

**QoN 008-03 Do you believe that e-cigarettes should be subject to the same taxation treatment currently applied to traditional combustible cigarettes?**

No. E-cigarettes should be taxed at a lower rate than combustible cigarettes. See response to QoN 008-02 and the following publication.

Chaloupka FJ, Sweanor D, Warner KE. Differential taxes for differential risks—toward reduced harm from nicotine-yielding products. *N Engl J Med*. 2015 Aug 13;373(7):594-7.

<https://www.nejm.org/doi/full/10.1056/NEJMp1505710>