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Case Studies on the Impact of the Revision of the European Union Tobacco Tax Directive

SPAIN

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1. Introduction

The revision of the European Union's (EU) Tobacco Tax Directive (Council Directive 2011/64/EU, referred to as the Current TTD) is set to resume following the 2024 European Parliament elections and the appointment of a new European Commission, the executive branch of the EU. An unofficial draft of the likely reforms has been circulating since late 2022.¹ This draft (referred to as the Draft TTD hereafter) was evaluated in previous research, which concluded that while the reforms it entails would benefit tobacco control, they fall short in several key aspects, particularly regarding the minimum taxes applicable to tobacco and tobacco-related products.² To address these shortcomings, a series of amendments (referred to as the Enhanced Draft TTD hereafter) have been proposed in a recent report.³

The evaluation of the Draft TTD and the formulation of an Enhanced Draft TTD were based on evidence on the likely evolution of several outcomes, confronting such potential pieces of legislation against a baseline of no policy reform where the current TTD remains in force. Estimates for product prices, product affordability, market volumes, and excise revenue under these alternative scenarios were obtained by means of models that relate changes in tax rates to changes in product prices and, subsequently, simulate the effects of the latter on product demand and excise revenue. While these models are based on individual countries' data, the empirical evidence presented in the studies cited above was, of necessity, aggregated to EU totals for some of the relevant outcomes.

Developing country case studies is a necessary complement to the more aggregate evidence, to better reflect the impact of EU-wide reforms on domestic outcomes with insights that can strengthen the overall argument for policy reform. After all, the future of the TTD will largely depend on the support it garners within the European Council, the EU institution that represents the governments of member states. Likewise, national public health organizations may benefit from evidence on the effects of this legislation in their countries. For instance, it may be used to build the case for a prompt resumption of the TTD revision, as well as to highlight the opportunity to introduce measures aimed at boosting its impact on tobacco control.

¹ (Smoke Free Partnership, 2022).

² The cases of cigarettes and fine-cut tobacco are analyzed in (López-Nicolás, 2023), and the rest of tobacco and tobacco-related products in (López-Nicolás, 2024).

³ (López-Nicolás & Drope, 2024).

This report assesses the case of Spain. As has been documented elsewhere,⁴ the country's tobacco taxes have been frozen since 2016, and despite the announcement of the rollout of a tobacco control plan over 2024–2027, taxation was glaringly absent from the plan's text as approved by the Spanish Government⁵ in early 2024. The fiscal companion to the plan was unveiled nonetheless at the end of 2024, when the Spanish Parliament approved a draft law on fiscal measures that includes mild tax hikes on all tobacco products and the introduction of a new tax on e-cigarette liquids, which will come into force on 1 January 2025. The latter was justified by mentioning that, as the TTD has not yet been updated to incorporate novel products, Spain joins the list of member states that have created a new tax figure for these products using their national competences.⁶

Section 2 briefly presents data on smoking prevalence and the tobacco market structure in Spain, setting the scene for the discussion of the how the Draft TTD and the Enhanced Draft TTD would affect the structure and rates of the minimum excise duties applicable to tobacco products, in section 3. Section 4 illustrates the effects of such reforms for the cases of cigarettes and fine-cut tobacco. Section 5 focuses on heated tobacco products and liquids for electronic cigarettes. Finally, section 6 discusses the implications for tobacco tax policy.

2. Smoking Prevalence and Structure of Demand for Tobacco and Related Products in Spain

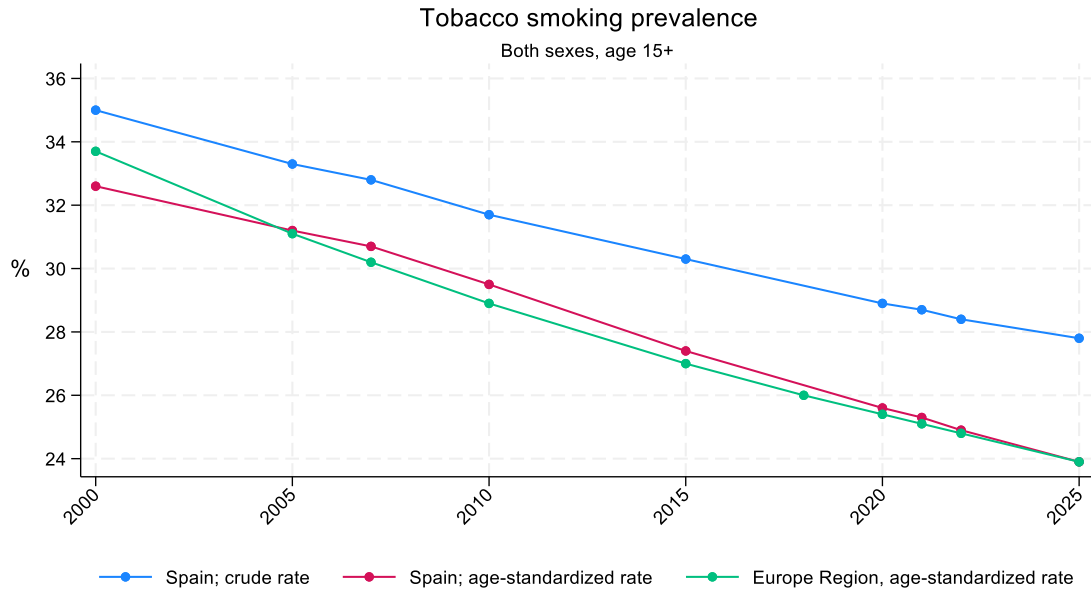
Smoking prevalence among the population aged 15 and older in Spain stands at around 28 percent, according to estimates from the World Health Organization's (WHO) Global Health Observatory shown in Figure 1. After adjusting for age-structure differences, this is similar to the rate of prevalence in the WHO Europe Region (24 percent), but a long way from the ambitious objectives set in Europe's Beating Cancer Plan, which aims to create a Tobacco-Free Generation—where less than 5 percent of the European Union's (EU) population uses tobacco—by the year 2040, with an intermediate goal of 20 percent in 2025.

