



EUROPEAN COMMISSION
HEALTH & CONSUMER PROTECTION DIRECTORATE-GENERAL

Brussels,

Reporting on tobacco product ingredients
PRACTICAL GUIDE

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1. INTRODUCTION

Article 6 of the Tobacco Products Directive 2001/37/EC requires that manufacturers and importers of tobacco products submit a list of all ingredients, and quantities thereof, used in the manufacture of those tobacco products by brand name and type. It specifies the content of this list and requires that the list be accompanied by the toxicological data available to the manufacturer and importer.

Article 6 further stipulates that Member States shall ensure the dissemination of the information with a view to informing consumers. Due account shall be taken of protection of any information on specific product formulae which constitutes a trade secret.

Member States shall ensure that the list of ingredients for each product, indicating tar, nicotine and carbon monoxide yields, is made public. They shall also communicate all submitted data and information to the Commission.

The first report on the application of the Tobacco Products Directive 2001/37 EC¹ indicated that in the EU different reporting formats are used for the submission of tobacco products ingredient and emission information². The data sets delivered by manufacturers and importers to Member States are often incomplete. The first report therefore suggested that the Commission develops harmonised data collection methods that are based on a common EU format and improved definitions.

The Regulatory Committee under the Tobacco Products Directive set up a working group to support the Commission in this work. It consisted of the experts from 8 Member States and was chaired by the Commission. The working group met four times. The Directorate-General Health and Consumer Protection of the Commission also organised two consultation rounds with tobacco industry representatives on technical aspects of the formats. Two sets of formats were developed: one with the full ingredient information to national regulators and one with less requirements for the information to the public. The two draft ingredient reporting formats were presented to the Regulatory Committee under the Tobacco Products Directive on 16 October 2006 and the work was finalised on the basis of these discussions.

The common reporting formats will facilitate and improve the transmission of the data from manufacturers and importers to the Member States and from them to the European Commission.

The Member States, manufacturers and importers are expected to use the common reporting formats as soon as they are published. Electronic submission of data would be the desirable form.

This document is not legally binding and it represents the views of the Commission services. The document will be updated based on the future experience, legal developments and new scientific knowledge. It must be emphasised that, in the last resort, it rests with the European Court of Justice (ECJ) to interpret a Directive.

¹ OJ L 194, 18.7.2001, p.26 – 34.

² COM (2005) 339, http://eur-lex.europa.eu/LexUriServ/site/en/com/2005/com2005_0339en01.pdf

2. COMMON REPORTING FORMATS FOR INGREDIENTS

2.1. Common reporting format for the submission of tobacco products ingredient information to regulators

Annex I of this document provides a common format for the information to be submitted to national authorities as laid down in Article 6(1). It lists the requested information per ingredient, including exact quantities added to the tobacco product per brand and per type and whether toxicological data or data on addictive properties is available. Annex I also explains in detail how to present the required data using common definitions, acronyms and coding. For both tables layout illustrations are provided.

The common format for reporting to the regulators consists of two tables.

- **Table 1** should be completed for all tobacco products, by brand and type, and should provide a list of all ingredients used in the given product with their exact quantities.
- **Table 2** should be used for the submission of available toxicological information on the ingredients listed in Table 1. Table 2 lists the toxicological data available for all ingredients used in the manufacture or preparation of a tobacco product and still present in the finished product, even in altered form. Table 2 is intended as a “tick-box”, where manufacturers or importers specify which type of toxicological data is available to them. Available toxicological information should be regarded as comprising both publicly available and in-house data. It is recognised that not all toxicological assays will have been carried out for all ingredients. Table 2 is therefore intended to give an overview of the toxicological data available, including data already submitted to Member States earlier. Industry should also provide the new toxicological data, namely those obtained in the reporting year, in an electronic format. This should be accompanied by a summary of the testing methods used and their results. If the ingredient content of a product changes, the new data should be submitted automatically before the end of the year. In addition, Member States and the Commission may at any time request the available toxicological information (raw data) from manufacturers or importers. These data should then be submitted by the manufacturer or importer within a delay of three working days from the date of request.

It is proposed that the submission of data is accompanied by a cover letter from the tobacco manufacturers and importers, containing a declaration that the data has been submitted truthfully and completely. This declaration should be signed by the chairman of the board of management, by the chief executive officer of the tobacco producer or importer or by the chief toxicologist.

