

Tabela 1A - Etap I: Wprowadzenie polityki opodatkowania wyrobów tytoniowych, 1993-1995

Cigarette Category	VAT	10/93	12/93	3/94	10/94	12/94	4/95	11/95	12/95
Foreign King Size	22%	31.7	31.7	31.7	36.2	36.2	40.7	45.6	51.3
Domestic King Size	22%	11.9	13.9	16.9	21.5	21.5	26.5	31.5	38.8
Domestic Filtered	22%	9.7	11.7	13.7	19.0	19.0	24.0	29.0	36.3
Domestic Non-Filtered	22%	8.0	10.0	12.0	16.5	16.5	21.5	26.5	33.8

Tabela 1B - Etap II: Okres słabej polityki opodatkowania wyrobów tytoniowych, 1996-1998

Cigarette Category	10/96	12/96	5/97	10/97	12/97	4/98	11/98
Foreign King Size	58.3	58.3	64.1	64.1	64.1	76.5	76.5
Domestic King Size	46.8	46.8	52.6	52.6	52.6	65.5	65.5
Domestic Filtered	42.8	42.8	46.1	46.1	46.1	51.5	51.5
Domestic Non-Filtered	40.3	40.3	44.3	44.3	44.3	50.0	50.0

Tabela 1C - Etap III: Reforma opodatkowania wyrobów tytoniowych, 1999-2000

Cigarette Category	1/99	3/99	6/99	10/99	1/00	6/00	10/00
Foreign King Size	84.2	88.4	92.8	97.4	107.1	121	127.05
Domestic King Size	72.1	75.7	79.4	83.4	91.7	100.9	111.0
Domestic Filtered	56.7	59.5	62.5	65.6	72.2	79.4	87.3
Domestic Non-Filtered	55.0	57.8	60.0	63.7	70.1	77.1	84.8

Ministry of Finance of The Republic of Poland