⁴ (López-Nicolás et al., 2024)

⁵ (Suelves et al., 2024)

⁶ (Congreso de Los Diputados, 2024)

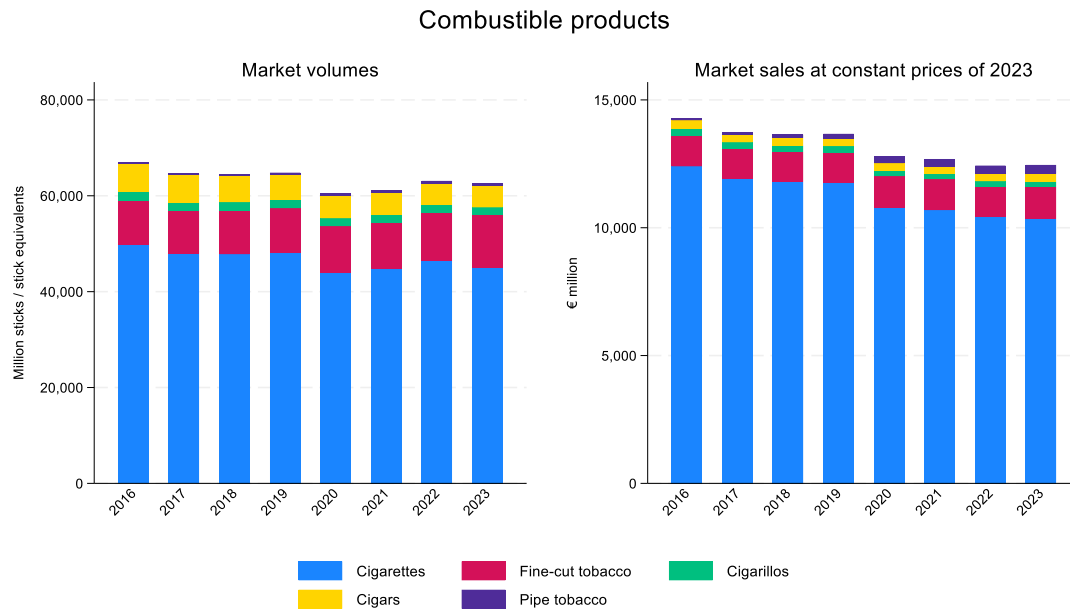
Figure 1. Smoking prevalence in Spain and WHO Europe Region



The demand for combustible products is concentrated on cigarettes, which account for 75 percent of volume and 85 percent of sales. As shown in Figure 2, cigarettes have regained some of the volume lost during the years of the COVID-19 pandemic and reached 64 billion sticks/sticks equivalents, which is only slightly smaller than the total volume registered in 2016. The value of the sales of combustibles reached around € 12.5 billion in 2023.⁷

⁷ All monetary figures expressed in current prices.

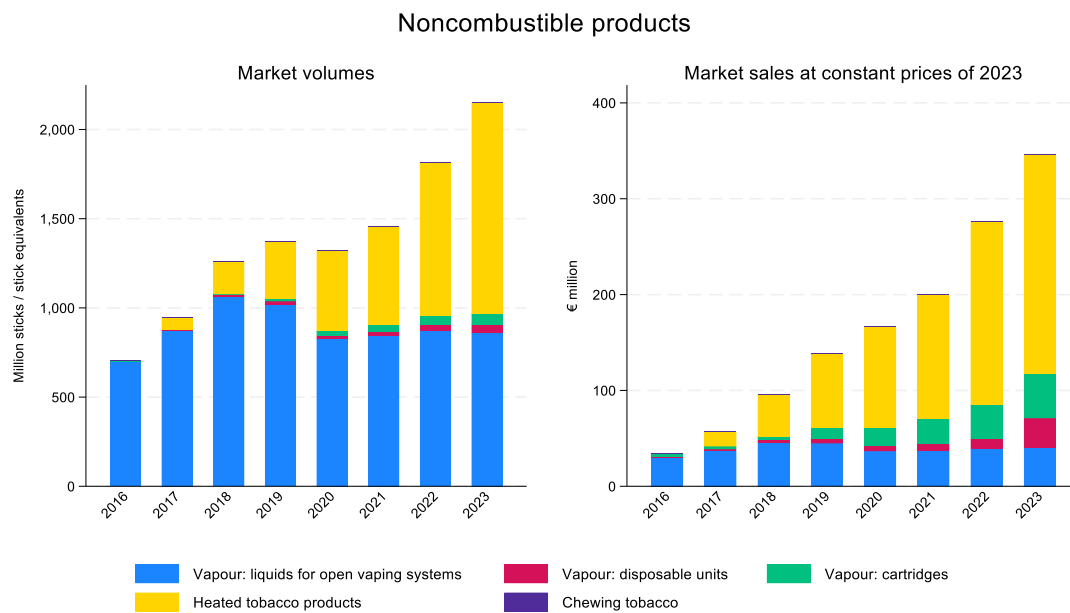
Figure 2. Market volumes and sales of combustible products in Spain



