

# Epub Free Technical Manual on Tobacco Tax Administration (PDF)

THIS WHO TECHNICAL MANUAL ON TOBACCO TAX POLICY AND ADMINISTRATION BUILDS UPON THE 2010 WHO TECHNICAL MANUAL ON TOBACCO TAX ADMINISTRATION BY FURTHER DETAILING THE STRATEGIES FOR EFFECTIVE TOBACCO TAX POLICY DEVELOPMENT DESIGN IMPLEMENTATION AND ADMINISTRATION THIS 2021 EDITION ALSO SERVES AS AN UPDATE TO THE 2010 MANUAL INCORPORATING THE LATEST DEVELOPMENTS IN SCIENCE TECHNOLOGY AND POLICY AS WELL AS PROVIDING ILLUSTRATIVE RECENT EXAMPLES FROM A VARIETY OF COUNTRIES THE BEST PRACTICES LAID OUT IN THIS MANUAL ARE DESIGNED TO INFORM GOVERNMENTS ON THE DEVELOPMENT OF THEIR TOBACCO TAXATION POLICY FACILITATING THE ACHIEVEMENT OF THEIR HEALTH AND REVENUE OBJECTIVES WHILE ALSO SUPPORTING THEIR OVERALL DEVELOPMENT STRATEGY SEMINAR PAPER FROM THE YEAR 2011 IN THE SUBJECT ECONOMICS CASE SCENARIOS GRADE 17 UNIVERSITY OF APPLIED SCIENCES MUNICH COURSE MBA LANGUAGE ENGLISH ABSTRACT EXECUTIVE SUMMARY GOVERNMENTS ARE TRYING TO MOTIVATE PEOPLE QUIT SMOKING WITH VARIOUS BANS AND ANTI SMOKING CAMPAIGNS BUT STILL TRY TO MILK SMOKERS WITH TAX HIKE ON TOBACCO PRODUCTS THIS ASSIGNMENT IS DESCRIBING THE JAPANESE TOBACCO TAX POLICY WHICH HAS BEEN JUST RECENTLY 1ST OF OCTOBER 2010 A MAJOR CHANGE AS JAPAN IS THE ONLY DEVELOPED COUNTRY IN THE TOP TEN SMOKING STATISTIC WITH A MALE SMOKING RATE OF CLOSE TO 50 THE JAPANESE MINISTRY OF HEALTH LABOR AND WELFARE HAS PUSHED AND DRIVEN A 40 TOBACCO TAX HIKE WITH THE AIM OF DISCOURAGING SMOKERS FURTHER ON ECONOMICAL ASPECTS ON TOBACCO CONSUMPTION ARE ANALYZED IN GENERAL AND WITH RESPECT TO TOBACCO TAX HIKE THE RELATIONS ARE EXPLAINED ON SUPPLY AND DEMAND CURVES UTILIZING GIVEN ELASTICITY FACTORS OF TOBACCO DEMAND FROM THE OTC DUE TO THE RATHER INELASTIC DEMAND OF TOBACCO WHICH IS MAINLY SUPPORTED BY ITS ADDICTIVE NATURE TAX RAISES WILL HAVE DIFFERENT EFFECTS DEPENDING ON THE AGE OF SMOKERS BUT MAINLY DEPENDING ON SOCIAL ASPECTS A TAX RAISE WILL CAUSE A HIGHER QUIT RATE IN DEVELOPING COUNTRIES WITH A LOW OR MID INCOME SUCH AS CHINA FOR INSTANCE COMPARED TO DEVELOPED ONES LIKE JAPAN ON THE OTHER HAND IN DEVELOPED COUNTRIES THE GAIN IN TAX REVENUE WILL BE HIGHER COMPARED TO DEVELOPING COUNTRIES AT THE END OF THE ASSIGNMENT TAX STRATEGIES AIMING FOR HIGHER TAX REVENUE OR AIMING FOR A LOWER SMOKING RATE ARE DISCUSSED BESIDES GENERAL ASPECTS TOBACCO USE IS THE SINGLE LARGEST CAUSE OF PREVENTABLE DEATH GLOBALLY KILLING MORE THAN FIVE MILLION PEOPLE EACH YEAR TOBACCO USE ALSO CREATES CONSIDERABLE ECONOMIC COSTS FROM GREATER SPENDING ON HEALTH CARE TO TREAT THE DISEASES IT BRINGS ON IN USERS AND THOSE EXPOSED TO TOBACCO SMOKE TO THE LOST PRODUCTIVITY RESULTING FROM THE PREMATURE DEATHS IT CAUSES OF ALL THE MANY INTERVENTIONS FOR REDUCING TOBACCO USE A SIGNIFICANT INCREASE IN TOBACCO PRODUCT TAXES AND PRICES HAS BEEN DEMONSTRATED TO BE THE SINGLE MOST EFFECTIVE AND COST EFFECTIVE INTERVENTION PARTICULARLY AMONG THE POOR AND THE YOUNG AT THE SAME TIME BECAUSE OF THE INELASTICITY OF DEMAND FOR TOBACCO PRODUCTS IN MOST COUNTRIES AND THE LOW SHARE OF TAX IN PRICE IN MANY SIGNIFICANT INCREASES IN TOBACCO TAXES GENERATE SIGNIFICANT INCREASES IN THE REVENUES GENERATED BY THESE TAXES THIS TECHNICAL MANUAL AIMS TO HELP GOVERNMENTS ACHIEVE BOTH OBJECTIVES BY IDENTIFYING A SET OF BEST PRACTICES FOR TOBACCO TAXATION IT DOCUMENTS GOVERNMENTS EXISTING APPROACHES TO TOBACCO TAXATION DISCUSSES BARRIERS TO USING TOBACCO TAXES TO ACHIEVE HEALTH AND REVENUE OBJECTIVES AND PROVIDES CASE STUDIES OF EFFECTIVE TOBACCO TAX ADMINISTRATION THIS MANUAL IS INTENDED TO BE USEFUL TO TAX ADMINISTRATORS AT THE MINISTRY OF FINANCE LEVEL BY MAKING THEM AWARE OF THE PRACTICES USED AND CHALLENGES FACED BY OTHER COUNTRIES IT WILL ALSO BE USEFUL TO OFFICIALS IN A COUNTRY'S MINISTRY OF HEALTH OR SIMILAR ORGANIZATIONS BY PROVIDING THEM WITH A MORE THOROUGH UNDERSTANDING OF KEY ISSUES IN TAX STRUCTURE AND ADMINISTRATION TAXING TOBACCO CAN HELP RAISE MUCH NEEDED REVENUE AND SAVE LIVES BUT IT NEEDS TO BE DONE WELL THIS HOW TO NOTE PROVIDES GUIDANCE ON THE BASICS OF TOBACCO TAXATION HOW HIGH SHOULD TOBACCO TAXES BE SHOULD WE USE AD VALOREM OR SPECIFIC TAXES WHAT ARE THE KEY ELEMENTS OF AN EFFICIENT TAX ADMINISTRATION THAT WILL SECURE THE TAX BASE AND PREVENT ILLEGAL TRADE THESE ARE IMPORTANT QUESTIONS THAT NEED TO BE ADDRESSED AND THIS NOTE PROVIDES A SOUND FIRST STEP TOWARDS SOLID POLICY DECISIONS CONSIDERS LEGISLATION TO REQUIRE THAT ANYONE SHIPPING CIGARETTES AND OTHER TAXED TOBACCO INTO TAXING STATES FURNISH THE TAX ADMINISTRATOR IN THE TAXING STATE WITH THE NAME ADDRESS TYPE AND QUANTITY OF TOBACCO PRODUCTS SHIPPED THIS NEW VOLUME OF THE IARC HANDBOOKS OF CANCER PREVENTION IN TOBACCO CONTROL PRESENTS A CRITICAL REVIEW AND EVALUATION OF THE EVIDENCE BY 25 INTERNATIONAL EXPERTS FROM TWELVE COUNTRIES ON THE ECONOMICS EPIDEMIOLOGY PUBLIC POLICY AND TOBACCO CONTROL ASPECTS OF TAX AND PRICE POLICIES THE WORKING GROUP DRAWS CONCLUSIONS ABOUT THE EFFECTIVENESS OF TAX AND PRICE MEASURES TO CONTROL TOBACCO USE IN THE POPULATION THE HANDBOOK COVERS AN OVERVIEW OF TOBACCO TAXATION INDUSTRY PRICING STRATEGIES AND OTHER INDUSTRY INITIATIVES DILUTING THE EFFECTS OF TAXES ON CONSUMPTION TAX PRICE AND AGGREGATED DEMAND FOR TOBACCO AS WELL AS DEMAND AT THE INDIVIDUAL LEVEL IN ADULTS YOUNG PEOPLE AND THE ECONOMICALLY DISADVANTAGED TAX AVOIDANCE AND TAX EVASION AND THE ECONOMIC AND HEALTH IMPACTS OF TOBACCO TAXATION THIS BODY OF EVIDENCE AND THE CONSENSUS EVALUATION OF 18 CONCLUDING STATEMENTS ON THE IMPACT OF INTERVENTIONS TO INCREASE THE PRICE OF TOBACCO PRODUCTS CAN ASSIST POLICY MAKERS GOVERNMENT OFFICIALS EVALUATORS AND RESEARCHERS WORKING IN TOBACCO CONTROL AND DISEASE PREVENTION TO BASE THEIR DECISIONS ON THE LATEST SCIENTIFIC EVIDENCE IN ITS EFFORTS TO CONTROL TOBACCO USE THAILAND HAS USED TAXATION AS A PRICE MEASURE AND INCREASED EXCISE TAX RATES SIGNIFICANTLY OVER TIME THIS REPORT SUGGESTS THAT A MECHANISM TO RAISE THE PRICE OF CIGARETTES AT A RATE HIGHER THAN THE INFLATION ALONG WITH APPROPRIATE TAXATION ON OTHER TOBACCO PRODUCTS WILL MAKE THE TAXATION SYSTEM MORE EFFECTIVE FOR TOBACCO CONTROL IN 2009 CHIPRA INCREASED AND EQUALIZED FEDERAL EXCISE TAX RATES FOR CIGARETTES ROLL YOUR OWN TOBACCO AND SMALL CIGARS THOUGH CHIPRA ALSO INCREASED FEDERAL EXCISE TAX RATES FOR PIPE TOBACCO AND LARGE CIGARS IT RAISED THE PIPE TOBACCO TAX TO A RATE SIGNIFICANTLY BELOW THE EQUALIZED RATE FOR THE OTHER PRODUCTS AND ITS LARGE CIGAR EXCISE TAX CAN BE SIGNIFICANTLY LOWER DEPENDING ON PRICE TREASURY COLLECTS FEDERAL EXCISE TAXES ON TOBACCO PRODUCTS ALSO PASSED IN 2009 THE FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT TOBACCO CONTROL ACT GRANTED FDA REGULATORY AUTHORITY OVER TOBACCO PRODUCTS THIS ACT DIRECTED GAO TO REPORT ON TRADE IN TOBACCO PRODUCTS INCLUDING THE EFFECTS OF DIFFERING TOBACCO TAX RATES THIS REPORT 1 REVIEWS THE MARKET SHIFTS IN SMOKING TOBACCO PRODUCTS SINCE CHIPRA 2 EXAMINES THE IMPACT OF THE MARKET SHIFTS ON FEDERAL REVENUE AND TREASURY'S ACTIONS TO RESPOND AND 3 DESCRIBES DIFFERENCES IN FDA'S REGULATION OF VARIOUS SMOKING TOBACCO PRODUCTS GAO INTERVIEWED AGENCY OFFICIALS INDUSTRY MEMBERS AND PUBLIC HEALTH REPRESENTATIVES GAO ANALYZED TAX AND REVENUE DATA AND REVIEWED RELEVANT LITERATURE NEARLY 370 MILLION PEOPLE IN CHINA SMOKE ABOUT ONE THIRD OF ALL SMOKERS IN THE WORLD ARE IN CHINA AND ABOUT 1.2 MILLION DEATHS IN CHINA ARE ATTRIBUTABLE TO SMOKING THE DEATH TOLL IS EXPECTED TO REACH 2.2 MILLION IN 2030 IF NO SMOKING INTERVENTION PROGRAMS ARE IMPLEMENTED TAXATION ON TOBACCO PRODUCTS IS ONE OF THE MOST EFFECTIVE TOBACCO CONTROL PROGRAMS THIS BOOK ADDRESSES NOT ONLY WHY CHINA SHOULD RAISE CIGARETTE TAX BUT ALSO HOW TO RAISE THE TOBACCO TAX BY PROVIDING DECISION MAKERS WITH RELEVANT RESEARCH FINDINGS AND QUANTITATIVE ESTIMATE ABOUT THE IMPACT OF RAISING THE TOBACCO TAX IT DOCUMENTS HOW THESE RESEARCH FINDINGS WERE COMMUNICATED TO THE CHINESE GOVERNMENT OFFICIALS AND HOW FINALLY TOBACCO TAX WAS RAISED 10 YEARS AFTER CHINA'S RATIFICATION OF THE WHO FRAMEWORK CONVENTION ON TOBACCO CONTROL TREATY THE PURPOSES OF THIS BOOK ARE 1 TO INFORM ECONOMISTS PUBLIC HEALTH PROFESSIONALS AND POLICYMAKERS ABOUT THE ECONOMIC CONSEQUENCES OF SMOKING 2 TO PROVIDE THE ESSENTIAL ECONOMICS PARTICULARLY RELATED TO TAXATION AND PUBLIC HEALTH INFORMATION UPON WHICH TO BUILD THE SPECIFICS OF THE TAXATION POLICY THAT IS ADOPTED 3 TO IDENTIFY BARRIERS CHALLENGES AND RECOMMENDATIONS FOR THE CHINESE GOVERNMENT AND 4 TO DESCRIBE HOW RESEARCH FINDINGS CAN BE DISSEMINATED AND COMMUNICATED SUCCESSFULLY TO CHINESE GOVERNMENT POLICY MAKERS IT IS A MUST READ FOR RESEARCHERS WHO ARE INTERESTED IN CHINA'S TOBACCO CONTROL EFFORTS AND IN HOW TO COMMUNICATING THEIR FINDINGS TO THE POLICY MAKERS IT COULD ALSO BE USEFUL FOR TOBACCO CONTROL PROFESSIONALS RESEARCHERS AND POLICY MAKERS IN OTHER COUNTRIES CONTENTS PREFACE LIST OF CONTRIBUTORS INTRODUCTION ECONOMIC COSTS OF SMOKING ECONOMIC

