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Związek
Uczelni
Fahrenheita

Skuteczność podatków jako narzędzia ograniczania konsumpcji wyróbów tytoniowych

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COI

Nie zgłaszam konfliktu interesu

Aktualny stan epidemii tytoniowej w Polsce

26%-30% dorosłych pali

Każdego roku ponad **81 000**
Polaków ginie z powodu chorób
odtytoniowych

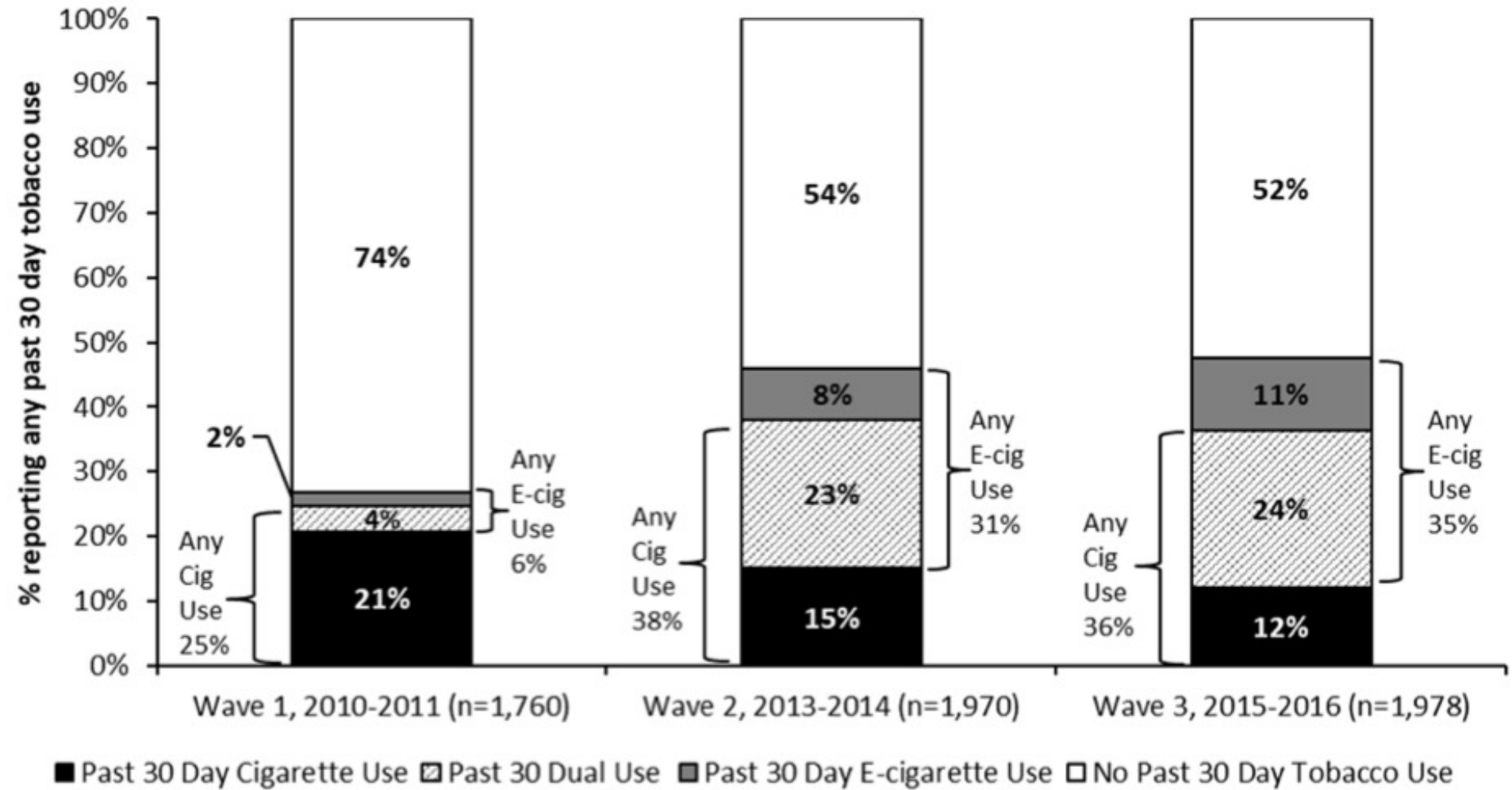
Palacz traci średnio ok. 10 lat
życia

Używanie tytoniu i e-papierosów wśród młodzieży

GYTS, przekrojowe badanie uczniów na całym świecie, wykazało, że wśród respondentów w wieku 13-15 lat z Polski, **23% używało** w 2016 r. jakiegokolwiek wyrobu tytoniowego. Był to jeden z najwyższych wyników w tym czasie w regionie WHO EURO: **najwyższy wskaźnik palenia wśród młodzieży po Bułgarii, Bośni i Hercegowinie, Słowacji i Łotwie.**

