

## 致香港特別行政區財政司司長公開信

### 大幅增加煙草稅

#### 實踐降低吸煙率至 7.8% 的目標、增加政府收入

吸煙與患上癌症及慢性疾病有直接的關係，是全球疾病負擔的第二大風險因素。根據世界衛生組織（世衛），煙草每年導致全球超過 800 萬人死亡，當中近 130 萬是由二手煙導致。在香港，吸煙不但每年導致近 7,000 人死亡（包括接近 700 人為不吸煙人士因接觸二手煙而引致），更造成龐大醫療開支及生產力損失，每年的經濟損失可達 56 億港元。醫院管理局 2019 年預計香港未來 20 年患有慢性疾病的人口將增加 50%，並於 2039 年增至 300 萬。因此，採取有效的控煙措施並持續加強，是減少市民疾病和死亡個案及減輕醫療負擔的重要工作。

香港 2021 年的吸煙率為 9.5%，是全球其中一個最低的地區，亦是促成香港連續多年成為最長壽地區的關鍵因數之一。但控煙工作不能停步，以免吸煙率反彈，危害公共衛生。因此，進一步降低吸煙率是香港特別行政區政府施政的其中一項績效指標。我們欣見政府在過去一年加強控煙力度，財政司司長在 2023 年 2 月宣布增加煙草稅約 31.5%；醫務衛生局在 7 至 9 月進行「活力健康 無煙香港」控煙政策公眾諮詢；行政長官亦於施政報告中提出在 2024 年內推動下一階段控煙工作，以實現政府於《邁向 2025：香港非傳染病防控策略及行動計劃》訂下在 2025 年降低吸煙率至 7.8% 的目標及世衛可持續發展目標 3，以確保所有人的良好健康與福祉。增加煙草稅被世衛建議為單一最有效的控煙政策，既能有效推動吸煙人士戒煙，更可防止年輕人開始吸煙，推行成本亦不高。距離目標只有不足兩年，大幅增加煙草稅並按年調高應列為下一階段控煙工作的優先政策。

#### 香港煙草稅政策不達世衛標準 煙價仍有大幅上調空間

世衛建議煙草稅率應佔煙草零售價格百分之七十五或以上，現時已有超過 40 個國家，如澳洲、巴西及泰國，已達至上述建議水平。相反，即使煙草稅在去年增加約 31.5%，香港煙草稅佔捲煙零售價格的比例只為約百分之六十四，仍與世衛建議水平相距甚遠。在過往十年，不論煙草稅有否調整，煙草商先後六次加價，去年增加稅率後亦隨即將每包煙的零售價提高 4 港元，可見煙草價格仍有上調空間。因此，政府應該在來年繼續大幅增加煙草稅以達世衛標準，並發揮利用煙草稅推動戒煙的最大效力。

### **大幅增加煙草稅才能推動戒煙 有效價格為每包 100 港元**

香港吸煙與健康委員會（委員會）的控煙政策調查 2023 發現，即使在去年增加煙草稅的情況下，仍有近七成(68.4%)受訪者支持來年增加煙草稅。超過三成(33.6%)的現時吸煙者表示，如果捲煙的零售價上升，他們會戒煙或減少吸煙量一半或以上。他們認為有效推動戒煙或減少吸煙一半的價格中位數為每包 100 港元，而平均價格更為每包 140 港元。

政府在 2023 年 2 月提出增加煙草稅，其後一周致電戒煙熱線的數目急增超過兩倍，而 3 月至 10 月的累計總數較 2022 年同期增加了近 1,700 宗，增幅約為三成。另外，委員會於 2023 年 6 月至 10 月期間訪問超過 1,100 名現時吸煙者，當中分別有 41.2%及 32.8%表示自 2023 年 2 月提高煙草稅後，有增加戒煙意願及減少吸食捲煙數量。反觀在 2014 至 15 財政年度，煙草稅輕微調高約 11.7%，整年的求助電話數目只錄得 1%增長。反映大幅增加煙草稅更有效推動戒煙和降低吸煙率。

### **煙草稅本質為利貧政策 有利公共財政**

世界銀行已清楚指出增加煙草稅能夠促使戒煙或減少吸煙，令低收入家庭用於煙草的花費減少，減輕生活成本及醫療支出，更促進生產能力，長遠為他們帶來更多財政得益（詳情請閱附件一）。全球有 43 個國家將煙草稅收入用於控煙及／或醫療政策，如香港能夠仿效，將煙草稅收入用於基層醫療、社會福利及保障方面，定必為基層市民帶來更好的福利。2023 至 24 財政預算案預計煙草稅收入約有 \$94 億港元，根據著名控煙經濟學專家羅夏麗博士的估算，若來年煙草稅增加 75%至世衛建議水平，煙草稅收入將可達 \$146 億港元。增加煙草稅額外獲得的 \$52 億港元稅收，足以資助多項現行的扶貧、醫療及控煙工作。

