

# Illegal Tobacco Product Research Surveys 2025

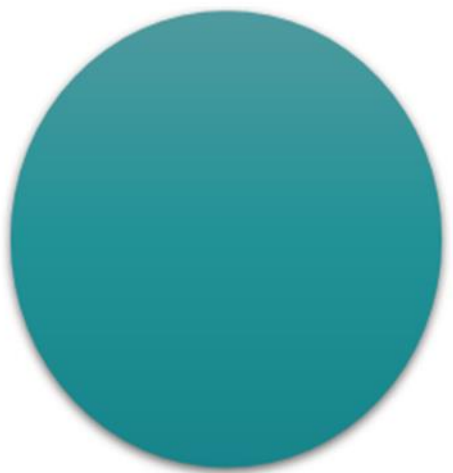
**Ipsos B&A conduct independent surveys of smokers each year for Revenue and the HSE’s National Tobacco Control Office.**

## Cigarette Survey 2025

**28%**  
of the packs held by smokers surveyed are classified as illegal

**10%**  
of the packs are found to be legal but Non-Irish Duty Paid

### Classification of Illegal Packs



■ Contraband ■ Illicit Whites ■ Counterfeit

**100%**  
Contraband: normal commercial brands of cigarettes bought duty paid or duty-free outside the country and smuggled in

**<0%**  
“Illicit whites”: cigarettes manufactured for the sole purpose of being smuggled into and sold illegally in another market

**<0%**  
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 45.9 million illegal cigarette packs is approximately €648 million.**

## Roll Your Own Survey 2025

**37%**  
of the packs held by smokers surveyed are classified as illegal

**8%**  
of the packs are found to be legal but Non-Irish Duty Paid

## Key Findings

- 28% of cigarette packs held by smokers surveyed are classified as illegal.
- 10% of cigarette packs are found to be legal but non-Irish duty paid.
- 100% of illegal packs are classified as contraband (normal commercial brands of cigarettes bought duty paid or duty-free outside the country and smuggled in).
- 0% of illegal packs are classified as 'Illicit Whites' (cigarettes manufactured for the sole purpose of being smuggled into and sold illegally in another market).
- 37% of Roll Your Own packs held by smokers are classified as illegal.
- 8% of Roll Your Own pouches held by smokers are found to be legal but non-Irish duty paid.
- The notional estimated loss to the exchequer on 45.9 million illegal cigarette packs is approximately €648 million.
- Illicit rates for both cigarettes (28%, up from 26%) and RYO (37%, up from 36%) increased marginally in 2025, though neither change is statistically significant given the surveys' margins of error.

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Previous annual reports on Tobacco consumption surveys can be found here:

<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/surveys/tobacco-consumption/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 B&A to conduct independent market research among smokers about the source of their cigarettes.

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/statistics/surveys/tobacco-consumption/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/statistics/surveys/tobacco-consumption/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 2025 findings.

