.”<sup>95</sup>

### Further provision of Part 6

Section 46 of the Bill seeks to amend [s.50](#) the Act of 2002 to allow authorised officers to take samples of nicotine inhaling products for the purposes of enforcement of the legislation. This power already exists in relation to tobacco products.

### Stakeholder views on Part 6

There were mixed views from stakeholders in relation to the proposed prohibition of tobacco vending machines.

The Forest group, representing smokers, is opposed to a ban on vending machines. It stated that it is in favour of ‘strict enforcement of existing regulations’. However it considers the ban treats adults like children. They stated:

“...we object strongly to regulations that will unnecessarily inconvenience some adult smokers who rely on vending machines when other retail outlets are closed or too far away.”<sup>96</sup>

In addition to this, the organisation contended that the ban would “almost certainly encourage illicit trade and the sale of counterfeit tobacco in pubs and clubs.”<sup>97</sup>

The New Nicotine Alliance<sup>98</sup> submission made a more nuanced response to the proposed ban, which it did not believe would make an impact on smoking levels:

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<sup>95</sup> [FCTC GUIDELINE GB onglelet 21-4.indd \(who.int\)](#), p. 95.

<sup>96</sup> Forest Ireland (2019) [Submission to the Health Committee](#).

<sup>97</sup> Forest Ireland, as before.

<sup>98</sup> Which [describes itself](#) as “... a consumer led tobacco harm reduction advocacy association and registered charity. We are completely independent of commercial interests in relevant industries (nicotine, tobacco and pharmaceutical), and received no funding.”

“We support this measure with reservation. We fail to see how it will impact smoking rates.”<sup>99</sup>

Those businesses directly involving vending machine services were opposed to the proposed ban. The Irish Cigarette Machine Operators Association (ICMOA) submission highlighted its “outright opposition” to the ban.<sup>100</sup> The Tobaccoland Ltd submission on the General Scheme expressed the organisation’s “serious concerns and strong opposition” to the proposal to ban tobacco vending machines. Tobaccoland Ltd owns and services approximately 2,300 tobacco vending machines in Ireland. The company argues that the proposed ban would:

“...severely damage, or result in the shutdown of, a number of Irish small and medium family-run businesses, including Tobaccoland, which operate tobacco vending machine businesses in licensed premises and registered clubs... Tobaccoland is strongly opposed to the provisions of the proposed Bill set out below, which would amount to a totally disproportionate interference with its rights and those of similar businesses.”<sup>101</sup>

Both the ICMOA and Tobaccoland Ltd argued that the current token-operated system works well. Under this system, vending machines can only be used to supply tobacco products when a token is inserted. The token has to be requested from a member of staff, providing the opportunity for the them to verify the age of the purchaser (thus preventing children from purchasing tobacco products).

As an alternative to the ban, both organisations suggested restricting the hours at which vending machines may be allowed to operate to those times when children are not permitted to be on licensed premises.<sup>102</sup>

On the other hand, other stakeholders support the ban on vending machines for tobacco. The HSE Tobacco Free Ireland Programme (TFIP) submission states that it :

“...the HSE TFIP notes and welcomes proposals ...repeal exemptions to licensed premises and registered clubs which allow them to sell tobacco products in this way”<sup>103</sup>

This organisation also supported a ban on the sale of vending machines for e-cigarettes.

The Irish Cancer Society is also in favour of the ban on tobacco vending machine sales which they say offer easier access for children than other types of retail. Their submission stated:

“...data from the Environmental Health Service demonstrates that attempts by children to buy cigarettes self-service vending machines are consistently much more successful than attempts to buy cigarettes over the counter.”<sup>104</sup>

The Royal College of Physicians and Institute of Public Health support the vending machine ban “...as a further measure to denormalise smoking among children and young people.”<sup>105</sup>

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<sup>99</sup> New Nicotine Alliance (2022) Submission to the Joint Committee.

<sup>100</sup> Irish Cigarette Machine Operators Association (2021) [Submission to the Health Committee](#).

<sup>101</sup> Tobaccoland (2019) [Submission to the Health Committee](#).

<sup>102</sup> Tobaccoland (2019) [as before](#). and ICMOA, as before.

<sup>103</sup> HSE Tobacco Free Ireland Programme (2021) [Submission to the Committee](#).

<sup>104</sup> Irish Cancer Society, as before.

<sup>105</sup> RCPI and IPH, as before.