COSTS ATTRIBUTABLE TO SMOKING IN CHINA UPDATE AND AN 8 YEAR COMPARISON 2000 2008 LIAN YANG HAI YEN SUNG ZHENGZHONG MAO TEH WEI HU AND KEQIN RAO SECONDHAND SMOKE EXPOSURE AT HOME IN RURAL CHINA TINGTING YAO HAI YEN SUNG ZHENGZHONG MAO TEH WEI HU AND WENDY MAX THE HEALTHCARE COSTS OF SECONDHAND SMOKE EXPOSURE IN RURAL CHINA TINGTING YAO HAI YEN SUNG ZHENGZHONG MAO TEH WEI HU AND WENDY MAX DEMAND FOR CIGARETTE CONSUMPTION QUANTITY QUALITY AND REGIONAL PRICE VARIATION OF CIGARETTES DEMAND ANALYSIS BASED ON A HOUSEHOLD SURVEY IN CHINA YUYU CHEN AND WEIBO XING THE EFFECT OF CIGARETTE PRICES ON BRAND SWITCHING IN CHINA A LONGITUDINAL ANALYSIS OF DATA FROM THE ITC CHINA SURVEY JUSTIN S WHITE JING LI TEH WEI HU GEOFFREY T FONG AND JIANG YUAN THE HETEROGENEOUS EFFECTS OF CIGARETTE PRICES ON BRAND CHOICE IN CHINA IMPLICATIONS FOR TOBACCO CONTROL POLICY JING LI JUSTIN S WHITE TEH WEI HU GEOFFREY T FONG AND JIANG YUAN THE EPIDEMIC OF CIGARETTE GIFTING A SOCIAL BARRIER TO TOBACCO CONTROL IN CHINA XIULAN ZHANG STEVE LIN AND TEH WEI HU TOBACCO TAXATION SYSTEM AND ITS REFORM IMPACT THE ROLE OF TAXATION IN TOBACCO CONTROL AND ITS POTENTIAL ECONOMIC IMPACT IN CHINA TEH WEI HU ZHENGZHONG MAO JIAN SHI AND WENDONG CHEN RECENT TOBACCO TAX RATE ADJUSTMENT AND ITS POTENTIAL IMPACT ON TOBACCO CONTROL IN CHINA TEH WEI HU ZHENGZHONG MAO AND JIAN SHI CAN INCREASES IN THE CIGARETTE TAX RATE BE LINKED TO CIGARETTE RETAIL PRICES SOLVING MYSTERIES RELATED TO THE CIGARETTE PRICING MECHANISM IN CHINA SONG GAO RONG ZHENG AND TEH WEI HU THE POTENTIAL EFFECTS OF TOBACCO CONTROL IN CHINA PROJECTIONS FROM THE CHINA SIMSMOKE SIMULATION MODEL DAVID LEVY RICARDO L RODRIGUEZ GUEZ BUJOS TEH WEI HU AND ANDREW E MORAN THE CONSEQUENCES OF TOBACCO TAX ON HOUSEHOLD HEALTH AND FINANCES IN RICH AND POOR SMOKERS IN CHINA AN EXTENDED COST EFFECTIVENESS ANALYSIS STÉPHANE VERGUET CINDY LAUVAUREAU SUJATA MISHRA MARY MACLENNAN SHANE M MURPHY ELIZABETH D BROUWER RACHEL A NUGENT KUN ZHAO PRABHAT JHA AND DEAN T JAMISON TOBACCO CONTROL IN CHINA BARRIERS CHALLENGES AND RECOMMENDATIONS WHO FRAMEWORK CONVENTION ON TOBACCO CONTROL IN CHINA BARRIERS CHALLENGES AND RECOMMENDATIONS TEH WEI HU ANITA H LEE AND ZHENGZHONG MAO TOBACCO CONTROL IN CHINA FROM POLICY RESEARCH TO PRACTICE AND THE WAY FORWARD TEH WEI HU AND XIULAN ZHANG READERSHIP STUDENTS RESEARCHERS AND READERS WHO ARE INTERESTED IN LEARNING MORE ABOUT TOBACCO CONTROL IN CHINA AND HOW TO EFFECTIVELY COMMUNICATE RESEARCH FINDINGS TO CHINA S POLICYMAKERS THIS REPORT THE FIFTH IN THE SERIES OF WHO REPORTS ON THE GLOBAL TOBACCO EPIDEMIC PRESENTS A COUNTRY LEVEL EXAMINATION OF THE EPIDEMIC AND IDENTIFIES COUNTRIES THAT HAVE APPLIED EFFECTIVE TOBACCO CONTROL MEASURES THE NUMBER OF PEOPLE WORLDWIDE PROTECTED BY EFFECTIVE TOBACCO CONTROL MEASURES CONTINUES TO GROW AND COUNTRIES THAT HAVE ADOPTED THESE MEASURES AT THE HIGHEST LEVEL OF ACHIEVEMENT CAN BE CONSIDERED MODELS FOR ACTION FOR THOSE COUNTRIES THAT HAVE YET TO DO SO THE FOCUS OF THIS REPORT IS RAISING TAXES ON TOBACCO THE R COMPONENT OF MPOWER TIME AND AGAIN INCREASING TAXES ON TOBACCO PRODUCTS TO INCREASE RETAIL PRICES HAS BEEN PROVEN TO BE THE MOST EFFECTIVE AND EFFICIENT OF THE BEST BUY DEMAND REDUCTION MEASURES TO REDUCE TOBACCO USE AND YET IT IS ALSO THE LEAST WIDELY IMPLEMENTED MEASURE INTRODUCTION EFFECTIVE TOBACCO TAX INCREASES REDUCE TOBACCO CONSUMPTION THREATENING THE PROFITABILITY OF THE TOBACCO INDUSTRY IN RESPONSE THE TOBACCO INDUSTRY EMPLOYS STRATEGIES TO NEGATE OR MINIMIZE THE FULL EFFECTS OF TOBACCO TAX INCREASES KNOWLEDGE OF THESE STRATEGIES CAN ASSIST GOVERNMENTS IN SETTING EFFECTIVE POLICIES TO COLLECT THE FULL AMOUNT OF TAX REVENUE AND TO CURB TOBACCO USE METHODS COUNTRY LEVEL DATA ON EXCISE TAX RATES AND REVENUE RETAIL PRICES VOLUME OF CIGARETTE REMOVALS AND SALES WERE OBTAINED FROM GOVERNMENTS AND STATISTICAL OFFICES NON GOVERNMENTAL ORGANIZATIONS AND ACADEMIC DEPARTMENTS RESULTS SEVEN COMMON STRATEGIES ARE IDENTIFIED STOCKPILING CHANGING PRODUCT ATTRIBUTES OR PRODUCTION PROCESSES LOWERING PRICES OVER SHIFTING PRICES UNDER SHIFTING PRICES TIMING OF PRICE INCREASES AND ENGAGING IN PRICE DISCRIMINATION AND OR OFFERING PROMOTIONS EACH STRATEGY IS DESCRIBED IN TERMS OF THE MOTIVATION FOR THEIR EMPLOYMENT THE CONSEQUENCES FOR TOBACCO USE AND TAX REVENUE AND MEASURES TO COUNTER THEM COUNTY CASE STUDIES ILLUSTRATE THE SUCCESSFUL EXECUTION OF THE STRATEGIES AND POSSIBLE GOVERNMENT RESPONSES CONCLUSION THE TOBACCO INDUSTRY LEFT UNCHECKED EMPLOYS STRATEGIES THAT REDUCE THE IMPACT OF TOBACCO TAX INCREASES ON ITS PROFIT UNDERMINING TOBACCO CONTROL EFFORTS AND GOVERNMENT REVENUE MANY OF THE TOBACCO INDUSTRY 2019S RESPONSES TO TOBACCO TAX INCREASES ARE PREDICTABLE SINCE THEY ARE BEING EMPLOYED SYSTEMATICALLY ACROSS COUNTRIES GOVERNMENTS CAN AND SHOULD ADOPT APPROPRIATE MEASURES TO ELIMINATE OR REDUCE TOBACCO INDUSTRY MANIPULATION THIS REQUIRES SYSTEMATIC DATA COLLECTION IN ORDER TO MONITOR TOBACCO INDUSTRY BEHAVIOR PAGE 1 THIS STUDY ANALYZES THE EFFECTS OF TOBACCO EXCISE TAX CHANGES ON MORTALITY DUE TO HEART DISEASE CANCER AND ASTHMA REDUCED FORM REGRESSIONS OF MORTALITY RATES ON TAX DATA FOR THE YEARS 1954 1988 WITH CONTROLS FOR STATE YEAR INCOME AND UNOBSERVED PERSISTENCE INDICATE THAT TAX INCREASES LEAD TO STATISTICALLY SIGNIFICANT DECREASES IN MORTALITY A 10 INCREASE IN THE TAX IS PROJECTED TO SAVE APPROXIMATELY 5200 LIVES A YEAR THIS STUDY ANALYZES THE POTENTIAL FISCAL HEALTH AND POVERTY IMPACTS OF INCREASING CIGARETTE TAXES IN FIVE COUNTRIES THE PEOPLE S REPUBLIC OF CHINA INDIA THE PHILIPPINES THAILAND AND VIET NAM FOR EACH OF THESE COUNTRIES INCREASING TAXES ON CIGARETTES WOULD RESULT IN SUBSTANTIALLY FEWER LONG TERM SMOKERS AND A REDUCTION IN PREMATURE DEATHS FROM TOBACCO RELATED DISEASES WHILE INCREASING TAX REVENUES THE POOREST GROUPS IN EACH COUNTRY ONLY BEAR A SMALL PART OF THE EXTRA TAX BURDEN BUT DO REAP A SUBSTANTIAL PROPORTION OF THE HEALTH BENEFITS OF REDUCED SMOKING THIS PAPER ESTIMATES THE MAGNITUDE AND SPEED OF TAX PASS THROUGH ACROSS TOBACCO PRODUCTS AT DIFFERENT PRICE POINTS IN PAKISTAN BY USING A NOVEL DATASET OF MONTHLY OBSERVATIONS ON CIGARETTE PRICES IN 50 CITIES DURING THE PERIOD 2004 2015 THE PASS THROUGH OF CIGARETTE TAXES TO RETAIL PRICES IS FOUND TO OCCUR WITHIN TWO MONTHS BUT IS MOSTLY INCOMPLETE IN MAGNITUDE ON AVERAGE A ONE RUPEE TAX INCREASE IS ESTIMATED TO LEAD TO AN INCREASE OF ONLY PRS 0 8 IN RETAIL CIGARETTE PRICES THIS IS DRIVEN BY THE FACT THAT TOBACCO MANUFACTURERS ABSORB A SIGNIFICANT PART OF THE TAX INCREASE FOR THE PREMIUM BRAND HOWEVER I OBSERVE FULL PASSTHROUGH INDICATING POSSIBILITIES OF DIFFERENT DEMAND ELASTICITIES ACROSS PRODUCT TIERS THESE FINDINGS ARE LIKELY TO BE ATTRIBUTABLE TO COMPETITIVE MARKET PRESSURES ESPECIALLY AT THE BUDGET END OF THE PRICE SPECTRUM POSSIBLY STEMMING FROM CHANGING CONSUMPTION PATTERNS WITH GREATER AWARENESS OF HEALTH RISKS AS WELL AS THE IMPACT OF ILLICIT DOMESTIC PRODUCTION TOBACCO USE HAS DECLINED BECAUSE OF MEASURES SUCH AS HIGH TAXES ON TOBACCO PRODUCTS AND BANS ON ADVERTISING BUT WORLDWIDE THERE ARE STILL MORE THAN ONE BILLION PEOPLE WHO REGULARLY USE TOBACCO INCLUDING MANY WHO PURCHASE PRODUCTS ILLICITLY BY CONTRAST TO MANY OTHER COMMODITIES TAXES COMPRISE A SUBSTANTIAL PORTION OF THE RETAIL PRICE OF CIGARETTES IN THE UNITED STATES AND MOST OTHER NATIONS LARGE TAX DIFFERENTIALS BETWEEN JURISDICTIONS INCREASE INCENTIVES FOR PARTICIPATION IN EXISTING ILLICIT TOBACCO MARKETS IN THE UNITED STATES THE ILLICIT TOBACCO MARKET CONSISTS MOSTLY OF BOOTLEGGING FROM LOW TAX STATES TO HIGH TAX STATES AND IS LESS AFFECTED BY LARGE SCALE SMUGGLING OR ILLEGAL PRODUCTION AS IN OTHER COUNTRIES IN THE FUTURE NONPRICE REGULATION OF CIGARETTES SUCH AS PRODUCT DESIGN FORMULATION AND PACKAGING COULD IN PRINCIPLE CONTRIBUTE TO THE DEVELOPMENT OF NEW TYPES OF ILLICIT TOBACCO MARKETS UNDERSTANDING THE U S ILLICIT TOBACCO MARKET REVIEWS THE NATURE OF ILLICIT TOBACCO MARKETS EVIDENCE FOR POLICY EFFECTS AND VARIATIONS AMONG DIFFERENT COUNTRIES WITH A FOCUS ON IMPLICATIONS FOR THE UNITED STATES THIS REPORT ESTIMATES THE PORTION OF THE TOTAL U S TOBACCO MARKET REPRESENTED BY ILLICIT SALES HAS GROWN IN RECENT YEARS AND IS NOW BETWEEN 8 5 PERCENT AND 21 PERCENT THIS REPRESENTS BETWEEN 1 24 TO 2 91 BILLION PACKS OF CIGARETTES ANNUALLY AND BETWEEN 2 95 BILLION AND 6 92 BILLION IN GROSS STATE AND LOCAL TAX REVENUES UNDERSTANDING THE U S ILLICIT TOBACCO MARKET DESCRIBES THE COMPLEX SYSTEM ASSOCIATED WITH ILLICIT TOBACCO USE BY EXPLORING SOME OF THE KEY FEATURES OF THAT MARKET THE CIGARETTE SUPPLY CHAIN ILLICIT PROCUREMENT SCHEMES THE MAJOR ACTORS IN THE ILLICIT TRADE AND THE CHARACTERISTICS OF USERS OF ILLICIT TOBACCO THIS REPORT DRAWS ON DOMESTIC AND INTERNATIONAL EXPERIENCES WITH THE ILLICIT TOBACCO TRADE TO IDENTIFY A RANGE OF POSSIBLE POLICY AND ENFORCEMENT INTERVENTIONS BY THE U S FEDERAL GOVERNMENT AND OR STATES AND LOCALITIES THIS BOOK CONTAINS THE GUIDELINES ADOPTED BY THE CONFERENCE OF THE PARTIES THESE SEVEN GUIDELINES COVER A WIDE RANGE OF PROVISIONS OF THE WHO FRAMEWORK CONVENTION ON TOBACCO CONTROL SUCH AS THE PROTECTION OF PUBLIC HEALTH POLICIES WITH RESPECT TO TOBACCO CONTROL FROM COMMERCIAL AND OTHER VESTED INTERESTS OF THE TOBACCO INDUSTRY PROTECTION FROM EXPOSURE TO TOBACCO SMOKE PACKAGING AND LABELLING OF

