

*EARMARKED TOBACCO TAX,  
A NECESSARY RESOURCE,  
AND PART OF TOBACCO  
CONTROL IN ALL COUNTRIES*

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# *COMPONENTS OF THE FINNISH TOBACCO POLICY*

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★ **PRICE POLICY (TAXATION)**

★ **LEGISLATIVE MEASURES**

★ **MAINTAINING GENERAL AWARENESS  
OF POPULATION OF HEALTH HARMS  
OF SMOKING**



★ **PROMOTION OF SMOKING CESSATION**

★ **PUBLIC DEBATE IN MEDIA**

★ **TAILORED MEASURES FOR MINORS**



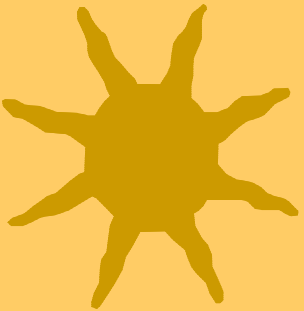
★ **MONITORING AND RESEARCH**



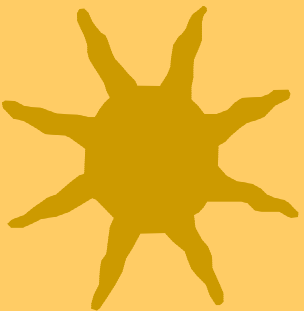
# *TOBACCO TAX REVENUE IN FINLAND 2002*

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**\* 75,63 % OF THE RETAIL PRICE  
OF CIGARETTES CONSISTED OF  
TAXES IN 2002**



**\* EXCISE TAX 50%+VAT 18,03 %+  
ADDITIONAL TAX 7,6%**



**\* IN 2002 THE TOBACCO TAX  
REVENUE WAS MEUR 802,43 PER  
5 MILLIONS FINNISH PEOPLE**



# *EARMARKED TOBACCO TAX REVENUE FINLAND*

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**THE FINNISH TOBACCO LAW (27§):**

**AT LEAST 0,45 % OF ESTIMATED  
ANNUAL TOBACCO TAX REVENUE  
HAS TO BE USED FOR COMBATING  
SMOKING**

**0,98 % = MEUR 4,4 = EUR 0,88 PER  
INHABITANT HAS BEEN FOR  
COMBATING SMOKING**





# *THE USE OF THE EARMARKED TAX REVENUE IN FINLAND*

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★ **PROJECTS, WHICH PROMOTE DECIDED TARGETS OF NATIONAL TOBACCO POLICY**



★ **LARGE NATIONAL PROJECTS**

★ **SMALL VERY INNOVATIVE PILOT PROJECTS**



★ **PROMOTION OF THE ENFORCEMENT OF TOBACCO LEGISLATION**

★ **MONITORING, EVALUATIONS AND RESEARCH**



# *EU AS A COORDINATOR OF TOBACCO TAXATION*

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★ **EU DIRECTIVE (2002/10/EU)  
PROVIDES THE MINIMUM LEVEL  
OF TAXATION OF TOBACCO  
PRODUCTS IN MEMBER STATES**



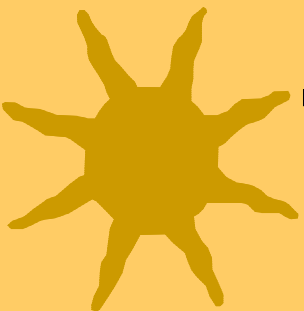
★ **MEMBER STATES CAN  
INDEPENDENTLY LEVY HIGHER  
TOBACCO TAXES**





# *EU AND THE USE OF TOBACCO TAX REVENUE*

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**THE USE OF TOBACCO TAX  
REVENUE IS THE MANDATE OF  
A SINGLE MEMBER STATE**



