

Iceland

NORDIC NICOTINE POLICY 2025

Objective of tobacco policy:

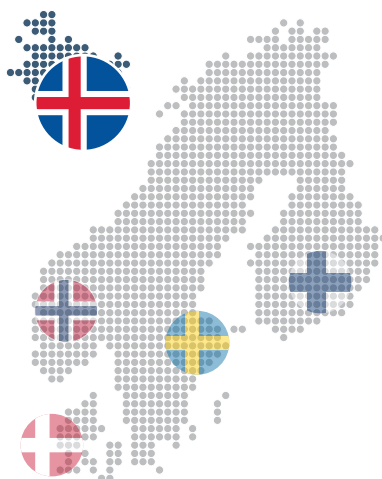
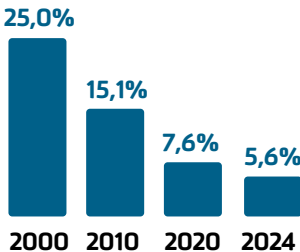
The objective is to reduce health damage by lowering tobacco consumption and protecting people from tobacco smoke.

Tobacco Control Act No. 6/2002, Alþingi (Iceland)

PREVALENCE OF DAILY SMOKERS 2024

5,6%

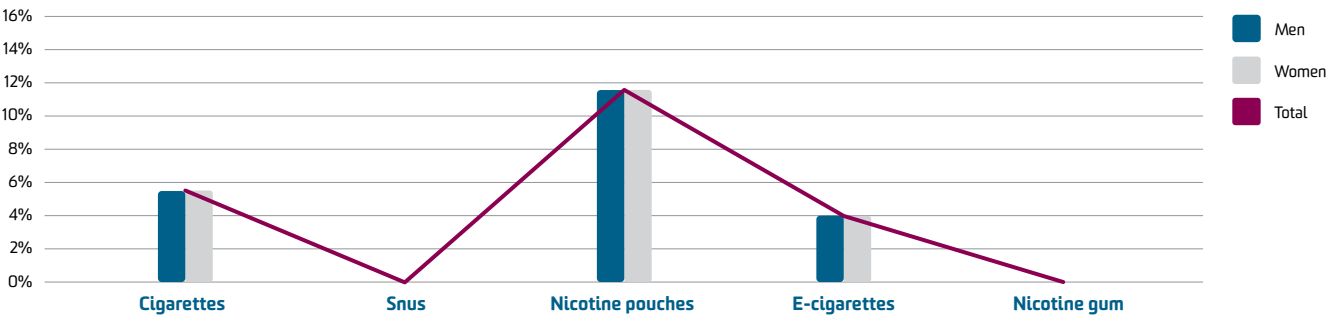
DAILY SMOKERS OVER TIME



REGULATIONS

	 Cigarettes	 E-cigarettes	 Nicotine gum (NRT)	 Snus	 Nicotine pouches	 Heated tobacco
Retail sales	Allowed	Allowed	Allowed	Prohibited	Allowed	n/a
Private import	200g	20 mg/ml	100 days consumption	Prohibited	20 packages/30 days	n/a
Flavouring	Allowed until 2028	Allowed	Allowed	n/a	Allowed	n/a
Nicotine cap	1 mg/cigarette	20 mg/ml	Medical regulation	n/a	n/a	n/a
Advertising/promotion	Prohibited	Prohibited	Medical regulation	Prohibited	Prohibited	n/a
Point-of-sale display	Prohibited	Prohibited	Allowed	n/a	Prohibited	n/a
Packaging	Health warning (plain packages 2027)	Plain with warning	Medical regulation	n/a	Plain with warning	n/a
Online sales	Allowed	Allowed	Allowed	Prohibited	Prohibited	n/a

SHARE OF POPULATION USING NICOTINE PRODUCTS DAILY OR FREQUENTLY



NORDIC NICOTINE POLICY 2025 - ICELAND

Tax Structure: Graduated per-unit taxes Objective/Policy Aim: Reduce consumption through price elevation

	 Cigarettes	 E-cigarettes	 Nicotine gum (NRT)	 Snus	 Nicotine pouches	 Heated tobacco
Example package	20 pcs	2 ml disposable	30 pcs, 2 mg	n/a	14 g/20 pcs	20 pcs
Example retail price	1500 ISK	1500 ISK	1000 ISK	n/a	1200 ISK	1500 ISK
Excise tax structure 	Ad valorem tax: 619.35 ISK/ package	Specific tax: 40 ISK/ml liquid below 12 mg/ml or 60 ISK/ml liquid above 12 mg/ml	No specific tax	n/a	Specific tax: 8 ISK/g below 8 mg/g nicotine 12 ISK/g if 8.1-12 mg/g nicotine 15 ISK/g if 12.1-16 mg/g nicotine 20 ISK/g if 16.1-20 mg/g nicotine	Specific tax: 32.45 ISK/g
Calculations example package	619.35 ISK/ package	40 ISK x 2 = 80 ISK or 60 ISK x 2 = 120 ISK	No specific tax	n/a	14g x 8 ISK = 112 ISK (<8mg/g) 14g x 8 ISK = 112 ISK (<8mg/g) 14 g x 12 ISK = 168 (<12mg/g) 14 g x 15 ISK = 210 (<16mg/g) 14 g x 20 ISK = 280 (<20mg/g)	0.3 g/pcs x 20 pcs=6 g/ package 32.45 ISK x 6 g = 193.50 ISK
Vat 25%	300 ISK	300 ISK	200 ISK	n/a	240 ISK	300 ISK
Total tax	919.35 ISK	380 ISK/ 420 ISK	200 ISK	n/a	352 – 520 ISK	464.70 ISK
Tax share	61 %	25 %/28 %	20 %	n/a	29 % – 43 %	33 %

Sources:

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