## Appendix One – PLS Recommendations

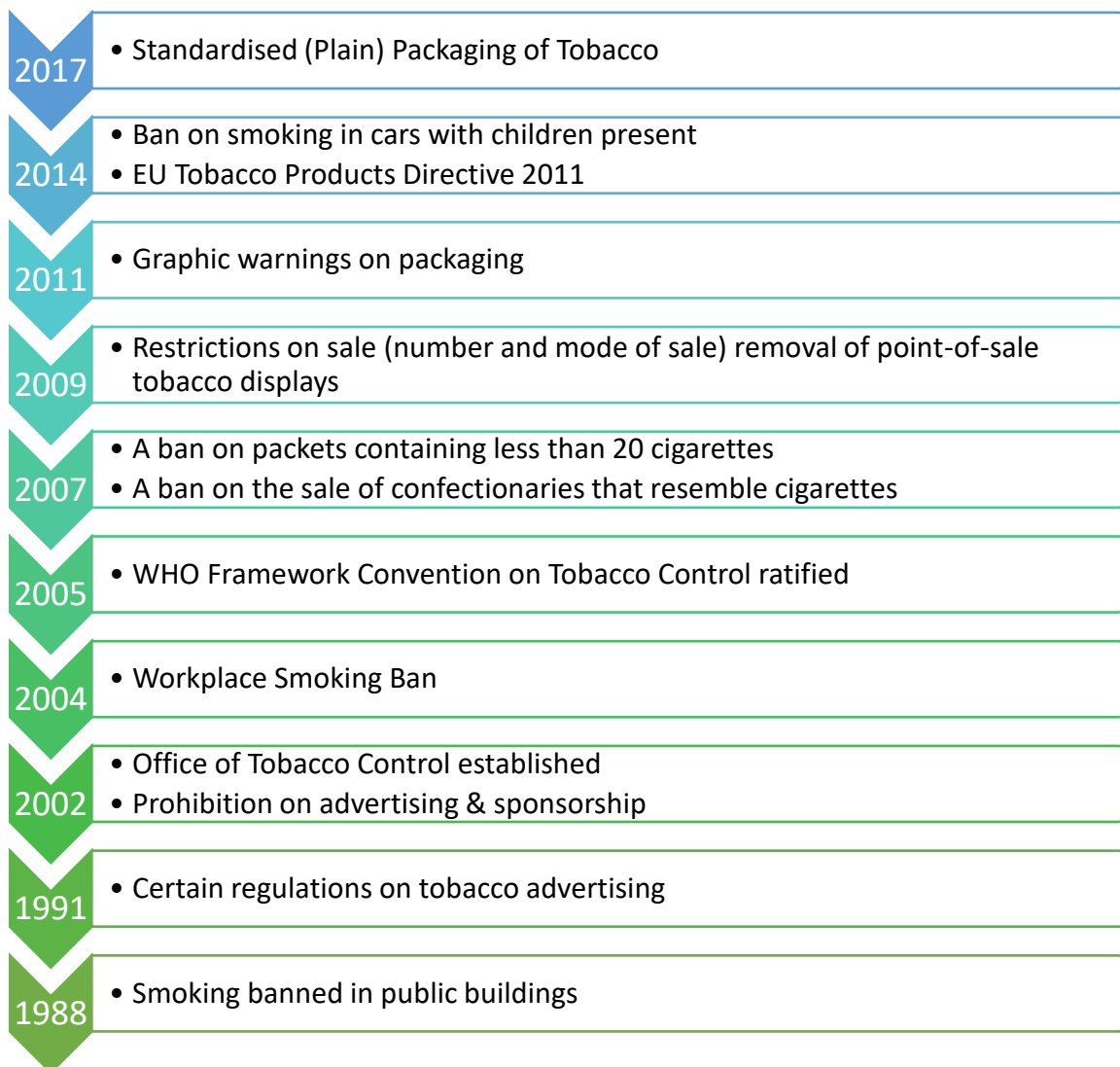
This appendix presents the Joint Health Committee's Recommendation extracted from its [Report on Pre-Legislative Scrutiny of the Public Health \(Tobacco and Nicotine Inhaling Products\) Bill 2019](#) (published July 2022).

