To: (TAXUD)  
Subject: Flash report: meeting with Juul  

Date: March 11, 2019  

Participants:  
Juul:  
Taxud C2:  

Main points:  
- Meeting at the request of Juul  
- Juul presented its product (heating mechanism that creates an aerosol with a device rechargeable via USB port, + liquid nicotine salt sold in package of 4 pods, with 6 different flavours) and its marketing in Europe (lower degree of nicotine compared to the US to be in line with the requirements of the TPD2)  
- Juul explained that its product has been recently launched or was in the process of being launched in a number of EU countries, notably DE, FR, IT, SE, SP, UK and many others to follow  
- Juul argued that its product was designed to encourage smokers to quit ('make the switch')  
- Juul clarified its action to prevent youth usage and its verify age policy  
- Juul explained the deal with Altria which would allow them to pursue their marketing approach  
- Juul expressed its opinion that taxation, if any, of e-cigarettes should be based per ml of liquid regardless of the level of nicotine.  
- We asked about the risks of nicotine addiction  
- We asked if the pods could be recycled  
- We mentioned the on-going evaluation of the Tobacco Taxation Directive  
- Finally we noted that approximately half of the Member States had introduced some taxation on e-cigarettes.