

Heated Tobacco Products and Emerging Nicotine Products Use in Slovakia

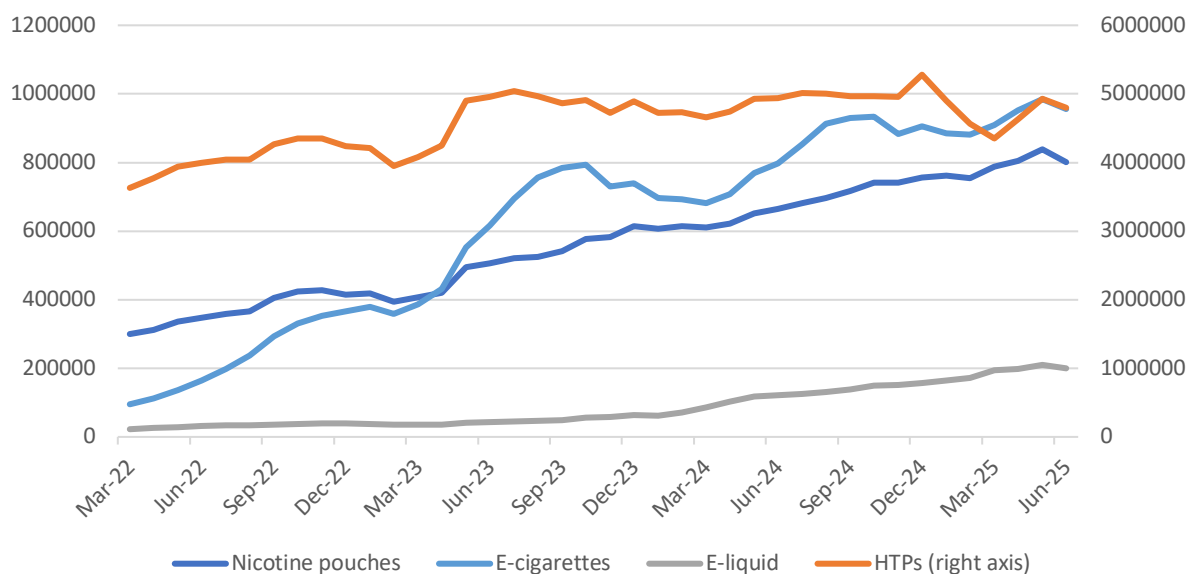
The Slovak tobacco and nicotine market is undergoing rapid transformation. Conventional cigarette consumption continues to decline gradually, while heated tobacco products (HTPs), e-cigarettes, e-liquids, and nicotine pouches are expanding at alarming rates. Such a shift creates new regulatory challenges, emerging public health risks, and important fiscal implications.

This policy brief summarizes the latest evidence from scanner data provided by the Ministry of Finance of the Slovak Republic, new survey findings, and recent developments in excise tax legislation. It highlights how shifting consumer behavior (especially among young people) influences the effectiveness of current regulations, the appeal of these products, and future tax policy.

Market trends

Data from 2022 to mid-2025 show a steady growth in emerging nicotine products. While conventional cigarette sales declined by 5.1 percent annually, e-liquids grew by an extraordinary 84.6 percent annually, e-cigarettes by 80 percent, and nicotine pouches by 32.2 percent. HTPs were introduced to the market in 2017 by 6.3 percent, but with much higher sales volumes. By mid-2025, monthly e-cigarette sales approached one million units, and nicotine pouches had more than doubled their volume compared with 2022. Figure 1 clearly illustrates this sharp, continuous upward trajectory across all alternative product types, highlighting the dramatic pace at which these emerging products are advancing.

Figure 1. Emerging nicotine products sales (3-m moving average)



Source: Ministry of Finance SR, scanner data.

Despite their low initial volumes, emerging nicotine products now make up almost one quarter of the nicotine market by pack volume. After several years of continuous expansion, with the flavor ban across the EU, it is expected that HTPs sales will decline.