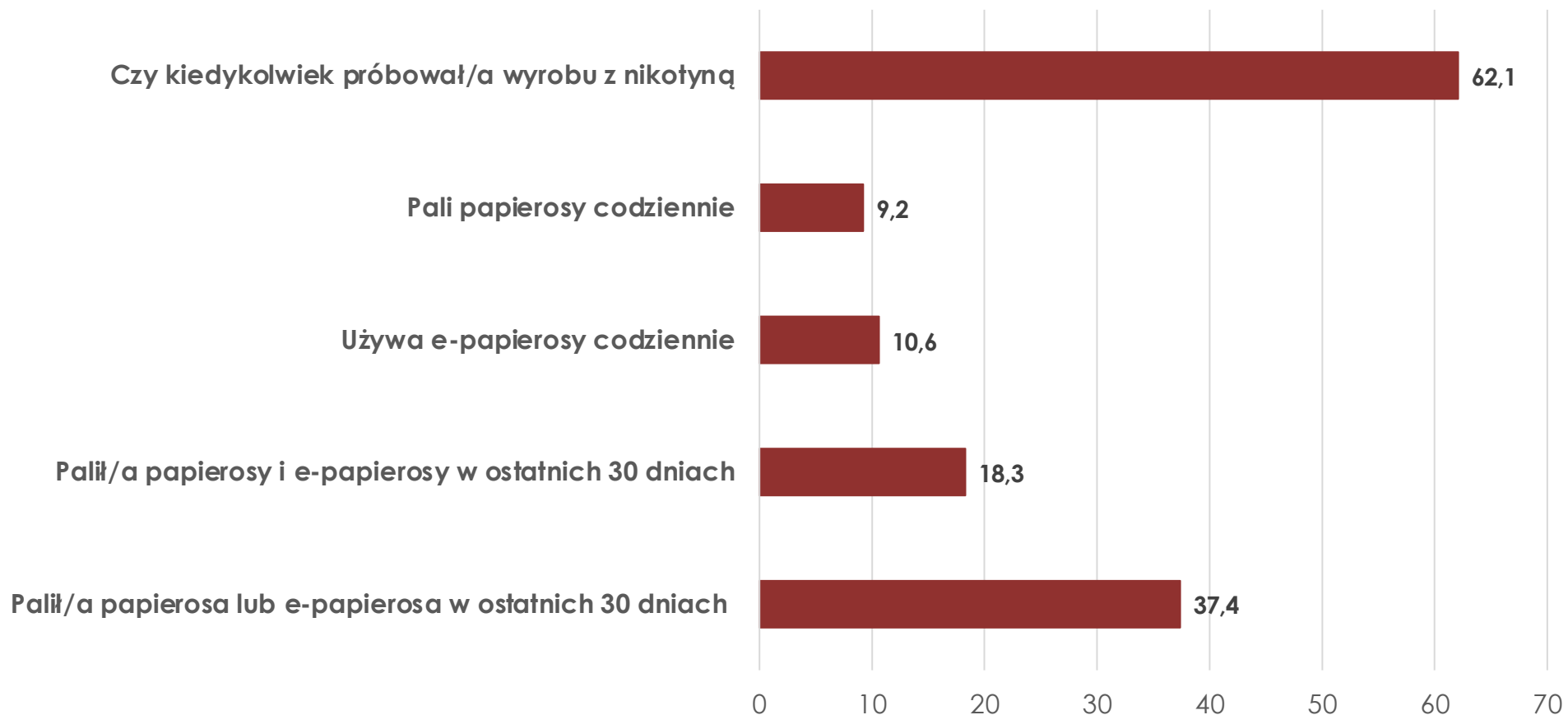
60% wszystkich nastolatków i prawie połowa dzieci poniżej 15 roku życia **próbowała** już wyrobu tytoniowego.

dla 30% osób, które już spróbowały tytoniu, inicjacja odbywała się poprzez **e-papierosa**, większość badanych nastolatków nadal zaczęła palić od zwykłego papierosa



Źródło: Smith, D. M., Gawron, M., Balwicki, L., Sobczak, A., Matynia, M., & Goniewicz, M. L. (2019). Exclusive versus dual use of tobacco and electronic cigarettes among adolescents in Poland, 2010–2016. *Addictive Behaviors*, 90, 341–348.

PolNicoYouth 2020 – wyniki [%]



Źródło: Badanie PolNicoYouth

Straty finansowe

57 mld złotych w 2016r

7 mld leczenie

50 mld utracona produktywność



OPEN ACCESS

Global economic cost of smoking-attributable diseases

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► Additional material is published online only. To view please visit the journal online (<http://dx.doi.org/10.1136/tobaccocontrol-2016-053305>).

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ABSTRACT

Background The detrimental impact of smoking on health has been widely documented since the 1960s. Numerous studies have also quantified the economic cost that smoking imposes on society. However, these studies have mostly been in high income countries, with limited documentation from developing countries. The aim of this paper is to measure the economic cost of smoking-attributable diseases in countries throughout the world, including in low- and middle-income settings. **Methods** The Cost of Illness approach is used to estimate the economic cost of smoking attributable-diseases in 2012. Under this approach, economic costs are defined as either 'direct costs' such as hospital fees or 'indirect costs' representing the productivity loss from morbidity and mortality. The same method was applied to 152 countries, which had all the necessary data, representing 97% of the world's smokers.

Findings The amount of healthcare expenditure due to smoking-attributable diseases totalled purchasing power parity (PPP) \$467 billion (US\$422 billion) in 2012, or 5.7% of global health expenditure. The total economic cost of smoking (from health expenditures and productivity losses together) totalled PPP \$1852 billion (US\$1436 billion) in 2012, equivalent in magnitude to 1.8% of the world's annual gross domestic product (GDP). Almost 40% of this cost occurred in developing countries, highlighting the substantial burden these countries suffer.

Conclusions Smoking imposes a heavy economic burden throughout the world, particularly in Europe and North America, where the tobacco epidemic is most advanced. These findings highlight the urgent need for countries to implement stronger tobacco control measures to address these costs.

INTRODUCTION

The detrimental impact of smoking on physical health and well-being has been widely documented throughout the world since the early 1960s.¹⁻² Numerous studies have also quantified the eco-

NCDs impose through impoverishment from long-term treatment costs, and from productivity losses that threaten household incomes and the economies of Member States'. In 2015, the UN General Assembly also adopted the 2030 Agenda for Sustainable Development.⁵ It includes 17 Goals (sustainable development goals (SDGs)) that all Member States have agreed to achieve by 2030. SDG 3 to 'ensure healthy lives and promoting well-being for all ages' includes target 3.4 to reduce by one-third premature mortality from NCDs, and target 3.a to strengthen country implementation of the WHO Framework Convention on Tobacco Control (WHO FCTC).⁵⁻⁷

The WHO has previously noted that—despite some good progress—many countries have yet to introduce tobacco control measures at their highest level of implementation. This has left their populations at increased risk from tobacco use and secondhand smoke exposure, with the illness, disability and death they cause.⁸ All countries have the ability to implement proven cost-effective tobacco control policies to protect the health of their citizens.⁹⁻¹⁰ Tobacco control can potentially make a significant contribution towards the achievement of development priorities such as the SDGs.