根據羅夏麗博士的分析，假設其他因素不變，如香港在 2024 至 25 財政年度凍結煙草稅或只輕微按通脹調整稅率，去年增加煙草稅的效力則會逐年消耗，吸煙率有機會在 2025 年反彈回升；而在凍結煙草稅的情況下，政府的煙草稅收入的實際值(real value)更有可能逐年減少。相反，如香港在 2024 至 25 財政年度大幅增加煙草稅 75%至達世衛建議水平或以上，有望在 2024 年將吸煙率減少 0.7 個百分點至 8.8%，而政府的煙草稅收入實際值會增加接近 50%至約 \$140 億港元，可挽回因吸煙而死亡的人數高達 13,000 人（詳情請閱附件二）。大幅增加煙草稅既不會對九成不吸煙市民造成經濟影響，但因此而戒煙的人士則可減低煙草消費和家庭經濟負擔；大幅增加煙草稅，對減輕社會醫療負擔及強化公共財政絕對有利。

### **增加煙草稅走私並無直接關係**

世衛一再強調增加煙草稅和私煙問題並無因果關係，並指煙草商經常利用有關說法誤導大眾，以煙價提高會導致低收入人士煙購買走私煙為由，藉此反對煙草稅政策。事實上，香港的煙草稅在過去十年大部分時間被凍結，煙草商卻多次自行加價，反映煙價上漲導致走私的理據只是偽命題。香港海關於 2011 年、2014 年及 2023 年增加煙草稅後，均表示提升煙草稅率並不會令私煙市場惡化，走私煙草活動並沒有在增加煙草稅後加劇。

即使在低及中等收入國家，人民對煙草價格更為敏感，增加煙草稅亦不會令私煙問題惡化。有研究比較七個低及中等收入國家(格魯吉亞、巴西、南非、哥倫比亞、蒙古、甘比亞和越南)增加煙草稅前後的情況，發現增加煙草稅對私煙問題影響並不顯著，導致私煙問題是稅務管理不完善而不是煙草稅率。該研究亦揭露，煙草商估算的私煙數據欠缺可信性及透明度（詳情請閱附件三），藉此誇大走私情況，以詆毀煙草稅的成效和阻撓實施。此外，世界銀行報告《Confronting Illicit Tobacco Trade: A Global Review of Country Experiences》指出私煙交易由多種原因導致，當中以稅務管理最為重要。英國、肯亞、格魯吉亞都曾透過改善稅務管理成功減少私煙交易，從而增加稅收及減少吸煙。

### **增加煙草稅低成本、高成效 社會不同界別聲音支持**

委員會聯同多個界別，包括醫學界、學術界、教育界、社會服務界、家長、病人及戒煙團體等促請政府儘快展開下一階段控煙工作，首要在 2024 至 25 財政年度增加煙草稅最少 75%，以令煙草稅合乎世衛建議佔煙價百分之七十五的水平。隨後亦應按年增加稅率，以維持煙草稅水平及避免其效力被通脹削弱。除增加煙草稅外，各方面的控煙政策亦應該加強，以加快降低吸煙率的進程，實現政府在 2025 年將吸煙率降至 7.8%的目標，並長遠達至「無煙香港」。

政府需要在不足兩年內推行有效政策推動戒煙，從而減少逾 10 萬吸煙人口，全面開展下一階段的控煙工作刻不容緩。比較各項控煙政策，大幅增加煙草稅最少 75%至世衛建議水平的推行成本低，立法至實施的所需時間最短，政府需要投入的行政資源亦為最低，而其效果則最快、最顯著。長遠而言，定期大幅增加煙草有效推動戒煙和惠及社會，亦需要每年檢視及按通脹以上調整，才能保持其效力不被削弱。

要持續達至無煙香港的願景，香港控煙工作必須加強，並與國際趨勢接軌，制訂一系列更有效及進取的控煙政策，以鼓勵更多吸煙人士戒煙、預防青少年開始吸煙並保護市民免受煙草危害。因此，我們建議政府應制定「無

煙香港」的目標及時間表，除增加煙草稅外，亦應該擴大禁煙範圍、減少煙草產品的吸引力和成癮性、實施全煙害警示包裝、禁止所有銷售點陳列煙草產品、規定場所管理人須為違例吸煙負上刑責、提高法定煙草銷售年齡、實施無煙世代政策、加強執法和罰則、增撥資源予戒煙服務及教育宣傳、防止煙草業干預控煙政策等。我們期望香港以大幅增加煙草稅作為下一階段控煙工作之始，並於2024年內推行更多上述控煙政策、實踐控煙策略公眾諮詢所提出的建議措施，儘快達到現時訂下的控煙目標。我們展望早日實現無煙香港，令公眾以至下一代的健康得到全面保護。

香港吸煙與健康委員會與 102 個團體聯署  
二零二四年二月八日

副本抄送： 香港特別行政區行政長官  
香港特別行政區醫務衛生局局長  
香港特別行政區衛生署署長  
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聯署團體：



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黎慧賢 MPH  
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世界衛生組織資深政策顧問



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港九各區街坊會協進會主席



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香港社會醫學學院  
香港牙科醫學院  
香港急症科醫學院  
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HK Aided Primary School Heads Association

香港資助小學校長會

鍾麗金

香港資助小學校長會主席



袁 林

袁少林  
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劉文文

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香港中華醫學會有限公司

HONG KONG CHINESE MEDICAL ASSOCIATION LTD.



