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To: The Ministry of Justice and Digital Affairs

info@justdigi.ee

Subject: JDM/260826

Submitted via email only

Imperial Brands Finland Oy (“**Imperial Brands**”) hereby submits its opinion on the draft Estonian Government Act to Parliament proposing amendments to the Estonian Tobacco Act (the “**Proposal**”).

- Imperial Brands **opposes** the proposal to include provisions in the Tobacco Act on extended restrictions covering nicotine pouches – specifically flavour restrictions and the introduction of a nicotine cap of 4mg/g.
- Imperial Brands **opposes** the proposal to include provisions in the Tobacco Act on extended restrictions covering electronic cigarettes – specifically the introduction of a positive list of ingredients with reference to the existing flavour ban (tobacco and menthol only).

1. Summary

The Proposal relates to the proposed amendments to the Tobacco Act.

The Tobacco Act serves an important function in efforts to protect public health by regulating tobacco and nicotine products - an important objective for businesses, private individuals, and public authorities alike.

By including proposed restrictions to nicotine pouches and further restrictions to vaping products within the new amendments proposed, the Proposal goes beyond the scope and what is required by the Tobacco Act, which Imperial Brands questions. Imperial Brands therefore opposes this part of the Proposal (see further under Section 2).

2. Relationship to the Tobacco Act - Nicotine Pouches Are Proposed to Be Included in the Tobacco Act

It is proposed that restrictions to nicotine pouches should be included in the new section of the Tobacco Act which captures certain specified product categories. It should be noted that nicotine pouches are not one of the specified product categories. This is, admittedly, understandable given that nicotine pouches were a relatively new product category when the Tobacco Act was adopted hence their regulation as tobacco-related products.

However, when compared with the product categories covered by the Tobacco Act, it appears unusual that nicotine pouches should be subject to the same restrictions as tobacco product categories despite the harm reduction potential of such products.

What is more noteworthy, however, is that the reason for explicitly including nicotine pouches in the Tobacco Act does not appear to be motivated by public health objectives to reduce the relatively high smoking prevalence in Estonia, given 19.9% of the adult population smoke (daily or occasionally), based on the 2024 TAI survey. Providing adult smokers with harm reduction alternatives, such as nicotine pouches, under a balanced regulatory framework would assist those adult smokers.

Accordingly, it remains highly unclear how the Proposal - which therefore extends beyond the scope of the Tobacco Act - contributes to achieving the Proposal's stated objectives.

2.1 Proposed flavour restrictions to nicotine pouches

Next Generation Products (NGP) including nicotine pouches offer adult tobacco consumers the potential to drastically reduce the health risks associated with smoking. Flavours are an essential part of this consumer offering. Most adult consumers who have moved from combustible to non-combustible forms of nicotine have used flavoured products in their transition journey. Flavours are an important harm reduction tool.

Unfortunately, not all manufacturers and retailers are as responsible as Imperial Brands in their design, marketing, and sales of NGP. This has led to products that use youth-oriented flavours – along with inappropriate packaging, advertisements, names, and formats – that is inconsistent with an adult-focused category. These irresponsible practices are unacceptable and have the potential to undermine responsible players in the industry as well as the harm reduction potential of NGP by driving policy discussions toward broad and ill-targeted flavour restrictions.

We believe that some restrictions on how flavours are marketed are justified, specifically those that are likely to appeal to minors. However, responsibly marketed flavours designed for adult consumers (menthol, fruit, spices) should be permitted on market.

Rather than imposing sweeping and counterproductive bans on flavours for nicotine pouches, we advocate for governments to implement targeted, enforceable measures that eliminate youth-appealing elements while preserving adult access to appropriately designed products, including:

- Clear flavour name and descriptor conventions which remove products from the market with inappropriate youth-oriented terms (e.g. sweets, candy, desserts), while allowing responsibly flavoured products designed for adult consumers (menthol, fruit, spices).
- Strengthened product notification schemes from the outset, ensuring that non-compliant products do not enter the market in the first place.
- Retailer licensing regimes which, when implemented and enforced correctly, provide stronger deterrents against under-age sales.
- Strengthened enforcement capacity at local and regional level, including tougher penalties and deterrents against those who flout marketing and youth-sales restrictions.