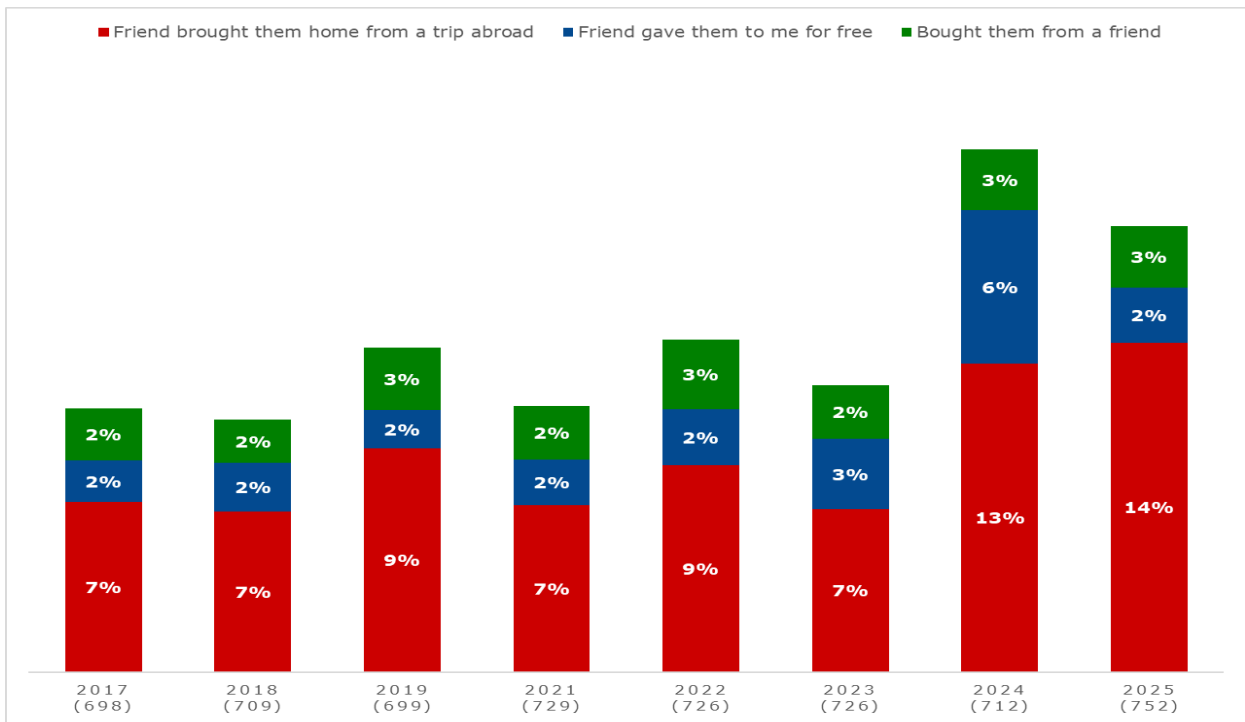
## 2 Headline Result – Increase recorded in illegal tobacco products in recent years

Findings from the surveys show there has been an increase recorded in illegal tobacco products in recent years. In 2024 there was a 7-percentage point increase in illegal cigarette packs held by smokers compared to the previous year (from 19% to 26%). A marginal increase in illegality is recorded in 2025 (28%) compared to 2024 (26%). However, this change is within the survey's margin of error ( $\pm 3\%$ ) and is not considered statistically significant. Similarly, illegal RYO rates increased marginally from 36% in 2024 to 37% in 2025, also within the margin of error ( $\pm 4.6\%$ ).