陳真光醫生  
香港中華醫學會有限公司會長



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陳超余 醫生  
香港牙醫學會會長



HONG KONG  
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香港西醫工會

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香港幼稚園協會  
Hong Kong Kindergarten Association

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余蘭菁  
香港幼稚園協會主席



香港胸肺基金會  
HONG KONG LUNG FOUNDATION

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古惠珊醫生  
香港胸肺基金會主席



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梁兆棠  
香港家長會主席



Alex Lam

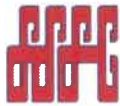
林志紬  
香港病人政策連線主席



香港特殊學校議會  
The Hong Kong  
Special Schools Council

李靜雯

李靜雯  
香港特殊學校議會主席



Hong Kong Subsidized Secondary Schools Council  
香港津貼中學議會

李伊瑩

李伊瑩  
香港津貼中學議會主席



HONG KONG THORACIC SOCIETY (LIMITED)  
香港胸肺學會（有限公司）

Seng

倪珍莉醫生  
香港胸肺學會主席



高拔陞醫生  
醫院管理局行政總裁



九龍地域校長聯會

郭文坤

郭文坤  
九龍地域校長聯會主席



歐麗琼  
勵心服務協會主席



A handwritten signature in black ink, appearing to read '蔡寶明'.

蔡寶明  
生活教育活動計劃總幹事



醫護誠信同行  
Medical Conscience

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林哲玄醫生  
醫護誠信同行主席



新界校長會  
NEW TERRITORIES SCHOOL HEADS ASSOCIATION

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朱偉林  
新界校長會主席





侯漢碩

侯漢碩  
北區家長教師會聯會主席



A stylized, cursive signature in blue ink.

唐展峰  
藥劑連線主席



A stylized, cursive signature in blue ink.

陳首銘博士  
博愛醫院主席



A stylized, cursive signature in blue ink.

黃龍德教授 BBS 太平紳士  
清新健康人協會主席



**HKU  
Med** LKS Faculty of Medicine  
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香港大學李嘉誠醫學院護理學院院長  
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**Tung Wah College**  
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# STOP SMOKING

IT'S DEADLY AND BAD FOR THE ECONOMY

SMOKING IS A LEADING GLOBAL CAUSE OF PREVENTABLE DISEASE AND DEATH



**22%**

of the world's adults are smokers. Nearly 80% of the world's 1.3 billion smokers live in low- and middle-income countries.

Smoking causes more deaths each year than **HIV/AIDS, tuberculosis, and malaria** combined.

(WHO, 2008, WHO, 2015)

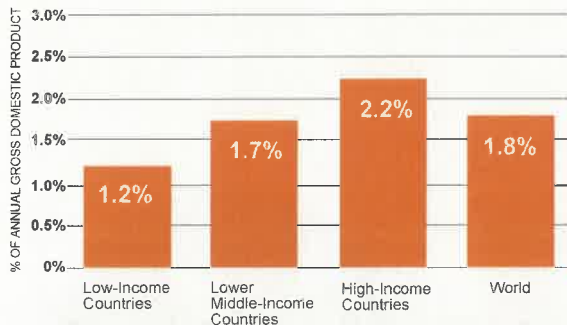
**US\$ 1.4 TRILLION**

The total economic cost of smoking exceeds US\$ 1.4 trillion per year, equivalent to 1.8% of the world's annual gross domestic product (GDP).

(Goodchild M, Nargis N, Tursan d'Espaignet E, 2017)

The tobacco use epidemic is one of the biggest public health threats across the world, killing around 6 million people a year—more than 5 million due to direct tobacco use while more than 600,000 deaths are among non-smokers exposed to second-hand smoke. (WHO Tobacco Factr, 2016)

Tobacco use is causally linked to diseases of nearly all organs of the body. Smoking reduces workers' productivity and cuts their careers short because of chronic illness and premature death. (US Dept of Health and Human Services, 2014)

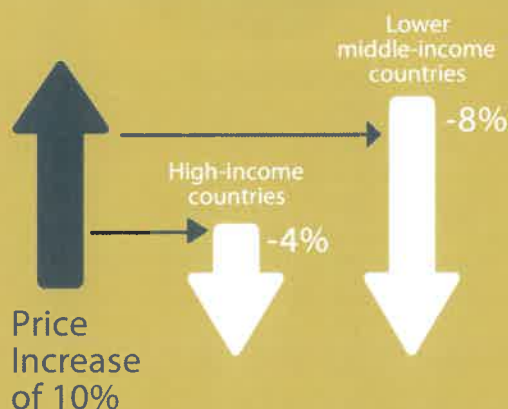


TOBACCO CONTROL IS GOOD FOR EVERYBODY BUT BEST FOR THE POOR

## CONSUMPTION CHANGE

When tobacco taxes go up and cigarette prices rise, poorer people are more likely than rich people to quit smoking.

