

# Finland

## NORDIC NICOTINE POLICY 2025

### Objective of tobacco policy:

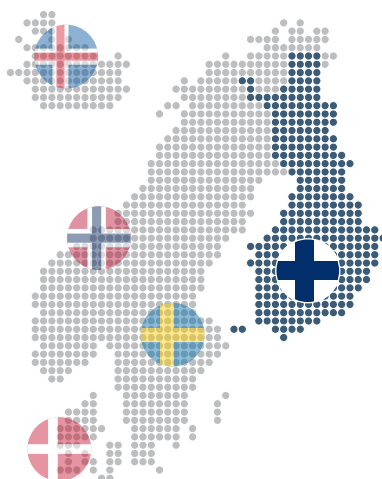
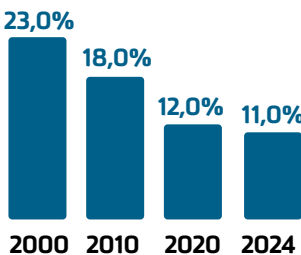
The Ministry of Social Affairs and Health aims to end the use of tobacco and nicotine products in Finland by 2030.

WHO – Next steps towards tobacco- and nicotine-free Finland by 2030

### PREVALENCE OF DAILY SMOKERS 2024

# 11,0%

### DAILY SMOKERS OVER TIME

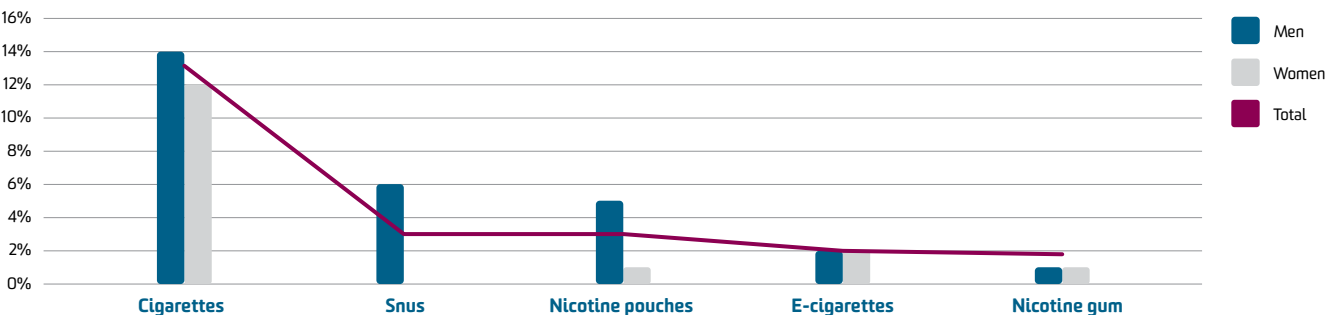


## REGULATIONS

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

\*från 2026 max1 kg

## SHARE OF POPULATION USING NICOTINE PRODUCTS DAILY OR FREQUENTLY



# NORDIC NICOTINE POLICY 2025 – FINLAND

## Tax Structure: Tax by nicotine content/volume Objective/Policy Aim: Discourage consumption of all nicotine products

|                                                                                                           | <br>Cigarettes | <br>E-cigarettes | <br>Nicotine gum (NRT) | <br>Snus | <br>Nicotine pouches                      | <br>Heated tobacco |
|-----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Example package                                                                                           | 20 pcs                                                                                          | 2 ml disposable                                                                                   | 30 pcs, 2 mg                                                                                            | n/a                                                                                        | 14 g/20 pcs                                                                                                                  | 20 pcs                                                                                                |
| Example retail price                                                                                      | 11 EUR                                                                                          | 9 EUR                                                                                             | 11 EUR                                                                                                  | n/a                                                                                        | 5.6 EUR                                                                                                                      | 11 EUR                                                                                                |
| Excise tax structure<br> | Specific tax:<br>0.39 EUR/<br>cigarette                                                         | Specific tax:<br>0.3 EUR/ml                                                                       | No specific tax                                                                                         | n/a                                                                                        | Specific tax:<br>0.1 EUR/g<br><br>Ad valorem tax:<br>10% of retail price<br><br>Minimum tax:<br>0.14 EUR/g                   | 0.3 EUR/g                                                                                             |
| Calculations example<br>package                                                                           | 0.39 EUR x 20<br>= 7.8 EUR                                                                      | 2 ml x 0.3 EUR<br>= 0.6 EUR                                                                       | Medical<br>regulation,<br>no tax                                                                        | n/a                                                                                        | 0.1 EUR/g x 14 g<br>= 1.4 EUR<br><br>10% x 5.6 EUR<br>= 0.56 EUR<br>Minimum tax<br>applies:<br>0.14 EUR x 14 g<br>= 1.96 EUR | 0.3 g/pcs x<br>20 pcs=6 g/<br>package<br><br>0.3 EUR x 6g<br>= 1.80 EUR                               |
| Vat 25.5%                                                                                                 | 2.24 EUR                                                                                        | 1.83 EUR                                                                                          | VAT 14% = 1.35                                                                                          | n/a                                                                                        | 1.14 EUR                                                                                                                     | 2.24 EUR                                                                                              |
| Total tax                                                                                                 | 10.04 EUR                                                                                       | 2.43 EUR                                                                                          | 1.35 EUR                                                                                                | n/a                                                                                        | 3.10 EUR                                                                                                                     | 4.04 EUR                                                                                              |
| Tax share                                                                                                 | 91 %                                                                                            | 27 %                                                                                              | 12 %                                                                                                    | n/a                                                                                        | 55 %                                                                                                                         | 37 %                                                                                                  |

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