



Excise duty on liquids for e-cigarettes and other tobacco-related products

Tax Alert



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Royal Decree-Law 9/2024 postpones the entry into force of the new excise duty on liquids for e-cigarettes and other tobacco-related products, initially set to take place on 1 January 2025, until 1 April 2025. This new duty will have a major impact on those who manufacture, import, store or market such products, including tobacconists, petrol stations, supermarkets, chemists and variety stores, unless they are subject to the duty suspension arrangement.

1. Duty

A new excise duty on liquids for e-cigarettes and other tobacco-related products, introduced by [Law 7/2024 of 20 December 2024 and amended by Royal Decree-Law 9/2024](#), is set to enter into force on 1 April 2025. According to the preamble of the Law, this duty was created for public health reasons linked to the growing use of e-cigarettes and similar products in Spain.

This duty is levied on the consumption of liquids for e-cigarettes, nicotine pouches and other similar products in Spain, with the exception of Ceuta, Melilla and the Canary Islands, following the trend observed in neighbouring countries that have subjected such products to tax regulation in the absence of EU-wide harmonisation.

As of 1 April 2025, the new duty will affect natural persons or legal entities who import, purchase or bulk manufacture, deposit or store such products in other European Union Member States for shipment within Spain. It will also affect those who market or store such products for commercial purposes, such as tobacconists, petrol stations, supermarkets, chemists or parapharmacies and variety stores, unless such products are linked to the duty suspension arrangement.

Besides approval of the Law, the effective implementation of this excise duty will require the approval of the relevant Ministerial Order regulating the pertinent self-assessment forms, filing formalities (time limits and method) and, inter alia, registry and bookkeeping obligations.

The main aspects of this new duty are set out below.

2. Products subject to the duty and territorial scope

The duty will apply to the following products provided they are not classed as medicinal products:

- Liquids for e-cigarettes, with or without nicotine.

- Nicotine pouches (administered orally, without tobacco).
- Other nicotine products for final consumption, other than the above and tobacco products.

It will apply in mainland Spain and the Balearic Islands. It will not apply to the Canary Islands, Ceuta or Melilla.

3. The taxable event

In line with the other excise duties on manufacturing of which this duty forms part, the taxable event in this case includes not only the manufacture, import and irregular entry of the products concerned, but also their introduction into Spain from other EU countries.

4. Chargeability of the duty

The duty will become chargeable:

- Upon receipt of the products by the recipient, following introduction into Spain. Products that are sent directly to a bonded or tax warehouse will be placed under a duty suspension arrangement.
- In the scenarios provided for in article 7 of the Excise Duty Law.

5. Taxpayers subject to the duty

The taxpayers subject to this duty are as follows:

- **Shippers**, unless the goods are introduced for commercial purposes, in which case the **consignees** of the goods will be subject to the duty. **Electronic platforms** that facilitate the delivery of these goods are considered shippers.
- In addition, **travellers** from EU countries who bring in these goods may also be considered taxpayers, unless the exemption applies.

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- The parties referred to in article 8 of the Excise Duty Law, including, inter alia, authorised warehousekeepers and declarants in respect of imports, are also deemed taxpayers.

6. Calculation of the tax base

The tax base of the new duty will be calculated on the basis of:

- The volume (in millilitres) for e-cigarette liquids.
- The weight (in grams) for nicotine pouches and other nicotine products.

7. Applicable rates

The duty will be levied as follows:

- Liquids for e-cigarettes containing 15 mg or less of nicotine per ml of product: €0.15/ml.
- Liquids containing more than 15 mg of nicotine per ml of product: €0.20/ml.
- Nicotine pouches and other nicotine products: €0.10/g.

8. Exemptions and refunds

This duty would appear to be levied on a long line of taxable events, albeit limited by certain non-applicability, exemption or refund scenarios so that it is only levied on what is really to be taxed.

Exemptions are provided, inter alia, for:

- The importation or introduction of limited quantities carried by travellers for personal use and in limited quantities.
- Occasional consignments between private individuals without payment and in limited quantities.
- The manufacture, importation or introduction of in-scope products leaving the territory in which the duty applies and subject to a duty suspension arrangement.
- The manufacture, importation or introduction of products intended for scientific or quality analysis.

Refunds are also permitted in the case of controlled destruction or recycling of products, or in the case of shipment to other Member States, such circumstance being presumed when the intra-Community supply is exempt from VAT.

9. Obligations for taxpayers

On the one hand, taxpayers are required to file an informative return, within 30 days of the entry into force of this excise duty, on any stocks of in-scope products already stored for sale at 1 April 2025.

On the other hand, they are required to pay duty on the products declared in the above informative return and already stored for sale on the date on which the duty enters into force. Such payment must be made between 1 and 20 July 2025.

Self-assessments in respect of the April, May and June 2025 assessment periods must be filed between 1 and 20 July 2025.

The settlement period for this tax will be monthly. **The accounting and registry obligations** to be implemented in the aforementioned Order will also apply.

KPMG Abogados' specialist Excise Duties team is on hand to help entities analyse this measure and how it might affect them, and to minimise any impact deriving therefrom.

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