The demand for noncombustible products, though less than one-twentieth the volume of that of combustibles, has trebled since 2016. Of particular note is the stark rise in demand for heated tobacco products, which now account for the largest share of volume and sales (Figure 3) among noncombustible products.⁸

⁸ For illustration purposes, the evolution of market volumes is presented in terms of “cigarette stick nicotine equivalents”. The conversion rates are based on research by Euromonitor, with the following product quantities considered equivalent to 1 stick: 1 cigarette; 0.7 grams of fine-cut tobacco; 0.25 cigars; 1 cigarillo; 3.3 grams of pipe tobacco; 1.4 grams of chewing tobacco; 1 heated tobacco stick; 1 nicotine pouch; 0.08 millilitres of liquids for vapour devices.

Figure 3. Market volumes and sales of noncombustible products in Spain



Sources: Author's elaboration with data from European Commission, Comisionado del Mercado de Tabacos and Eurostat

3. Implications of the Reforms for the Minimum Excise Duty Applicable to Tobacco and Tobacco-related Products in Spain

We now present the rules and rates applicable to the minimum excise borne by tobacco and tobacco-related products in Spain under the Draft TTD (middle panel of Table 1) and how these could be improved in an Enhanced Draft TTD (bottom panel of Table 1). For comparison, the top panel of Table 1 presents the minimum excise duties applied at the time of writing, as well as their planned values for 2025.

The Draft TTD creates new product categories, including heated tobacco and liquids for electronic cigarettes. These are the most important novel products in the Spanish market, as seen earlier in Figure 3. While the former product class currently bears excise duty under the “Other smoking tobacco” category, the latter is exempt from excises. The Draft TTD also envisages increases in the fixed minimum and relative minimum rates that determine the applicable minimum excise duties, the aim of which is to raise retail prices. For these reasons, the reforms proposed in the Draft TTD would improve the general tobacco control policy stance in Spain. For instance, it would require the minimum excise on cigarettes to reach €177.8 per 1000 units, which is greater than the €150 per 1000 units coming into force in 2025.

However, as shown in the research cited in the introduction, there are aspects of the Draft TTD where important improvements could be made. First, the increase in rates would generally not curb the trend of increasing affordability of cigarettes. Second, the Draft TTD would not bridge the price gap between factory-made cigarettes and fine-cut tobacco, which has been an ongoing problem due to the significantly lower per unit cost of fine-cut tobacco deriving from its tax advantage. Both the increasing affordability and the persisting price gap between cigarettes and fine-cut tobacco are well known features in the Spanish context.⁹ Third, the welcome creation of separate fiscal categories for novel products such as heated tobacco and liquids for electronic cigarettes is not accompanied by an effective design for their minimum taxes. For instance, the Draft TTD would allow the minimum tax applicable to heated tobacco products—and indeed to all tobacco and tobacco-related products except cigarettes and fine-cut tobacco—to be a fraction of their retail price, as seen in the middle panel of Table 1. In effect, such a structure creates a tiered tax system in which tiers are based on retail price for low-priced brands, while for high-priced brands the applicable minimum excise is capped at the value of the fixed minimum rate. The onus rests on member states to close this loophole by setting a high enough domestic minimum excise duty to prevent the tobacco industry from using undervaluation as a strategy to minimize tax burdens.

The Enhanced Draft TTD aims to address these shortcomings. Note that it proposes an update of 12.8 percent to the fixed minima of the Draft TTD to account for the expected growth in consumer prices across the bloc for the period 2022–2025. For cigarettes, for instance, this update would increase the fixed minimum rate applicable in Spain from €177.8 to €200.5 per 1000 units.

Similar updates are proposed for the fixed minima for the rest of the products in the Enhanced Draft TTD, but, in the particular case of fine-cut tobacco, an additional adjustment is applied by equalizing its minimum fixed excise to that applicable to manufactured cigarettes using an equivalence of 0.7 grams of fine-cut tobacco per rolled cigarette. Considering the fixed minimum rate of € 200.5 per 1000 units noted above, the fixed minimum rate for fine-cut tobacco applicable in Spain would rise to € 286.5 per kilogram.