©2015 JAMA | JAMA | Gabre C and Lee J.A. 2015; O'Connell E and Harris K. 2009





The Sustainable Development Goals (SDGs) call for countries to reduce by 30% the number of deaths from non-communicable diseases by 2030.



Ninety percent of the excess risk of premature death from smoking-related causes can be avoided if people who started smoking in early adulthood quit by age 40. For people who quit by the age of 50, they avoid more than half the excess risk.

(Jha, P and Peto, R. 2014)



Prevention of tobacco deaths = reduction in non-communicable diseases, bringing us closer to the SDGs.

## INCREASING TOBACCO TAXES

# A "WIN-WIN" FOR HEALTH AND THE ECONOMY

Higher taxes on tobacco products reduce tobacco consumption and improve public health, while also increasing government revenues that can be used to fund priority investments and programs that benefit the entire population.



Raising cigarette taxes in countries across the world by one international dollar (I\$) per 20-cigarette pack would increase the average retail price of cigarettes by 42% (from 3.20 to 4.55 I\$), and tobacco tax revenue by 47% (from 402 billion to 593 billion I\$). This would generate an extra 190 billion I\$ in revenue. (Goodchild, M. Perucc, A.M., and Nargis, N., 2016)



A recent study in China estimated that a 50% increase in the price of tobacco through excise tax would lead to 231 million years of life gained, and the cost of treating tobacco-related diseases would decrease by US\$ 24 billion. (Verguet, S., Gauvreau, C.L., Mishra, M., et al. 2015)

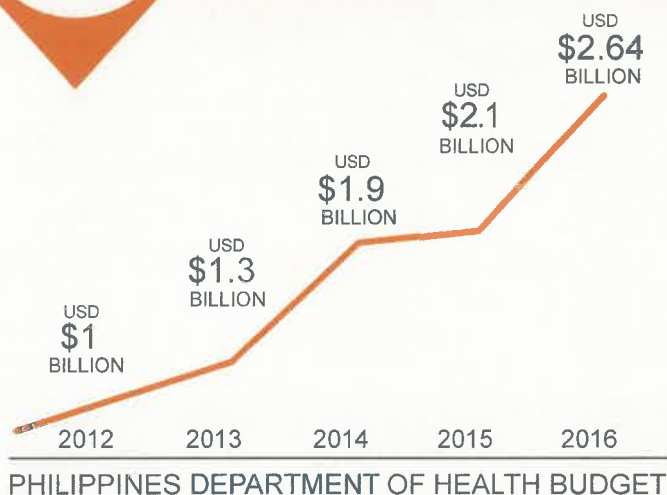
# COUNTRIES ARE RAISING TOBACCO TAXES BUT...

Cigarette prices still remain too low around the world. Only 33 countries impose taxes that constitute more than 75% of the retail price of a pack of cigarettes—the taxation level recommended to have an impact on consumption. (WHO 2015)



## PHILIPPINES

In 2012, the Philippines raised and simplified tobacco taxes



- Smoking among adult Filipinos decreased from 31% in 2008 to 23.3% in 2015.



- Tobacco accounts for about 80% of the US\$ 3.9 billion in additional revenue generated by the Sin Tax Law in its first three years of implementation.



- The number of families whose health insurance premiums are paid by the National Government rose from 5.2 million primary members in 2012 to 15.3 million in 2015.

(Kaiser, K, Bredenkamp, C, Iglesias, R. 2016)



## UKRAINE

2008-2017 results of tobacco excise policy

Average excise rate for cigarettes: +10-fold increase

Annual tobacco excise revenue: 6-fold increase

Cigarette sales: 40% decrease

Daily smoking prevalence: 28% decrease

Recent tobacco tax increase estimated to collect about 1.7% of GDP in 2017, up from 1.5% in 2016.

(Webb et al. 2016)

By 2035, it is estimated that tobacco tax increases could prevent more than 125,000 new cases of smoking-related disease; nearly 30,000 premature deaths; and more than 260,000 years of life lost.

(Webb et al. 2016)

## IN SOME COUNTRIES, TOBACCO TAX INCREASES ARE PART OF BROADER FISCAL REFORMS



### COLOMBIA

The 2016 tobacco tax increase will nearly triple prices in 2017-2018 and annual adjustments will be made for inflation and a mandated specific increase in subsequent years. The tobacco tax is estimated to generate about US\$ 350 million in additional revenue through 2022; and contribute to improved health outcomes .

(MoH, MoF, WBG, 2016)



### MOLDOVA

Tobacco tax increases over 2017-2019 are estimated to generate about 1.5% of GDP, up from less than 1%. This will expand the fiscal capacity of the government while reducing the risk of NCDs.