The aim of this study is to measure the global economic cost of smoking-attributable diseases (ie, those caused by direct exposure to smoking). These findings will highlight the need for countries to implement more comprehensive tobacco control measures to address these economic costs, while also helping to achieve global development priorities under the SDGs.

METHODS

This study adopts a classic Cost of Illness approach to modelling the economic impact of an illness as developed by Rice and colleagues in the 1960s.³ Under this approach, the gross economic impact of an illness is divided into 'direct costs' incurred in a

Inne koszty

- koszty biernego palenia,
- opieka nad osobami chorymi
- szkody środowiskowe i zdrowotne związane z uprawą tytoniu,
- zagrożenia pożarowe związane z paleniem,
- Zaśmiecanie niedopałkami papierosów,
- niemożliwy do zmierzenia ból i cierpienie palaczy i ich rodzin



POISONING OUR PLANET

#TobaccoExposed

Throughout its lifecycle, tobacco pollutes the planet & damages the health of all people.





Cigarette Price Increases, Advertising Ban, and Pictorial Warnings as Determinants of Youth Smoking Initiation in Poland

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Abstract

Introduction: Europe's Beating Cancer Plan aims to create a "Tobacco-Free Generation" by 2040. To generate meaningful public health policy to achieve this target, we must understand more clearly the determinants of youth smoking initiation.

Aims and Methods: We examine the determinants of cigarette-smoking initiation in Poland using survival analysis techniques and data from four youth smoking surveys: the 2003, 2009, and 2016 Global Youth Tobacco Surveys (GYTS) and the 2019 PolNicoYouth survey (number of person-period observations $N = 164\,807$). Split-population duration models are employed. The hazard of smoking initiation is modeled as a function of cigarette prices, nonprice tobacco-control measures, and socioeconomic variables.

Results: Our study finds a negative and significant relationship between cigarette prices and the hazard of smoking initiation in all models (hazard ratio from 0.86 to 0.91). Lower hazards of smoking initiation were also associated with a comprehensive advertising ban (hazard ratio from 0.69 to 0.70) and with the introduction of pictorial warnings (hazard ratio from 0.65 to 0.68).

Conclusions: This study concludes that cigarette price increases, such as from higher cigarette excise taxes, could further significantly reduce cigarette youth smoking initiation in Poland. Removing promotional and advertising elements from cigarette packs and making the health warning more noticeable through plain packaging laws would further accelerate the reduction in smoking initiation.

Implications: The European Union is currently formally reconsidering the Tobacco Tax Directive. This makes this analysis of the impact of cigarette prices on youth smoking initiation both timely and germane. As ever more countries implement standardized cigarette packaging, findings here provide support for this measure that removes advertising elements from the packs and makes the health warning more noticeable.

Dane i metody

W badaniu przedstawionym w niniejszym raporcie zbadano determinanty rozpoczęcia palenia papierosów w Polsce na podstawie danych z czterech badań ankietowych palenia wśród młodzieży:

2003, 2009, and 2016 Global Youth Tobacco Surveys (GYTS)

2020 badanie PolNicoYouth (NIZP-PZH)

W celu oszacowania zależności między ceną papierosów a wiekiem rozpoczęcia palenia papierosów w Polsce zastosowano analizę przeżycia.

Wyniki raportu

	2003 GYTS	2009 GYTS	2016 GYTS	2019 PNY	Total sample
	Mean (SD)				
Age	10.93	10.98	11.06	11.87	11.49
Gender (female)	0.57	0.54	0.53	0.50	0.52
Age of initiation	11.79	12.07	12.64	13.46	12.77
Initiation	0.53	0.48	0.43	0.39	0.43
Parents'smoking status	0.55	0.50	0.43	0.38	0.43
Mother's higher education	-	0.44	0.45	0.44	0.44
Father's higher education	-	0.38	0.39	0.33	0.35
Cigarette price (PLN per pack; inflation adjusted)	6.18	7.08	11.8	12.77	11.14
Number of individuals observed	3258	2906	4881	11496	22541
Number of person-period observations	19779	18341	32556	94131	164807

Determinants of smoking initiation: split-population models

	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6
	Hazard ratios					
Cigarette price (in PLN per pack; inflation-adjusted)	0.86**	0.88**	0.89**	0.88**	0.91**	0.89**
1995 first tobacco control legislation				3.5	3.49	-
1999 comprehensive advertising ban				0.70**	0.69**	-
2011 smoke-free law				0.96	0.94	1.14
2017 large pictorial health warnings				0.65**	0.68**	0.65**
Gender (female)	0.84**	0.84**	0.91**	0.84**	0.84**	0.92**
Parents' smoking status (either or both parents smoke)		2.08**	1.93**		2.05**	1.89**
Mother's higher education			0.88**			0.89**
Father's higher education			0.94			0.95
Number of individuals observed	22541	21624	13385	22541	21624	13385
Number of person-period observations	164807	157730	101539	164807	157730	101539

Note: *P<0.05; **P<0.01; All models control for duration dependency (cubic polynomial functional form) and include a constant. The variables for the 1995 and 1999 legislations were dropped from the last model, because the 2003 GYTS, which is the only survey that captured the impacts of those laws, did not ask about the parents' education.