⁹ (López-Nicolás et al., 2024)

Table 1. Structure and rates for the minimum excise duty applicable to tobacco and tobacco-related products in Spain

		CURRENT SITUATION			
		Minimum excise duty			
	Cigarettes	€135 / 1000 units (€150 / 1000 units as of 2025)			
	FCT	€98.75 /kg (€112.5 / kg as of 2025)			
	Cigars and cigarillos	€45 / 1000 units (€47 / units as of 2025)			
	Other smoking tobacco (incl. HTP)	€22 /kg (€30 / kg as of 2025)			
	Liquids for electronic cigarettes	Not taxed (€0.15 / ml ; €0.20 / ml** as of 2025)			
		DRAFT TTD			
		Minimum excise duty to be determined according to following conditions			
		Fixed minimum*	Conjunction	Relative minimum	Base for relative minimum
Traditional categories	Cigarettes	€177.8 / 1000 units	AND	63%	WAP (average across brands)
	FCT	€177.8 /kg	OR	62%	WAP (average across brands)
	Cigarillos***	€118.5 / 1000 OR €118.5 /kg	OR	40%	RSP (brand specific)
	Cigars***	€118.5 / 1000 OR €118.5 /kg	OR	40%	RSP (brand specific)
	Water pipe tobacco***	€89 /kg	OR	50%	RSP (brand specific)
	Other smoking tobacco***	€118.5 /kg	OR	50%	RSP (brand specific)
New categories	Other manufactured tobacco***	€118.5 /kg	OR	50%	RSP (brand specific)
	HTP	€90 / 1000 OR €128 /kg	OR	55%	RSP (brand specific)
	Liquids for electronic cigarettes	€0.10 / ml ; €0.30 / ml**	OR	20%; 40%**	RSP (brand specific)
	Nicotine pouches***	€118.5 / kg	OR	50%	RSP (brand specific)
		ENHANCED TTD			
		Minimum excise duty to be determined according to following conditions			
		Fixed minimum*†	Conjunction	Relative minimum	Base for relative minimum
Traditional categories	Cigarettes	€177.8 €200.5 / 1000 units	AND	63%	WAP (average across brands)
	FCT ††	€177.8 €286.5 / kg	OR	62%	WAP (average across brands)
	Cigarillos***	€118.5 €133 / 1000 OR €118.5 /kg	OR	40%	RSP (brand specific)
	Cigars***	€118.5 €133 / 1000 OR €118.5 /kg	OR	40%	RSP (brand specific)
	Water pipe tobacco***	€89 €100 /kg	OR	50%	RSP (brand specific)
	Other smoking tobacco***	€118.5 €133 /kg	OR	50%	RSP (brand specific)
New categories	Other manufactured tobacco***	€118.5 €133 /kg	OR	50%	RSP (brand specific)
	HTP	€90 €102 / 1000 OR €128 /kg	OR	55%	RSP (brand specific)
	Liquids for electronic cigarettes	€0.10 €0.12 / ml ; €0.30 €0.34 / ml**	OR	20%; 40%**	RSP (brand specific)
	Nicotine pouches***	€118.5 €133 / kg	OR	50%	RSP (brand specific)

* Adjusted by PPP and periodically updated with inflation
** If nicotine concentration > 15mg/ml
*** Adjustment over 4 years
† Same rates as in Draft TTD updated by 12.8% to account for average expected inflation across the EU between 2022-2025
†† Equalization of tax burden with that of cigarettes using a 0.7 grams / stick weight equivalence

Regarding the structure of minimum taxes, the Enhanced Draft TTD's most prominent difference with respect to the Draft TTD is the removal of the relative minimum clauses for products where they might replace the fixed minimum clause. This applies to all products except cigarettes. The rationale for such removal is that, as noted earlier, the relative minimum clauses allow the application of undervaluation strategies that reduce the minimum tax burden per unit of product. As we will see in the following sections, this modification would have beneficial consequences in the case of Spain.

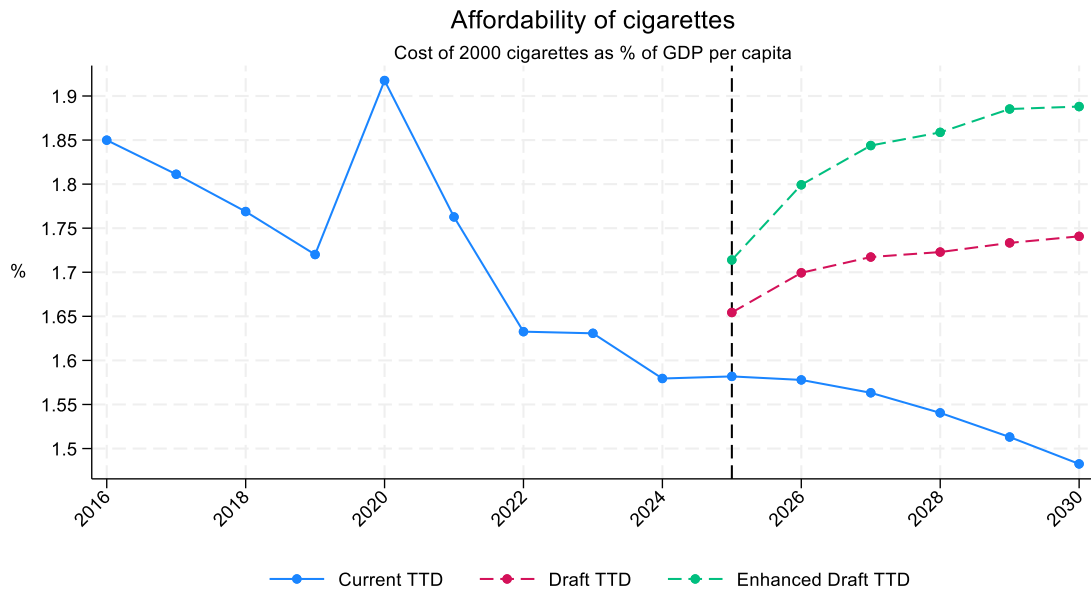
4. Effects on Cigarettes and Fine-cut Tobacco