Committee recommendations
1. The legislation should be reviewed following the first year of enactment.
2. The harms associated with the consumption of e-cigarettes should be communicated to the public in a simple and effective manner, and that this should be provided for in the General Scheme of the Bill
3. The sale of e-cigarettes to those under-18 should be restricted as provided for in the General Scheme.
4. State agencies should effectively utilise and promote the findings of the Health Research Board evidence review and proactively communicate such findings to smokers and users of e-cigarettes.
5. The Health Research Board and other state bodies should continually review scientific evidence in relation to e-cigarettes, given the speed of change and development in the nature of nicotine inhaling products.
6. That funding for state supports for those quitting cigarettes should be substantially increased. These supports should be universally available at no cost to those wishing to quit cigarettes.
7. Head 16 which includes the prohibition on the sale of tobacco products from temporary or movable premises should be extended to e-cigarettes.
8. Head 17 which will introduce restrictions on the sale of tobacco products from a counter or point of sale only should be extended to e-cigarettes.
9. Head 21 which restricts the sale of tobacco products at events or places intended for children should be extended to e-cigarettes.
10. The sale of tobacco products or nicotine-inhaling products by all persons under the age of 18 years, regardless of the nature of the family relationship to the licensee, should be prohibited.
11. The prohibition of the sale of tobacco products from self-service vending machines should be extended to cover nicotine-inhaling products.
12. The prohibition of the sale of tobacco and nicotine inhaling products to a person under the age of 18 years should be extended to cover electronic inhaling products where the addition of nicotine is optional, to ensure no ambiguity.
13. The Bill should regulate the flavouring of e-cigarettes and all flavours except for tobacco, should be strictly prohibited so as not to entice minors.
14. The Bill should contain measures to restrict the use of brightly coloured packaging and further regulation in the form of plain packaging restrictions should be

implemented.
15. The Bill should contain measures to prohibit all forms of e-cigarette advertising and promotions, including on billboards, online on all social media platforms, and influencer marketing methods.
16. The Minister for Health should examine the regulation of roll your own cigarettes and the usage of such products among young people. Research needs to be commissioned on this issue which may be useful to further influence tobacco control policy in the future.
17. The Minister for Health should commission further research on smoking habits around the usage of larger packs of cigarettes which may inform further policy development in this area. The Committee is of the view that price per cigarette should not decrease depending on pack size.
18. The Minister for Health should review the rules governing the import of tobacco products into Ireland by individuals who are returning from abroad. Further evidence should be gathered in this respect on approaches of other European countries to the impact of such rules on tobacco control policies, and such evidence should inform any future initiatives in this regard.
19. The Minister for Health should review the potential application of the operation of the workplace smoking ban to nicotine inhaling products.
20. Policy measures around smoking and the use of nicotine inhaling products in school grounds, playgrounds and areas where children socialise need to be implemented.
21. The Minister for Health should conduct a review and assemble research on international comparative studies that have focused on increasing the age of tobacco and nicotine-inhaling product purchase from 18 years of age to 21 with a view to informing tobacco control policy in Ireland in the future.
22. The Minister for Health should continue to liaise with his counterparts in the EU in order to formulate an appropriate framework for new tobacco and nicotine products to ensure these products do not escape regulatory oversight.

## Appendix Two – Timeline of smoking regulation

**Figure A1: Timeline of key smoking regulation / legislation in Ireland**



Source: L&RS using data from [HRB Document Template \(drugsandalcohol.ie\)](https://drugsandalcohol.ie)



## Appendix Three – Illegal tobacco

As seen above, in the debate around the Bill, arguments have been made that certain changes to the tobacco retail environment could result in more consumers seeking tobacco on the black market. Illegal importation and sale of tobacco products has been a long-running problem (see for instance this [PQ response on the topic](#) from 2013).<sup>106</sup> This section presents relevant background data in this area.

### Illegal tobacco in Ireland

Research undertaken by market research and polling company, Ipsos/MRBI, on behalf of Revenue and HSE indicates the level of cigarette and roll your own tobacco that is used in Ireland without Irish duties being paid.

The key findings of the 2021 cigarette survey in respect of legality of packs are:<sup>107</sup>

- 13% of the packs held by smokers surveyed are classified as illegal; and
- A further 8% of the packs are found to be legal Non-Irish Duty Paid (i.e., they were legally purchased in another jurisdiction and brought into Ireland by the smoker).

The equivalent levels for 'roll your own' packs were 13% were illegal and 5% were legal but without Irish duty being paid.

The breakdown of illegal packs is set out in the figure below. This also gives an estimate of lost revenue to the Exchequer. This is based on using population figures and smoking data to extrapolate from the survey findings in a scenario where the illegal cigarettes were all replaced with legal cigarettes with duty paid. The estimate is that 22.7 million cigarettes could be lost to revenue, with a cost of €264m.<sup>108</sup> However Revenue states that it is not likely that all illegal cigarettes would be replaced by legal cigarettes so this estimate is considered 'notional' (essentially theoretical and not likely to apply in the real world).