Wyniki i wnioski raportu

Największy wpływ na wiek inicjacji palenia miały

- Wzrost ceny papierosów
- Zakazy reklamy tytoniu
- Wprowadzenie ostrzeżeń obrazkowych

Wnioski

Należy prowadzić zdecydowaną politykę fiskalną, kontynuować ograniczenia marketingu wyrobów tytoniowych oraz wprowadzić jednolite opakowania w celu zmniejszenia inicjacji używania wyrobów tytoniowych

Tobacco taxes are the **most effective** tobacco control intervention but the **least implemented**. A sufficiently large tax increase will raise tobacco product prices—making them less affordable—thereby **discouraging initiation, encouraging quitting, and driving down consumption**.

Tobaccoatlas.org 2022

THE TOBACCO ATLAS

Explore

EN



The tobacco epidemic continues...

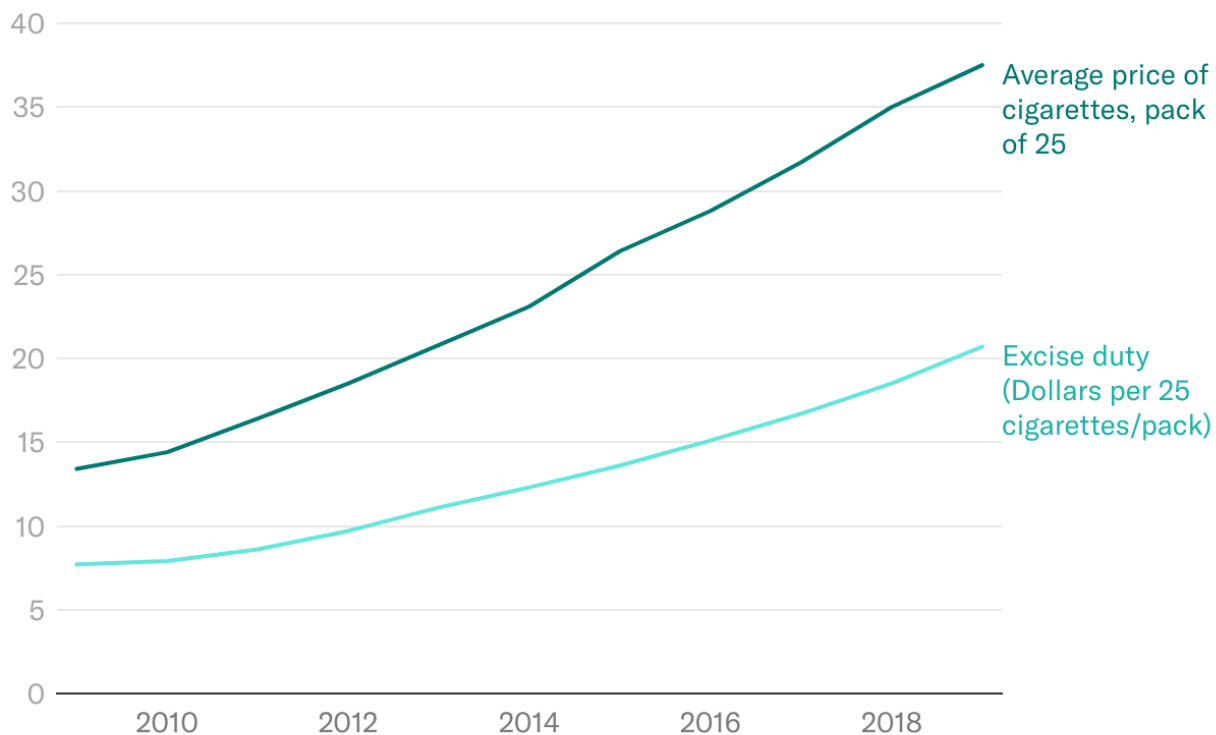
Tobacco control is clearly helping to save millions of lives but the scale of the epidemic demands our continued attention and support. Though consumption is declining, smokers are still buying trillions of cigarettes each year and the use of newer tobacco products is increasing in some countries.



Nowa Zelandia

New Zealand's tobacco taxes and prices

Tax and price per pack in inflation-adjusted New Zealand dollars, 2009-2019



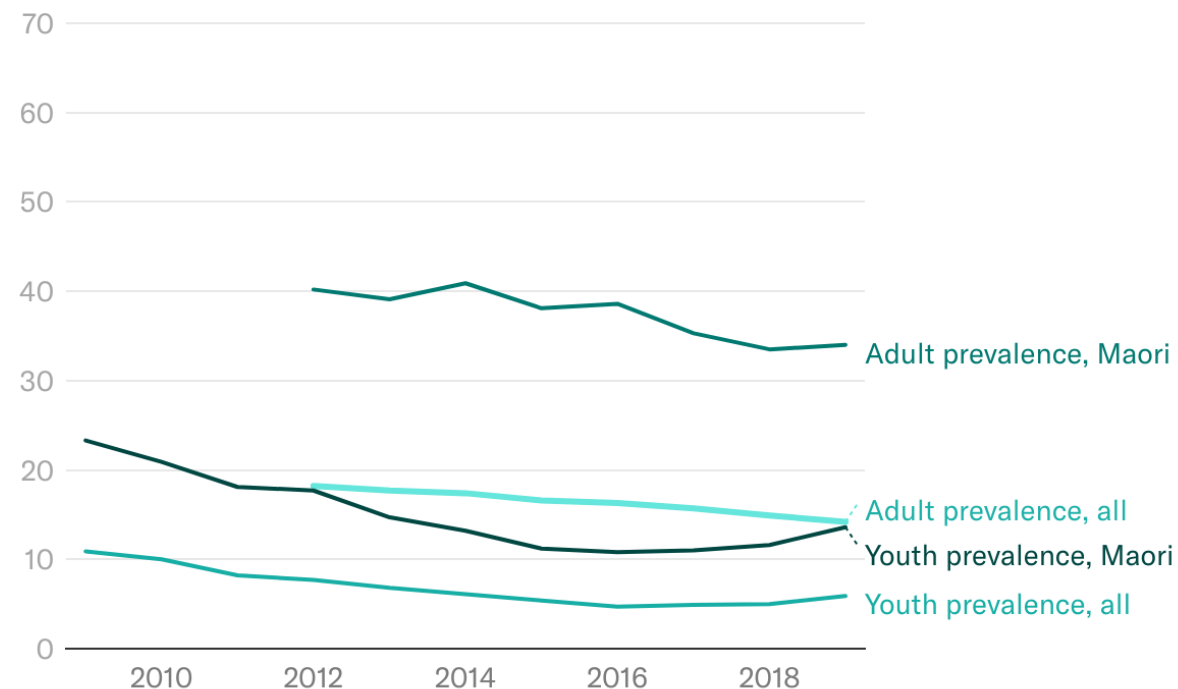
As New Zealand raised excise taxes, prices increased markedly and...

