

Department of Education and Health Promotion
Ministry of Health
State of Israel

RE: A call for public comments – an action plan for all tobacco and smoking products, including cigarettes and electronic cigarettes

If implemented, this action plan would significantly increase taxes on, and restrict access to, reduced risk tobacco alternatives such as Electronic Nicotine Delivery Systems, contrary to best available academic evidence and scientific advisories, inevitably resulting in more people smoking combustible cigarettes, with deadly consequences. As such, due to the significant damage to public health in the State of Israel implementation of this action plan would entail, we respectfully recommend that it be rejected in its entirety.

It must firstly be noted that this plan is based on a number of erroneous assumptions that are not only unsupported by scientific evidence, but indeed are contrary to it. Underlying many of these is the complete misunderstanding of the evidence regarding the continuum of risk of products. While no product containing nicotine is completely risk free, by allowing users to inhale vapor not smoke, thousands of toxic chemicals present in combustible cigarettes are omitted. As a result, the most comprehensive meta-analysis of all available research into the topic of e-cigarettes has consistently found that they are at least 95% safer than combustible cigarettes. Initially conducted by [Public Health England in 2018](#), these results have been consistently replicated, most recently in 2022 by the UK Government's [Office for Health Improvement and Disparities in the Department of Health and Social Care](#) in conjunction with Kings College London. An [analysis by the Royal College of Physicians came to a similar conclusion](#). Indeed over 100 of the world's leading medical organizations have unambiguously stated [the critical role these products play to reduce harm](#).

More troublingly, the action plan makes the thoroughly discredited association between the tragic deaths offering as a result of EVALI and nicotine vaping, despite the fact that it has been acknowledged by the [US Centers for Disease Control](#) that these were attributed to the adulteration of black market vitamin E acetate to illicit THC (the active ingredient in cannabis) products. These are completely different to nicotine e-cigarettes. With nicotine being water soluble, unlike THC which is oil-soluble, it is a simple physical impossibility for the nicotine e-cigarettes that are the subject of this action plan to be culpable for this tragedy. As such, these are not merely nicotine e-cigarettes that have been filled "along with other psychoactive substances", but rather completely different black-market products.

The action plan also makes the assumption that "*there is no strong evidence that electronic cigarettes help in complete cessation from smoking*". This is once again not only not supported by the evidence, but is flatly contradicted by it. Meta-analysis of all available studies conducted by the Cochrane Library, considered the gold-standard of systematic reviews and meta-analyses, has identified "[high certainty evidence](#)" that e-cigarettes are more effective than nicotine replacement therapies at helping those who smoke quit. Indeed many of the studies examined could be more than [twice as effective](#) at helping smokers quit than traditional nicotine replacement therapies.

According to one [study](#), a smoker attempting to quit with an e-cigarette has an estimated 323% higher chance of achieving complete cessation compared to someone using a traditional nicotine replacement therapy like nicotine-containing patches, gum, or mouth spray.

A further factual inaccuracy is the statement in the action plan that “Electronic cigarettes are the gateway to smoking for young people who start experimenting with them at a young age”. This is a myth that has been completely, comprehensively debunked. [Fewer than 1 percent](#) of US adolescents who have tried an e-cigarette went on to become established cigarette smokers. And, adolescent initiation with e-cigarettes has been found to be associated with [a reduced risk of subsequent cigarette smoking](#). This suggests that, as a paper published in the prestigious Tobacco Control journal concluded, “e-cigarettes were unlikely to have acted as a gateway towards cigarette smoking and may, in fact, have acted as a gateway away from smoking for vulnerable adolescents.

Given the overwhelming evidence on the importance of these products to reduce smoking rates, increasing taxes on them, will, without question, drive adults to more deadly alternatives. Significant academic study has gone into this in the United States. Research from the National Bureau of Economic Research (NBER) determined that the State of Minnesota’s tax on vaping products prevented [32,400 additional adult smokers](#) from quitting smoking. Additionally, they found “consistent and robust evidence” that taxes on e-cigarettes increase smoking rates, decrease smoking cessation, and lead to more tobacco-related deaths. That same study found that for each 10% increase in the tax rate on e-cigarettes, e-cigarette sales can be expected to drop 26% while combustible cigarette sales will rise 11%. This proposed tax hike on e-cigarettes is expected to lead to a sizable increase in cigarette sales. This will cost lives. Another study [funded by the National Institute on Drug Abuse of the National Institutes of Health](#) in the United States found that if e-cigarettes were taxed at the same level as traditional cigarettes, as is proposed by the action plan, smoking participation would increase 8.1%.