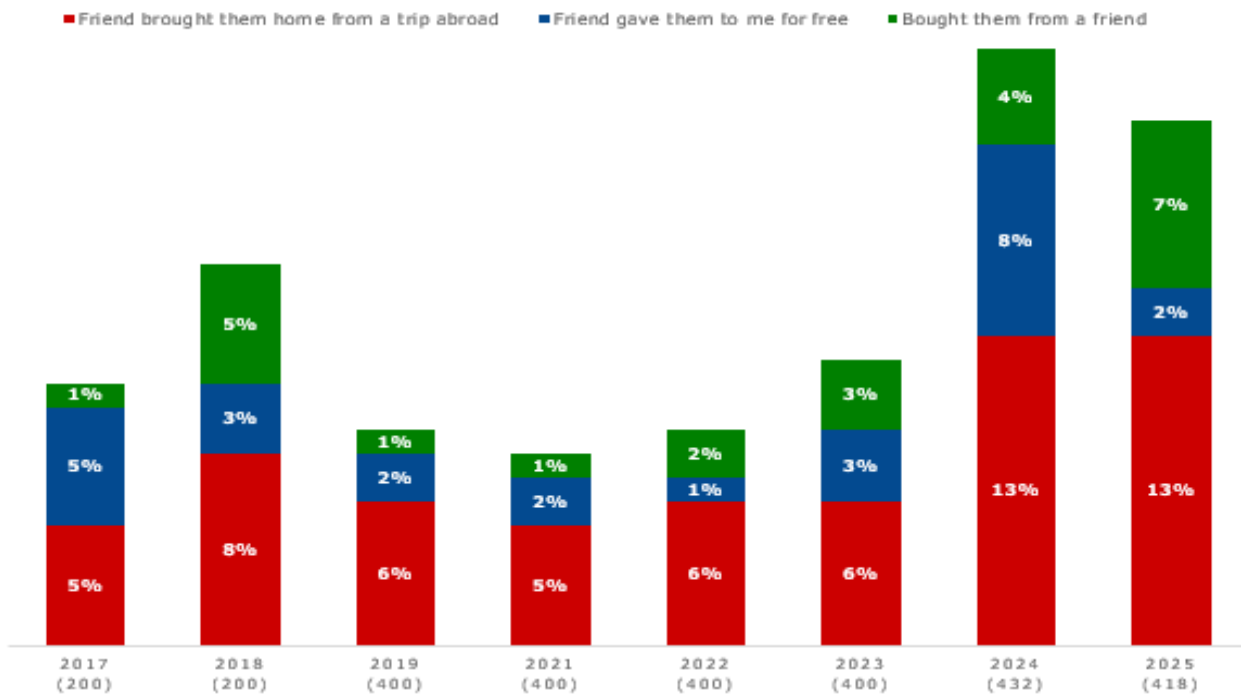
A possible explanation for the increase in recent years is the sourcing of cigarette and RYO products. There has been an increase in respondents sourcing products from a friend ("A friend brought them back for me from a trip abroad", "I bought them from a friend in Ireland" or "A friend gave them to me for free"). Figure 1 below illustrates this pattern has continued into 2025.

As the transfer of tobacco products from one individual to another based on purchasing from a 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.

**Figure 1: Sources for Tobacco Products**  
**Cigarettes (All Respondents)**



**RYO (All Respondents)**



## 3 Key Findings of the 2025 Cigarette Survey

### 3.1 Legality of Packs

The key findings of the 2025 cigarette survey in respect of legality of packs:

- 28% of the packs held by smokers surveyed are classified as illegal; and
- A further 10% 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 +/- 3.6% margin of error (at a 95% confidence margin).<sup>1</sup>

Of the 28% of packs found by the survey to be illegal:

- 100% were classified as contraband (normal commercial brands of cigarettes bought duty paid or duty free outside the country and smuggled here);
- 0% were classified as "illicit whites" (cigarettes manufactured for the sole purpose of being smuggled into and sold illegally in another market); and
- 0% were 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 2025 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%
<b>2025</b>	<b>28%</b>	<b>10%</b>

\* These reflect legal cross border purchases.

<sup>1</sup> The margin of error calculated at a 28% proportion at 95% confidence level is 24.4% - 31.6%.

### 3.2 Consumption Estimates

Population estimates are combined with smoking prevalence and consumption rates to provide an estimate of total cigarette consumption in Ireland in 2025. The prevalence of smokers in the population is weighted to the Healthy Ireland smoking prevalence figure.<sup>2</sup>

Based on estimated total cigarette consumption, at an illicit rate of 28% in 2025, approximately 45.9 million illegal packs are consumed in Ireland. In this context, “illegal cigarettes” means contraband, illicit whites or counterfeit cigarettes.

### 3.3 Notional Estimated Loss to the Exchequer

The consumption of 45.9 million illegal cigarette packs (based on a pack size of 20 cigarettes) represents a potential loss to the Exchequer of approximately **€648 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.

### 3.4 Summary

Compared to the 2024 survey, the 2025 results show little change in either illegal packs (28%, up marginally from 26%) or legal Non-Irish Duty Paid packs (10%, down slightly from 11%). However, the results of the last two years of surveys indicate a step change in the consumption of illegal tobacco products.

