

## **Inquiry into Tobacco Harm Reduction**

**QoN 007-03** What would be the likely effect of applying the same taxation treatment or any additional taxes on e-cigarettes that would make them more expensive relative to traditional combustible cigarettes?

### **Response from Prof. Ron Borland**

Making vaping products more expensive than smoking would have a number of adverse effects. It would act to actively discourage vaping, probably lead to a black market in untaxed nicotine, and would signal to the population that the government considers it more harmful than smoking. As this would conflict with the evidence, it would likely increase distrust of government. See also my responses to QoN 007-01 and 02