Although the two tables are separate, they can be linked by using the unique ingredient name and manufacturer or importer names, which are repeated in both tables.

For each of the two tables, the exact description of the information required in each column is given in Annex I, as well as an illustration of the proposed table layout.

The tables should be completed in English in order to ease research activities that might be carried out on the basis of these data and to allow for easy exchange of information between regulators.

The industry accepted the full disclosure requirements of the Directive to the national regulators and asks for adequate measures to prevent unauthorised dissemination of this information to protect their trade secrets. All Member States have specific rules in place for dealing with sensitive information.

The Commission therefore emphasises that the common reporting formats to the regulators may contain information that the industry considers to be trade secrets and invites Member States to apply their appropriate rules when dealing with such information. Concurrently, the tobacco industry is expected to fully deliver the required information on ingredients using the two attached reporting tables.

2.2. Common reporting format for the submission of tobacco products ingredient information to the general public

Annex II sets out a common reporting format for the general public. It gives an exact description of the information required in each column, as well as an illustration of the proposed table layout. The format is provisional and will be evaluated and revised based on experience to be gained as well as scientific and legal developments.

As a first step, the format contains general product information and the list of ingredients by name, quantity and function, per brand and per type. At present, reporting thresholds are proposed for the grouping of substances: for cigarettes and fine-cut tobacco, individual flavourings used at quantities below 0.1% of the total tobacco product unit weight can be grouped. For pipe tobacco, cigars and smokeless tobacco products a threshold of 0.5% seems acceptable.

The main difference to the common reporting format to the regulators is the acceptance of such provisional reporting thresholds and groupings of substances. In addition, the format for the general public does not include the toxicological information at this stage. The preamble to the format highlights that information given in the table is provided by industry and is not meant to be understood as safety information. The table should be completed in the official language(s) of the Member State to which they are delivered.

3. FOLLOW-UP

The Commission services will inform the Regulatory Committee under the Tobacco Products Directive on the experience on the use of the present reporting formats on the basis of the information to be received from the Member States.

ANNEX I

Common Reporting Format for the submission of tobacco products ingredient information to regulators

Table 1 – Product Information

**Explanation and structure of data on the tobacco product by brand and
type of product**

Column number	Column title	Explanation
1	Name of Manufacturer or Importer	Name of the company manufacturing or importing the tobacco product.
2	Country	Member State where the tobacco product is marketed Austria – AT Belgium – BE Bulgaria - BU Cyprus – CY Czech Republic – CZ Denmark – DK Estonia – EE Finland – FI France – FR Germany – DE Greece – EL Hungary – HU Ireland – IE Italy – IT Latvia – LV Lithuania – LT Luxembourg – LU Malta - MT Netherlands – NL Poland – PL Portugal – PT Romania - RO Slovenia – SI Slovakia – SK Spain – ES Sweden – SE United Kingdom - UK
3	Year	Year of the submission of the ingredient information (indicate clearly specified time frame e.g. 01.01.07 – 31.12.07)
4	Product type	The type of the tobacco product. Possible product types are: cigarette cigar fine-cut tobacco pipe tobacco waterpipe tobacco tobacco for oral use other tobacco product (please specify)
5	Brand name	Tobacco product brand name, such as for example: Brand X

		Platinum, or Brand X Menthol.
6	Brand Features	Tobacco product brand features, including for example the following features: pack style, pack size, tobacco product size, and filter or non-filter product. ^{3 4}
7	Tar yield	To be provided for cigarettes, and measured according to ISO 3308 and ISO 4387 ⁵
8	Nicotine yield	To be provided for cigarettes, and measured according to ISO 3308 and ISO 10315 ⁵ .
9	Carbon monoxide yield	To be provided for cigarettes, and measured according to ISO 3308 and ISO 8454 ⁵ .
10	Product unit weight	Weight of one unit of product ⁶ , including the specified pack moisture and expressed in milligrams.
11	Tobacco weight	Weight of tobacco in one unit of product ⁶ , including the moisture content and expressed in milligrams.
12	Category	<p>Category of the component or material to which the ingredient is added. The first category given should be “tobacco” and the ingredients should be given for each category by descending order of weight.</p> <p>For cigarettes, these categories are:</p> <ul style="list-style-type: none"> tobacco (burnt) cigarette paper (burnt) sideseam adhesive (burnt) inks used on cigarette paper (burnt) filtration material (unburnt) filter overwrap (unburnt) filter adhesive (unburnt) tipping paper and tipping paper inks (unburnt) <p>For cigars, these categories are:</p> <ul style="list-style-type: none"> tobacco (burnt) filtration material (unburnt) filter overwrap (unburnt) filter adhesive (burnt) tipping paper (unburnt) adhesive (unburnt) cigar tips (unburnt) <p>For tobacco for oral use, these categories are:</p> <ul style="list-style-type: none"> Tobacco (unburnt) pouch material <p>For fine-cut tobacco, pipe tobacco and water-pipe tobacco, the category is:</p>