TOBACCO PRODUCTS AND TOBACCO ADVERTISING PROMOTION AND SPONSORSHIP AND DEMAND REDUCTION MEASURES CONCERNING TOBACCO DEPENDENCE AND CESSATION THESE GUIDELINES ARE INTENDED TO HELP PARTIES TO MEET THEIR OBLIGATIONS UNDER THE RESPECTIVE PROVISIONS OF THE CONVENTION THEY REFLECT THE CONSOLIDATED VIEWS OF PARTIES ON DIFFERENT ASPECTS OF IMPLEMENTATION THEIR EXPERIENCES AND ACHIEVEMENTS AND THE CHALLENGES FACED THE GUIDELINES ALSO AIM TO REFLECT AND PROMOTE BEST PRACTICES AND STANDARDS THAT GOVERNMENTS WOULD BENEFIT FROM IN THE TREATY IMPLEMENTATION PROCESS THIS BOOK OFFERS A COMPREHENSIVE INTRODUCTION TO HISTORIC AND CONTEMPORARY EFFORTS TO REGULATE TOBACCO AND REDUCE THE STAGGERING NUMBER OF PEOPLE WHO DIE FROM USING TOBACCO PRODUCTS WITH CALLS FOR GREATER GOVERNMENT REGULATION OF TOBACCO CULMINATING IN THE HISTORIC JUNE 2009 PASSAGE OF FEDERAL ANTISMOKING LEGISLATION TOBACCO COULD NOT BE MORE TIMELY IT IS THE MOST AUTHORITATIVE AND ACCESSIBLE VOLUME AVAILABLE ON THE EVOLUTION OF TOBACCO CONSUMPTION AS WELL AS EFFORTS TO PROTECT CONSUMERS FROM ITS DANGERS TOBACCO FOCUSES ON FIVE KEY ISSUES TOBACCO EXCISE TAXATION AND HEALTH POLICY THE OFTEN MISLEADING ADVERTISING OF CIGARETTES AND LOW TAR NICOTINE ALTERNATIVES THE ROLE OF THE FOOD AND DRUG ADMINISTRATION IN REGULATING TOBACCO EDUCATION AND PREVENTION EFFORTS AIMED AT CHILDREN AND TEENS AND ENVIRONMENTAL TOBACCO HEALTH RISKS INCLUDING SECOND HAND SMOKE IT IS AN EYE OPENING INTRODUCTION TO THE ENTIRE HISTORY OF EFFORTS TO REGULATE TOBACCO FROM ITS BEGINNINGS IN THE PROGRESSIVE ERA OF THE EARLY 20TH CENTURY TO RECENT EFFORTS TO UNCOVER SUPPRESSED MEDICAL REPORTS BAN SMOKING ADS AND GET SMOKING OUT OF THE MOVIES