Below we present the effects of the reforms proposed in the Draft TTD and the Enhanced TTD. To do so, we calculate the minimum excise duty that would result from applying the rules presented in Table 1 and estimate the impact that these minima would have on retail prices and market demand using econometric models.¹⁰

4.1 Cigarette affordability

The reforms in either the Draft TTD or the Enhanced Draft TTD would contribute to reversing the trend of increasing cigarette affordability experienced in Spain since the mid-2010s (aside from the break caused by the shock to gross domestic product (GDP) during the COVID-19 pandemic), which is expected to continue through to the end of this decade even accounting for the tax increases planned to come into force in 2025, as shown in Figure 4. However, the reforms in the Draft TTD would only restore cigarette affordability to its 2018 level by the end of the five-year forecast period, while those in the Enhanced Draft TTD would reach the 2018 level one year after its enactment and, by the end of the decade, they would make up all the ground lost since the mid-2010s.

Figure 4. Effects of reforms on cigarette affordability in Spain

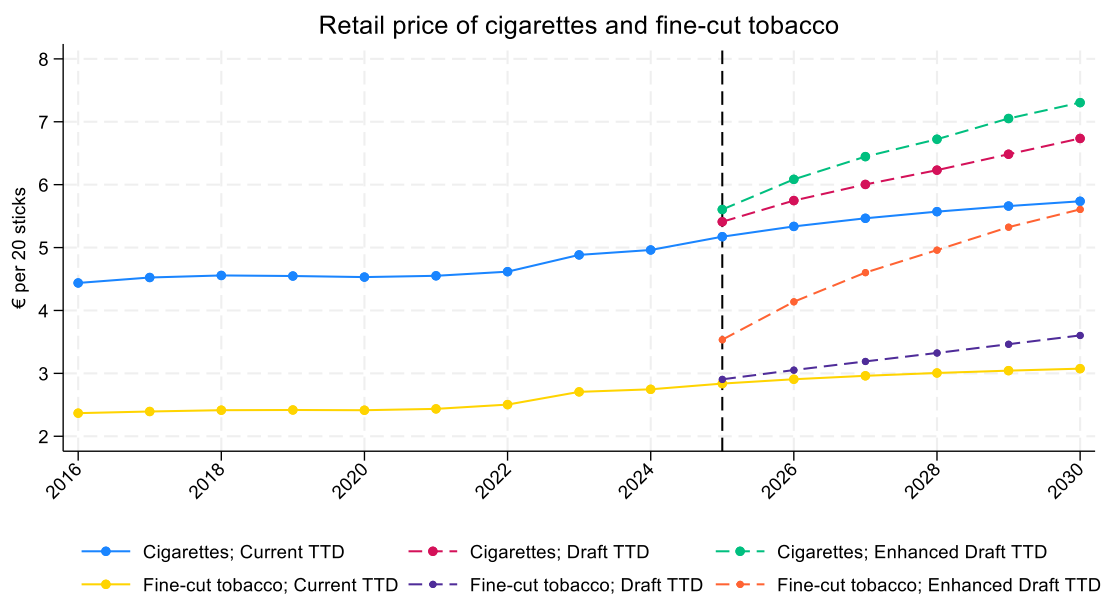


Sources: Author's elaboration with data from E. Commission, Comisionado del Mercado de Tabacos, Eurostat and IMF

4.2 Prices of cigarettes and fine-cut tobacco

The cigarette affordability trends discussed above are driven by the trajectory of cigarette retail prices¹¹ under the three scenarios shown in Figure 5, along with those of fine-cut tobacco.

Figure 5. Effects of reforms on the prices of cigarettes and fine-cut tobacco in Spain



Sources: Author's elaboration with data from E. Commission, Comisionado del Mercado de Tabacos, Eurostat and IMF

Both the Draft TTD and the Enhanced Draft TTD would raise the two products' prices above what is expected under the current TTD, but the first set of reforms would not contribute to a reduction in the gap between them, which currently stands at more than €2 per 20 sticks. In fact, as Figure 5 suggests, the price gap would widen to more than €3 per 20 sticks. In contrast, the reforms in the Enhanced Draft TTD would lead to a faster pace of growth in the price of fine-cut tobacco, which by the end of decade would decrease the price gap to less than €2 per 20 sticks. This effect is a consequence of the removal of the relative minimum clause.