(Marquez, P.V., Gonima, A., Krasovsky, K. 2016)



### BOTSWANA

In 2014, the government introduced a 30% tobacco levy, on top of the Southern African Customs Union's harmonized regional tobacco excise tax of 39% of retail prices, to address the growing burden of tobacco use. Collected funds from the additional levy are dedicated for general health promotion activities, with a focus on the prevention and control of non-communicable diseases (NCDs).

(Parliament of the Republic of Botswana, 2013)



### ARMENIA

Tobacco tax increases adopted in 2016 for 2017-2021 are estimated to increase tax revenues by 40% and to help reduce the risk of NCDs, which account for 75 percent of all deaths in Armenia. Tobacco use is a serious issue as more than 53 percent of adult males are daily smokers.

(Hayrapetyan, S. Gyulumyan, G. 2017)

## KEY LESSONS EMERGING:

### Go big, go fast.

Tax strategies should focus on health gains first, then on fiscal benefits. This means going for big tobacco tax increases early.

### Attack affordability.

Effective strategies involve combining big initial tax increases with recurrent tax hikes over time, to adjust for inflation and rising per capita growth.

### "Soft" earmarks.

"Soft" earmarking of funds from tax increases for politically popular uses can help generate grassroots support for the tax increases.

### Build broad alliances.

To counter the tobacco industry's influence, use scientific evidence and accumulated country experiences, and leverage ministries of finance, health and other government agencies with support from international organizations and civil society, in the development of effective policies.



[twitter.com/wbg\\_health](https://twitter.com/wbg_health)

WORLD BANK GROUP  
Global Tobacco Control Program  
[www.worldbank.org/en/topic/health/brief/tobacco](http://www.worldbank.org/en/topic/health/brief/tobacco)

The World Bank Group's work on tobacco control is made possible with the support of the Bill & Melinda Gates Foundation, Bloomberg Foundation, and in collaboration with the World Health Organization.

# 1 停止吸烟

吸烟严重危害健康，也有碍经济发展

吸烟是导致全球可预防疾病和死亡的主要原因之一。



22%

世界上22%的成年人吸烟。全球13亿吸烟者中近80%生活在低收入和中低收入国家。

每年因吸烟导致的死亡人数超过**艾滋病、肺结核和疟疾**的总和。

(WHO, 2008, WHO, 2015)



吸烟每年造成的经济损失总额超过1.4万亿美元，相当于全球GDP的1.8%。

(Goudchid M, Nargis N, Tursan d'Espaignet E, 2017)



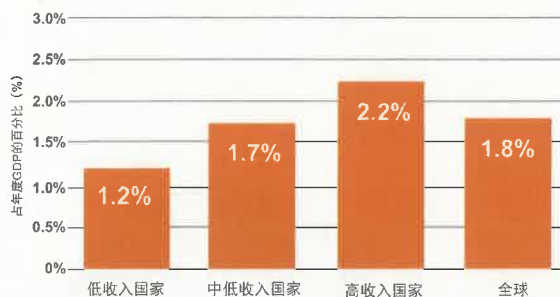
吸烟是全球最主要的公共卫生威胁之一，每年导致约600万人死亡——其中500多万是因直接吸烟致死，另有60多万人是非吸烟者因吸入二手烟致死。

(WHO - 全球烟草使用, 2016)



吸烟可导致几乎所有人体器官患病。吸烟还会降低工人的生产率，吸烟所引起的慢性病和过早死亡也会缩短工人的工作年限。

(美国国家癌症研究所, 2014)

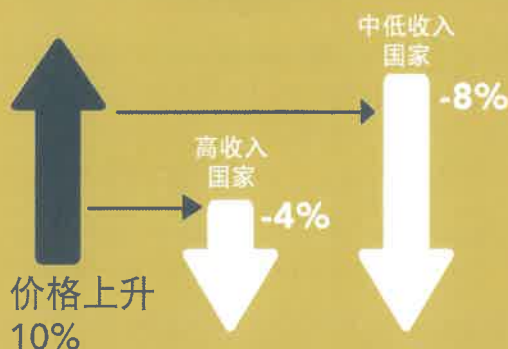


控烟造福于所有人，但穷人受益最大

## 消费变化

烟草税上升、香烟价格提高后，穷人比富人更有可能因此戒烟。

(CDC, 2014; WHO, 2015; WHO, 2016; WHO, 2017)





联合国“可持续发展目标”（SDGs）呼吁各国到2030年将非传染性疾病导致的过早死亡减少30%。



如果一个从刚成年时开始吸烟的人可在40岁以前戒烟，他就可以避免90%与吸烟有关的过早死亡风险。如果在50岁前戒烟，仍可避免一半以上的风险。

(Liha, P. and Peto, R. 2014)