We believe everyone – manufacturers, retailers, and governments – must take responsibility for their role in preventing youth access to adult products. Imperial Brands sees a risk that the introduction of flavour restrictions on nicotine pouches could contribute to a further increase in the illicit distribution of nicotine pouches in Estonia.

Together, these measures can help foster a responsible, sustainable and balanced nicotine pouch market - that protects unintended users, excludes irresponsible actors and supports public health goals. Allowing adult smokers to choose flavoured nicotine pouches maximises the potential for tobacco harm reduction.

Based on the evidence presented, Imperial Brands considers restrictions to MOND flavours to be a disproportionate regulatory measure. Nor does the Estonian government appear to have considered more balanced regulation for nicotine pouches. Flavours play a critical role in attracting into and retaining adult smokers in the MOND category, directly contributing to tobacco harm reduction and declining smoking rates. We are committed to making a meaningful contribution to harm reduction through our NGP and will continue to seek engagement with regulators on this important topic.

2.2 Proposed nicotine limit restrictions to nicotine pouches

§ 8³. Requirements for the Composition of Products Related to Tobacco Products Not Listed in Sections 8¹ and 8² of This Act

(1) A nicotine-containing product related to a tobacco product, including a nicotine pouch, nicotine strip, nicotine spray, heated nicotine stick, and nicotine-containing heated herbal stick, must not contain more than **4 mg of nicotine per gram of nicotine-containing mixture**.

Based on the evidence presented, Imperial Brands considers nicotine level restrictions for pouches to be a disproportionate regulatory measure which would result in a de facto ban on the category. In addition, the Estonian government does not appear to have considered more balanced regulation for nicotine pouches.

Imperial Brands aims to offer a range of potentially harm reduced products for adult smokers. This necessitates the re-creation of the nicotine satisfaction that consumers find in combustible products. However, we believe it would be inappropriate and irresponsible for any Next Generation Products, including nicotine pouches, to deliver a nicotine concentration that exceeds the delivery profile of a combustible cigarette.

For nicotine pouches, we believe that a nicotine ceiling of 20mg per pouch is appropriate. The British Standards Institute (BSI) PAS 8877:2022 and Swedish Standard (SIS/TS 72:2024) outline the introduction of a maximum nicotine limit of 20 mg per pouch. Sweden, which has achieved a smoking rate of just 5.3% among its adult population, significantly lower than the EU average, offers a compelling example of how well-regulated oral nicotine products can support public health. A 20 mg per pouch limit ensures products are safe to use while still delivering sufficient nicotine to be acceptable to adult smokers and encourages switching from combustible tobacco.

We propose the nicotine limit should be measured and labelled in per-pouch format (rather than per-gram) as it offers a clear and transparent way for consumers to inform their nicotine consumption. It reflects how the product is used (one pouch at a time) and avoids the confusion for consumers and trade that can arise from per-gram labelling.

We are continuing to conduct scientific research to maximise adult smoker transition to Next Generation Products and this includes assessing optimal nicotine levels. We will continue to share our findings with regulators and policymakers.



Attracting into and retaining adult smokers in the nicotine pouch category directly contributes to tobacco harm reduction and declining smoking rates. We are committed to making a meaningful contribution to harm reduction through our NGP and will continue to seek engagement with regulators on this important topic.

2.3 Proposed restrictions via a positive list of ingredients for vaping products

Based on the evidence presented, Imperial Brands considers ingredients restrictions for vaping products to be a disproportionate regulatory measure. In addition, the Estonian government does not appear to have considered more balanced regulation for vaping products.

When introducing a vape product onto a market, as part of the notification process, Imperial Brands provides a full list of ingredients by weight to the national authority which are compliant with the required standards.

All our product ingredients undergo a rigorous risk assessment process by our in-house professional toxicologists, to determine the suitability of the ingredients for use in our products. Our responsible stewardship assessment process for ingredient selection reflects our high internal standards. As a responsible manufacturer, we continuously review and align this approach.