## WHO TECHNICAL MANUAL ON TOBACCO TAX POLICY AND ADMINISTRATION 2021-04-07

THIS WHO TECHNICAL MANUAL ON TOBACCO TAX POLICY AND ADMINISTRATION BUILDS UPON THE 2010 WHO TECHNICAL MANUAL ON TOBACCO TAX ADMINISTRATION BY FURTHER DETAILING THE STRATEGIES FOR EFFECTIVE TOBACCO TAX POLICY DEVELOPMENT DESIGN IMPLEMENTATION AND ADMINISTRATION THIS 2021 EDITION ALSO SERVES AS AN UPDATE TO THE 2010 MANUAL INCORPORATING THE LATEST DEVELOPMENTS IN SCIENCE TECHNOLOGY AND POLICY AS WELL AS PROVIDING ILLUSTRATIVE RECENT EXAMPLES FROM A VARIETY OF COUNTRIES THE BEST PRACTICES LAID OUT IN THIS MANUAL ARE DESIGNED TO INFORM GOVERNMENTS ON THE DEVELOPMENT OF THEIR TOBACCO TAXATION POLICY FACILITATING THE ACHIEVEMENT OF THEIR HEALTH AND REVENUE OBJECTIVES WHILE ALSO SUPPORTING THEIR OVERALL DEVELOPMENT STRATEGY

## ANALYSIS OF EXISE DUTY. JAPANESE POLICY OF TOBACCO TAX 2013-09-13

SEMINAR PAPER FROM THE YEAR 2011 IN THE SUBJECT ECONOMICS CASE SCENARIOS GRADE 17 UNIVERSITY OF APPLIED SCIENCES MUNICH COURSE MBA LANGUAGE ENGLISH ABSTRACT EXECUTIVE SUMMARY GOVERNMENTS ARE TRYING TO MOTIVATE PEOPLE QUIT SMOKING WITH VARIOUS BANS AND ANTI SMOKING CAMPAIGNS BUT STILL TRY TO MILK SMOKERS WITH TAX HIKES ON TOBACCO PRODUCTS THIS ASSIGNMENT IS DESCRIBING THE JAPANESE TOBACCO TAX POLICY WHICH HAS SEEN JUST RECENTLY 1ST OF OCTOBER 2010 A MAJOR CHANGE AS JAPAN IS THE ONLY DEVELOPED COUNTRY IN THE TOP TEN SMOKING STATISTIC WITH A MALE SMOKING RATE OF CLOSE TO 50 THE JAPANESE MINISTRY OF HEALTH LABOR AND WELFARE HAS PUSHED AND DRIVEN A 40 TOBACCO TAX HIKE WITH THE AIM OF DISCOURAGING SMOKERS FURTHER ON ECONOMICAL ASPECTS ON TOBACCO CONSUMPTION ARE ANALYZED IN GENERAL AND WITH RESPECT TO TOBACCO TAX HIKES THE RELATIONS ARE EXPLAINED ON SUPPLY AND DEMAND CURVES UTILIZING GIVEN ELASTICITY FACTORS OF TOBACCO DEMAND FROM THE OTC DUE TO THE RATHER INELASTIC DEMAND OF TOBACCO WHICH IS MAINLY SUPPORTED BY ITS ADDICTIVE NATURE TAX RAISES WILL HAVE DIFFERENT EFFECTS DEPENDING ON THE AGE OF SMOKERS BUT MAINLY DEPENDING ON SOCIAL ASPECTS A TAX RAISE WILL CAUSE A HIGHER QUIT RATE IN DEVELOPING COUNTRIES WITH A LOW OR MID INCOME SUCH AS CHINA FOR INSTANCE COMPARED TO DEVELOPED ONES LIKE JAPAN ON THE OTHER HAND IN DEVELOPED COUNTRIES THE GAIN IN TAX REVENUE WILL BE HIGHER COMPARED TO DEVELOPING COUNTRIES AT THE END OF THE ASSIGNMENT TAX STRATEGIES AIMING FOR HIGHER TAX REVENUE OR AIMING FOR A LOWER SMOKING RATE ARE DISCUSSED BESIDES GENERAL ASPECTS