Source: Government of New Zealand

THE TOBACCO ATLAS

New Zealand's smoking prevalence

Overall and Maori adult (18+ year) and youth smoking prevalence, 2009-2019



... prevalence across the overall population and discrete sub-populations decreased steadily.

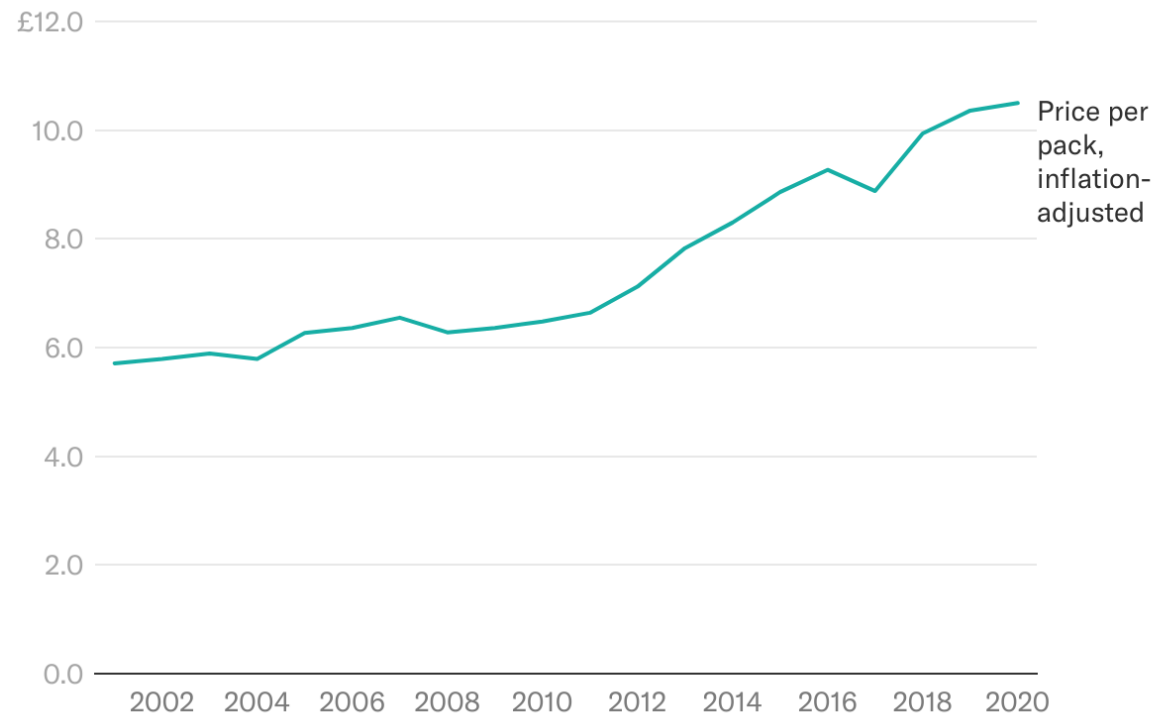
Source: Government of New Zealand

THE TOBACCO ATLAS

Wielka Brytania

Cigarette prices in the United Kingdom

British Pound Sterling, 2001-2020



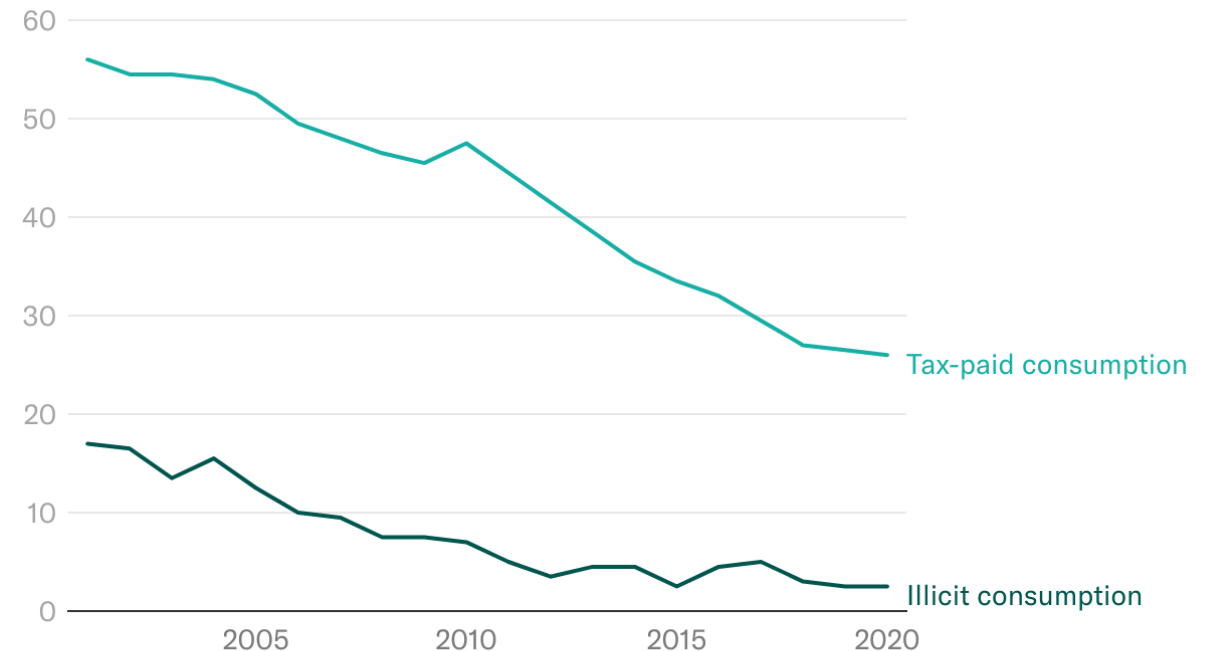
The UK steadily raised tobacco excise taxes and...