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<sup>2</sup> <https://www.gov.ie/en/healthy-ireland/publications/healthy-ireland-survey-2025/>

## 4 Key Findings of the 2025 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 (432 in 2025). This should be borne in mind when comparing results from 2019 onwards to prior years.

The 2025 survey found that 37% of the packs held by smokers surveyed are illegal and that a further 8% are legal Non-Irish Duty Paid.

The survey has an estimated +/- 4.7% margin of error (at a 95% confidence margin).<sup>3</sup>

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.

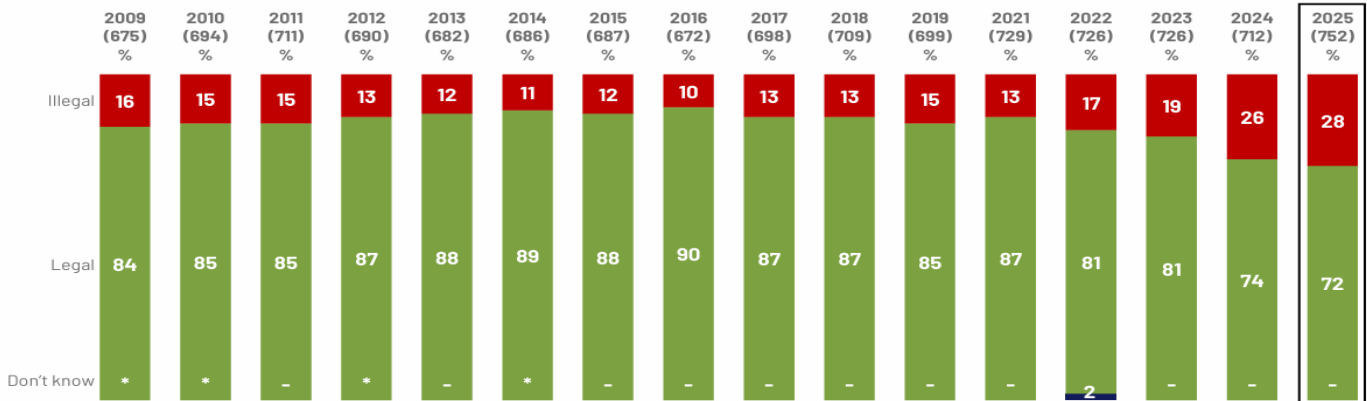
Year	Illegal Pouches	Legal Non-Irish Duty Paid Packs*
2014	14%	2%
2015	9%	1%
2016	9%	3%
2017	15%	4%
2018	21%	7%
2019	12%	7%
2021	13%	5%
2022	17%	10%
2023	20%	12%
2024	36%	13%
<b>2025</b>	<b>37%</b>	<b>8%</b>

\* These reflect legal cross border purchases.