³ Indicate here also the identity of other package sizes (containing exactly the same products); the submitted information of all of these products will be the same.

⁴ Some cigar packages/boxes contain more than one single product (different cigars). This must be noted in this column; information on each of the products must be submitted separately

⁵ Add name and address of the laboratory in which the tests was carried out.

⁶ A unit of product is one cigar, one cigarette, 750mg of fine-cut tobacco, and 1 g of pipe, snuff, water-pipe, snus, or chewing tobacco.

		tobacco (burnt) Other (please specify)
13	Ingredient name	Name of ingredient added to the tobacco product. Ingredients should be listed for each category (mentioned in column 12) in descending order of weight, starting with ingredients added to tobacco.
14	Ingredient quantity	Exact quantity of ingredient expressed as the mean, standard deviation and 95% confidence limit of the amount of it in milligrams per one unit of product ^{7, 8, 9,}
15	Ingredient function	Function of the ingredient. The ingredient functions are given in explanatory list A with their code and definition. The function code as given in list A should be stated here, and if an ingredient has several functions, all the function codes should be stated.
16	Registration number	The Chemical Abstracts Service registry number used to identify the ingredient and is the preferred number to be given here. If no CAS number is available, another appropriate ingredient number should be given such as a FEMA, CoE, or FL number (see Table 3 for explanations for these numbers).
17	Ingredient toxicological data available	Please state "yes" or "no". If "yes", please fill in information in Table 2.

⁷ A unit of product is one cigar, one cigarette, 750mg of fine-cut tobacco; and 1 g of pipe, snuff, water-pipe, snus, or chewing tobacco.

⁸ Industry shall inform about the change in the composition, provide the time when was the change introduced and the reasoning for the change.

⁹ A minimum of 6-8 measurements is recommended to get a reliable mean value.

List A - Explanations for Column 15

Functions of Tobacco Ingredients and Non Tobacco Ingredients (NTIs) in tobacco products with code and definition for the column 15 in Table 1

Function code	Function name	Function definition
1	Addictiveness enhancer	For Tobacco Ingredients use: to increase the addictive properties of the product. This includes nicotine addictiveness enhancer either through blend scavenging, tobacco column equilibration, synergistic effects of pyrolysis products or shifts in pH.
2	Adhesive	Both for Tobacco ingredients and NTIs use: Base substance contributing directly to adhesion by joining surfaces together and resisting separation.
3	Binder	For Tobacco Ingredients use: Maintains the physical state and texture of the product. For NTIs use: Substance that provides dry strength and/or maintains the integrity of the material
4	Carrier	For NTIs use: substance used to dissolve, dilute or disperse an ingredient to facilitate handling and application without altering its technological function
5	Color	For Tobacco Ingredients use: Modifies the color of a component of a product. For NTIs use: Dye, pigment or other agent used to impart and/or affect optical properties of a component.
6	Combustion modifier	Both for Tobacco ingredients and NTI uses: Influences how the product burns.
7	Fibre	For Tobacco Ingredients use: starting substance and aid for homogenized and reconstituted tobacco For NTIs use: Starting substance and basis for paper materials.
8	Filler	For Tobacco ingredients use: Contributes to the bulk of the product without contributing significantly to odour, taste, flavour or aroma. For NTIs use: Contributes to the bulk of the product without contributing significantly to odour, taste, flavour or aroma. It is also used to control physical characteristics such as opacity and shine.
9	Filter component	For NTIs use: Substance in a filter assembly with no inherent filtration properties.