## STATE TOBACCO-TAX COLLECTIONS 1949

TOBACCO USE IS THE SINGLE LARGEST CAUSE OF PREVENTABLE DEATH GLOBALLY KILLING MORE THAN FIVE MILLION PEOPLE EACH YEAR TOBACCO USE ALSO CREATES CONSIDERABLE ECONOMIC COSTS FROM GREATER SPENDING ON HEALTH CARE TO TREAT THE DISEASES IT BRINGS ON IN USERS AND THOSE EXPOSED TO TOBACCO SMOKE TO THE LOST PRODUCTIVITY RESULTING FROM THE PREMATURE DEATHS IT CAUSES OF ALL THE MANY INTERVENTIONS FOR REDUCING TOBACCO USE A SIGNIFICANT INCREASE IN TOBACCO PRODUCT TAXES AND PRICES HAS BEEN DEMONSTRATED TO BE THE SINGLE MOST EFFECTIVE AND COST EFFECTIVE INTERVENTION PARTICULARLY AMONG THE POOR AND THE YOUNG AT THE SAME TIME BECAUSE OF THE INELASTICITY OF DEMAND FOR TOBACCO PRODUCTS IN MOST COUNTRIES AND THE LOW SHARE OF TAX IN PRICE IN MANY SIGNIFICANT INCREASES IN TOBACCO TAXES GENERATE SIGNIFICANT INCREASES IN THE REVENUES GENERATED BY THESE TAXES THIS TECHNICAL MANUAL AIMS TO HELP GOVERNMENTS ACHIEVE BOTH OBJECTIVES BY IDENTIFYING A SET OF BEST PRACTICES FOR TOBACCO TAXATION IT DOCUMENTS GOVERNMENTS EXISTING APPROACHES TO TOBACCO TAXATION DISCUSSES BARRIERS TO USING TOBACCO TAXES TO ACHIEVE HEALTH AND REVENUE OBJECTIVES AND PROVIDES CASE STUDIES OF EFFECTIVE TOBACCO TAX ADMINISTRATION THIS MANUAL IS INTENDED TO BE USEFUL TO TAX ADMINISTRATORS AT THE MINISTRY OF FINANCE LEVEL BY MAKING THEM AWARE OF THE PRACTICES USED AND CHALLENGES FACED BY OTHER COUNTRIES IT WILL ALSO BE USEFUL TO OFFICIALS IN A COUNTRY'S MINISTRY OF HEALTH OR SIMILAR ORGANIZATIONS BY PROVIDING THEM WITH A MORE THOROUGH UNDERSTANDING OF KEY ISSUES IN TAX STRUCTURE AND ADMINISTRATION

## WHO TECHNICAL MANUAL ON TOBACCO TAX ADMINISTRATION 2010

TAXING TOBACCO CAN HELP RAISE MUCH NEEDED REVENUE AND SAVE LIVES BUT IT NEEDS TO BE DONE WELL THIS HOW TO NOTE PROVIDES GUIDANCE ON THE BASICS OF TOBACCO TAXATION HOW HIGH SHOULD TOBACCO TAXES BE SHOULD WE USE AD VALOREM OR SPECIFIC TAXES WHAT ARE THE KEY ELEMENTS OF AN EFFICIENT TAX ADMINISTRATION THAT WILL SECURE THE TAX BASE AND PREVENT ILLEGAL TRADE THESE ARE IMPORTANT QUESTIONS THAT NEED TO BE ADDRESSED AND THIS NOTE PROVIDE A SOUND FIRST STEP TOWARDS SOLID POLICY DECISIONS

## HOW TO DESIGN AND ENFORCE TOBACCO EXCISES? 2016-11-04

CONSIDERS LEGISLATION TO REQUIRE THAT ANYONE SHIPPING CIGARETTES AND OTHER TAXED TOBACCO INTO TAXING STATES FURNISH THE TAX ADMINISTRATOR IN THE TAXING STATE WITH THE NAME ADDRESS TYPE AND QUANTITY OF TOBACCO PRODUCTS SHIPPED

## STATE TOBACCO-TAX COLLECTIONS 1948

THIS NEW VOLUME OF THE IARC HANDBOOKS OF CANCER PREVENTION IN TOBACCO CONTROL PRESENTS A CRITICAL REVIEW AND EVALUATION OF THE EVIDENCE BY 25 INTERNATIONAL EXPERTS FROM TWELVE COUNTRIES ON THE ECONOMICS EPIDEMIOLOGY PUBLIC POLICY AND TOBACCO CONTROL ASPECTS OF TAX AND PRICE POLICIES THE WORKING GROUP DRAWS CONCLUSIONS ABOUT THE EFFECTIVENESS OF TAX AND PRICE MEASURES TO CONTROL TOBACCO USE IN THE POPULATION THE HANDBOOK COVERS AN OVERVIEW OF TOBACCO TAXATION INDUSTRY PRICING STRATEGIES AND OTHER INDUSTRY INITIATIVES DILUTING THE EFFECTS OF TAXES ON CONSUMPTION TAX PRICE AND AGGREGATED DEMAND FOR TOBACCO AS WELL AS DEMAND AT THE INDIVIDUAL LEVEL IN ADULTS YOUNG PEOPLE AND THE ECONOMICALLY DISADVANTAGED TAX AVOIDANCE AND TAX EVASION AND THE ECONOMIC AND HEALTH IMPACTS OF TOBACCO TAXATION THIS BODY OF EVIDENCE AND THE CONSENSUS EVALUATION OF 18 CONCLUDING STATEMENTS ON THE IMPACT OF INTERVENTIONS TO INCREASE THE PRICE OF TOBACCO PRODUCTS CAN ASSIST POLICY MAKERS GOVERNMENT OFFICIALS EVALUATORS AND RESEARCHERS WORKING IN TOBACCO CONTROL AND DISEASE PREVENTION TO BASE THEIR DECISIONS ON THE LATEST SCIENTIFIC EVIDENCE

## EFFECTIVENESS OF TAX AND PRICE POLICIES FOR TOBACCO CONTROL 2011

IN ITS EFFORTS TO CONTROL TOBACCO USE THAILAND HAS USED TAXATION AS A PRICE MEASURE AND INCREASED EXCISE TAX RATES SIGNIFICANTLY OVER TIME THIS REPORT SUGGESTS THAT A MECHANISM TO RAISE THE PRICE OF CIGARETTES AT A RATE HIGHER THAN THE INFLATION ALONG WITH APPROPRIATE TAXATION ON OTHER TOBACCO PRODUCTS WILL MAKE THE TAXATION SYSTEM MORE EFFECTIVE FOR TOBACCO CONTROL

### FEDERAL EXCISE TAXES ON TOBACCO 1950

IN 2009 CHIPRA INCREASED AND EQUALIZED FEDERAL EXCISE TAX RATES FOR CIGARETTES ROLL YOUR OWN TOBACCO AND SMALL CIGARS THOUGH CHIPRA ALSO INCREASED FEDERAL EXCISE TAX RATES FOR PIPE TOBACCO AND LARGE CIGARS IT RAISED THE PIPE TOBACCO TAX TO A RATE SIGNIFICANTLY BELOW THE EQUALIZED RATE FOR THE OTHER PRODUCTS AND ITS LARGE CIGAR EXCISE TAX CAN BE SIGNIFICANTLY LOWER DEPENDING ON PRICE TREASURY COLLECTS FEDERAL EXCISE TAXES ON TOBACCO PRODUCTS ALSO PASSED IN 2009 THE FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT TOBACCO CONTROL ACT GRANTED FDA REGULATORY AUTHORITY OVER TOBACCO PRODUCTS THIS ACT DIRECTED GAO TO REPORT ON TRADE IN TOBACCO PRODUCTS INCLUDING THE EFFECTS OF DIFFERING TOBACCO TAX RATES THIS REPORT 1 REVIEWS THE MARKET SHIFTS IN SMOKING TOBACCO PRODUCTS SINCE CHIPRA 2 EXAMINES THE IMPACT OF THE MARKET SHIFTS ON FEDERAL REVENUE AND TREASURY S ACTIONS TO RESPOND AND 3 DESCRIBES DIFFERENCES IN FDA S REGULATION OF VARIOUS SMOKING TOBACCO PRODUCTS GAO INTERVIEWED AGENCY OFFICIALS INDUSTRY MEMBERS AND PUBLIC HEALTH REPRESENTATIVES GAO ANALYZED TAX AND REVENUE DATA AND REVIEWED RELEVANT LITERATURE