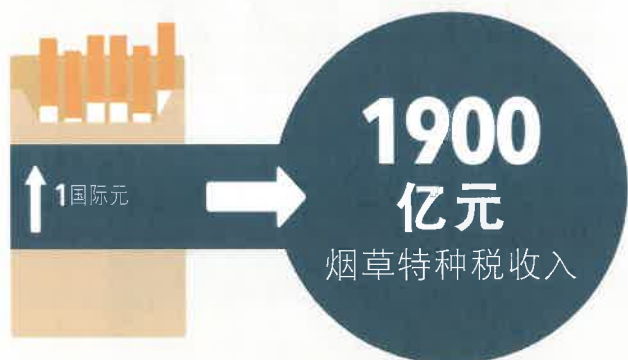


预防与烟草相关的死亡=减少非传染性疾病，推动SDG目标实现

## 提高烟草税

# 健康与经济的“双赢”

提高烟草产品的税率有助于降低烟草消费，改善公共健康；同时还能增加政府收入，用于重点投资支出和使所有人受益的项目。



如果世界各国都将20支包装的香烟烟草税提高1国际元，这将使香烟平均零售价格提高42%（从3.20元增至4.55元），烟草税收收入会提高47%（从4020亿元增至5930亿元）。也就是说，这会带来1900亿国际元的额外税收。(Goodchild, M. Perucic, A.M., and Nargis, N., 2016)



据中国最近一项研究估算，如果通过加税使烟草价格提高50%，将会带来共2.31亿年的寿命，治疗吸烟相关疾病的支出将下降240亿美元。(Verquet, S., Gauvreau, C.L., Mishra, M., et al. 2015)

# 各国 在提高烟草税， 但是

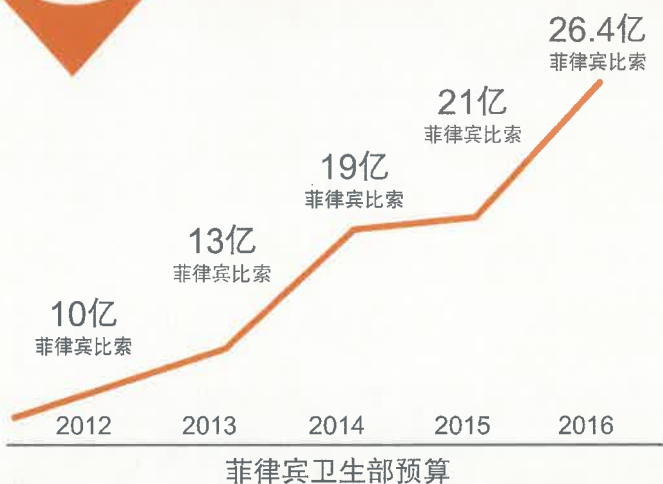


全球来看香烟价格仍然过低。只有33个国家的烟草税占到香烟零售价格的75%以上——而一般认为75%是烟草税对烟草消费产生影响所需达到的水平。



## 菲律宾

2012年，菲律宾提高并简化了烟草税。



• 菲律宾成年人中吸烟者比例从2008年的31%降到2015年的23.3%。



• “罪恶税”实施头三年给政府带来的39亿美元额外税收中，约80%来自香烟税。



• 中央政府为其支付基础医疗保险的家庭数量从2012年的520万增加到2015年的1530万。

(Kaiser, K, Bredenkamp, C, Iglesias, R 2016)



## 乌克兰

2008-2017烟草特种税政策的成果

香烟平均税率： 增长10倍以上

烟草税年收入： 增长6倍

香烟销量： 降低40%

每天吸烟者人数： 降低28%

预计2017年烟草税收入占GDP的1.7%，比2016年的1.5%进一步提高。

(Marquez, P, Costello, J 2017)

预计到2035年，烟草税总共会防止12.5万例与吸烟相关的疾病和近3万例过早死亡，共避免26万年寿命损失。

(Webber, L, Andreeva, T, Sotomayor, R, Marquez, P, et al 2017)



## 一些国家将提高烟草税作为更大范围财政改革的一部分



### 哥伦比亚

2016年烟草税的提高将使香烟价格在2017-2018年间增长近三倍，此后每年还将根据通货膨胀进行调整和提高。预计到2022年，烟草税将带来共计3.5亿美元额外财政收入，同时改善健康结果。

（世界银行 2016年）



### 摩尔多瓦

2017-2019年间烟草税率的增长预计可使这项税收的GDP占比从1%提高到1.5%，在降低非传染性疾病风险的同时扩大政府财力。（Mărgărită-EV, Gârline A, Krasovskii K 2016）



### 博茨瓦纳

2014年，博茨瓦纳政府在南部非洲关税同盟统一烟草消费税（零售价格的39%）之外，又额外实施了30%的专项税，用来应对日益增长的吸烟导致的支出负担。这个专项税的收入全部用于健康促进活动，重点是预防和控制非传染性疾病。（博茨瓦纳共和国 2013年）



### 亚美尼亚

2016年亚美尼亚决定提高烟草税，预计2017-2021年将使烟草税收入增加40%，同时降低非传染性疾病风险——亚美尼亚75%的死亡是由这类疾病导致。该国53%的成年男子每天吸烟，因此烟草是一个严重问题。（Hayrapetyan, S, Gyulumyan, G, 2017）