10	Filtration material	For NTIs use: Substance with inherent filtration properties.
11	Flavour	For Tobacco Ingredients use: Imparts a specific taste, flavour or aroma to a tobacco product.
12	Humectant	For Tobacco Ingredients use: Prevents the product from drying out (incl. water)
13	Plasticiser	For NTIs use: Increases adhesion and flexibility of inks and adhesives on the product. Used to harden filter tow to maintain physical characteristics of a filter.
14	Preservative	For Tobacco Ingredients use: Protects the product from deterioration caused by micro-organisms.
15	Processing aid	<p>For Tobacco Ingredients use: These are added by the tobacco manufacturers to facilitate the manufacturing process and they are either not present in the end product or occur in residual amounts and have no function in the final product.</p> <p>For NTIs use: Any substance intentionally added to a material in the course of its manufacture to facilitate processing of either that material or the tobacco product by fulfilling a certain technological purpose. This may result in the unintentional, but technically unavoidable presence of the substance or its derivatives in the finished product, which have no technological effect.</p>
16	Solvent	For Tobacco Ingredients use: Used to dissolve, dilute an ingredient without altering its function in order to facilitate handling and application. Some solvents may contain denaturants.
17	Sizing agent	For NTIs use: Substance applied to change the wetting properties and surface tension of paper.
18	Smoke enhancer	For Tobacco Ingredients use: Substance used to ameliorate the effects of smoke by making it more palatable either through the use of sweeteners or chemical agents that negate the normal airway aversion to smoke or have pharmacological action.
19	Smoke colour modifier	For Tobacco Ingredients use: Substance used to alter the colour of main and/or side-stream smoke
20	Smoke odour modifier	For Tobacco Ingredients use: Substance used to alter the odour of main and/or side-stream smoke
21	Casings	For Tobacco Ingredients use: ingredients added during the leaf processing to improve the basic tobacco taste, processing ability and moisture-holding capacity
22	Other	Other function not defined above.

Table 2 - Toxicological information**Explanation and structure of available toxicological data for the ingredients of the tobacco product**

Column number	Column title	Explanation
	Identification of tobacco ingredient	Terms and numbers that can be used to refer to the ingredient in question.
1	Name of the Manufacturer or Importer	Name of the company manufacturing or importing the tobacco product.
2	Country	Member State where the tobacco product is marketed Austria – AT Belgium – BE Bulgaria - BU Cyprus – CY Czech Republic – CZ Denmark – DK Estonia – EE Finland – FI France – FR Germany – DE Greece – EL Hungary – HU Ireland – IE Italy – IT Latvia – LV Lithuania – LT Luxembourg – LU Malta - MT Netherlands – NL Poland – PL Portugal – PT Romania - RO Slovenia – SI Slovakia – SK Spain – ES Sweden – SE United Kingdom - UK
3	Year	Year of the submission of the ingredient information e.g. 01.01.07 – 31.12.07
4	Ingredient name	Name of ingredient added to the tobacco product. Ingredients should be listed for each category (mentioned in column 12) in descending order of weight
5	Ingredient CAS number	The Chemical Abstracts Service registry number used to identify the ingredient. More than one CAS number may be given, where appropriate.
6	Ingredient FEMA number	Flavour and Extract Manufacturers Association reference number of ingredient, if one has been granted for the ingredient.
7	Ingredient CoE number	Council of Europe reference number of ingredient, if one has been granted for the ingredient.