### *TOBACCO TAXES. HEARINGS BEFORE A SUBCOMMITTEE ... MAR. 27 - APR. 10, 1934 1934*

NEARLY 370 MILLION PEOPLE IN CHINA SMOKE ABOUT ONE THIRD OF ALL SMOKERS IN THE WORLD ARE IN CHINA AND ABOUT 1 2 MILLION DEATHS IN CHINA ARE ATTRIBUTABLE TO SMOKING THE DEATH TOLL IS EXPECTED TO REACH 2 2 MILLION IN 2030 IF NO SMOKING INTERVENTION PROGRAMS ARE IMPLEMENTED TAXATION ON TOBACCO PRODUCTS IS ONE OF THE MOST EFFECTIVE TOBACCO CONTROL PROGRAMS THIS BOOK ADDRESSES NOT ONLY WHY CHINA SHOULD RAISE CIGARETTE TAX BUT ALSO HOW TO RAISE THE TOBACCO TAX BY PROVIDING DECISION MAKERS WITH RELEVANT RESEARCH FINDINGS AND QUANTITATIVE ESTIMATE ABOUT THE IMPACT OF RAISING THE TOBACCO TAX IT DOCUMENTS HOW THESE RESEARCH FINDINGS WERE COMMUNICATED TO THE CHINESE GOVERNMENT OFFICIALS AND HOW FINALLY TOBACCO TAX WAS RAISED 10 YEARS AFTER CHINA S RATIFICATION OF THE WHO FRAME WORK CONVENTION ON TOBACCO CONTROL TREATY THE PURPOSES OF THIS BOOK ARE 1 TO INFORM ECONOMISTS PUBLIC HEALTH PROFESSIONALS AND POLICYMAKERS ABOUT THE ECONOMIC CONSEQUENCES OF SMOKING 2 TO PROVIDE THE ESSENTIAL ECONOMICS PARTICULARLY RELATED TO TAXATION AND PUBLIC HEALTH INFORMATION UPON WHICH TO BUILD THE SPECIFICS OF THE TAXATION POLICY THAT IS ADOPTED 3 TO IDENTIFY BARRIERS CHALLENGES AND RECOMMENDATIONS FOR THE CHINESE GOVERNMENT AND 4 TO DESCRIBE HOW RESEARCH FINDINGS CAN BE DISSEMINATED AND COMMUNICATED SUCCESSFULLY TO CHINESE GOVERNMENT POLICY MAKERS IT IS A MUST READ FOR RESEARCHERS WHO ARE INTERESTED IN CHINA S TOBACCO CONTROL EFFORTS AND IN HOW TO COMMUNICATING THEIR FINDINGS TO THE POLICY MAKERS IT COULD ALSO BE USEFUL FOR TOBACCO CONTROL PROFESSIONALS RESEARCHERS AND POLICY MAKERS IN OTHER COUNTRIES CONTENTS PREFACELIST OF CONTRIBUTORSINTRODUCTIONECONOMIC COSTS OF SMOKING ECONOMIC COSTS ATTRIBUTABLE TO SMOKING IN CHINA UPDATE AND AN 8 YEAR COMPARISON 2000 2008 LIAN YANG HAI YEN SUNG ZHENGZHONG MAO TEH WEI HU AND KEQIN RAO SECONDHAND SMOKE EXPOSURE AT HOME IN RURAL CHINA TINGTING YAO HAI YEN SUNG ZHENGZHONG MAO TEH WEI HU AND WENDY MAX THE HEALTHCARE COSTS OF SECONDHAND SMOKE EXPOSURE IN RURAL CHINA TINGTING YAO HAI YEN SUNG ZHENGZHONG MAO TEH WEI HU AND WENDY MAX DEMAND FOR CIGARETTE CONSUMPTION QUANTITY QUALITY AND REGIONAL PRICE VARIATION OF CIGARETTES DEMAND ANALYSIS BASED ON A HOUSEHOLD SURVEY IN CHINA YUYU CHEN AND WEIBO XING THE EFFECT OF CIGARETTE PRICES ON BRAND SWITCHING IN CHINA A LONGITUDINAL ANALYSIS OF DATA FROM THE ITC CHINA SURVEY JUSTIN S WHITE JING LI TEH WEI HU GEOFFREY T FONG AND JIANG YUAN THE HETEROGENEOUS EFFECTS OF CIGARETTE PRICES ON BRAND CHOICE IN CHINA IMPLICATIONS FOR TOBACCO CONTROL POLICY JING LI JUSTIN S WHITE TEH WEI HU GEOFFREY T FONG AND JIANG YUAN THE EPIDEMIC OF CIGARETTE GIFTING A SOCIAL BARRIER TO TOBACCO CONTROL IN CHINA XIULAN ZHANG STEVE LIN AND TEH WEI HU TOBACCO TAXATION SYSTEM AND ITS REFORM IMPACT THE ROLE OF TAXATION IN TOBACCO CONTROL AND ITS POTENTIAL ECONOMIC IMPACT IN CHINA TEH WEI HU ZHENGZHONG MAO JIAN SHI AND WENDONG CHEN RECENT TOBACCO TAX RATE ADJUSTMENT AND ITS POTENTIAL IMPACT ON TOBACCO CONTROL IN CHINA TEH WEI HU ZHENGZHONG MAO AND JIAN SHI CAN INCREASES IN THE CIGARETTE TAX RATE BE LINKED TO CIGARETTE RETAIL PRICES SOLVING MYSTERIES RELATED TO THE CIGARETTE PRICING MECHANISM IN CHINA SONG GAO RONG ZHENG AND TEH WEI HU THE POTENTIAL EFFECTS OF TOBACCO CONTROL IN CHINA PROJECTIONS FROM THE CHINA SIMSMOKE SIMULATION MODEL DAVID LEVY RICARDO L RODR[?] GUEZ BU[?] O TEH WEI HU AND ANDREW E MORAN THE CONSEQUENCES OF TOBACCO TAX ON HOUSEHOLD HEALTH AND FINANCES IN RICH AND POOR SMOKERS IN CHINA AN EXTENDED COST EFFECTIVENESS ANALYSIS ST[?] PHANE VERGUET CINDY L GAUVREAU SUJATA MISHRA MARY MACLENNAN SHANE M MURPHY ELIZABETH D BROUWER RACHEL A NUGENT KUN ZHAO PRABHAT JHA AND DEAN T JAMISON TOBACCO CONTROL IN CHINA BARRIERS CHALLENGES AND RECOMMENDATIONS WHO FRAMEWORK CONVENTION ON TOBACCO CONTROL IN CHINA BARRIERS CHALLENGES AND RECOMMENDATIONS TEH WEI HU ANITA H LEE AND ZHENGZHONG MAO TOBACCO CONTROL IN CHINA FROM POLICY RESEARCH TO PRACTICE AND THE WAY FORWARD TEH WEI HU AND XIULAN ZHANG READERSHIP STUDENTS RESEARCHERS AND READERS WHO ARE INTERESTED IN LEARNING MORE ABOUT TOBACCO CONTROL IN CHINA AND HOW TO EFFECTIVELY COMMUNICATE RESEARCH FINDINGS TO CHINA S POLICYMAKERS

### TOBACCO 2015

THIS REPORT THE FIFTH IN THE SERIES OF WHO REPORTS ON THE GLOBAL TOBACCO EPIDEMIC PRESENTS A COUNTRY LEVEL EXAMINATION OF THE EPIDEMIC AND IDENTIFIES COUNTRIES THAT HAVE APPLIED EFFECTIVE TOBACCO CONTROL MEASURES THE NUMBER OF PEOPLE WORLDWIDE PROTECTED BY EFFECTIVE TOBACCO CONTROL MEASURES CONTINUES TO GROW AND COUNTRIES THAT HAVE ADOPTED THESE MEASURES AT THE HIGHEST LEVEL OF ACHIEVEMENT CAN BE CONSIDERED MODELS FOR ACTION FOR THOSE COUNTRIES THAT HAVE YET TO DO SO THE FOCUS OF THIS REPORT IS RAISING TAXES ON TOBACCO THE R COMPONENT OF MPOWER TIME AND AGAIN INCREASING TAXES ON TOBACCO PRODUCTS TO INCREASE RETAIL PRICES HAS BEEN PROVEN TO BE THE MOST EFFECTIVE AND EFFICIENT OF THE BEST BUY DEMAND REDUCTION MEASURES TO REDUCE TOBACCO USE AND YET IT IS ALSO THE LEAST WIDELY IMPLEMENTED MEASURE