**EARMARKING WETHER OR NOT,  
IS ALWAYS THE DECISION OF A  
SINGLE MEMBER STATE**





# *EARMARKING OF TOBACCO TAX*

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**THE FINNISH EXPERIENCE:**

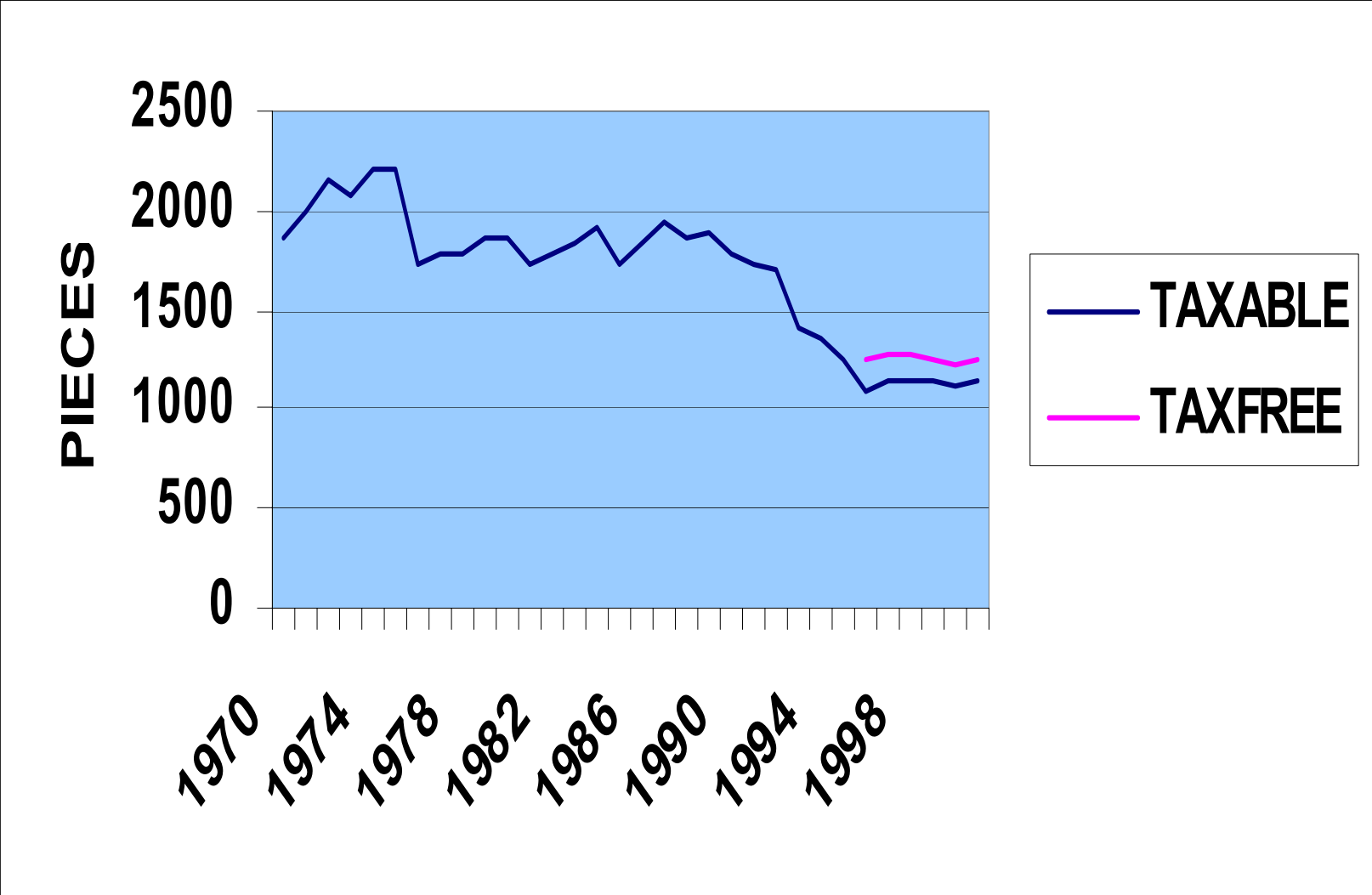


**EARMARKING OF TOBACCO  
TAX MUST BE INCLUDED IN**



**LEGISLATION**

# *CONSUMPTION OF CIGARETTES PER PERSON AGED +15 IN 1970-2001*





# *HOW MUCH - PROPORTIONS (%) OR EUROS*

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**1-2 %**



**OR**

**EUR 2 - 3/ INHABITANT**

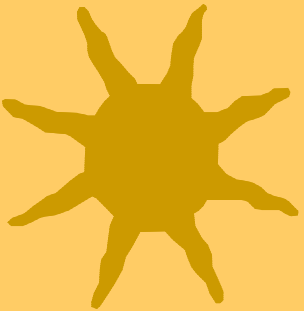




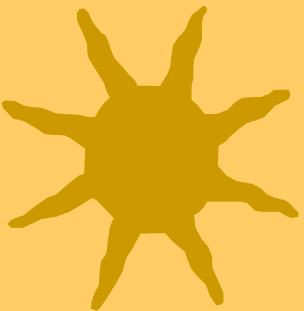
# *TOBACCO TAXATION AS AN INSTRUMENT OF SMOKING REDUCTION*

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IT WORKS BEST,



IF HEALTH AND HEALTH  
PROMOTION HAS BEEN  
INCLUDED AS ONE AIM OF  
TAXATION IN THE ACT ON  
TOBACCO TAXATION





# *SUMMARY*

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★ **ONLY THE MINIMUM LEVEL OF TOBACCO TAXES IS REGULATED BY EU DIRECTIVE**



