

Illegal Tobacco Product Research Surveys 2024

Ipsos MRBI conduct independent surveys of smokers each year for Revenue and the HSE's National Tobacco Control Office.

Cigarette Survey 2024

26%

of the packs held by smokers surveyed are classified as illegal

11%

of the packs are found to be legal but Non-Irish Duty Paid

Classification of Illegal Packs



■ Contraband ■ Illicit Whites ■ Counterfeit

98%

Contraband: normal commercial brands of cigarettes bought duty paid or duty-free outside the country and smuggled in

2%

"Illicit whites": cigarettes manufactured for the sole purpose of being smuggled into and sold illegally in another market

<1%

Counterfeit: cigarettes manufactured without authorisation of the rightful owners, with intent to deceive consumers and to avoid paying duty

The notional estimated loss to the Exchequer on 45.2 million illegal cigarette packs is around €590 million.

Roll Your Own Survey 2024

36%

of the packs held by smokers surveyed are classified as illegal

13%

of the packs are found to be legal but Non-Irish Duty Paid

Key Findings

- 26% of packs held by smokers surveyed are classified as illegal.
- A significant increase in illegality is recorded in 2024 as a result in packs being brought into the country by a friend who has been abroad, packs brought from a friend or given to by a friend for free (see section 2 2024 Findings). 98% of illegal packs are classified as contraband (normal commercial brands of cigarettes bought duty paid or duty-free outside the country and smuggled in).
- 2% of illegal packs are classified as 'Illicit Whites' (cigarettes manufacture for the sole purpose of being smuggled into and sold illegally in another market).
- 11% of packs are found to be legal but non-Irish duty paid.
- 36% of Roll Your Own packs held by smokers are classified as illegal.
- 13% of Roll Your Own packs held by smokers are found to be legal but non-Irish duty paid.
- The notional estimated loss to the exchequer on 45.2 million illegal cigarette packs is around €590 million.

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Previous annual reports on Tobacco consumption surveys can be found here:
<https://www.revenue.ie/en/corporate/information-about-revenue/research/surveys/tobacco-consumption-survey/index.aspx>

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1 Background and Objectives

Each year since 2009, Revenue, in conjunction with the HSE's National Tobacco Control Office, has commissioned Ipsos MRBI to conduct independent market research among smokers about the source of their cigarettes. The purpose of this research is to estimate the volume of non-Irish duty paid cigarettes being consumed in Ireland.

Since 2013, this cigarette research has been complemented by an additional survey on roll your own tobacco.

The results of the cigarette and roll your own surveys are summarised at:

<https://www.revenue.ie/en/corporate/information-about-revenue/research/surveys/tobacco-consumption-survey/index.aspx>.

Following a review by the Comptroller & Auditor General, Revenue published a summary of the surveys' methodologies in 2019, available at: <https://www.revenue.ie/en/corporate/information-about-revenue/research/surveys/tobacco-products-research-methodology/index.aspx>.

The surveys were paused in 2020 due to the COVID-19 pandemic and the associated public health restrictions. The surveys resumed in 2021 and this report summarises the 2024 findings.

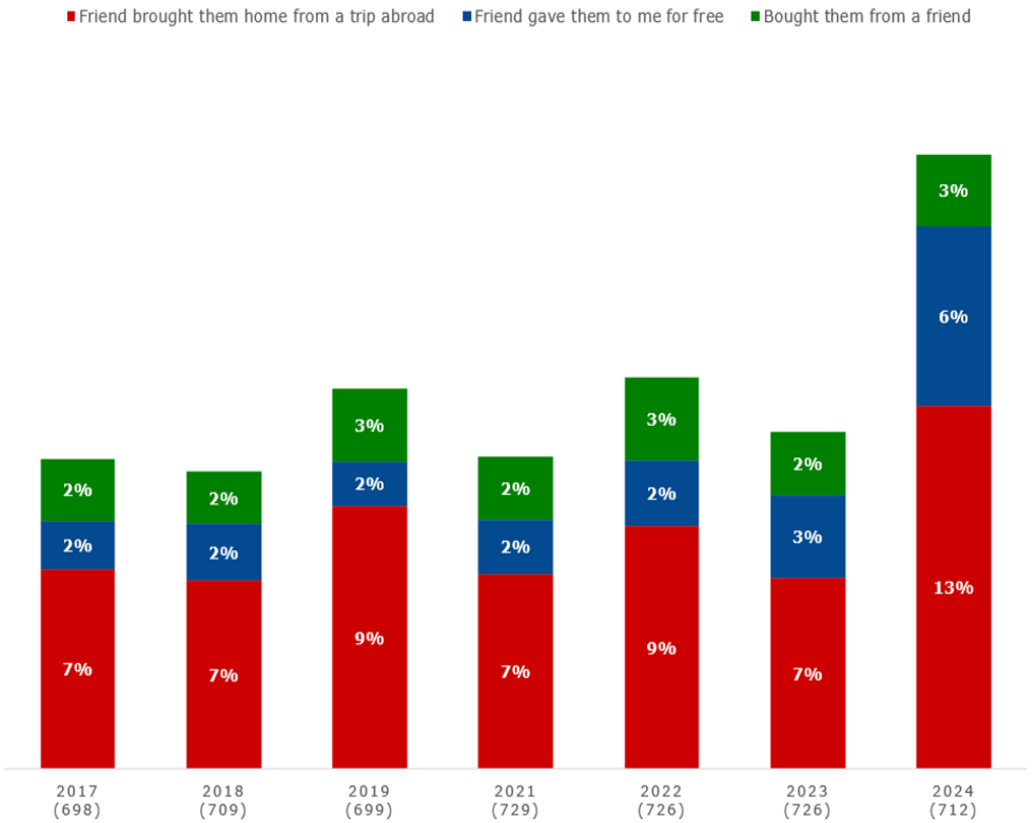
2 2024 Findings – Increase recorded in illegal cigarettes in recent years