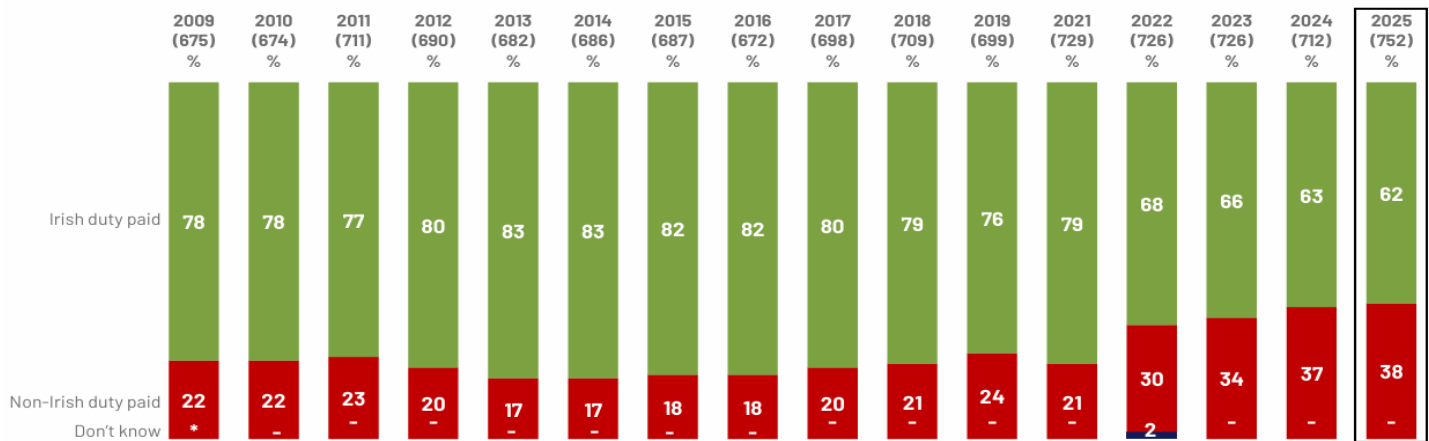
## 5 Charts

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

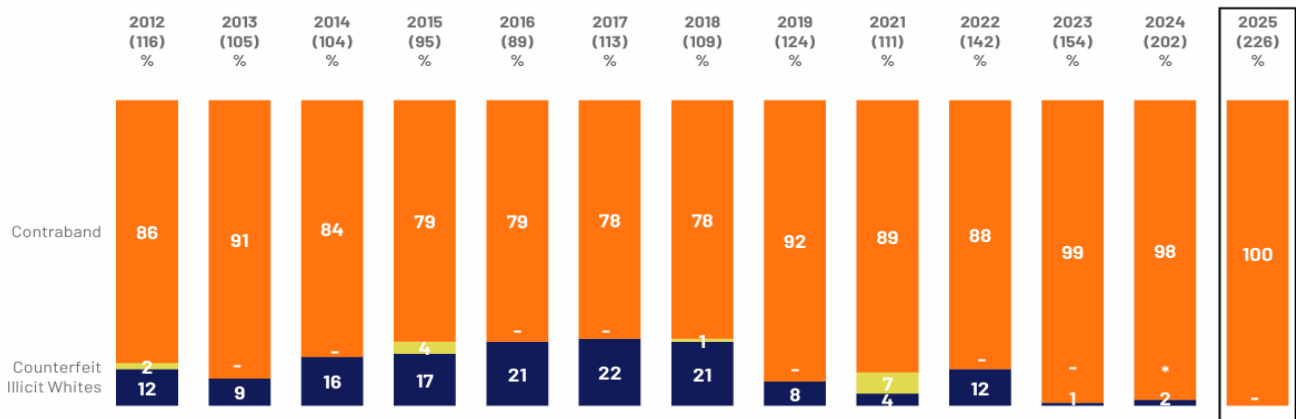
### Legality of Packs



### Breakdown of Pack Types



### Breakdown of Illicit Pack Types



## 6 Appendix: Combating the illicit tobacco trade

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

Revenue enforcement teams challenge and confront all stages of the illicit tobacco supply chain. Throughout 2025 a number of significant enforcement actions were undertaken by our teams, resulting in the disruption of both smuggling networks and domestic manufacturing activities. This included the discovery and dismantling of an illicit cigarette factory in Ardee, Co. Louth in March 2025.

Revenue is also committed to targeting the onward sale of tobacco products brought into the State by private individuals who have availed of excise duty reliefs on the basis that the products are for their own personal use. As part of this work, we introduced new measures governing the movement of duty-paid tobacco into the State from other EU Member States in December 2025.

The table below outlines the overall number and value of seizures of cigarettes and tobacco in 2025:

<b>2025</b>	<b>No. of Seizures</b>	<b>Value</b>
<b>Cigarettes</b>	5,493	€42.6m
<b>Tobacco</b>	1,549	€21.0m

Further details on combating the illicit tobacco trade are available in the 2025 Revenue Annual Report.

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.