Source: Various

THE TOBACCO ATLAS

Cigarette consumption in the United Kingdom

Tax paid and illicit cigarette consumption in billions of sticks, 2001-2020



... both tax-paid consumption and illicit trade declined dramatically.

Source: Various

THE TOBACCO ATLAS

Evidence from every region of the world and from countries at all income levels demonstrates the effectiveness of higher tobacco taxes in reducing tobacco use. On average, tobacco taxes that raise prices by **10% lead to a 4% reduction in overall tobacco use in high-income countries and a 5% reduction in use in low- and middle-income countries.**

Higher taxes and prices are particularly effective in reducing tobacco use in more **vulnerable populations**, including **youth and lower-income people**, given that these groups are particularly sensitive to price.

Polska

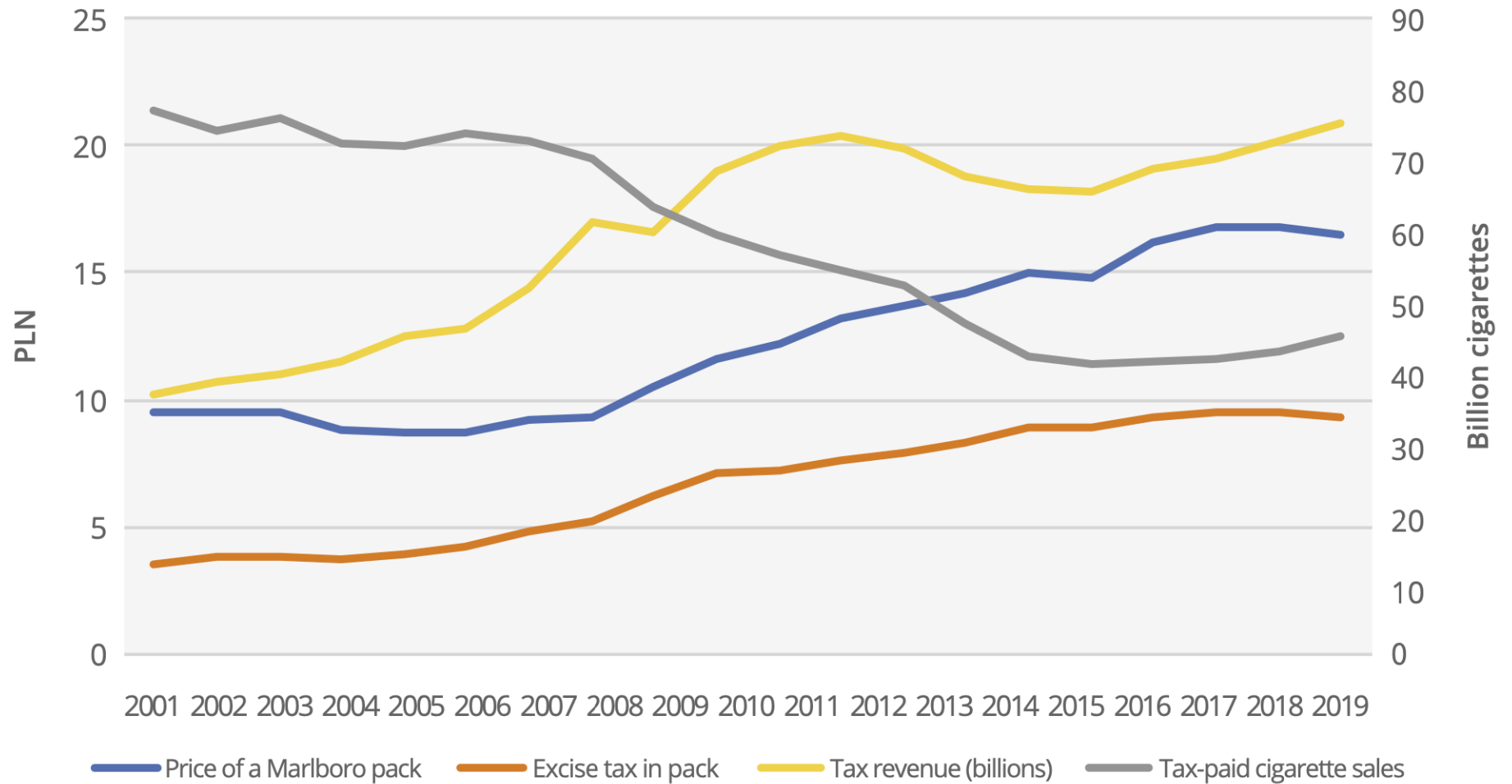


Figure 2. Cigarette price, excise tax, tax revenue and cigarette sales in Poland (2000-2019)

Note: Tax, price, and revenue are inflation-adjusted Price of Marlboro cigarettes from the Economist Intelligence Unit, tax revenue from the Polish Ministry of Finance [32], tax-paid sales from Euromonitor [33], inflation from the International Monetary Fund [34]. Excise tax per pack estimated based on the tax rates published by the Polish Ministry of Finance and the price of Marlboro cigarettes from the Economist Intelligence Unit [35].