Evident from the data, there has been an increase recorded in illegal cigarettes in recent years. In 2024 there was an increase of 16% in illegal packs held by smokers on the previous year. A possible explanation for this is the sourcing of cigarette and Roll Your Own (RYO) products in 2024 compared to previous years. There has been an increase in respondents sourcing products from a friend ("A friend brought them back for me from a trip abroad", "I brought them from a friend in Ireland" or "A friend gave them to me for free"), and a drop in sources such as "purchased from local shop/supermarket/newsagent". As the transfer of tobacco products from one individual to another based on purchasing from friend or receiving the packs as a gift/for free is considered non-criminal activity, it is difficult to monitor and is something that cannot be controlled, so the true source of the tobacco product is difficult to find.

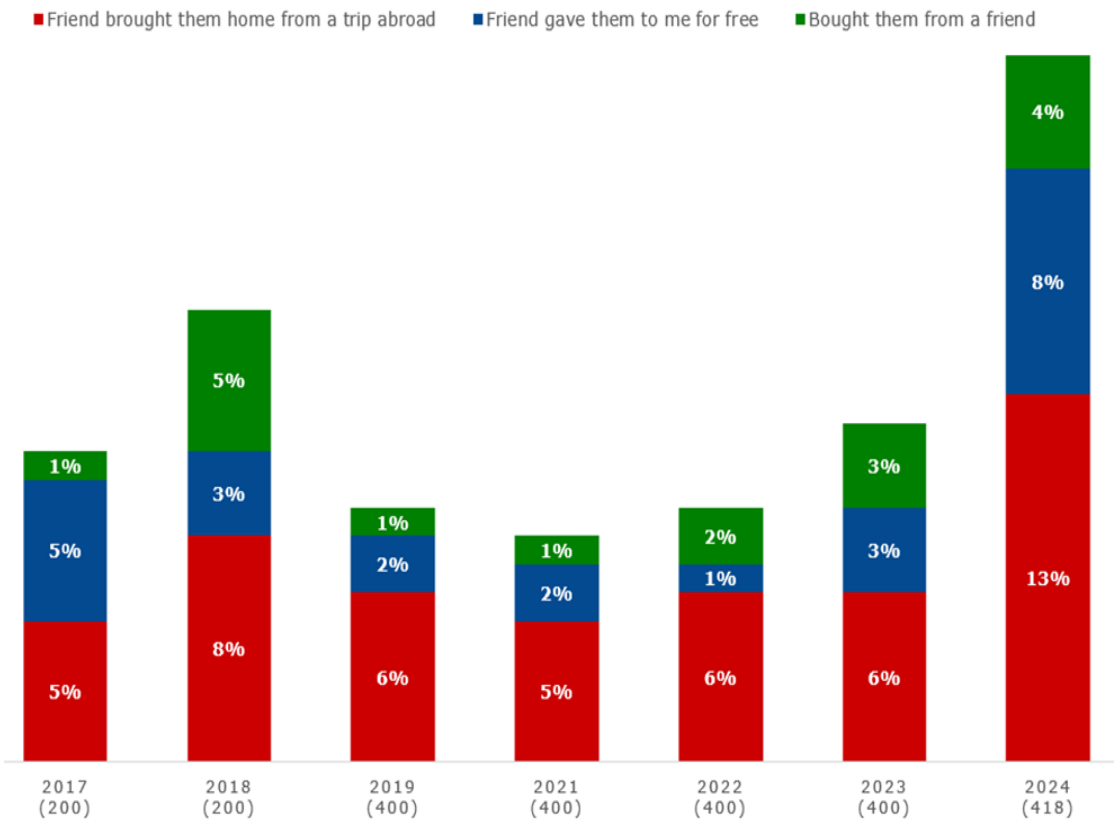
Respondents claiming, they sourced their tobacco from a "friend" increased. "Friend brought them home from a trip abroad" rose from 3% in 2023 to 8% in 2024, and those who responded "Friend gave them to me for free" rose from 2% in 2023 to 6% in 2024. Among C/EE smokers, there was a significant increase in respondents who sourced cigarettes from "Friend brought them home from a trip abroad" up from 15% in 2023 to 27% in 2024.

