

## عنوان مقاله:

Investigating the Effects of Tax on Cigarette Smoking: Evidence From 58 Countries

## محل انتشار:

فصلنامه دخانیات و سلامت, دوره 2, شماره 4 (سال: 1402)

تعداد صفحات اصل مقاله: 8

## نویسنده:

Habib Ansari Samani - *Department of Economics, Faculty of Economics, Management and Accounting, Yazd University, Yazd, Iran*

## خلاصه مقاله:

**Background:** One of the most essential requirements for economic and political development and stability is considering the health of the society. Annually, about 13% of people worldwide die because of smoking (use of tobacco). Tax is a price tool to reduce tobacco use; however, the effectiveness of tax on smoking may vary according to the socio-economic status of different societies. This study investigates the effects of four components of absolute price (AP), affordability change (AC), tax share (Sh), and tax structure (St) on the percentage of smokers at a global level. **Materials and Methods:** This investigates the data provided by the Tobacco Economics team, including four components on tobacco use. A total of 58 countries were selected and analyzed based on data availability. Since data for some countries was not available for some years, 2018 (most of the data for this year is available) was considered the reviewed year. Cross-sectional data have been used to estimate the model. This study uses the ordinary least squares regression for the model. **Results:** The results showed that AP and tax did not affect the percentage of smokers in the sample countries; however, St had a negative impact on smoking, while AC had a positive and significant effect on the number of smokers. Also, smoking increased due to increasing poverty. As a result, the price alone did not affect the percentage of smokers, but the relative and AC became important in smoking. In addition, St affected smoking more than tax. **Conclusion:** The estimation results of the model showed that Sh had no significant effect on the percentage of smokers. Meanwhile, Sh had no reducing impact on the percentage of smokers. In addition, increasing Sh can lead to an increase in cigarette smuggling. The results showed that tax alone cannot be a factor in reducing smoking; however, a suitable St can be considered an essential factor in reducing smoking. Hence, countries should focus more on the structure of the tax system than on the tax rate or revenue.

## کلمات کلیدی:

لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1915396>