★ **HIGHER TAXATION AND EARMARKING IS A NATIONAL DECISION**



★ **EARMARKING MUST BE IN LEGISLATION**

★ **EUROS/INHABITANT MAY BE BETTER THAN % OF TOBACCO TAX VENUE**



# *RECOMMENDATION*

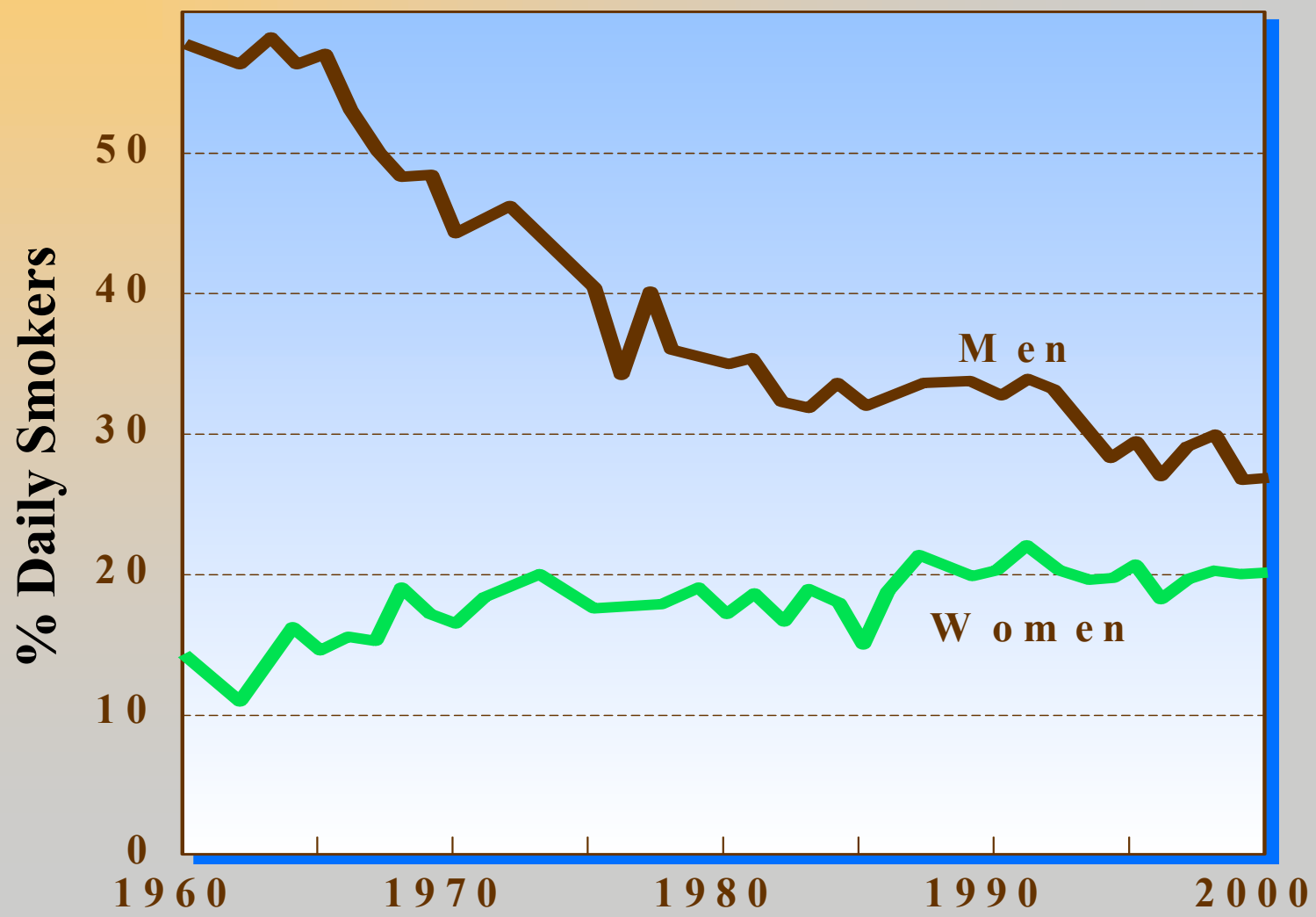
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**EARMARKING HAS TO BE  
DONE JUST NOW AND AS A  
PART OF HARMONIZING  
TOBACCO TAXATION IN  
NEW MEMBER STATES**