We exclude ingredients that have carcinogenic, mutagenic, or reprotoxic (CMR) properties. We believe it should be mandatory that nicotine meets the purity requirements that are outlined in the European Union Pharmacopoeia (EP) or US (USP) Pharmacopoeia Standards. Propylene glycol and vegetable glycerine should also meet EP or USP Pharmacopoeia Standards. We encourage policymakers to ensure all products meet this minimum quality.

Raising ingredient standards will guarantee a level playing field amongst manufacturers, in addition to boosting consumer trust in product categories. It is our view that all manufacturers should be held accountable to the same high standards.

Unfortunately, not all manufacturers and retailers are as responsible as Imperial Brands in their design, marketing, and sales of NGP. This has led to products that use youth-oriented flavours – along with inappropriate packaging, advertisements, names, and formats – that is inconsistent with an adult-focused category. These irresponsible practices are unacceptable and have the potential to undermine responsible players in the industry as well as the harm reduction potential of NGP by driving policy discussions toward broad and ill-targeted product restrictions.



We believe that some restrictions on how flavours are marketed are justified, specifically those that are likely to appeal to minors. However, responsibly marketed flavours designed for adult consumers (menthol, fruit, spices) should be permitted on market.

We believe everyone – manufacturers, retailers, and governments – must take responsibility for their role in preventing youth access to adult products.

Imperial Brands sees a risk that the introduction of ingredient restrictions for vaping products could contribute to a further increase in the illicit distribution of vaping products in Estonia. The Estonian Tax and Customs Board (MTA) [published](#) the results of the [Informal Economy Survey](#)² on 20th July, revealing that in 2025, 30% of the Estonian population aged 18 to 74 consumed tobacco and its alternatives (up from 27% in 2024). However, there is a clear age gap: adults over 50 predominantly smoke cigarettes, while those under 30 use a mix of cigarettes and alternative products.

The Survey shows that 32% of e-cigarette users in the country have consumed illegal disposable e-cigarettes. While the consumption of illicit cigarettes is on a long-term downward trend, the MTA highlighted that the alternative tobacco products market requires attention. The MTA noted that although the consumption of illegal disposables is mostly occasional, the risk is strongly associated with younger consumers.

Imperial Brands sees a risk that the introduction of further ingredient restrictions for vaping products could contribute to a further increase in illicit vaping products in Estonia. However, this does not appear to have been taken into account in the Proposal, despite the fact that a flavours ban (allowing tobacco and menthol only) has been in place since 2020 which should have been considered during the preparation of the Act amendment to the Tobacco Act.

Together, the measures outlined above can help foster a responsible, sustainable and balanced vaping market - that protects unintended users, excludes irresponsible actors and supports public health goals. Allowing adult smokers to choose flavoured vaping products maximises the potential for tobacco harm reduction.

Based on the evidence presented, Imperial Brands considers restrictions to vaping products ingredients to be a disproportionate regulatory measure. Nor does the Estonian government appear to have considered more balanced regulation for vaping products. Flavours play a critical role in attracting into and retaining adult smokers in the vaping category, directly contributing to tobacco harm reduction and declining smoking rates. We are committed to making a meaningful contribution to harm reduction through our NGP and will continue to seek engagement with regulators on this important topic.

2.4 Conclusion

If the government nevertheless intends to proceed with the Proposal - which Imperial Brands opposes - it should at the very least consider adopting a more balanced, proportionate and evidence-based regulatory approach.

If this approach were adopted, the Proposal would result in several unintended consequences, namely a potential increase in the illicit trade and subsequent impact on use by unintended audiences such as underage or never smokers via illicit channels.

Imperial Brands sees a risk that the introduction of flavour restrictions on nicotine pouches and vaping products could contribute to a further increase in the illicit distribution of nicotine pouches and vaping products in Estonia. However, this does not appear to have been considered in the Proposal.

Such an outcome cannot be regarded as an appropriate or effective regulatory framework. Imperial Brands therefore objects to the Proposal in this respect.

Based on the evidence presented, Imperial Brands considers the proposed restrictions to nicotine pouches and vaping products to be a disproportionate regulatory measure. Nor does the Estonian government appear to have considered more balanced regulation for nicotine pouches and vaping products.

We are committed to making a meaningful contribution to harm reduction through our NGP and will continue to seek engagement with regulators on this important topic.