Wytyczne do art. 6 FCTC

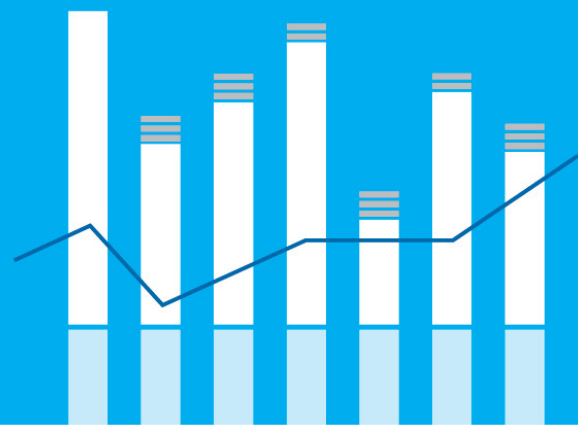
Tobacco tax systems **should be simple** and emphasize taxes based on quantity rather than price to ease tax administration, reduce tax avoidance, and minimize switching down to cheaper brands in response to tax increases.

Taxes should also be high enough to make tobacco products costly and account for a large share of retail prices so that **governments receive most of the revenue** from tobacco product sales.

Taxes should be increased **frequently** and by **enough to offset inflation and income growth** to **reduce the affordability** of tobacco products.

Finally, taxes should be **comparable across products** to minimize substitution between products in response to tax increases.

WHO TECHNICAL MANUAL ON
**TOBACCO TAX POLICY
AND ADMINISTRATION**



Podatki tytoniowe

Podwyżki podatków od wyrobów tytoniowych są najskuteczniejszym środkiem stosowanym w celu ograniczenia używania tytoniu i związanych z nim obciążeń zdrowotnych i ekonomicznych

Podwyżki podatków:

wpływają na ceny wyrobów tytoniowych i czynią te produkty mniej dostępnymi

są szczególnie skuteczne w zniechęcaniu młodych ludzi jak i osoby o niższym statusie społ-ekonom. do palenia tytoniu

Zalecenia WHO

1. Prostota struktury akcyzy – zostawia mniej miejsca na manipulacje przemysłu, unikanie opodatkowania oraz przerzucania się konsumentów na inne produkty
2. Regularne podwyżki – tak, aby nadążać za inflacją i wzrostem ekonomicznym - mają prowadzić do spadku dostępności
3. Porównywalne opodatkowanie różnych produktów, w tym nowatorskich tak, aby zniechęcać do inicjacji i substytucji
4. Uważać na taktyki przemysłu (SCARE) – (S) smuggling and illicit trade (C) – court and legal challenges (A) – anti poor rhetoric (R) – revenue reduction (E) – employment impact

TOBACCO TAX REFORM CHECKLIST

(FOR TAX POLICY-MAKERS)

STEP 1



Focus on tobacco taxation's purposes

Tobacco tax policy should aim not only to increase revenues but also to decrease consumption and improve health. To both raise revenue and reduce consumption, you need to (1) simplify tobacco tax structures, (2) significantly increase rates to impact price levels, and (3) regularly adjust rates to at least account for inflation and income growth.

STEP 2



Analyse your tax structure and identify its weaknesses

You need to analyse and identify the problems of your current tax structure to know which steps to consider next. Which tax structure do you have: specific, ad valorem, mixed, or no excise?

STEP 3



Identify the improvements to be made to the existing tax policy/structure

Your present tax structure and tax situation will provide you with the steps you would ideally take next to achieve the aims in Step 1.

Specific:

1. Ensure that the tax automatically adjusts for inflation and income growth effects.
2. Ensure that all price promotions are banned.

Ad Valorem:

1. Ensure that the tax base of the ad valorem is retail price.
2. Introduce a high specific excise component (and a minimum specific excise).
3. Ensure that the specific excise and/or the minimum specific excise automatically adjusts for inflation and income growth effects.
4. Ensure that all price promotions are banned.

Mixed:

1. Ensure that the tax base of the ad valorem component is retail price.
2. Ensure that you are using a high specific excise component and a minimum specific excise.
3. Ensure that the specific excise and/or the minimum specific excise automatically adjusts for inflation and income growth effects.
4. Ensure that all price promotions are banned.

No Excise:

1. Introduce a high specific excise.
2. Ensure that the rate automatically adjusts for inflation and income growth effects.
3. Ensure that all price promotions are banned.

STEP 4



Assess tobacco taxation's political economy

Reform must begin with an assessment of tobacco taxation's political economy: (1) learn from past successes and failures – what went wrong, what went right, what you can do differently this time; (2) assess the reform's strengths and weaknesses, likely opportunities and risks; (3) determine who the main supporters and opponents of reform inside and outside of government have been and may be, based on past reforms and current situation; and (4) anticipate arguments that will be used against the reform (refer to SCARE tactics).

STEP 5



Prepare a plan for realizing the reform

Focusing on the overall aims identified in Step 1, the steps for achieving them identified in Steps 2 and 3 and the political economy around this reform as identified in Step 4, prepare your plan:

1. Be clear on the non-negotiable objectives for the reform and the trade-offs you are prepared to make to realize them.
2. Develop a plan to approach potential allies and win them over to the reform efforts.
3. Develop the counterarguments that will be needed in response to the SCARE arguments identified earlier.
4. Prepare the evidence you will need ahead of time. To do this, get support from academics and relevant intergovernmental agencies.

STEP 6



Mobilize a coalition for reform

1. Formulate a strategic communications plan: aim for political support both at the highest levels and among the public (framing tobacco taxation as a health issue has helped win political support in many countries).
2. Identify champions in government: ensure that finance and health officials are on the same page; involve implementing departments, such as enforcement agencies, from the start.
3. Mobilize allies from academia, civil society and the private sector to counter the anticipated pushback from the tobacco industry, its proxies and its allies.

STEP 7



Monitor and evaluate

To make the most well-informed policy decisions, a reform effort should be monitored to assess its overall impact and its effect on key indicators; this will help identify issues to be fixed while also creating a strong evidence base for further reform efforts.