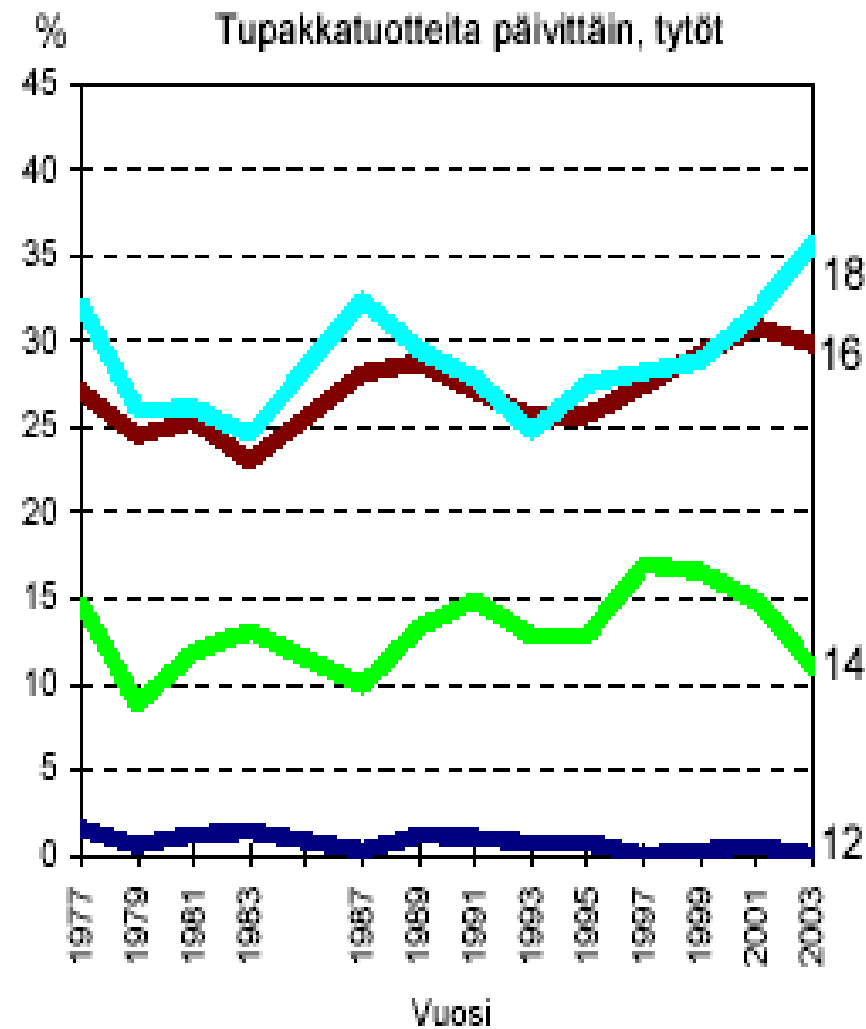
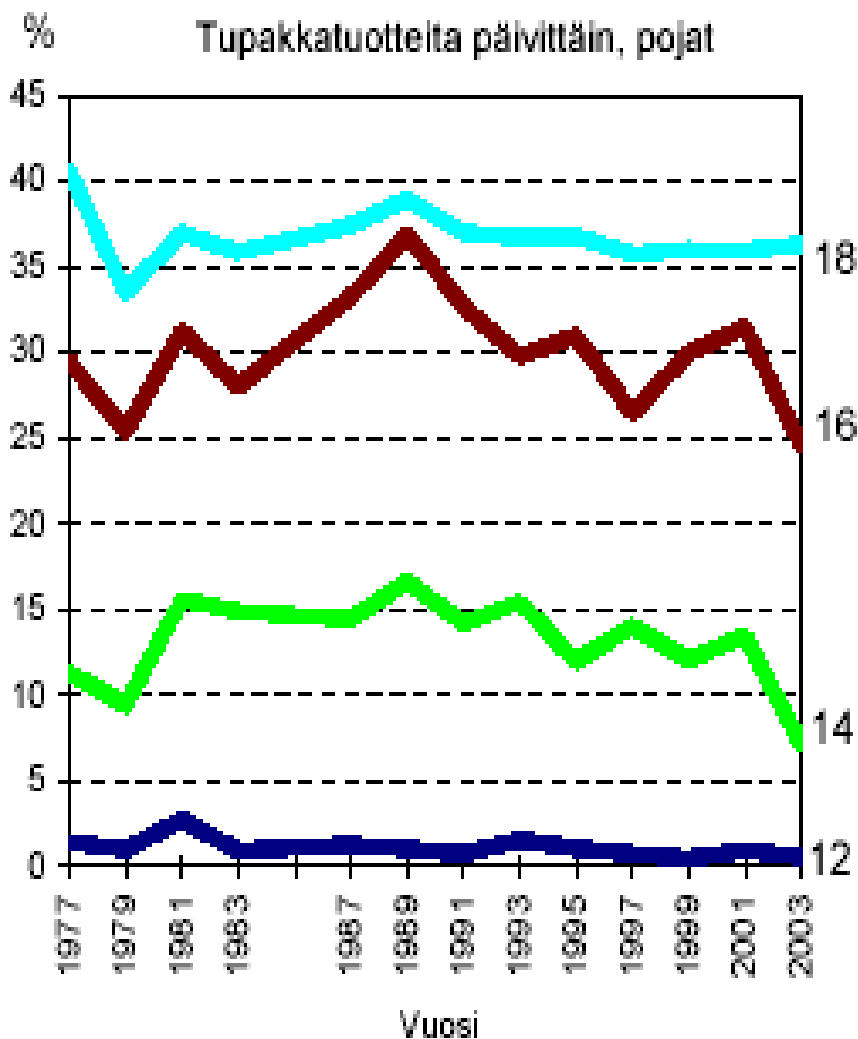