Further, vaping taxes, increase smoking among adolescents. According to researcher Dr. Michael Pesko, *“my scientific opinion is that raising taxes on e-cigarettes...to levels equivalent to cigarettes will increase cigarette use among all populations and cause significant public health harm.”* A recent study from Dr. Pesko and other researchers determined that e-cigarette taxes lead to “sizable” increases in cigarette smoking among youth. The researchers warn that the “unintended effects of ENDS taxation may more than fully offset any public health gains.”

Vaping taxes also reinforce socioeconomic inequality, a particular concern in the State of Israel at present. The vast majority of persons who smoke cigarettes are low-income, and The Minister of Health's Report on Smoking in Israel for 2020 also noted that lower smoking rates were observed among respondents with higher education compared to respondents with average or poor education. Taxes make products less affordable, thereby decreasing access to the groups who would benefit most from switching to vaping.

Additionally, high tax rates on e-cigarettes promote a black market for the products. Multi-million-dollar crime syndicates, that also engage in human trafficking and money laundering, flood the black market with unsafe products that produce revenue used to fund terrorism. For this reason, the US State Department has explicitly called tobacco smuggling a [“threat to national security”](#).

The action plan also discusses restricting use of flavors in these products, which are critical to helping adult smokers make the switch to vaping. Adults who use flavored vapor products are 43% more likely to quit smoking than an adult who uses unflavored products, according to a recent [study](#) from ten of the world’s top experts in cancer prevention and public health, while

studies have repeatedly found flavors play no role in youth uptake of vaping. Academic studies have found that teenage non-smokers “willingness to try plain versus flavored varieties did not differ” and a mere 5% of vapers aged 14-23 reported it was flavors that drew them to e-cigarettes. National Youth Tobacco Survey results have shown [no increase in nicotine dependency](#) among youths since flavored products entered the market.

Further, bans on flavored vaping products are shown to cause increased youth cigarette smoking. A [study](#) from Dr. Abigail Friedman at the Yale School of Public Health found that when San Francisco imposed a flavor ban in 2018, youth smoking doubled. Before San Francisco’s flavor ban, the city had lower youth smoking rates than comparable counties like New York and Los Angeles. After the flavor ban, San Francisco’s youth smoking rate rose to 6.2% while comparable districts had an average rate of 2.8%.

In addition to the significant negative impact on public health and national security that this proposal contains, other elements violate key elements of good tax policy. Examples of this include implementing a tax on the import of nicotine, which would compound with the tax already levied on e-liquids, resulting in a case of double taxation. A further example of double taxation is the proposal to tax both the device and the liquid similarly poor public policy. It must also be noted that with taxation including a significant ad valorem component, rather than purely on nicotine content, perverse incentives may be created due to the level of taxation paid by the consumer being ultimately dictated by the price point.

Cigarette smoking remains a leading cause of preventable death in the State of Israel, with the number of persons who continue to smoke unacceptably high, and we commend any policy aimed at reducing this. However, rather than assisting in reducing smoking rates, the evidence clearly demonstrates that this policy will have the opposite effect. For the reasons outlined above, taxing a reduced risk product at the same rate as combustible cigarettes violates every rule of sound public policy, and is contrary to best practices recommended by all major medical organizations around the world. Similarly, reducing access at point of sale, and banning disposable cigarettes preferred by many due to their ease of use, would deprive many residents of their ability to purchase products, and combined with the increase in taxation, would drive more residents either to combustible cigarettes, or to the illicit market.

As such, in the interests of public health we call upon you to accept the science and reject the proposed action plan. Please do not hesitate to contact me if you have any further questions.

Yours Sincerely,

Tim Andrews
Director of Consumer Issues
Tholos Foundation