



16 January 2026

(26-0360)

Page: 1/2

Committee on Technical Barriers to Trade

Original: English

### NOTIFICATION

The following notification is being circulated in accordance with Article 10.6

<b>1. Notifying Member:</b> <u>ISRAEL</u> <b>If applicable, name of local government involved (Articles 3.2 and 7.2):</b>
<b>2. Agency responsible:</b> Israel WTO-TBT Enquiry Point Ministry of Economy and Industry Tel: + (972) 74 7502236 E-mail: <a href="mailto:Yael.Friedgut@service.economy.gov.il">Yael.Friedgut@service.economy.gov.il</a>
<b>3. Notified under Article 2.9.2 [X], 2.10.1 [ ], 5.6.2 [ ], 5.7.1 [ ], 3.2 [ ], 7.2 [ ], Other:</b>
<b>4. Products covered (HS codes or national tariff lines. ICS numbers may be provided in addition, where applicable):</b> Electronic cigarettes and cartridges (HS code(s): 854340); (ICS code(s): 65.160)
<b>5. Details of notified document(s) (title, number of pages and languages, means of access):</b> Amendment to the Law Prohibiting Advertising and Restricting the Marketing of Tobacco and Smoking Products, 5743-1983, incorporated into Israel's Economic Policy Law (Legislation Amendments for the Implementation of the Economic Policy for Budget Year 2026), 5786-2026, Chapter 12: Law on the Supervision of Smoking Products for Tax Purposes (40 pages in Hebrew. Please see Section 57 on pages 28, and for its entry into force see Section 67 on page 30).  ; (40 page(s), in Hebrew)  <b>Link to notified document(s) and/or contact details for agency or authority which can provide copies upon request:</b>  <a href="https://members.wto.org/crnattachments/2026/TBT/ISR/26_00368_00_x.pdf">https://members.wto.org/crnattachments/2026/TBT/ISR/26_00368_00_x.pdf</a>
<b>6. Description of content:</b> Draft amendment to the Law Prohibiting Advertising and Restricting the Marketing of Tobacco and Smoking Products, 5743-1983, is incorporated into Israel's Economic Policy Law (Legislation Amendments for the Implementation of the Economic Policy for Budget Year 2026), 5786-2026, Chapter 12: Law on the Supervision of Smoking Products for Tax Purposes, and published by the Tax Authority in the Ministry of Finance.  Israel's Economic Policy Law is a government bill presented to the Knesset (Israel's parliament) alongside the State Budget Law. This legislation incorporates government legislative amendments for structural, institutional, and policy reforms necessary to fulfil its economic policy. The Economic Policy Law devotes a separate chapter to a set of Laws and Orders regulating the market of cigarettes, e-cigarettes, and other smoking products, aiming to protect public health.  In recent years, there has been a trend of "renewal" in the smoking market characterized by the emergence of smoking devices, primarily reusable and disposable electronic cigarettes. In response to market changes, the government decided in 2021 to tax

electronic cigarettes in a manner similar to that of tobacco products. so that e-cigarette smokers will be encouraged through price to reduce consumption, and to reduce the entry of non-smokers (especially youth) into the world of smoking through e-cigarettes. Despite the applicable purchase tax on cigarettes, the purchase tax on electronic cigarettes is rarely collected in practice, and the scope of consumption remains unchanged.

This new legislation will cancel the Tobacco Ordinance of 1960 and set the "Supervision of Smoking Products for Tax Purposes Law, 5775 2026" instead.

The goal of the new Law is to create an inspection and control system applying to smoking products through the following: registration and licensing of those involved in the supply chain, and inspection powers.

The indirect amendment to the Advertising Prohibition Law is part of a complementary act to the new law, with the specific determination of the uniform color as a significant aid to tax enforcement. As evidence, the Tax Authority law states that the non-uniform color of an electronic cigarette is evidence of non-payment of tax.

The notified amendment is intended, among other goals, to address these needs and adds the following:

- Adds new definitions to Section 1;
- Adds a new Section 7(d) determining that "No person shall manufacture, market, or store for marketing an electronic cigarette and cartridges unless it is black in color";
- Adds a new Section 7(e) determining that "No person shall manufacture, market, or store for marketing an electronic cigarette unless the volume is marked on the electronic cigarette, cartridge, refill material, and their packaging";
- Adds a new Section 14(a) determining that "The Minister of Health may, by order, with the approval of the Knesset Health Committee - (1) determine that a particular product is a smoking product provided that it is intended for smoking, sniffing, chewing, sucking or introduction into the body in another way and that its determination as a smoking product is in accordance with the purpose of this Law; (2) exclude a smoking product from the application of the Law.";
- Deletes the references to the Tobacco Ordinance from Section 15(a).

**7. Objective and rationale, including the nature of urgent problems where applicable:**  
Protection of human health, in particular of minors. The importance of determining a uniform color for an electronic cigarette, in reducing the attractiveness of the product in among children and teenagers, and reducing the initiation of smoking among minors; Prevention of deceptive practices and consumer protection; Protection of human health or safety

**8. Relevant documents:**

- [Law Prohibiting Advertising and Restricting the Marketing of Tobacco and Smoking Products, 5743-1983](#)

**9. Proposed date of adoption:** To be determined  
**Proposed date of entry into force:** 1 September 2026

**10. Provision of comments**  
**Final date for comments:** 17 March 2026  
**[X] 60 days from notification**  
**Contact details of agency or authority designated to handle comments regarding the notification:**  
Israel's WTO-TBT Enquiry Point  
Email: [Yael.Friedgut@Service.economy.gov.il](mailto:Yael.Friedgut@Service.economy.gov.il)