## 主要成功经验：

### 步子大一些，走得快一些。

税收策略首先要注重健康收益，然后是财政收益。这意味着要尽早大幅提高烟草税。

### 针对可负担性。

有效的策略要求将最初的一次性大幅提高税率与此后长期的反复增加相结合，根据通货膨胀和人均收入增长做出调整。

### “软性”专项资金。

将烟草税收入作为“软性”专项资金，用于政治上受欢迎的用途，这将有助于获得民众对加税政策的支持。

### 建立广泛联盟。

为抵制烟草行业的影响，需要使用科学的证据和各国积累的经验，调动财政、卫生等多个政府部门的力量以及国际组织和公民社会的支持，制定有效政策。



[twitter.com/wbg\\_health](https://twitter.com/wbg_health)

世界银行集团  
全球控烟计划  
[www.worldbank.org/en/topic/health/brief/tobacco](http://www.worldbank.org/en/topic/health/brief/tobacco)

世界银行集团的控烟工作系与世界卫生组织（WTO）协作开展，并获得了比尔及梅琳达·盖茨基金会和彭博基金会的支持。

煙草稅模擬模型估計增加煙草稅對香港的影響

Estimated impact of tobacco tax increase on Hong Kong by Tobacco Excise Tax Simulation Model

1. 估計 2023 年煙草稅增加對吸煙率的影響

Estimated impact of 2023 tobacco tax increase on smoking prevalence

年份 Year	2022	2023	2024	2025	2026	2027
2023 年後不再增加煙草稅 No tax increase after 2023	9.5	9.3	9.3	9.4	9.4	9.5
2023 年後按通脹增加煙草稅 Annual tax increase with inflation after 2023	9.5	9.3	9.3	9.3	9.4	9.4

2. 估計 2024-25 年度增加煙草稅至佔捲煙價百分之七十五的影響

Estimated impact of tobacco tax increase to 75% of cigarette retail price in FY2024-25

2024-25 年度所需的煙草稅加幅

Tobacco tax increase required in FY 2024-25

2024 年的吸煙率

Smoking prevalence in 2024

捲煙草稅稅收（實際價值）

Cigarette tax revenue (real value)

對比 2022 年累計減少吸煙引致的死亡數字

Cumulative number of smoking-attributable deaths averted, with reference to 2022

75%
8.8%
港幣 HK\$14,612,000,000
13,302

## Illicit Tobacco Trade not exacerbated by tobacco tax increases in low & middle income countries, research shows

Posted on [October 15, 2020](#) by [Marita Heer](#)

**Priscilla Tiigah and Erika Dayle Siu**

The health and economic consequences of non-communicable diseases (NCDs) are well documented. The question of how best to control and prevent NCDs is urgent in low-and-middle income countries (LMICs), where the burden is [disproportionately rising](#) compared to high income countries. Tobacco, the only common risk factor for the four main NCDs (cardiovascular diseases, cancers, chronic respiratory disease and diabetes), is a growing problem in most of these countries. In 2030 it is predicted that [more than 80% of NCD deaths will occur](#) in LMICs if no action is taken to reverse this trend.

Taxation on tobacco, alcohol, and sugar-sweetened beverages has been increasingly promoted by the [World Health Organisation \(WHO\)](#), [the World Bank](#) and other organisations as a part of the solution. Increased tobacco taxes are outlined in the WHO's Framework Convention on Tobacco Control and also in the WHO's 'best-buy' measures, as a mechanism to address NCDs. Taxation is widely recognised and supported as the most effective to reduce tobacco use. Reducing affordability of tobacco products through excise tax reduces consumption – thereby improving public health and increasing government revenue.

If cigarettes are more expensive, people quit, smoke less, or don't start. Unsurprisingly, the tobacco industry [opposes excise tax increases](#) to protect their revenue and profits. One of the most common arguments they use is that increases in tax will result in [illicit trade](#). The main issue in illicit trade is tax evasion, which includes counterfeiting, and smuggling.

Illicit tobacco trade [is a problem that deserves attention](#), especially in LMICs where cheaper and more accessible illicit tobacco products perpetuate inequalities in health.

Governments should be extremely cautious when lobbied by the tobacco industry about these issues.

In a newly published [BMJ Tobacco Control supplement on illicit trade](#), a team of researchers investigated illicit trade before and after tax increases. The researchers measured illicit trade in Georgia, Brazil, South Africa, Colombia, Mongolia, the Gambia and Vietnam, and concluded the following:

## 1. Industry estimates of illicit trade lack reliability and transparency

There is almost always a large discrepancy between rigorous, transparent academic estimates of illicit trade and the typically opaque industry estimates. The supplement highlights the example of Colombia where the average price of cigarettes is one of the lowest in the Americas. In 2016, the tobacco industry in Colombia claimed the illicit market was [six times greater than estimates](#) from independent studies.

Why does the tobacco industry inflate the size of the illicit market?