8	Ingredient FL number	European flavouring number of ingredient, if one has been granted for the ingredient.
9	Additive number	If the ingredient is a food additive, its food additive number should be stated.
Available toxicological data for ingredient		Data shall include information available freely in the literature or through in-house sources. The cells should be completed as follows: 0: if no toxicological data is available 1: if toxicological data is available, but is not new. 2: if new toxicological data has been obtained in the reporting year.
<i>Unburnt ingredient</i>		Available toxicological data for ingredient in its unburnt form.
10	Status of unburnt ingredient	Regulatory status and standard classification by international bodies. Examples: CoE, GRAS (generally regarded as safe), JECFA (Joint Expert Committee on Food additives)
11	Toxicological data on unburnt ingredient	This should include any toxicological data available for the ingredient, including data on mutagenicity, carcinogenicity and all other relevant types of toxicity.
<i>Burnt ingredient</i>		Available toxicological data for ingredient in its burnt form.
<i>For single ingredient</i>		Toxicological data for the tobacco ingredient assessed on his own.
12	Pyrolysis	Experiments to indicate pyrolytic breakdown and intact transfer of an ingredient to smoke.
13	Transfer studies	Studies to evaluate the proportion of an ingredient that transfers intact into smoke, and/or to identify any breakdown products.
14	Smoke composition	Studies on the effect of addition of a tobacco ingredient to the test article on 1) mainstream smoke composition and 2) mainstream smoke toxicity
15	<i>In vitro</i> toxicological studies	Toxicological assays to evaluate both the genotoxic and cytotoxic properties of main-stream smoke or fractions thereof.
16	Dermal/inhalation carcinogenicity	<i>In vivo</i> assays to determine whether the ingredient affects the tumorigenic properties of the tobacco product. The analyses should be based on either inhalation or dermal exposure.
17	Cardiovascular toxicity	<i>In vitro</i> and <i>in vivo</i> assays to evaluate the toxicological effects of the ingredient on the heart and blood vessels. Assays for cardiovascular toxicity include the assay of the endothelial functions (vasodilatation, vasoconstriction, release of nitric monoxide), Langendorff heart preparations to assess heart flow and chronicity, and <i>in vivo</i> heart frequency and blood pressure.
18	Inhalation (acute and sub-chronic) studies	<i>In vivo</i> assays carried out to analyse the effect of diluted main-stream smoke changes, due to the ingredient, on the systemic toxicity of the product, with a special emphasis on the histopathology of the respiratory tract.
19	Reprotoxicity & developmental toxicity	Assays to determine the effect of the ingredient on the reproductive system and its potential to cause birth defects. These assays can look

		at the litter size, the sex ratio, puberty, and teratogenicity in embryonic cultures.
20	Addictive properties	Analysis of the possible addictive properties of the ingredient, i.e. whether the ingredient promotes dependence. These assays could include self-administration studies, reinforcing studies, drug substitution and drug discrimination studies, and withdrawal studies. In addition, the assays could investigate the effect on neurotransmitters' turnover and release, the binding to dopaminergic receptors or other receptors involved in addiction, and the generation of possible dependency-inducing components.
	Other Toxicological information	Data which is not described under any other category
<i>For ingredient added in a mixture</i>		Tobacco ingredient assessed as part of a mixture
21	Smoke composition	See explanation given for column 14
22	<i>In vitro</i> toxicological studies	See explanation given for column 15
23	Dermal/inhalation carcinogenicity	See explanation given for column 16
24	Cardiovascular toxicity	See explanation given for column 17
25	Acute and sub-chronic inhalation studies	See explanation given for column 18
26	Reproductive & developmental toxicity	See explanation given for column 19
27	Addictive properties	See explanation given for column 20
28	Other Toxicological information	Data which is not described under any other category

ANNEX II

Common Reporting Format for the submission of tobacco products ingredient information to the general public

**List of all ingredients¹⁰ in the tobacco product with exact quantities, by
brand and type of product**

Column number	Column title	Explanation
1	Name of Manufacturer or Importer	Name of the company manufacturing or importing the tobacco product.
2	Country	Member State where the tobacco product is marketed Austria – AT Belgium – BE Bulgaria - BU Cyprus – CY Czech Republic – CZ Denmark – DK Estonia – EE Finland – FI France – FR Germany – DE Greece – EL Hungary – HU Ireland – IE Italy – IT Latvia – LV Lithuania – LT Luxembourg – LU Malta - MT Netherlands – NL Poland – PL Portugal – PT Romania - RO Slovenia – SI Slovakia – SK Spain – ES Sweden – SE United Kingdom - UK
3	Year	Year of the submission of the ingredient information (indicate clearly specified time frame e.g. 01.01.07 – 31.12.07)
4	Product type	The type of the tobacco product. Possible product types are: cigarette cigar fine-cut tobacco pipe tobacco

¹⁰ "ingredient' means any substance or any constituent except for tobacco leaf and other natural or unprocessed tobacco plant parts used in the manufacture or preparation of a tobacco product and still present in the finished product, even if altered form , including paper, filter inks and adhesives" (Art. 2 p.5 Directive 2001/37/EC).