# *PREVALENCE OF SMOKING IN FINLAND IN 1960-2000*





# SMOKING PREVALENCE OF YOUNG PEOPLE

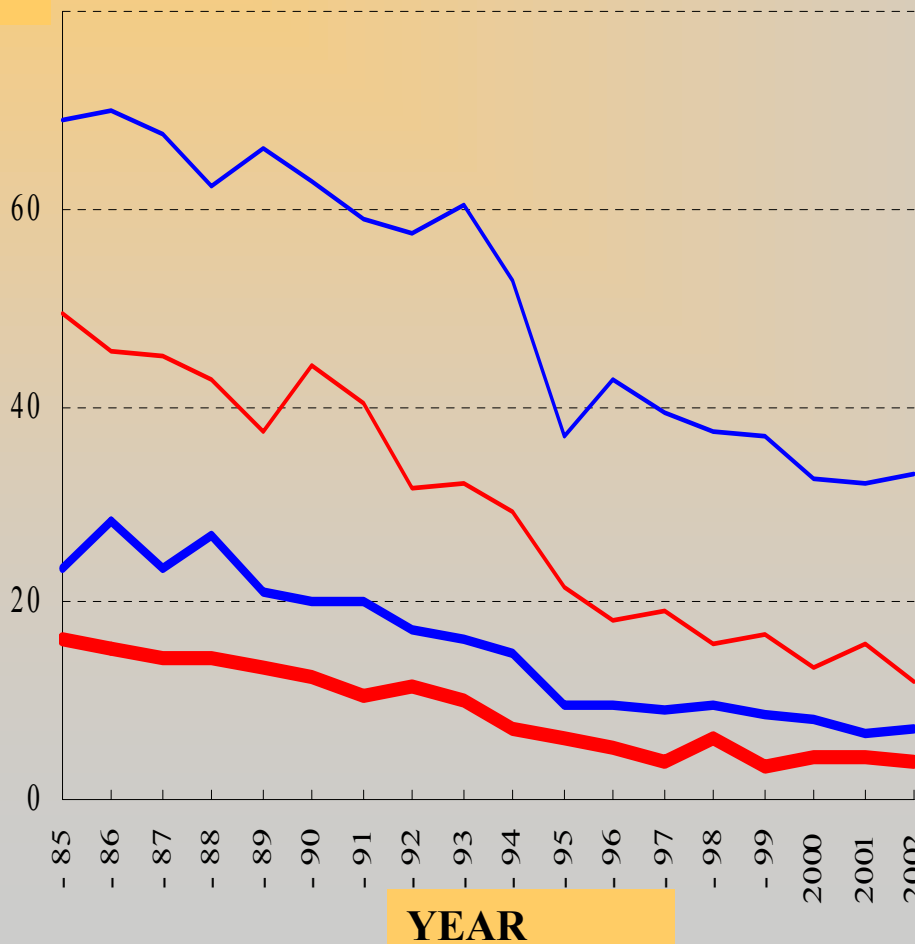




# *EXPOSURE TO ETS AT WORK AT LEAST ONE HOUR/DAY*



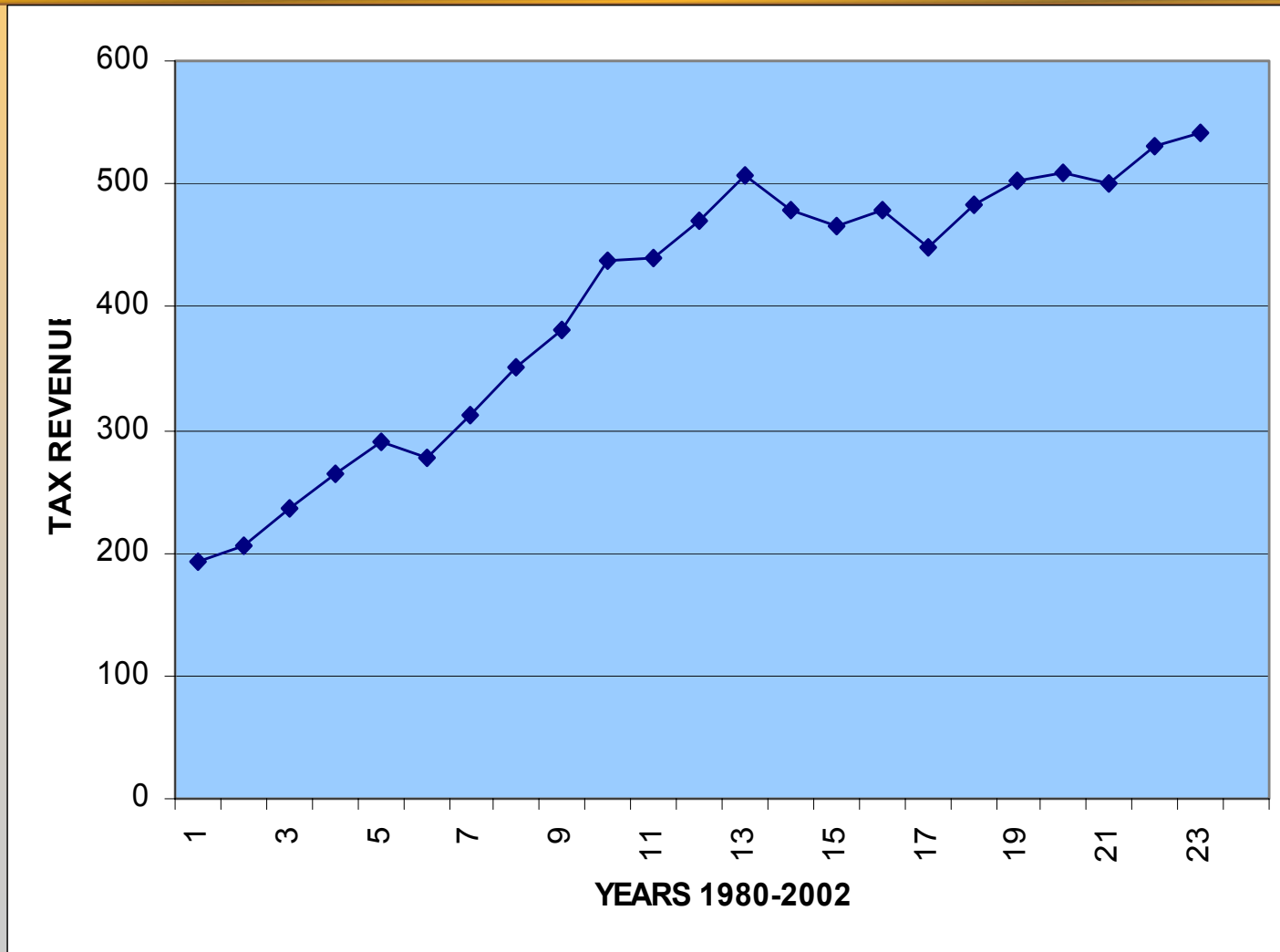
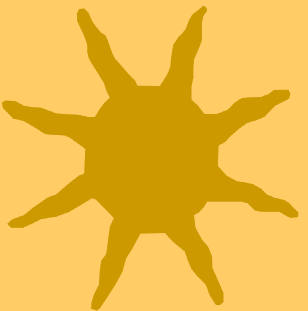
%  
0