### *TOBACCO TAXATION IN THE EUROPEAN UNION 2006*

INTRODUCTION EFFECTIVE TOBACCO TAX INCREASES REDUCE TOBACCO CONSUMPTION THREATENING THE PROFITABILITY OF THE TOBACCO INDUSTRY IN RESPONSE THE TOBACCO INDUSTRY EMPLOYS STRATEGIES TO NEGATE OR MINIMIZE THE FULL EFFECTS OF TOBACCO TAX INCREASES KNOWLEDGE OF THESE STRATEGIES CAN

ASSIST GOVERNMENTS IN SETTING EFFECTIVE POLICIES TO COLLECT THE FULL AMOUNT OF TAX REVENUE AND TO CURB TOBACCO USE METHODS COUNTRY LEVEL DATA ON EXCISE TAX RATES AND REVENUE RETAIL PRICES VOLUME OF CIGARETTE REMOVALS AND SALES WERE OBTAINED FROM GOVERNMENTS AND STATISTICAL OFFICES NON GOVERNMENTAL ORGANIZATIONS AND ACADEMIC DEPARTMENTS RESULTS SEVEN COMMON STRATEGIES ARE IDENTIFIED STOCKPILING CHANGING PRODUCT ATTRIBUTES OR PRODUCTION PROCESSES LOWERING PRICES OVER SHIFTING PRICES UNDER SHIFTING PRICES TIMING OF PRICE INCREASES AND ENGAGING IN PRICE DISCRIMINATION AND OR OFFERING PROMOTIONS EACH STRATEGY IS DESCRIBED IN TERMS OF THE MOTIVATION FOR THEIR EMPLOYMENT THE CONSEQUENCES FOR TOBACCO USE AND TAX REVENUE AND MEASURES TO COUNTER THEM COUNTY CASE STUDIES ILLUSTRATE THE SUCCESSFUL EXECUTION OF THE STRATEGIES AND POSSIBLE GOVERNMENT RESPONSES CONCLUSION THE TOBACCO INDUSTRY LEFT UNCHECKED EMPLOYS STRATEGIES THAT REDUCE THE IMPACT OF TOBACCO TAX INCREASES ON ITS PROFIT UNDERMINING TOBACCO CONTROL EFFORTS AND GOVERNMENT REVENUE MANY OF THE TOBACCO INDUSTRY 2019S RESPONSES TO TOBACCO TAX INCREASES ARE PREDICTABLE SINCE THEY ARE BEING EMPLOYED SYSTEMATICALLY ACROSS COUNTRIES GOVERNMENTS CAN AND SHOULD ADOPT APPROPRIATE MEASURES TO ELIMINATE OR REDUCE TOBACCO INDUSTRY MANIPULATION THIS REQUIRES SYSTEMATIC DATA COLLECTION IN ORDER TO MONITOR TOBACCO INDUSTRY BEHAVIOR PAGE 1

## Tax Policies on Tobacco Products in Thailand 2011

THIS STUDY ANALYZES THE EFFECTS OF TOBACCO EXCISE TAX CHANGES ON MORTALITY DUE TO HEART DISEASE CANCER AND ASTHMA REDUCED FORM REGRESSIONS OF MORTALITY RATES ON TAX DATA FOR THE YEARS 1954 1988 WITH CONTROLS FOR STATE YEAR INCOME AND UNOBSERVED PERSISTENCE INDICATE THAT TAX INCREASES LEAD TO STATISTICALLY SIGNIFICANT DECREASES IN MORTALITY A 10 INCREASE IN THE TAX IS PROJECTED TO SAVE APPROXIMATELY 5200 LIVES A YEAR

## Tobacco Taxes 2017-08-04

THIS STUDY ANALYZES THE POTENTIAL FISCAL HEALTH AND POVERTY IMPACTS OF INCREASING CIGARETTE TAXES IN FIVE COUNTRIES THE PEOPLE S REPUBLIC OF CHINA INDIA THE PHILIPPINES THAILAND AND VIET NAM FOR EACH OF THESE COUNTRIES INCREASING TAXES ON CIGARETTES WOULD RESULT IN SUBSTANTIALLY FEWER LONG TERM SMOKERS AND A REDUCTION IN PREMATURE DEATHS FROM TOBACCO RELATED DISEASES WHILE INCREASING TAX REVENUES THE POOREST GROUPS IN EACH COUNTRY ONLY BEAR A SMALL PART OF THE EXTRA TAX BURDENS BUT DO REAP A SUBSTANTIAL PROPORTION OF THE HEALTH BENEFITS OF REDUCED SMOKING

## Economics of Tobacco Control in China 2016-06-10

THIS PAPER ESTIMATES THE MAGNITUDE AND SPEED OF TAX PASS THROUGH ACROSS TOBACCO PRODUCTS AT DIFFERENT PRICE POINTS IN PAKISTAN BY USING A NOVEL DATASET OF MONTHLY OBSERVATIONS ON CIGARETTE PRICES IN 50 CITIES DURING THE PERIOD 2004 2015 THE PASS THROUGH OF CIGARETTE TAXES TO RETAIL PRICES IS FOUND TO OCCUR WITHIN TWO MONTHS BUT IS MOSTLY INCOMPLETE IN MAGNITUDE ON AVERAGE A ONE RUPEE TAX INCREASE IS ESTIMATED TO LEAD TO AN INCREASE OF ONLY PRS 0 8 IN RETAIL CIGARETTE PRICES THIS IS DRIVEN BY THE FACT THAT TOBACCO MANUFACTURERS ABSORB A SIGNIFICANT PART OF THE TAX INCREASE FOR THE PREMIUM BRAND HOWEVER I OBSERVE FULL PASSTHROUGH INDICATING POSSIBILITIES OF DIFFERENT DEMAND ELASTICITIES ACROSS PRODUCT TIERS THESE FINDINGS ARE LIKELY TO BE ATTRIBUTABLE TO COMPETITIVE MARKET PRESSURES ESPECIALLY AT THE BUDGET END OF THE PRICE SPECTRUM POSSIBLY STEMMING FROM CHANGING CONSUMPTION PATTERNS WITH GREATER AWARENESS OF HEALTH RISKS AS WELL AS THE IMPACT OF ILLICIT DOMESTIC PRODUCTION

## WHO REPORT ON THE GLOBAL TOBACCO EPIDEMIC 2015: RAISING TAXES ON TOBACCO 2015-07-31

TOBACCO USE HAS DECLINED BECAUSE OF MEASURES SUCH AS HIGH TAXES ON TOBACCO PRODUCTS AND BANS ON ADVERTISING BUT WORLDWIDE THERE ARE STILL MORE THAN ONE BILLION PEOPLE WHO REGULARLY USE TOBACCO INCLUDING MANY WHO PURCHASE PRODUCTS ILLICITLY BY CONTRAST TO MANY OTHER COMMODITIES TAXES COMPRISE A SUBSTANTIAL PORTION OF THE RETAIL PRICE OF CIGARETTES IN THE UNITED STATES AND MOST OTHER NATIONS LARGE TAX DIFFERENTIALS BETWEEN JURISDICTIONS INCREASE INCENTIVES FOR PARTICIPATION IN EXISTING ILLICIT TOBACCO MARKETS IN THE UNITED STATES THE ILLICIT TOBACCO MARKET CONSISTS MOSTLY OF BOOTLEGGING FROM LOW TAX STATES TO HIGH TAX STATES AND IS LESS AFFECTED BY LARGE SCALE SMUGGLING OR ILLEGAL PRODUCTION AS IN OTHER COUNTRIES IN THE FUTURE NONPRICE REGULATION OF CIGARETTES SUCH AS PRODUCT DESIGN FORMULATION AND PACKAGING COULD IN PRINCIPLE CONTRIBUTE TO THE DEVELOPMENT OF NEW TYPES OF ILLICIT TOBACCO MARKETS UNDERSTANDING THE U S ILLICIT TOBACCO MARKET REVIEWS THE NATURE OF ILLICIT TOBACCO MARKETS EVIDENCE FOR POLICY EFFECTS AND VARIATIONS AMONG DIFFERENT COUNTRIES WITH A FOCUS ON IMPLICATIONS FOR THE UNITED STATES THIS REPORT ESTIMATES THE PORTION OF THE TOTAL U S TOBACCO MARKET REPRESENTED BY ILLICIT SALES HAS GROWN IN RECENT YEARS AND IS NOW BETWEEN 8 5 PERCENT AND 21 PERCENT THIS REPRESENTS BETWEEN 1 24 TO 2 91 BILLION PACKS OF CIGARETTES ANNUALLY AND BETWEEN 2 95 BILLION AND 6 92 BILLION IN LOST GROSS STATE AND LOCAL TAX REVENUES UNDERSTANDING THE U S ILLICIT TOBACCO MARKET DESCRIBES THE COMPLEX SYSTEM ASSOCIATED WITH ILLICIT TOBACCO USE BY EXPLORING SOME OF THE KEY FEATURES OF THAT MARKET THE CIGARETTE SUPPLY CHAIN ILLICIT PROCUREMENT SCHEMES THE MAJOR ACTORS IN THE ILLICIT TRADE AND THE CHARACTERISTICS OF USERS OF ILLICIT TOBACCO THIS REPORT DRAWS ON DOMESTIC AND INTERNATIONAL EXPERIENCES WITH THE ILLICIT TOBACCO TRADE TO IDENTIFY A RANGE OF POSSIBLE POLICY AND ENFORCEMENT INTERVENTIONS BY THE U S FEDERAL GOVERNMENT AND OR STATES AND LOCALITIES

