



TOBACCO DUTY

Nathan Gauguet
President of ESSCALAND

What is it ?

Indirect Tax on :

Cigarettes



Cigares



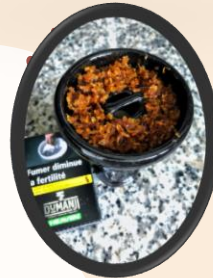
Rolling Tobacco



Snuff



Shisha Tobacco



Chewing Tobacco





01

TOBACCO IN FRANCE

TOBACCO DUTY IN FRANCE

Composed of 3 elements :

- A proportional share of the retail price.
- A specific share based on quantities (expressed in euros per 1000 units or 1000 grams).
- And A minimum of collection which plays the role of a minimal tax expressed in euros for 1000 units or grams)



Rates and shares for the different types of products

	Proportional part	Specific part	Minimum of collection
Cigarettes	55 %	€ 63,50	€ 336,00
Cigares / Cigarillos	36,3 %	€ 48,60	€ 268,40
Rolling Tobacco	49,1 %	€ 83,30	€ 304,70
Other smoking tobacco (shisha, blunt)	51,4 %	€ 31,30	€ 135,20
Snuff	58,1 %	€ 0,00	-
Chewing Tobacco	40,7 %	€ 0,00	-

Since January 1, 2021

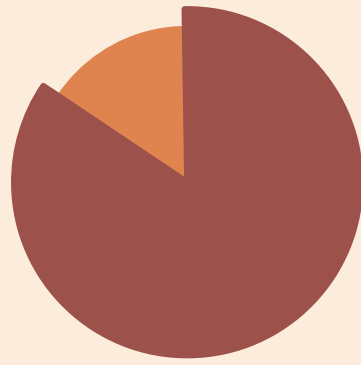
FOCUS ON A CIGARETTE PACK



- 25,5 % of France population are daily smokers
- PRICES OF A 20 CIGARETTES PACK :
 - A low priced packet : € 10,00
 - A premium packet : € 10,50