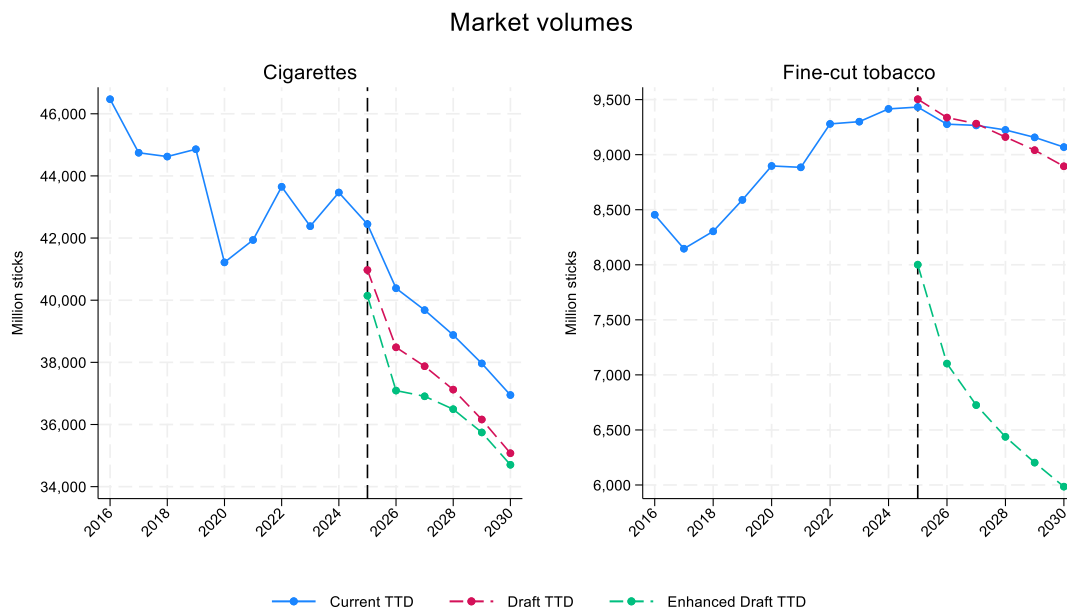
¹⁰ The modelling methods and the results from the econometric estimations are available in (López-Nicolás & Drope, 2024). The data on Spanish market sales and volumes used in this study refer to mainland Spain and the Balearic Islands, and have been obtained from the Comisionado del Mercado de Tabacos.

¹¹ The measure of retail prices used throughout the report is the weighted average price, defined as total yearly product sales divided by total yearly product volume.

4.3 Market volumes and excise revenue

The demand for both cigarettes and fine-cut tobacco is expected to decline over the remainder of this decade. In the case of cigarettes, both the Draft TTD and the Enhanced Draft TTD would reinforce such a decline, as seen in the left panel of Figure 6. In contrast, in the case of fine cut-tobacco, only the Enhanced Draft TTD would affect volume noticeably. As seen in Figure 5, the Draft TTD only has a modest effect on the price of fine-cut tobacco, ultimately leading to a widening of the gap between its price and the price of cigarettes, thus preserving fine-cut tobacco as a much cheaper alternative to cigarettes. The stark effects of the Enhanced Draft TTD on the price of fine-cut tobacco—due to the removal of the relative minimum clause—reduces its attractiveness as a cheap substitute for cigarettes and leads to a noticeable reduction in volume vis-à-vis the expected effects of the Draft TTD, as seen in the right panel of Figure 6.

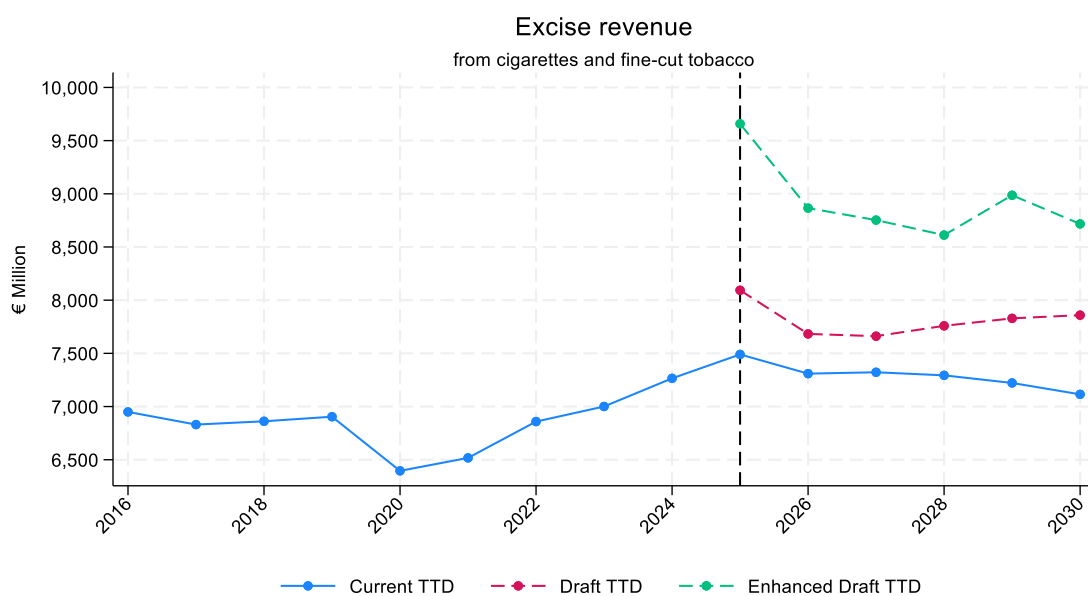
Figure 6. Effects of reforms on market volumes of cigarettes and fine-cut tobacco in Spain



Sources: Author's elaboration with data from E. Commission, Comisionado del Mercado de Tabacos, Eurostat and IMF

The effects on excise revenue of the two reform proposals are shown in Figure 7, which suggests that the Enhanced Draft TTD would yield more revenue than the Draft TTD every year. Immediately after its enactment, the Enhanced Draft TTD would yield roughly €1.5 billion per year more than the Draft TTD, and by the end of the decade it would still yield €700 million per year more than the Draft TTD.