The tobacco industry has a clear incentive to discourage governments from implementing any policy that will reduce its profits by making products more expensive, especially for the young and the poor, who are the most price sensitive – and also bear the greatest burden of tobacco harm

In some countries, tobacco industry estimates on the size of illicit trade are the only ones available. Typically, these estimates are not done using transparent and/or reliable methodologies. In South Africa for example, the tobacco industry funded the research firm Ipsos to estimate the size of the illicit market. The estimates were used by the now-defunct Tobacco Institute of Southern Africa (TISA), who represented the large multi-national tobacco companies, to lobby against tobacco tax increases. When journalists and a group of independent researchers who completed [their own estimates of illicit trade](#) asked Ipsos and TISA to release their raw data and research methodology, both refused.

## 2. Geographic factors sometimes play a role in determining illicit trade

In Vietnam and Georgia, border towns were more vulnerable to illicit trade. [In Vietnam, illicit trade was heavily concentrated](#) in the south where the two most popular brands Jet and Hero were smuggled in from Cambodia. In Georgia, municipalities [where the most illicit cigarette packs were found](#) included those closest to Russian-controlled border territories. Geography may play an important role in determining illicit trade and provides evidence to support efforts to control illicit tobacco trade in border towns.

However, not all border towns experience the same vulnerability to illicit trade. In Mongolia for example, illicit trade was lower in the border provinces. Bayan-Ölgii has active border crossings and frequent movement of people and goods. Despite the town being located on an active border, it [experienced a decline in illicit trade](#) after tax increases in 2017 and 2018. In fact, most illicit cigarette packs originated from the Republic of Korea and Ukraine, some 2,650 and 5,250 kilometres away respectively.

### **3. The impact of tax increases on illicit trade is minimal, if at all**

After Vietnam [increased ad valorem excise tobacco taxes](#) from 65% to 70% of the ex-factory price in January 2016, the proportion of illicit products consumed dropped to 14% in 2017, a significant drop from a previous estimate of 21% in 2012.

Ahead of a proposed increase in tobacco tax in Colombia in 2017, the industry overestimated the impact on illicit cigarette trade, claiming it would increase by 5% points, totalling 17% of the total market for cigarettes. In fact, a twofold increase in tobacco tax, in five cities which comprise the largest market for cigarettes in Colombia, resulted in a [much smaller increase in illicit trade of 3 percentage points](#), comprising only 6% of the total market.

Socio-economic factors, rather than tax increases, can be more compelling in understanding patterns of illicit trade consumption. For example, in the Gambia consumers of illicit cigarettes were older, wealthier, single (divorced, widowed, or separated) and bought their products from street vendors. [In South African townships](#), researchers found smokers most likely to purchase illicit cigarettes were poorer, had lower levels of education, and were unemployed.

### **4. The underlying cause of illicit cigarette trade is weak tax administration, not the tax level**

South Africa's experience of illicit trade illustrates that the underlying causes are weak cigarette supply controls. South Africa has experienced a substantial increase in illicit trade: from 5% in 2009 to around 17% in 2014. In 2015 the capability of the government's tax collecting authority to perform its vital functions diminished as the South African Revenue Service (SARS) disbanded many of the special units that were investigating illicit trade. In 2017, illicit trade was estimated to be between 30% and 35%, a staggering increase [from the reported size of the illicit market in 2014](#). All this occurred against the backdrop of cigarette taxation remaining largely unchanged.

Conversely in Georgia, since 2004 tax administration reforms, reduced corruption and advanced technologies to detect smuggled products resulted in a significant drop in illicit cigarette trade. As Georgia has gradually increased its cigarette tax levels to match the European Union standard by 2024, [illicit trade has remained negligible](#). Similarly in Bogota, Colombia, [researchers found that](#) levels of illicit cigarette were lower when compared with other cities and cited the comparative strength of relevant official institutions in the

city as a possible explanation. Finally, in Brazil researchers found that after several years implementing cigarette tax increases, from 2016 to 2017 the [overall consumption of illicit cigarettes in Brazil decreased](#).

### **Governments should simultaneously increase excise taxes on tobacco and address illicit trade**

From South Africa to Vietnam, the evidence remains consistent and clear – increases in tobacco excise taxes do not lead to significant increases in illicit tobacco trade. Even when small increases in illicit trade are observed after tax increases, they can be mitigated through implementation of best practice measures.

A well-developed roadmap for addressing illicit trade exists. The [WHO's Protocol to Eliminate Illicit Trade in Tobacco Products](#) sets out measures such as strong governance and improvements to supply chain controls (such as track and trace systems). By ratifying and implementing measures in the protocol, governments can avoid being duped by the industry, and by so doing, improve public health.

Government can and should increase excise taxes on tobacco products. This will assist in reducing tobacco use prevalence by 30% in the next five years, which is one of Sustainable Development Goals. Awareness of the socio-economic factors that shape illicit tobacco consumption will also aid governments in protecting the most vulnerable and avoid being misled by the industry's false claims.

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