

**Question for written answer E-013417/2015
to the Commission**
Rule 130
Nessa Childers (S&D)

Subject: Heated tobacco cigarette taxation and regulation

In light of the emergence of heated tobacco cigarettes which deliver nicotine through an inhalable aerosol which heats tobacco cigarettes without combustion, could the Commission confirm within which category of manufactured tobacco this product will fall, for the purposes of excise duty taxation?

Could the Commission further clarify how the overall, relevant *acquis communautaire* will apply to this product, as compared with the regulation of conventional cigarettes vis-à-vis other tobacco products?