Figure 7. Effects of reforms on excise duty from cigarettes and fine-cut tobacco in Spain



Sources: Author's elaboration with data from E. Commission, Comisionado del Mercado de Tabacos, Eurostat and IMF

5. Effects on Heated Tobacco and Vapour Products

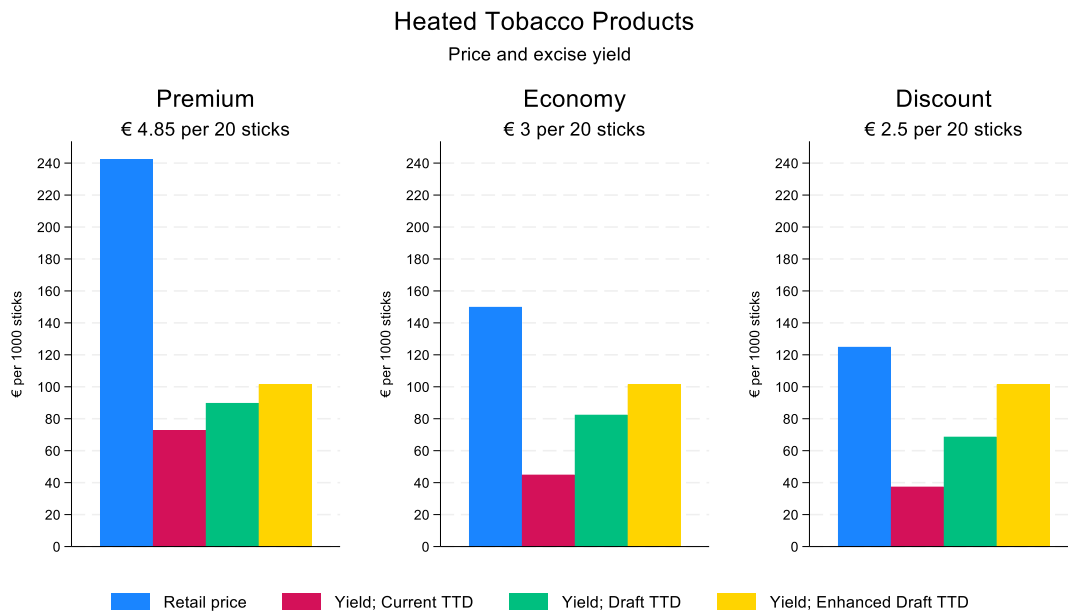
5.1 Excise yield of heated tobacco products

The differential effects of the Enhanced Draft TTD and the Draft TTD in relation to the current policy stance are illustrated by showing how the excise yield of heated tobacco products from different price segments would vary across these scenarios in the year 2025. This is particularly relevant in the case of the Spanish market, where the recent launch of brands at prices below the market-leading varieties manufactured by Phillip Morris International have led to a decrease in the product's average retail price from €4.9 per 20 sticks in 2017 to €3.85 in 2023. The increasing popularity of heated tobacco, as seen earlier in Figure 3, and the light fiscal treatment that it enjoys should raise concerns about the possibility of a so-called "race to the bottom," where the industry develops a wide spectrum of price segments with a long tail of cheap brands, as seen in the case of other products where a similar fiscal approach applies.¹²

¹² See evidence for the case of cigars in (López-Nicolás, 2024).

The three panels of Figure 8 correspond, from left to right, to a brand in the premium price segment of €4.85 per 20 sticks (for example, Heets Marlboro), a brand in the economy price segment of €3 per 20 sticks (for example, Lucky Strike Balanced for Glo), and a hypothetical brand selling €0.5 below the latter in an increasingly likely future discount price segment.¹³

Figure 8. Excise yield of heated tobacco products in Spain



Sources: Author's elaboration with data from E. Commission, Comisionado del Mercado de Tabacos, Eurostat and IMF

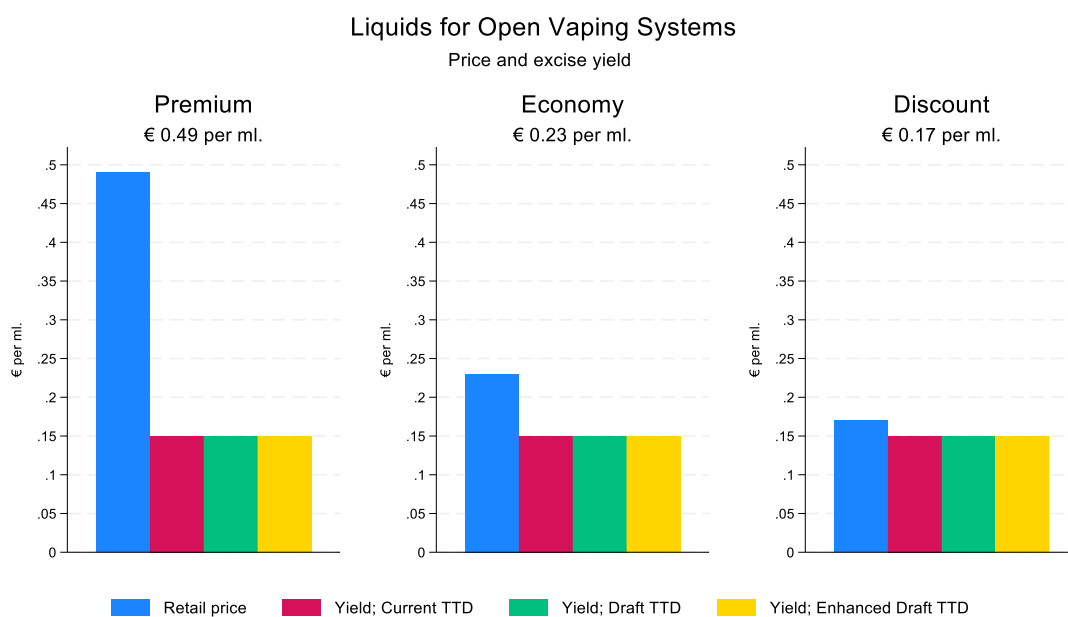
Note that both the Draft TTD and the Enhanced Draft TTD would generate a higher excise yield than the current rules do for all three price segments. However, the crucial difference between the Draft TTD and the Enhanced Draft TTD—and one that is very relevant for public health purposes—is that, with the former, the size of the yield decreases with the retail price, while with the latter, it remains constant. That is, the Enhanced Draft TTD would establish an effective minimum excise duty threshold, discouraging the marketing of ultra-cheap brands. This effect is attributable to the removal of the relative minimum clause.