Fiscal and Regulatory Changes

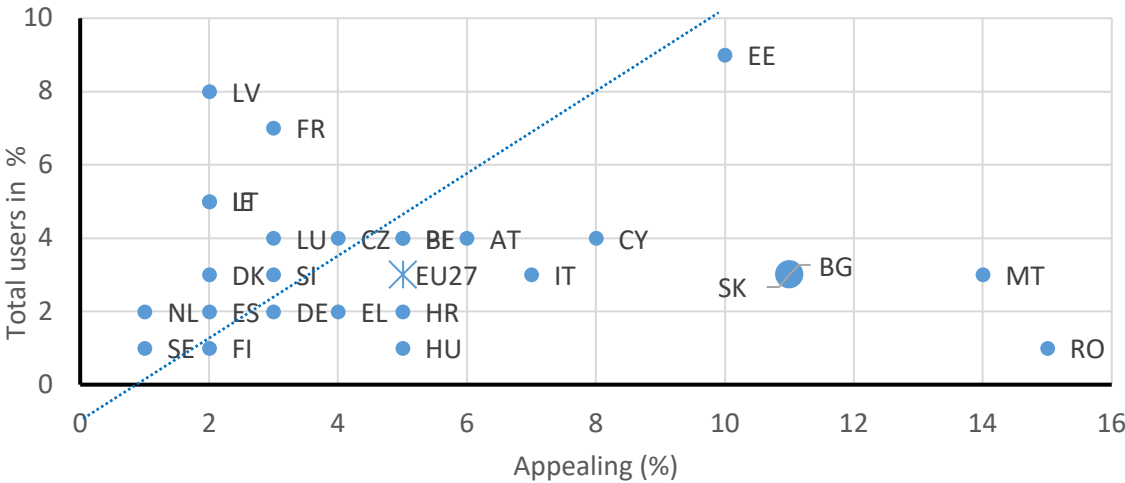
Slovakia recently implemented an important excise tax reform on emerging nicotine products. Since February 2025, e-cigarettes, e-liquids, and nicotine pouches have been subject to excise tax, with a further rate increase planned for 2027. HTPs are in the current excise calendar, gradually losing their fiscal advantage, and by 2028, their effective rate will be almost equal to that of conventional cigarettes.¹

The imposed excise tax expansion on emerging nicotine products now requires compulsory tax stamps, stock reporting, and permits for traders and distributors. Preliminary data for 2025 suggest that conventional cigarette prices continued to rise even without a tax increase, while HTPs have remained steady. Conventional cigarettes rose from 5.12 € per pack to 5.42 €, while HTPs remained almost unchanged (4.63 € per pack in 2024 to 4.60 € per pack). The prices of e-cigarettes, e-liquids, and nicotine pouches have increased in response to the excise tax. The full effect of these changes will be clear only after the temporary sell-off period ends in mid-2025 and new data becomes available.

Consumer Attitudes

Survey evidence shows that emerging nicotine products are viewed much more positively in Slovakia than in the EU on average. Slovak consumers find e-cigarettes, HTPs, and nicotine pouches substantially more attractive than respondents in most EU Member States. Despite this, their use remains comparatively close to the European average, creating a clear gap between perceived attractiveness and actual consumption patterns.

Figure 2. Combinations of attractiveness and actual use of e-cigarettes



Source: European Commission, own elaboration.

¹ The increase in tax rates for heated tobacco products was introduced by Amendment No. 233/2024.

Figure 2 places Slovakia well to the right of the reference line, suggesting relatively high attractiveness, yet only a moderate level of regular users. Further findings demonstrate that consumers in Slovakia have a significant preference for fruit flavors. On the other hand, these flavors are expected to face a potential ban in the near future, with perceived acceptance of such a ban even higher than the EU average. In addition, Slovak users show a stronger preference for disposable devices, which generate more environmental waste than refillable devices.

Youth Use

The ESPAD 2024 survey shows a large decline in conventional cigarette smoking among youth, with prevalence falling from 32.7 percent in 2007 to 17.5 percent in 2024. However, this improvement has been accompanied by a sharp rise in e-cigarette use (18.0 percent in 2019 to 27.5 percent in 2024). Many young people initiate their nicotine use directly with these emerging products without previous smoking experience, especially between the ages of thirteen and sixteen. Medical professionals report further cases of nicotine addiction among adolescents, driven by appealing flavors, the discrete nature of devices used, and the popular belief that these products are harmless (NÚDCH, 2025).

Key Recommendations

1. Strengthen excise taxation of emerging products

- Continue in regular and predictable increases in excise taxes on e-liquids, e-cigarettes, and nicotine pouches to reduce affordability, curb youth uptake, and secure steady revenue growth even as consumption patterns change.

2. Prepare for stricter flavor regulation

- Given the strong preference for fruit flavors among Slovak users, full implementation of the flavor ban should lower the attractiveness of these emerging products, especially for youth.

3. Limit or ban the disposable devices.

- As disposable e-cigarettes create sizeable environmental waste, their regulation or complete ban should be introduced. Introducing environmental fees or regulation of their appearance should help limit their appeal and reduce waste.

4. Strengthen youth protection measures

- Earlier prevention programs, better enforcement of age-of-sale rules, and targeted inspections of retail and online vendors are needed to slow the rise of youth use of emerging nicotine products.

5. Improve open information and product transparency

- Clear communication about nicotine content and warnings about health risks can counter the delusive perception of users that emerging products are harmless.

Acknowledgments

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