

Nicotine pouches 2025

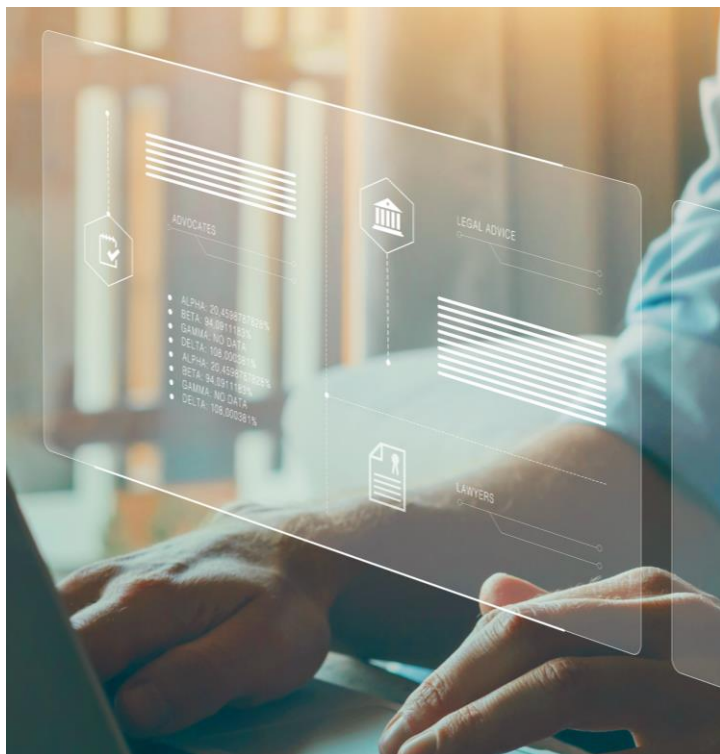
The situation on the nicotine market is rapidly changing. Alongside legislative changes, state authorities have become more active with the National Revenue Administration intensifying [inspections](#), focusing on the compliance of nicotine products with applicable regulations.

The legal status of nicotine pouches was previously described in a [dedicated summary](#) in 2024. Due to legislative changes (both implemented and pending), as well as actions taken by supervisory authorities, it was necessary for this summary to be updated with the information provided below.

This material has been prepared to inform the Firm's Clients of certain important changes in Polish law and does not constitute legal advice concerning any specific situation of any Client and should not be treated by Clients as advice. Should you have any questions relating to the legal issues outlined above and their possible impact on the business activities of a particular Client in Poland, please contact the lawyer handling your case.

Implemented regulations

Until recently, nicotine pouches had not been subject to any specific regulations. It wasn't until the Act of 20 February 2025 amending the Excise Duty Act, the Public Health [Act](#), and certain other acts ("**Excise Duty Act**") which came into force on 1 April this year, that this category of products was explicitly referred to for the first time and became subject to excise duty.



The Excise Duty Act provides, among other provisions:

1. the first legal definition of nicotine pouches

"products not containing tobacco, but containing nicotine or its compounds or derivatives, mixed or unmixed with plant fibres or other additives, presented in portion pouches or in equivalent form, which can be used orally for the absorption of nicotine, its compounds or derivatives by humans." *Please note that the above definition is used exclusively for excise purposes and not for regulatory purposes,

2. the concept of manufacturing

the manufacture of nicotine pouches is understood to cover production, processing, and packaging; the concept of manufacturing does not include the manufacture of pouches by consumers, manually, in their own households for their own use, and

3. excise duty rates on nicotine pouches

the excise duty rate will 'increase' in accordance with the schedule referred to as the '*excise duty map*', i.e.:

Period	Price (PLN/kg)
1 August 2025 to 31 December 2025	150,00
1 January 2026 to 31 December 2026	200,00
from 1 January 2027	250,00

Pending regulations

Currently, two amendments to the Act on Protection Against the Health Effects of Tobacco and Tobacco Products (“**Tobacco Act**”) are being worked on.

- (1) At the end of 2024, [we reported](#) on the [self-amendment](#) to the already pending amendment to the Tobacco Act which added provisions concerning, among other things, the composition, labelling, and advertising of nicotine pouches. The draft amendment has already been approved by the European Commission under the notification procedure and has been adopted without amendments by the Polish Parliament.

On 22 May, the draft was submitted to the President and the Senate ([Parliamentary Print no. 983](#)).



Key assumptions:



Definition

The draft introduces **the term nicotine pouches** which are defined as *"all products for oral use, except those intended for inhalation, not containing tobacco but containing nicotine, whether or not mixed with other ingredients, which are packaged in pouches or available in pouches"*. Nicotine pouches, understood in this way, will be classified as related products.



Composition

The nicotine content of nicotine pouches may not exceed 20 mg/g. Pouches also may not contain:

- vitamins or other additives that give the impression that the product is beneficial to health or associated with reduced health risks,
- caffeine, taurine, or other additives and stimulants associated with energy and vitality,
- additives that affect the colour of the exhaled substance,
- additives that have CMR characteristics in their unburned form.



Labelling

The following health warning must appear on the unit packaging and collective packaging of nicotine pouches: *"This product is harmful to your health and causes addiction"*. The warning must be displayed in accordance with the technical requirements laid down in the Act.



