

## EXCISE TAXES AND SMOKING PARTICIPATION IN POLAND

Christina Czart, Frank Chaloupka, Krzysztof Przewozniak and Witold Zatonski

During the past decade, Poland's anti-tobacco activists and health advocates have made significant accomplishments in their battle to discourage smoking among Poles. The strong Polish anti-tobacco and pro-health lobby has developed a number of tobacco control policies which today rank among the best in Central Europe. In addition to the Health Ministry's counter-advertising and restriction efforts, economic tools, particularly, fiscal instruments have begun to play an important role in Poland's anti-tobacco campaign. Beginning in 1993, the government reformed its tax policy to incorporate both excise taxes and value added taxes (VAT) on all tobacco products. More recently, in 1999, Poland's tobacco excise taxes were significantly altered in an effort to strengthen Poland's tobacco tax policy. Sizeable increases were made to the excise tax levels on cigarettes. This study attempts to identify the determinants of smoking participation in Poland. In particular, this analysis examines various correlates of smoking behavior (including education, gender, income, age, marital status and others) and takes a look at the impact of recent fiscal tobacco control policies on the smoking participation of Poles.