- men, smokers
- women, smokers
- men, nonsmokers
- women, non-smokers

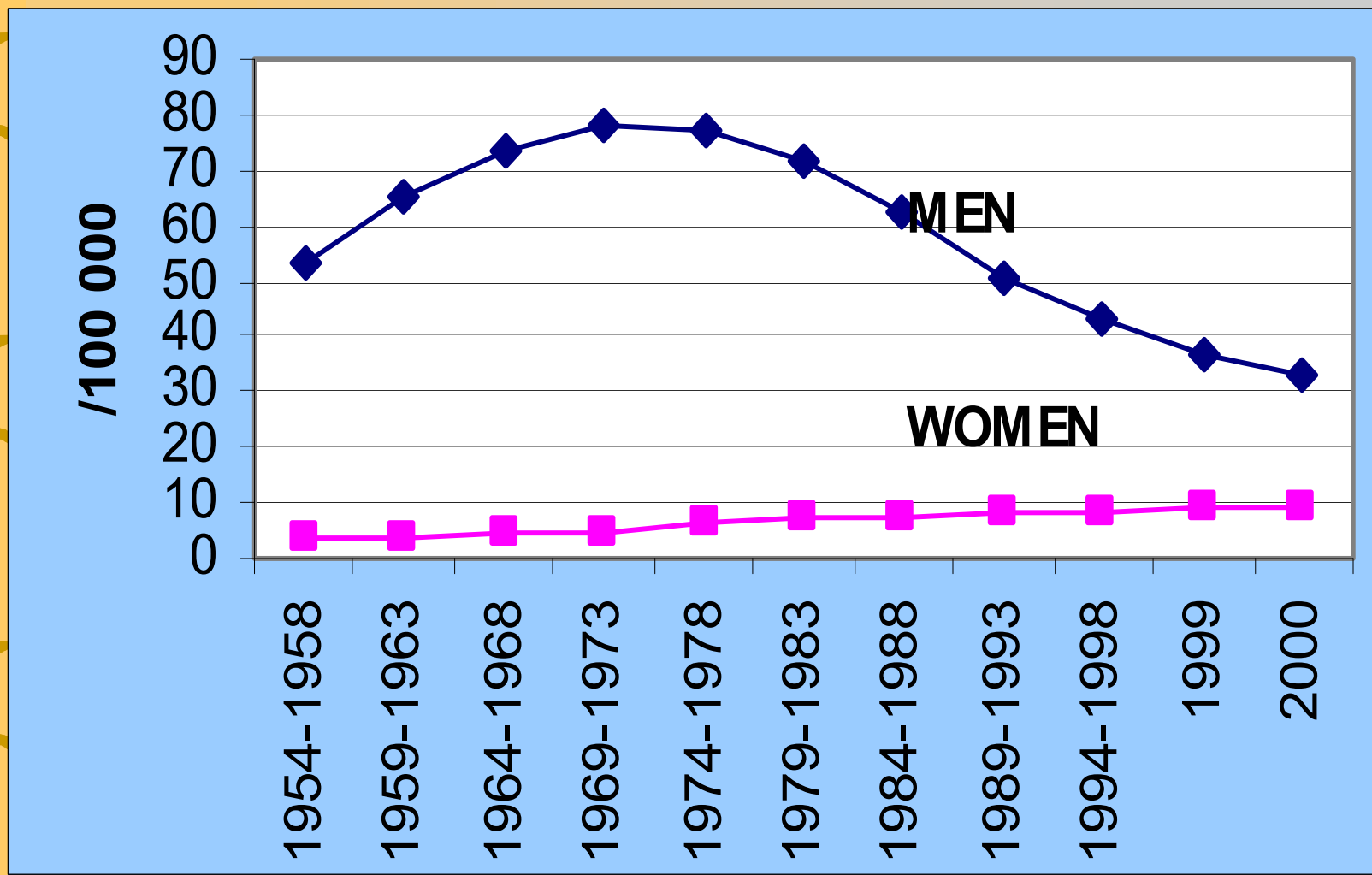
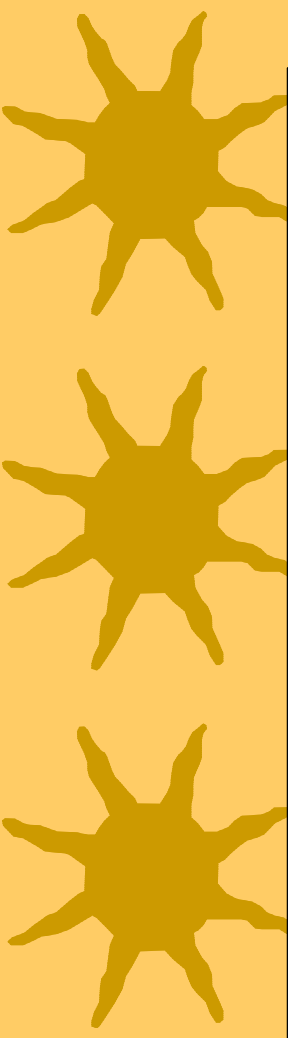