PRICE STRUCTURE OF A 20 CIGARETTES PACK

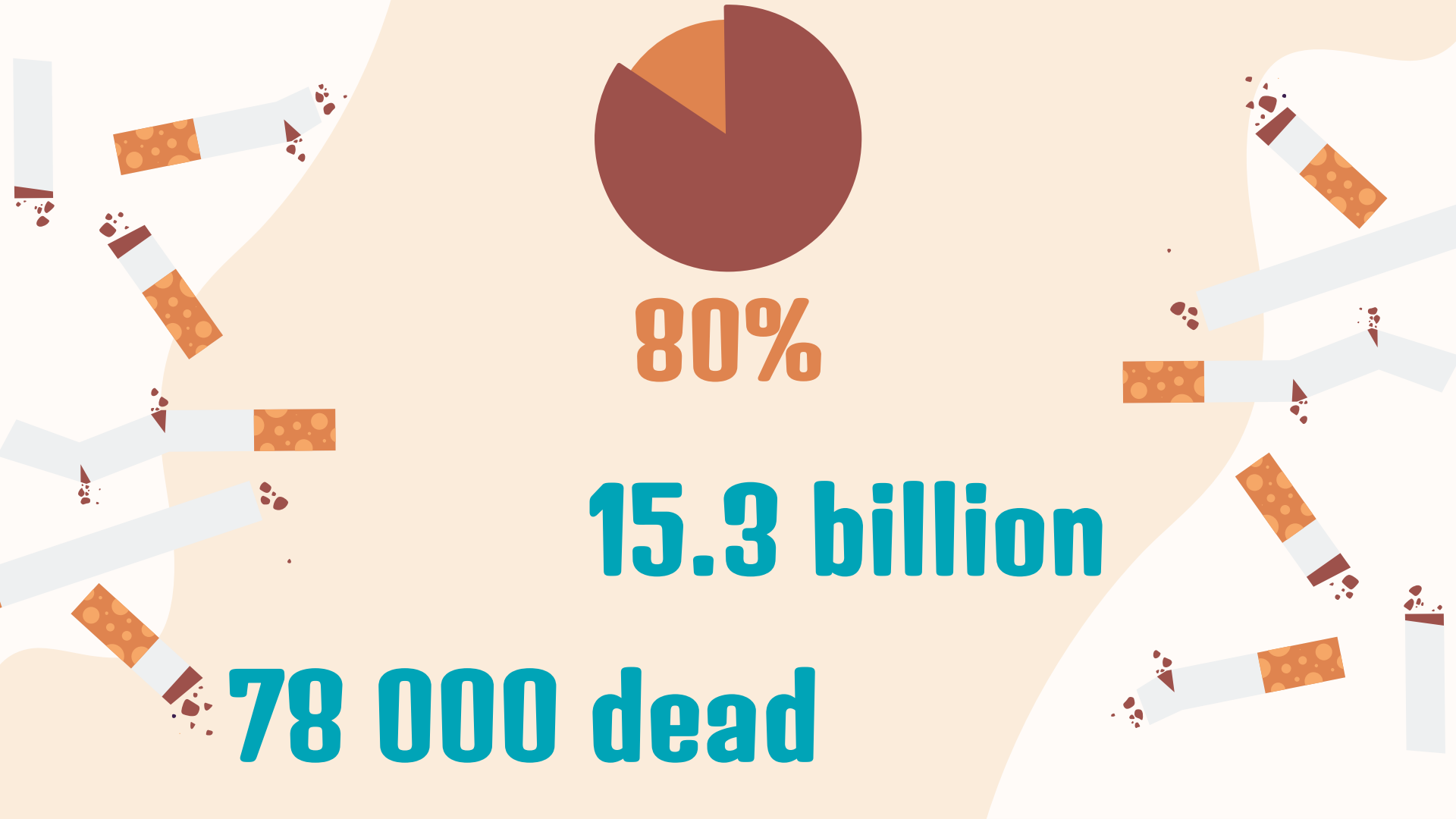
	Rates/Shares	Low-priced cigarettes	Premium cigarettes
Retail price		€ 10,00	€ 10,50
Tobacco tax including :			
• proportional share	55 %	€ 5,5	€ 5,775
• specific share for 1000 cigarettes	€ 63,50	€ 1,27	€ 1,27
• minimum of collection	€ 336.00	(€6,72)	(€6,72)
VAT on retail price	16,6667%	€ 1,67	€ 1,75
Tobacconist's gross discount	9,94%	€ 0,99	€ 1,04
Manufacturer		€ 0,57	€ 0,66



80%

15.3 billion

78 000 dead

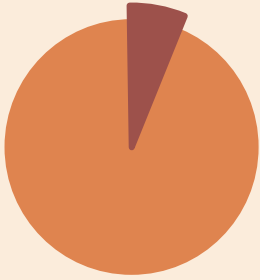


02

TOBACCO IN ESSCALAND



FACTS ABOUT ESSCALAND



5%

Smokers

- An island in the middle of the indian ocean.
- Tobacco is a luxury in ESSCALAND.
- No Tobacco is imported. Everything is manufactured and sold directly by the manufacturers in the country.
- Cigarettes and Cigares are handmade and exported a lot worldwide.



TOBACCO DUTY IN ESSCALAND

PRICE OF ONE CIGARETTE

Cigarettes sold by the unit



33%

Manufacturer

66%

State

	Rates/Shares	Cigarette	A pack of 20 cigarette
Retail price		€ 5,00	€ 100
Tobacco tax including : • Exise ad-valorem	50 %	€ 2,5	€ 50
VAT on retail price	16,6667%	€ 0,83	€16,67
Manufacturer		€ 1,67	€ 33,03

THANKS FOR LISTENING

Do you have any question ?



STOP