Response to questions on notice: National Drug and Alcohol Research Centre

QoN 005-02 Do you believe that e-cigarettes should be subject to the same taxation treatment currently applied to traditional combustible cigarettes?

No. We believe that e-cigarettes should not be subjected to the exactly the same taxation treatment so that there would be an incentive for current smokers to switch. Any taxation that is applied should be carefully considered and probably proportional to product risk.