# *TAX REVENUE POLICY (CIGARRETTES)*



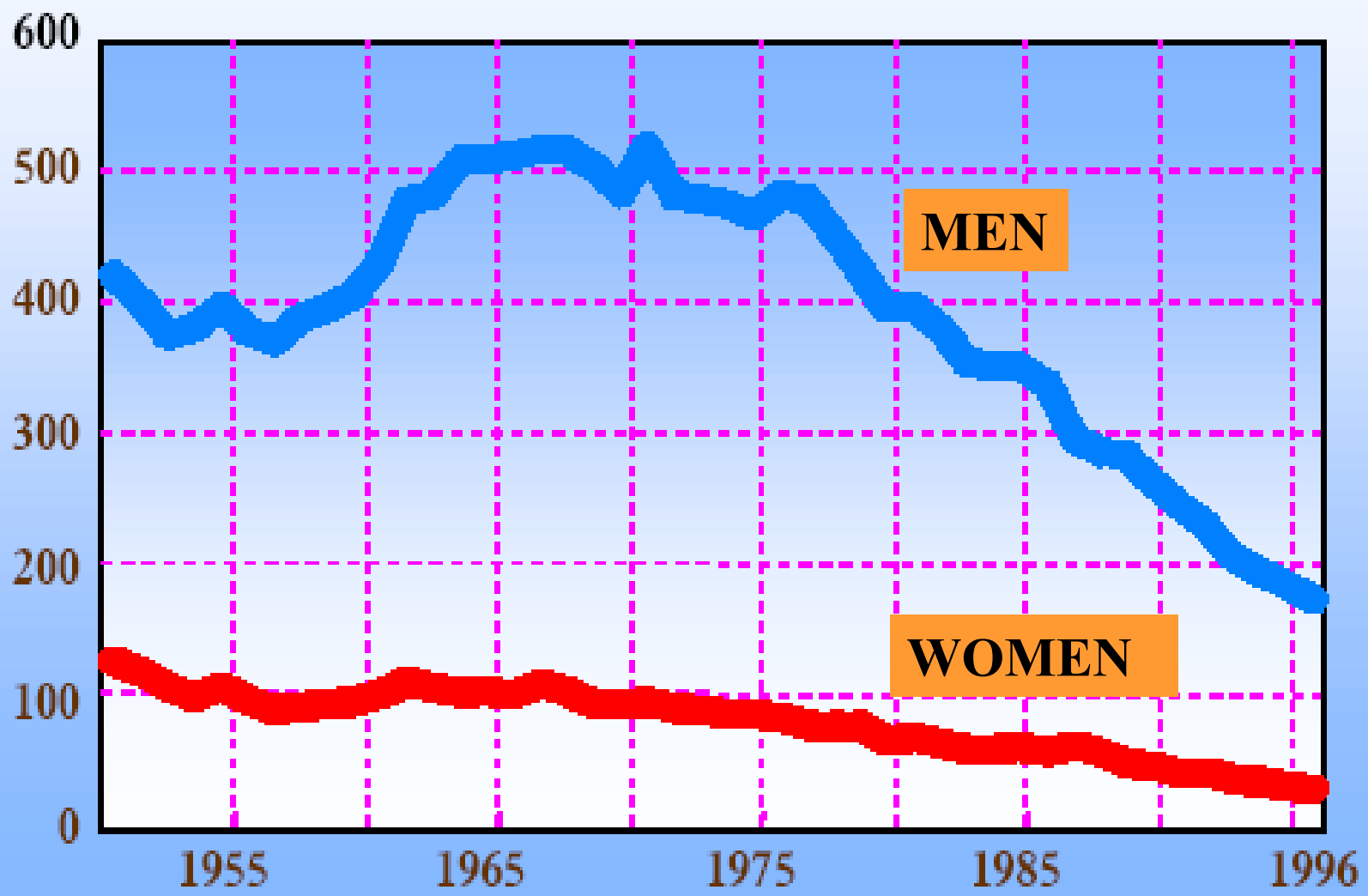
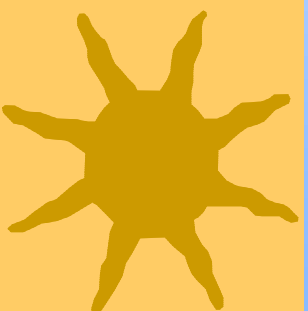
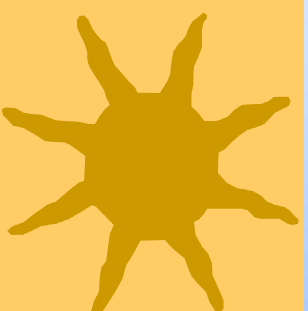
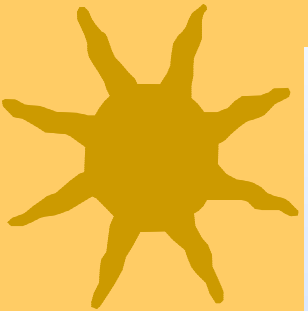