The sourcing of RYO among Irish smokers saw a similar trend, with respondents who sourced their pouches from a local shop/supermarket/newsagent dropped from 69% in 2023 to 59% in 2024, while those who sourced their pouches from "Friend brought them home from a trip abroad" and "Friend gave them to me for free" rose from 6% in 2023 to 13% in 2024 and 3% in 2023 and 8% in 2024 respectively.

Cigarettes (Irish and C&EE)



RYO (Irish and C&EE)



3 Key Findings of the 2024 Cigarette Survey

3.1 Legality of Packs

The key findings of the 2024 cigarette survey in respect of legality of packs:

- 26% of the packs held by smokers surveyed are classified as illegal; and
- A further 11% of the packs are found to be legal Non-Irish Duty Paid (i.e., they were legally purchased in another jurisdiction and brought into Ireland by the smoker).

The survey has an estimated +/- 3% margin of error (at a 95% confidence margin).¹

Of the 26% of packs found by the survey to be illegal:

- 98% are classified as contraband (normal commercial brands of cigarettes bought duty paid or duty free outside the country and smuggled here);
- 2% are classified as “illicit whites” (cigarettes manufactured for the sole purpose of being smuggled into and sold illegally in another market); and
- Less than 1% are counterfeit (cigarettes manufactured without authorisation of the rightful owners, with intent to deceive consumers and to avoid paying duty).

A summary of the key findings for 2009 to 2024 surveys is as follows.

Year	Illegal Packs	Legal Non-Irish Duty Paid Packs*
2009	16%	6%
2010	15%	9%
2011	15%	8%
2012	13%	7%
2013	12%	5%
2014	11%	6%
2015	12%	6%
2016	10%	8%
2017	13%	9%
2018	13%	9%
2019	15%	9%
2021	13%	8%
2022	17%	13%
2023	19%	15%
2024	26%	11%

* These reflect legal cross border purchases.

Consumption Estimates

Population estimates are combined with smoking prevalence and consumption rates to provide an estimate of total cigarette consumption in Ireland in 2024. The prevalence of smokers in the population is weighted to the Healthy Ireland smoking prevalence figure.²

Based on estimated total cigarette consumption, at an illicit rate of 36% in 2024, approximately 45.2 million illegal packs are consumed in Ireland. In this context, “illegal cigarettes” means contraband, illicit whites or counterfeit cigarettes.

¹ The margin of error calculated at a 26% proportion at 95% confidence level is 23.1% - 29.2%.

² <https://www.hse.ie/eng/about/who/tobaccocontrol/>

Notional Estimated Loss to the Exchequer

The consumption of 45.2 million illegal cigarette packs (based on a pack size of 20 cigarettes) represents a potential loss to the Exchequer of approximately €729 million (Excise & VAT). This is viewed as a *notional* loss in Exchequer tax revenue as it assumes that the illegal cigarettes consumed would displace the equivalent full tax paid quantity of cigarettes, which is unlikely to be the case.

Summary

The 2024 results suggest numbers of illegal packs has risen and legal Non-Irish Duty Paid packs remain relatively stable compared to the earlier survey results.

4 Key Findings of the 2024 Roll Your Own Survey

A second survey is conducted each year (since 2013) to ascertain the incidence of illegal packs of roll your own (or pouch) tobacco.

In 2019, following a recommendation of the Comptroller & Auditor General, the sample size of the survey was doubled to 400 (418 in 2024). This should be borne in mind when comparing results from 2019 onwards to prior years.

The 2024 survey found that 36% of the packs held by smokers surveyed are illegal and that a further 13% are legal Non-Irish Duty Paid.

