

IARC Handbooks of Cancer Prevention

Effectiveness of Tax and Price Policies for Tobacco Control, Volume 14 (2011)

	Concluding statements	Sufficient evidence	Strong evidence	Limited evidence	Evidence of no effect	Inadequate / no evidence
1	Increases in tobacco excise taxes that increase prices result in a decline in overall tobacco use	X				
2	Increases in tobacco excise taxes that increase prices reduce the prevalence of adult tobacco use	X				
3	Increases in tobacco excise taxes that increase prices induce current tobacco users to quit	X				
4	Increases in tobacco excise taxes that increase prices lower the consumption of tobacco products among continuing users	X				
5	Increases in tobacco excise taxes that increase prices reduce the prevalence of tobacco use among young people	X				
6	Increases in tobacco excise taxes that increase prices reduce the initiation and uptake of tobacco use among young people, with a greater impact on the transition to regular use	X				
7	Tobacco use among young people responds more to changes in tobacco product taxes and prices than does tobacco use among adults	X				
8	The demand for tobacco products in lower-income countries is more responsive to price than is the demand for tobacco products in higher-income countries			X		

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9	In high-income countries, tobacco use among lower-income populations is more responsive to tax and price increases than is tobacco use among higher-income populations		X			
10	In low- and middle-income countries, tobacco use among lower-income populations is more responsive to tax and price increases than is tobacco use among higher-income populations			X		
11	Changes in the relative prices of tobacco products lead to some substitution to the products for which the relative prices have fallen		X			
12	Tobacco tax increases increase tobacco tax revenues	X				
13	Tobacco tax increases that increase prices improve population health	X				
14	Tobacco tax increases do not increase unemployment		X			
15	Tax avoidance and tax evasion reduce, but do not eliminate, the public health and revenue impact of tobacco tax increases	X				
16	A coordinated set of interventions that includes international collaborations, strengthened tax administration, increased enforcement, and swift, severe penalties reduces illicit trade in tobacco products		X			
17	Higher and more uniform specific tobacco excise taxes result in higher tobacco product prices and increase the effectiveness of taxation policies in reducing tobacco use	X				

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18	Tobacco industry price discounting strategies, price-reducing marketing activities, and lobbying efforts mitigate the impact of tobacco excise tax increases	X				