Statutory prohibitions

The proposed regulations will introduce a ban on the sale of nicotine pouches:

- to persons under 18 years of age,
- on the premises of healthcare establishments within the meaning of the provisions on healthcare activities, schools, and educational institutions, as well as sports and recreational facilities,
- in vending machines,
- in self-service systems, and
- remotely (including via the Internet).



Advertising and promotion

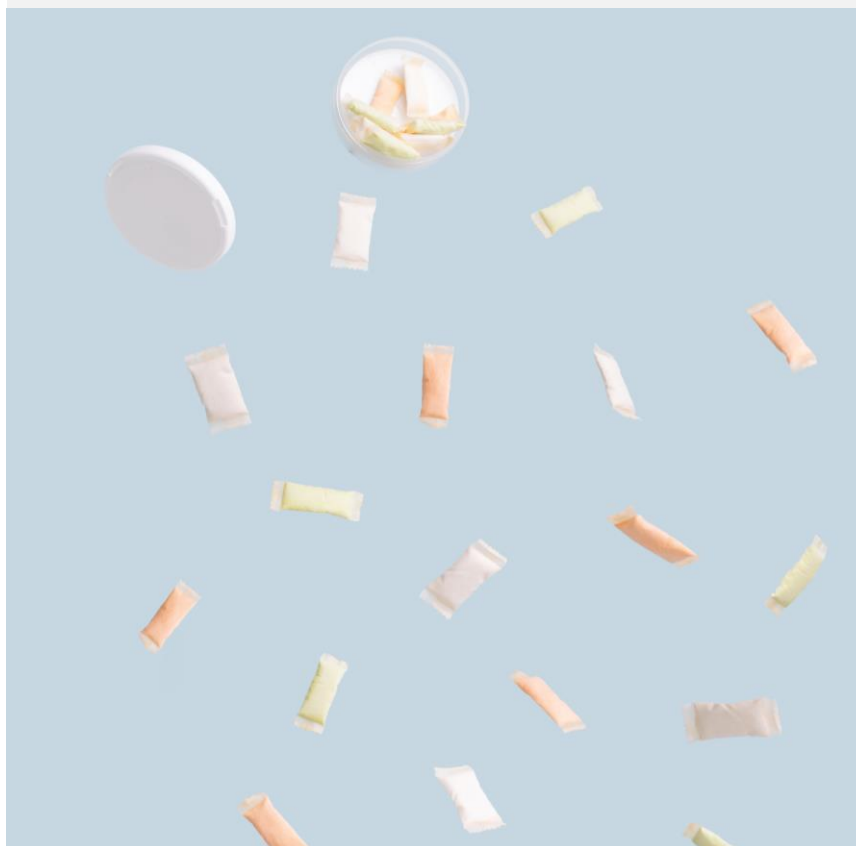
The draft law introduces a ban on advertising and promoting nicotine pouches, as well as displaying products that imitate nicotine pouch packaging.



Notification duty

The manufacturer or importer of nicotine pouches will be required to provide the President of the Chemical Substances Bureau, at least 6 months before the date of placing new or modified nicotine pouches on the market, with a list of all ingredients used in their manufacture, including their quantities, grouped according to brand and type.

The Act will enter into force 14 days after its publication, with the exception that nicotine pouches that do not meet the requirements specified in the Act may remain on the market for a period of 6 months.



(2) Despite the ongoing legislative process (as above), the Ministry of Health has begun proceedings on [another amendment](#) to the Tobacco Act, providing for even more far-reaching regulations.

The draft proposes, among other things:

- **a ban on flavourings in nicotine pouches**

only ingredients that impart a tobacco flavour or aroma will be permitted; this which is intended to reduce the attractiveness of these products to young users. It is worth noting that this ban was originally considered as part of the first amendment to the Tobacco Act (see point (1)) but, at that time, the legislator decided not to implement it, and

- **a prohibition on the sale of other nicotine products not covered by Directive 2014/40/EU**

e.g. gum, tablets, nasal and oral sprays, and nicotine-containing beverages - these products are to be sold exclusively under a pharmaceutical regime.

As at the date of this report, no draft of the amendment has been published. We will report on further progress on the legislative process; the planned date for adoption of the draft by the Council of Ministers is the third quarter of 2025.

Contact us!

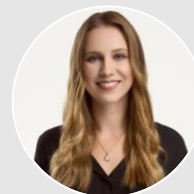


Jacek Myszko

Partner, attorney-at-law

☎ +48 660 617 009

✉ jacek.myszko@skslegal.pl



Ewelina Woike-Reguła

Associate, attorney-at-law

☎ +48 882 630 939

✉ ewelina.woike-regula@skslegal.pl



Katarzyna Wójcik

Associate, attorney-at-law

☎ +48 539 673 159

✉ katarzyna.wojcik@skslegal.pl



Warsaw

Jasna 26, 00-054 Warsaw

T +48 22 608 70 00

F +48 22 608 70 70

E office@skslegal.pl

Katowice

Korfantego 138a, 40-156 Katowice

T +48 32 731 59 86

F +48 32 731 59 90

E office.katowice@skslegal.pl

Poznań

Mickiewicza 35, 60-837 Poznań

T +48 61 856 04 20

F +48 61 856 05 67

E office.poznan@skslegal.pl