Get and analyse the relevant data to better understand the market situation and its dynamics:

1. Monitor the market and its evolution (e.g. retail prices, duty-paid sales, market shares).
2. Get regular estimates of price elasticity (including cross-price elasticity), income elasticity and tax base elasticity to evaluate any changes in tobacco demand.

Use relevant tools to assess the impact of the tax policy on consumption and revenue:

1. Use specific tools on the impact of excise on price, consumption and revenue (e.g. the WHO TaXSiM).
2. Use global tools to assess the tax increase's impact on prevalence (e.g. the WHO ISPT).

Monitor key indicators closely to assess improvements over time:

1. Tax as a percentage of retail price.
2. Change in affordability of tobacco products over time.
3. Change in the tobacco tax scorecard, which combines a mix of best practices in tax policy.
4. Change in sales, prevalence and illicit trade in tobacco products.
5. Improvements in MPOWER package achievement.

Raport ws. narzędzi zmniejszających palenie wśród młodych ludzi



Źródło: http://www.zdrowie.gov.pl/aktualnosc-3871-raport_ws_narzedzi_zmniejszajacych.html

„Decades of research at the World Bank has established that taxation is both an efficient and equitable policy intervention to reduce tobacco consumption

... we have emphasized the **medium- and long-term economic benefits** of using excise taxes on tobacco to decrease consumption, thereby **increasing productivity and reducing medical costs.** „

India, 1.75

Brazil, 2.00

Mexico, 2.38

Botswana, 4.13

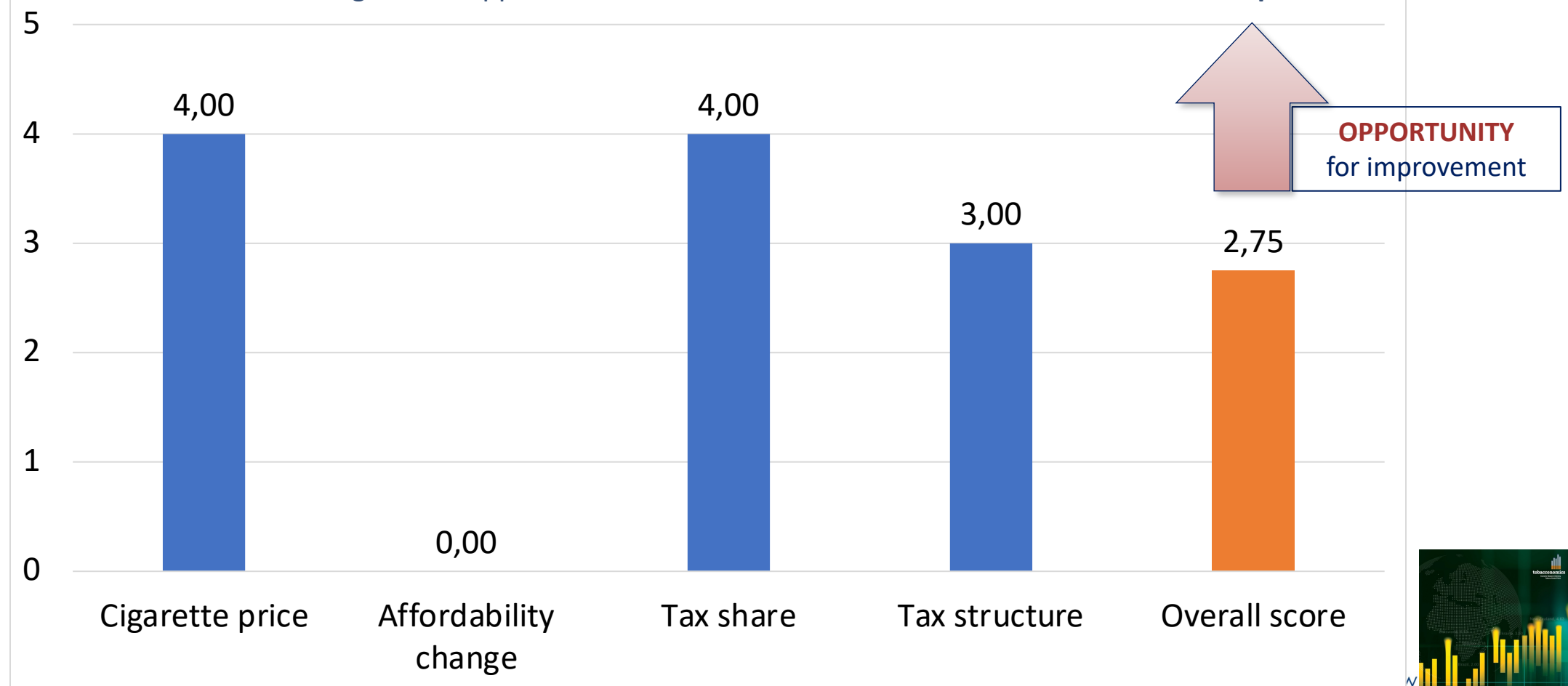
Ukraine, 3.50

New Zealand, 4.63

Tobacconomics
Cigarette Tax Scorecard
2nd edition

Cigarette tax policies in Poland, 2020

4 key tax components were assessed using a 5-point scale, with the overall score reflecting an average of Poland's component scores. The scores reflect the current strengths and opportunities in Poland to further **increase tax revenue** and **improve health**.



podsumowując

Palenie stanowi duże obciążenie dla rozwoju gospodarczego.

Wzrost cen wyrobów tytoniowych

- przynosi zyski państwu (przychody + redukcja kosztów)
- jest najskuteczniejszym, najbardziej kosztowo-efektywnym środkiem ograniczania konsumpcji
- opóźnia wiek inicjacji tytoniowej i zniechęca młodzież do używania
- ogranicza nierówności

Wytyczne WHO dają wskazówki jak uzyskać pożądane efekty



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Dziękuję za uwagę