## The Tax Burden on Tobacco 1990

THIS BOOK CONTAINS THE GUIDELINES ADOPTED BY THE CONFERENCE OF THE PARTIES THESE SEVEN GUIDELINES COVER A WIDE RANGE OF PROVISIONS OF THE WHO FRAMEWORK CONVENTION ON TOBACCO CONTROL SUCH AS THE PROTECTION OF PUBLIC HEALTH POLICIES WITH RESPECT TO TOBACCO CONTROL FROM COMMERCIAL AND OTHER VESTED INTERESTS OF THE TOBACCO INDUSTRY PROTECTION FROM EXPOSURE TO TOBACCO SMOKE PACKAGING AND LABELLING OF TOBACCO PRODUCTS AND TOBACCO ADVERTISING PROMOTION AND SPONSORSHIP AND DEMAND REDUCTION MEASURES CONCERNING TOBACCO DEPENDENCE AND CESSATION THESE GUIDELINES ARE INTENDED TO HELP PARTIES TO MEET THEIR OBLIGATIONS UNDER THE RESPECTIVE PROVISIONS OF THE CONVENTION THEY REFLECT THE CONSOLIDATED VIEWS OF PARTIES ON DIFFERENT ASPECTS OF IMPLEMENTATION THEIR EXPERIENCES AND ACHIEVEMENTS AND THE CHALLENGES FACED THE GUIDELINES ALSO AIM TO REFLECT AND PROMOTE BEST PRACTICES AND STANDARDS THAT GOVERNMENTS WOULD BENEFIT FROM IN THE TREATY IMPLEMENTATION

PROCESS

## UNDERMINING GOVERNMENT TAX POLICIES 2016

THIS BOOK OFFERS A COMPREHENSIVE INTRODUCTION TO HISTORIC AND CONTEMPORARY EFFORTS TO REGULATE TOBACCO AND REDUCE THE STAGGERING NUMBER OF PEOPLE WHO DIE FROM USING TOBACCO PRODUCTS WITH CALLS FOR GREATER GOVERNMENT REGULATION OF TOBACCO CULMINATING IN THE HISTORIC JUNE 2009 PASSAGE OF FEDERAL ANTISMOKING LEGISLATION TOBACCO COULD NOT BE MORE TIMELY IT IS THE MOST AUTHORITATIVE AND ACCESSIBLE VOLUME AVAILABLE ON THE EVOLUTION OF TOBACCO CONSUMPTION AS WELL AS EFFORTS TO PROTECT CONSUMERS FROM ITS DANGERS TOBACCO FOCUSES ON FIVE KEY ISSUES TOBACCO EXCISE TAXATION AND HEALTH POLICY THE OFTEN MISLEADING ADVERTISING OF CIGARETTES AND LOW TAR NICOTINE ALTERNATIVES THE ROLE OF THE FOOD AND DRUG ADMINISTRATION IN REGULATING TOBACCO EDUCATION AND PREVENTION EFFORTS AIMED AT CHILDREN AND TEENS AND ENVIRONMENTAL TOBACCO HEALTH RISKS INCLUDING SECOND HAND SMOKE IT IS AN EYE OPENING INTRODUCTION TO THE ENTIRE HISTORY OF EFFORTS TO REGULATE TOBACCO FROM ITS BEGINNINGS IN THE PROGRESSIVE ERA OF THE EARLY 20TH CENTURY TO RECENT EFFORTS TO UNCOVER SUPPRESSED MEDICAL REPORTS BAN SMOKING ADS AND GET SMOKING OUT OF THE MOVIES

## DEATH AND TOBACCO TAXES 1995

## TOBACCO TAXES 2012-11-01

## TOBACCO TAXES 2012

## PROCEEDINGS OF THE ... ANNUAL CONFERENCE 1946

## TOBACCO TAXES 2012

## REGULATORY TOBACCO TAX FRAMEWORK 2010

## SMOKE SCREEN 2016-08-26

## UNDERSTANDING THE U.S. ILLICIT TOBACCO MARKET 2015-04-30

## WHO REPORT ON THE GLOBAL TOBACCO EPIDEMIC, 2015 2015

## STATE TOBACCO-TAX COLLECTIONS. HEARINGS... ON H.R. 195... 1949

## TOBACCO TAX GUIDE 1969

## STATE TOBACCO-TAX COLLECTIONS. HEARING ON H.R. 3345 (IDENTICAL WITH H.R. 968 AND H.R. 2974), SUPERSEDED BY H.R. 5645 1949

## WHAT YOU SHOULD KNOW ABOUT THE ALCOHOL AND TOBACCO TAX DIVISION 1966

## CIGARETTE TAX EVASION 1985

ANNUAL REPORT ON TOBACCO STATISTICS *1981*

ANNUAL REPORT ON TOBACCO STATISTICS *1939*

ANNUAL REPORT ON TOBACCO STATISTICS, 1975 *1976*

ANNUAL REPORT ON TOBACCO STATISTICS, 1977 *1978*

WHO FRAMEWORK CONVENTION ON TOBACCO CONTROL *2013*

*TOBACCO 2010-06-02*

WHO REPORT ON THE GLOBAL TOBACCO EPIDEMIC, 2023 *2023-07-31*

*CHART BOOK ON SMOKING, TOBACCO & HEALTH 1969*

INVESTMENT CASE FOR TOBACCO CONTROL IN BURKINA FASO *2024-05-09*

- [CANNING AND PRESERVING FOR BEGINNERS COOKBOOK TOP 150 CANNING AND PRESERVING RECIPES FOR BEGINNERS WITH PICTURES \(2023\)](#)
- [MANUAL FOR JOHN DEERE GATOR XUV \(2023\)](#)
- [BIG DATA BIG ANALYTICS EMERGING BUSINESS INTELLIGENCE AND ANALYTIC TRENDS FOR TODAY'S BUSINESSES \(READ ONLY\)](#)
- [NANGI DESI GIRL .PDF](#)
- [CHIP CARVING WORKSHOP MORE THAN 200 READY TO USE DESIGNS \(READ ONLY\)](#)
- [KEMPPU OWNER MANUAL FULL PDF](#)
- [KOMATSU PC400 6 PC400LC 6 PC450 6 PC450LC 6 HYDRAULIC EXCAVATOR SERVICE REPAIR SHOP MANUAL DOWNLOAD \(2023\)](#)
- [CORSO DI BRIDGE SISTEMA NATURALE QUINTA NOBILE QUADRI \(READ ONLY\)](#)
- [FITZGERALD'S CLINICAL NEUROANATOMY AND NEUROSCIENCE 7E BY ESTOMIH MTUI MD 2015 11 13 \[PDF\]](#)
- [VOICE OVER WLANS THE COMPLETE GUIDE COMMUNICATIONS ENGINEERING \[PDF\]](#)
- [KETOGENIC DIET 30 DELICIOUS DINNERS 1 MONTH OF LOW CARB HIGH FAT WEIGHT LOSS MEALS \[PDF\]](#)
- [MANUAL MITSUBISHI OUTLANDER 2004 \[PDF\]](#)
- [YAMAHA XV535M MC VIRAGO OWNERS MANUAL \[PDF\]](#)
- [INTRODUCTION TO POPULATION GENETICS FULL PDF](#)
- [ARBITRATION PRACTICE IN CONSTRUCTION CONTRACTS BUILDERS BOOKSHELF SERIES \(2023\)](#)
- [ITEM RESPONSE THEORY PARAMETER ESTIMATION TECHNIQUES \(PDF\)](#)
- [KONICA MINOLTA BIZHUB C224 SERVICE MANUAL NET CITY COPY](#)
- [CASE 1838 SERVICE MANUAL \(READ ONLY\)](#)
- [BEOWULF STUDY QUESTIONS AND ANSWERS FULL PDF](#)
- [INVESTMENT MADNESS HOW PSYCHOLOGY AFFECTS YOUR INVESTING AND WHAT TO DO ABOUT IT \(2023\)](#)
- [THE 1979 OF COMMON PRAYER \(PDF\)](#)
- [US ARMY TECHNICAL MANUAL TM 5 4120 285 15 AIR CONDITIONERS COMPACT VERTICAL VOLTS 3 PHASE 18000 BTUH COOLING 12000 BTUH HEATING TRANE MAC 4V20 4950 03 HERTZ 4120 00 926 9568 MILITARY MANUALS \(READ ONLY\)](#)
- [THE TRAGEDY OF MACBETH ACT 1 SELECTION TEST ANSWERS \(READ ONLY\)](#)
- [ENGLISH SYNTAX RODERICK JACOBS FULL PDF](#)
- [ENGINEERING PHYSICS 1ST SEMESTER \[PDF\]](#)