

Denmark

NORDIC NICOTINE POLICY 2025

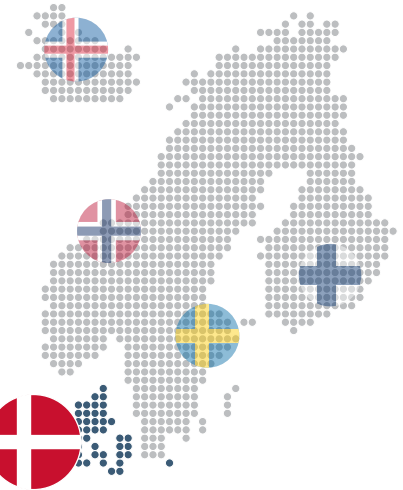
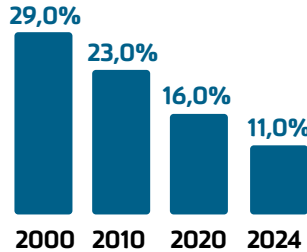
Objective of tobacco policy:

Our vision is to create a tobacco-free generation — no one born in 2010 or later should start using tobacco or nicotine products.

PREVALENCE OF DAILY SMOKERS 2024

11,0%

DAILY SMOKERS OVER TIME



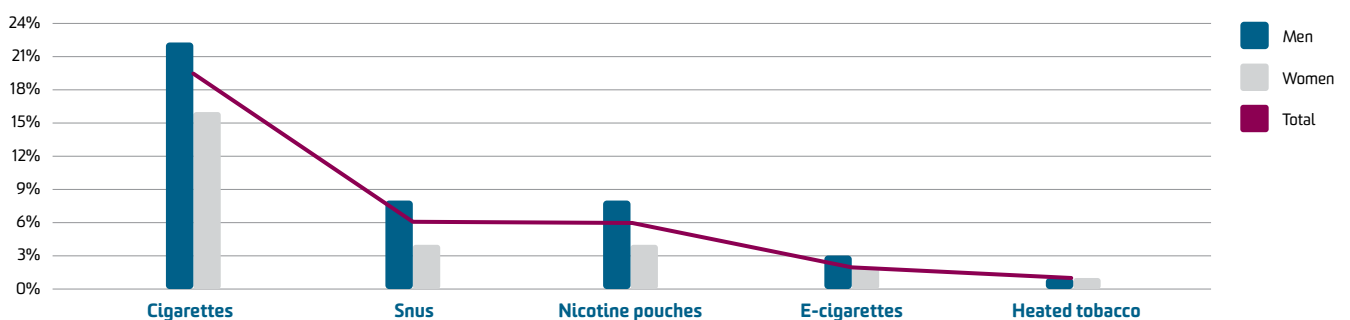
REGULATIONS

	 Cigarettes	 E-cigarettes	 Nicotine gum (NRT)	 Snus	 Nicotine pouches	 Heated tobacco
Retail sales	Allowed	Allowed	Allowed	Prohibited	Allowed	Allowed
Private import*	800/200 pcs**	10 units, cap 20 ml/mg	200g	1 kg	200 pcs	Allowed
Flavouring	Prohibited	Restricted	Allowed	n/a	Allowed	Prohibited
Nicotine cap	1 mg/cigarette	20 mg/ml	Restricted	Unregulated	9 mg/pcs	1 mg/stick
Advertising/promotion	Prohibited	Prohibited	Unregulated	Prohibited	Prohibited	Prohibited
Point-of-sale display	Prohibited	Prohibited	Unregulated	n/a	Prohibited	Prohibited
Packaging	Plain with warning	Plain with warning	Unregulated	Plain with warning	Plain with warning	Plain with warning
Online sales	Restricted	Restricted	Allowed	Prohibited	Restricted	Allowed

*17yo age limit

**within/outside EU

SHARE OF POPULATION USING NICOTINE PRODUCTS DAILY OR FREQUENTLY



NORDIC NICOTINE POLICY 2025 - DENMARK

Tax Structure: Tax per ml and per mg nicotine
Objective/Policy Aim: Reduce nicotine addiction and youth initiation

	 Cigarettes	 E-cigarettes	 Nicotine gum (NRT)	 Snus	 Nicotine pouches	 Heated tobacco
Example package	20 pcs	2 ml disposable	30 pcs, 2 mg	24 g/20 pcs	14 g/20 pcs	20 pcs
Example retail price	75 DKK	90 DKK	75 DKK	60 DKK	60 DKK	75 DKK
Excise tax structure 	Specific tax: 1.94 DKK/ cigarette Ad valorem tax: 1% on retail price	Specific tax: 1.50 DKK/ml liquid below 12 mg/ml or 2.50 DKK/ml liquid above 12 mg/ml	No specific tax	Specific tax: 1.50 DKK/g	Specific tax: 0.10 DKK/mg nicotine	Specific tax: 1.550.90 DKK/kg Ad valorem tax: 1% on retail price
Calculations example package	1.97 DKK x 20 = 38.80 DKK 38.80 DKK + 0.75 DKK =39.55 DKK	1.50 DKK/ml x 2 ml = 3 DKK or 2.50 DKK/ ml x 2 ml = 5 DKK	No specific tax	1.50 DKK x 24 = 36 DKK	11.4 mg x 14 g x 0.10 DKK = 15.90 DKK	0.3 g/pcs x 20 pcs =6 g/package 1.550.9 DKK x 0.006 kg =9.31 DKK + 0.75 DKK =10.06
Vat 25%	15 DKK	18 DKK	15 DKK	12 DKK	12 DKK	15 DKK
Total tax	54.55 DKK	21 DKK/ 23 DKK	15 DKK	48 DKK	27.9 DKK	25.06 DKK
Tax share	73 %	23 %/26 %	20 %	80 %	47 %	33 %

Sources:

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