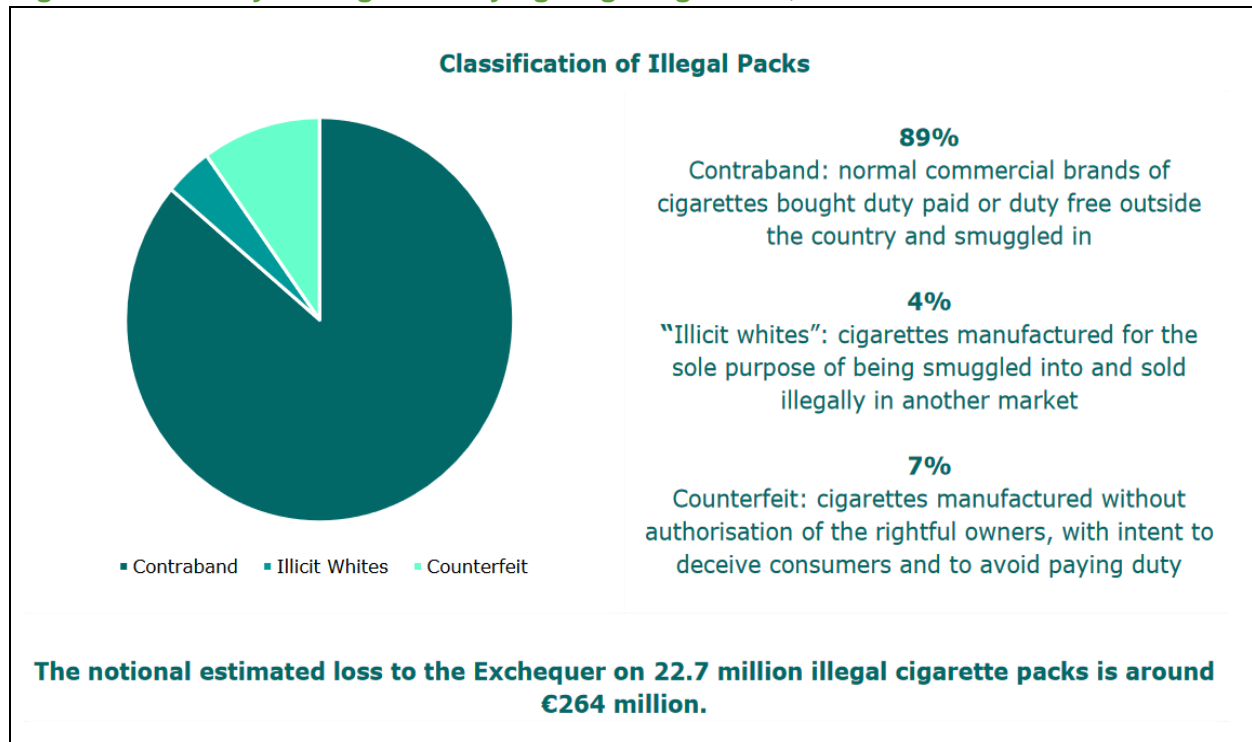
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<sup>106</sup> <https://www.drugsandalcohol.ie/19970/>

<sup>107</sup> The survey has an estimated +/- 2.5% margin of error (at a 95% confidence margin). A note on the survey methodology is [available here](#).

<sup>108</sup> Revenue – [Tobacco Products Research Survey 2021](#).

**Figure A2: Survey findings classifying illegal cigarettes, 2021**



Source: [Revenue report of IPSOS/MRBI poll.](#)

The text in the Box below describes ways in which Revenue acts to counter tobacco smuggling.

**Box A1: Actions taken by Revenue to address illegal tobacco trade [extract]**

**Tobacco smuggling**

Combating the illegal tobacco trade continues to be a high priority for Revenue. Revenue's response to the problem includes a number of key elements designed to target the supply or sale of illicit tobacco products. Also, to seize the illicit products and prosecute those responsible.

Revenue officers also target the illicit trade post-importation by carrying out intelligence-based operations and random checks at:

- retail outlets,
- markets, and
- private and commercial premises.

These checks include street-level exercises to tackle illicit cigarette sales.

Source: Revenue. <https://www.revenue.ie/en/corporate/assist-us/reporting-shadow-economy-activity/tobacco-smuggling.aspx>

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