The survey has an estimated $\pm 4.6\%$ margin of error (at a 95% confidence margin).³

This survey was first conducted in 2013, results for all years are shown in the table below. The marked decrease in 2019 likely reflects, at least in part, the larger sample size compared to previous years. The findings for 2019 and later years should be more robust and accurate as a result.

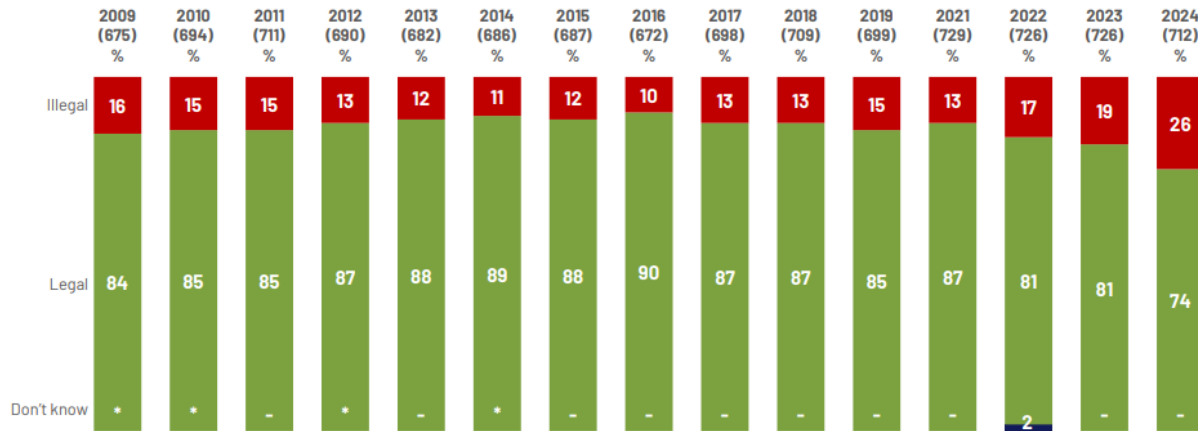
Year	Illegal Packs	Legal Non-Irish Duty Paid Packs
2013	15%	2%
2014	14%	2%
2015	9%	1%
2016	9%	3%
2017	15%	4%
2018	21%	7%
2019	12%	7%
2021	13%	5%
2022	17%	10%
2023	20%	12%
2024	36%	13%

³ The margin of error calculated at a 36% proportion at 95% confidence level is 31.4% - 40.5%.

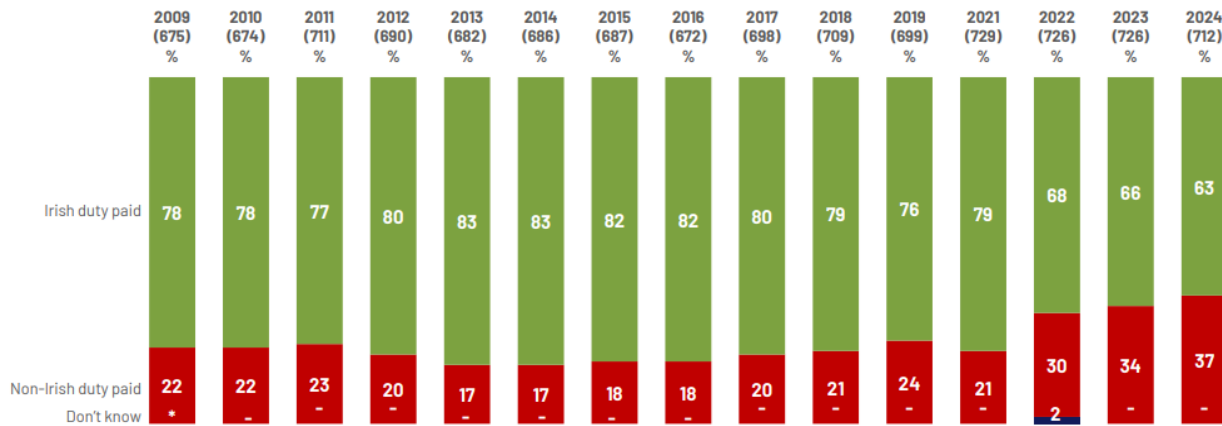
5 Charts

The following charts highlight some of the key trends from the cigarette surveys.