# *AGE-STANDARDIZED INCIDENCE OF LUNG CANCER IN FINLAND IN 1954-2000*





# *AGE-STANDARDIZED MORTALITY OF CORONARY ARTERY DISEASE IN FINLAND IN 1950-1996*





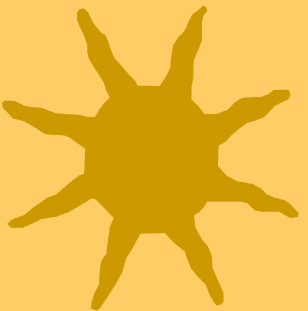
# *BARRIERS*

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★ THE MINISTER OF SOCIAL AFFAIRS AND HEALTH DECIDES EITHER TO PROMOTE OR PREVENT (=BARRIER) ANTI-SMOKING MEASURES



★ MEASURES OF INTERNATIONAL TOBACCO INDUSTRY



★ SWEDISH ORAL SNUFF POLICY



# *REMAINING CHALLENGES*

*(a)*

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★ **PROMOTION OF INTERNATIONAL ANTI-SMOKING ACTIONS (EU,WHO)**



★ **LICENSING OF THE SALE OF TOBACCO PRODUCTS INCLUDING FINANCING OF SUPERVISION**



★ **STRENGTHENING SUPERVISION AND PUNISHMENTS OF TOBACCO LEGISLATION**

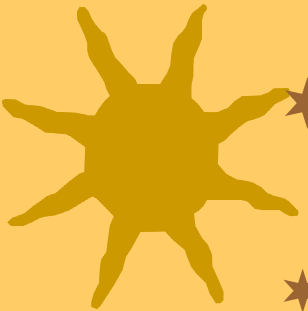


# *REMAINING CHALLENGES*

*(b)*

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★ **A VISION: TO GIVE BONUSES TO NON-SMOKERS**



★ **IN THE AIR: TO SET AN AGE LIMIT FOR SELLERS OF TOBACCO PRODUCTS, TO BAN POSSESSION OF TOBACCO PRODUCTS BY MINORS, TO BAN VENDING MACHINES, TO DEFINE THE SMALLEST SIZE OF THE RETAIL PACKAGE OF CIGARETTES, TO ALLOW THE COMPETITIVE SALE OF PURE NICOTINE PRODUCTS OUTSIDE PHARMACIES, TO BAN SMOKING IN FILMS, VIDEOS ETC, TO BAN ADVERTISING IN TOBACCO PACKAGES, AND TO MAKE RESTAURANTS TOTALLY SMOKE-FREE.**

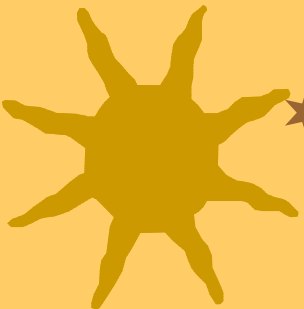




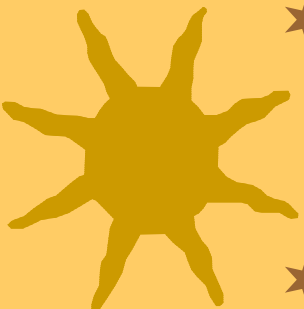
## *SUMMARY (a):*

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★ **SMOKING IS THE BIGGEST SINGLE AVOIDABLE HEALTH HAZARD IN ALL SOCIETIES**



★ **MANY PARALLEL SYNERGIC MEASURES ARE THE ONLY POSSIBLE WAY TO REDUCE SMOKING AMONG POPULATION**



★ **THE BASIS OF ALL SUCCESSFUL ANTI-SMOKING MEASURES IS THE COMPREHENSIVE TOBACCO LEGISLATION**



## *SUMMARY (b):*

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- ★ **GOVERNMENT OR GOVERNMENT AND PARLIAMENT HAS TO RESOLVE GOALS OF THE NATIONAL ANTI-SMOKING POLICY**
- ★ **TOBACCO INDUSTRY IS NOT THE BEST ANTI-SMOKING ACTOR OR CONSULTANT, BECAUSE ITS GOAL IS TO PROMOTE SMOKING AND TO MAKE MONEY AND PROFIT BY SMOKING**