		waterpipe tobacco tobacco for oral use other tobacco product (please specify)
5	Brand name	Tobacco product brand name, such as for example: Brand X Platinum, or Brand X Menthol.
6	Brand Features	Tobacco product brand features, including for example the following features: pack style, pack size, tobacco product size, and filter or non-filter product ^{11, 12} .
7	Tar yield	To be provided for cigarettes, and measured according to ISO 3308 and ISO 4387 ¹³
8	Nicotine yield	To be provided for cigarettes, and measured according to ISO 3308 and ISO 10315 ¹³ .
9	Carbon monoxide yield	To be provided for cigarettes, and measured according to ISO 3308 and ISO 8454 ¹³ .
10	Product unit weight	Weight of one unit of product ¹⁴ , including the specified moisture for one unit of product, and expressed in milligrams.
11	Tobacco weight	Weight of tobacco in one unit of product ¹⁴ , including the moisture content and expressed in milligrams.
12	Category	<p>Category of the component or material where the ingredient is added, reported in the following order.</p> <p>For cigarettes, these categories are:</p> <ul style="list-style-type: none"> tobacco (burnt) cigarette paper (burnt) sideseam adhesive (burnt) inks used on cigarette paper (burnt) filtration material (unburnt) filter overwrap (unburnt) filter adhesive (unburnt) tipping paper and tipping paper inks (unburnt). <p>For cigars, these categories are:</p> <ul style="list-style-type: none"> tobacco (burnt) filtration material (unburnt) filter overwrap (unburnt) filter adhesive (burnt) tipping paper (unburnt) adhesive (unburnt) cigar tips (unburnt) <p>For tobacco for oral use, these categories are:</p> <ul style="list-style-type: none"> tobacco pouch material

¹¹ Please indicate here the identities of other package sizes (containing exactly the same products); the submitted information of all these products will be the same).

¹² Some cigar packages/boxes contain more than one single product (different cigars). This must be noted in this column and information on each of the products in one package must be submitted separately.

¹³ Add name and address of the laboratory in which the tests was carried out.

¹⁴ A unit of product is one cigar, one cigarette, 750mg of fine-cut tobacco, and 1 g of pipe, snuff, water-pipe, snus, or chewing tobacco.

		For fine-cut tobacco, pipe tobacco, and water-pipe tobacco, the category is: tobacco (burnt) Other (please specify)
13	Ingredient name	Name of ingredient added to the tobacco product. Ingredients should be listed for each category in descending order of weight within each category specified in column 12.
14	Ingredient quantity	Exact quantity of ingredient expressed as the mean, standard deviation and 95% confidence limit of the amount of it in milligrams per one unit of product ^{15, 16}
15	Ingredient function	Function of the ingredient. The possible ingredient functions are: <ol style="list-style-type: none"> 1. Addictiveness enhancer (incl. nicotine addictiveness enhancer) 2. Adhesive 3. Binder 4. Carrier 5. Colour 6. Combustion modifier 7. Fibre 8. Filler 9. Filter component 10. Filtration material 11. Flavour 12. Humectant 13. Plasticiser 14. Preservative 15. Processing aid 16. Solvent 17. Sizing agent 18. Smoke enhancer 19. Smoke colour modifier 20. Smoke odour modifier 21. Casing 22. Other

¹⁵ A unit of product is one cigar, one cigarette, 750mg of fine-cut tobacco; and 1 g of pipe, snuff, water-pipe, snus, or chewing tobacco.

¹⁶ At present the reporting thresholds are proposed as follows: for cigarettes and fine-cut tobacco, individual flavourings used at quantities below 0.1% of the total tobacco product unit weight can be grouped. For pipe tobacco, cigars and smokeless tobacco products this threshold is provisionally set at 0.5%.

Illustration of the layout of the table: ([download the excel file](#) )

- Data about ingredients is not meant to be understood as safety information
- The industry is responsible for the accuracy of the information they have delivered
- This is not complete data because some are considered to be trade secrets by industry ¹⁷

Smoking seriously harms you and others around you

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<i>Tobacco product information</i>											<i>Tobacco ingredient information</i>			
Name of Manufacturer or Importer	Country	Year	Product type	Brand name	Brand features	<i>For cigarettes only</i>			Product unit weight	Tobacco weight	Category	Ingredient name	Ingredient quantity	Ingredient function
						Tar yield	Nicotine yield	CO yield						

¹⁷ At present the reporting thresholds are proposed as follows: for cigarettes and fine-cut tobacco, individual flavourings used at quantities below 0.1% of the total tobacco product unit weight can be grouped. For pipe tobacco, cigars and smokeless tobacco products this threshold is provisionally set at 0.5%.

