

عنوان مقاله:

Designing an Optimum Fiscal Policy for Tobacco to Maximise the Tax Revenue, Social Savings and the Net Monetary Benefits in Sri Lanka

محل انتشار:

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خلاصه مقاله:

Background Fiscal policy targeting tobacco control is identified as the most effective strategy for rapid control of tobacco use. An optimum fiscal policy to estimate the percentage taxation that will maximise the government tax revenue, social savings and the net monetary benefit has not been empirically designed before in Sri Lanka. Methods A model was developed using Microsoft Excel ۲۰۱۶, utilizing up-to-date published evidence on the cigarette sales, current fiscal policy, social cost of tobacco use, consumer response and the price elasticity of cigarettes. Univariate estimates on the expected revenue from tobacco tax, average annual social savings and the net monetary benefit were predicted for different levels of tobacco taxation. A deterministic sensitivity analysis was performed covering all possibilities. The percentage taxation maximizing the government tax revenue and the net monetary benefit were identified. Results It was estimated that a further ۳۰% tax increase from the ۲۰۱۹ baseline will generate approximately LKR ۲۵۴۴ million per year of additional tax revenue for the government while saving LKR ۲۸۰۶۹ million per annum as social savings. A fiscal elevation of ۵۰% will produce identical annual tax revenue to that of ۲۰۱۸, while securing a social saving of more than LKR ۴۷۶۰۰ million per annum. The maximum net monetary benefit is achievable at an overnight tax increase of ۹۰% from the baseline, however with a short-term compromise in tax revenue. Conclusion The well-defined thresholds take tobacco taxation advocacy in Sri Lanka a step forward and will assist the government in taking an informed decision on its fiscal policy for cigarettes.

کلمات کلیدی:

Optimum Tobacco Taxation, Tobacco Tax Sri Lanka, Tobacco Control

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