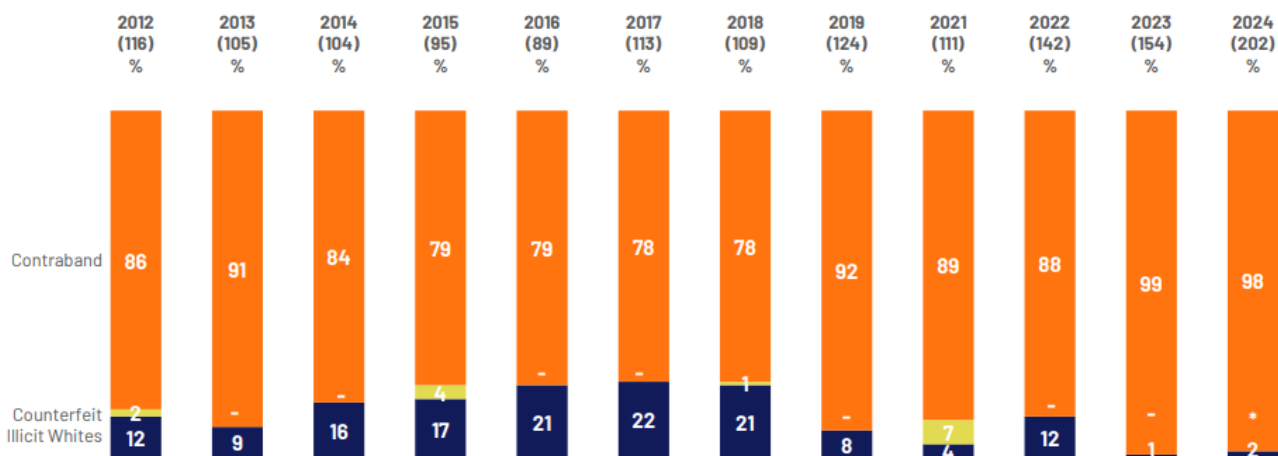
Legality of Packs



Breakdown of Pack Types



Breakdown of Illicit Pack Types



6 Appendix

Revenue is committed to targeting the illicit tobacco trade and implements a range of measures to identify and target the smuggling, supply or sale of illicit tobacco, including duty free tobacco in excess of duty-free allowances and, where possible, prosecuting those involved.

Revenue's strategy involves developing and sharing intelligence on a national, EU, and international basis, the use of analytics and detection technologies, and ensuring the optimum deployment of resources on a risk-focused basis.

The smuggling of tobacco products has a transnational and cross border dimension and, in addition to Revenue's ongoing co-operation with An Garda Síochána in this area, Revenue also works closely with its counterparts in other jurisdictions including colleagues in Northern Ireland through the Cross Border Joint Agency Task Force (JATF), and international bodies including OLAF (the EU's anti-fraud agency), Europol and the World Customs Organisation.

Revenue monitors trends in the illicit tobacco trade on an ongoing basis and adjusts its actions and redeploys its resources to counter any new developments or methodologies employed by the criminal gangs involved in that trade.

The table below outlines the overall number and value of seizures of cigarettes and tobacco in 2024:

2024	No. of Seizures	Value
Cigarettes	4,920	€95.5m
Tobacco	1,500	€32.6m

The total value of tobacco product seizures in 2024 is twice the value of such seizures in 2023. The level of seizures achieved is attributable to Revenue's multi-faceted tobacco strategy, continued co-operation and intelligence sharing with other national and international law enforcement agencies, and advanced profiling methods and strategic use of appropriate detection technology and assets.

Further successes highlighting Revenue's approach to the illicit tobacco trade include the detection and dismantling of illicit commercial cigarette factories in Dublin in February 2024, and Co. Louth in March 2025.

Some other significant seizures made during the course of 2024 include:

- a further 14.6 million cigarettes detected in a separate operation in Dublin in February 2024,
- 13.3 million cigarettes and €5 million worth of rolling tobacco detected in separate operations in Dublin Port in March 2024, and
- over 20 million cigarettes detected in separate operations in Rosslare Europort in July and August 2024.

Press releases in relation to these seizures, and other significant seizures, can be found on the Revenue website, which is accessible [here](#).

The table below outlines the number of summary and indictable convictions in respect of tobacco-related offences in 2024:

Year	Smuggling/Evasion of Excise Duty		Illegal Selling	
	No. of Summary Convictions (District Court)	No. Indictable Convictions (Circuit Court)	No. of Summary Convictions (District Court)	No. Indictable Convictions (Circuit Court)
2024	42	3	33	4

Combating the threat that the illicit tobacco trade poses to legitimate business, consumers, and the Exchequer continues to be a priority for Revenue.

If businesses or members of the public have any information regarding the sale or supply of illicit tobacco products, they can contact Revenue on the confidential free phone number 1800 295 295.