¹³ The prices for Heets Marlboro and Lucky Strike Balance for Glo were obtained from the webpage of the Comisionado del Mercado de Tabaco (<https://www.hacienda.gob.es/es-ES/Areas%20Tematicas/CMTabacos/Paginas/PreciosLabores.aspx>) on 31/10/2024.

Excise yield of liquids for open vaping systems

Electronic cigarettes are currently exempt from excise duty in Spain; however, as mentioned in the introduction, as of 1 January 2025, a new tax of €0.12 per millilitre for liquids with a concentration below 15 milligrams per millilitre and of €0.20 per millilitre for those above, will come into force. This mirrors the treatment of this product class in the Draft TTD, which also envisages the application of a two-tier excise depending on whether the concentration of nicotine is above or below 15 milligrams per millilitre. Moreover, the Draft TTD and the Enhanced Draft TTD would require Spain to apply a minimum excise of €0.10 and €0.12 per millilitre, respectively. Thus, the new tax on liquids for electronic cigarettes satisfies the rates proposed by both of these reforms in the case of liquids in the first tier of nicotine concentration. This is illustrated in Figure 9 using three brands representing three price segments in the market for liquids for open vaping systems.¹⁴

Figure 9. Excise yield of liquids for open vaping systems in Spain



The leftmost panel in Figure 9 corresponds to the brand Kings Crest, with a price of €0.49 per millilitre. The centre panel corresponds to Hangsen Acton Gold and Silver, with a price of €0.23

¹⁴ These data were obtained from the website Bazardelvapeo.com on 4/11/2024.

per millilitre. And the rightmost panel corresponds to the brand Hangsen Truvape Old Town, with a price of €0.17 per millilitre.

Although the brands used for the illustration correspond to concentrations below the threshold of 15 milligrams per millilitre, the insights derived from Figure 9 apply equally to varieties above it, but in that case the Draft TTD and the Enhanced Draft TTD would require a minimum excise duty of €0.30 and €0.34 per millilitre, respectively, instead of the rate of €0.20 per millilitre that Spain plans to apply to this tier as of 2025.

6. Conclusions

The demand for tobacco products in Spain is dominated by combustibles which, having regained some of the volume lost during the COVID-19 pandemic years, was only marginally smaller in 2023 than seven years earlier. Cigarettes, accounting for three quarters of total volume, and fine-cut tobacco, accounting for about 15 percent, are the principal products in this class. Though roughly 30 times smaller, the demand for non-combustibles is growing at a fast pace, having trebled volumes since 2016. Among this product class, heated tobacco now leads both in terms of volume and sales value.

Tobacco taxation has remained unchanged since 2016, despite these market changes and the quick erosion of the real value of excise taxes due to inflation. After such a long period of inaction, the Spanish Parliament approved a draft bill in late November 2024 that includes mild increases in rates for all the product classes covered in the existing legislation and creates a new fiscal category for liquids for electronic cigarettes. As shown in this study, while the new tax on liquids for electronic cigarettes is similar to the measures proposed in the Draft TTD for this product, the effects of this reform are not able to curb the trend of rising cigarette affordability, nor bridge the gap between cigarettes and fine-cut tobacco that are expected to ensue in the absence of more ambitious reforms. Likewise, the reforms to come into force in 2025 do not address the inadequate treatment of heated tobacco products, which remain taxed under the “Other smoking tobacco” regime originally devised for pipe tobacco.

The reforms in the Draft TTD could improve on the current situation in Spain, but would have only a mild effect on cigarette affordability, would likely widen the price differential between cigarettes and fine-cut tobacco, and would still fail to plug the loophole that links the excise duty yield of heated tobacco products to their retail price, facilitating the marketing of cheap brands.

The results in this study suggest that the Enhanced Draft TTD would address these shortcomings, while also increasing excise tax revenue.

For these reasons, Spain should not only support the resumption of the TTD renewal process but also push for the introduction of the enhancements to the areas of reform contained in the Draft TTD.

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