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ORAL PRESENTATIONS

Making the case to Finance Ministers (the economics of tobacco control)

**OP006**

**TOBACCO TAX YARDSTICK: DOES IT WORK?**

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**Background:** Tobacco tax yardstick is the recommendation to have tax component between two-thirds and four-fifths of the total retail cost. The WHO Report on the global tobacco epidemic suggests applying level of total taxes (excise + VAT) above 75% of retail price as an indicator of “effective tobacco taxation policy”. However, what would be the impact of taxation policy on tobacco consumption in a country that already keeps tax share in retail price above the recommended level? Does tax level exceeding 75% of retail price reduce tobacco consumption without tax increase or with just adjustment of specific tax rates for inflation?

**Objective:** Since 1990s, Denmark, Finland, France, Ireland, Portugal and the UK had levied cigarette taxes higher than 75% of retail price. The paper explores effectiveness of tobacco taxation policy in terms of tobacco consumption reduction in these countries in 1990–2010.

**Method:** Data on tobacco sales, tax rates and prices were taken from the EU and national databases. Trends of total tobacco consumption were estimated including both legal and illegal (smuggling into and out of the country) cigarette and other tobacco products sales.

**Result:** In the considered countries, four kinds of tobacco taxation policy were practiced: 1) Tax decrease followed by tobacco consumption increase while tax proportion in retail price was about 75%; 2) No decline in tobacco consumption when taxes were stable, while the tax proportion exceeded 75%; 3) After steep tax increase tobacco consumption was sharply reduced, while there were almost no changes in the tax proportion; 4) Moderate tax increases reduced tobacco consumption only if they increased real prices, adjusted for inflation, income and illicit tobacco share, while tax proportion in the increased real price could even decline.

**Conclusion:** Keeping tax component high (even above 75% of retail price) did not contribute to the health objectives aimed at reducing tobacco consumption if real prices were not increased. Decrease of tobacco affordability over time caused by tax hikes and other factors is a key determinant of tobacco consumption decline even in high income countries that already have very high tobacco taxes. Effective tobacco taxation public health policy should reduce tobacco products affordability as low as possible.

**OP012**

**SMOKING-ATTRIBUTABLE MORTALITY IN BANGLADESH: PROPORTIONAL MORTALITY STUDY**

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**Objective:** Bangladesh has over 20 million smokers and over half of adult men smoke cigarettes or bids. There are no direct estimates of the consequences of smoking on cause-speciﬁc mortality in the world’s 7th most populous country of 150 million people.

**Methods:** We compared ever versus never smoking among four specific major causes of deaths (cases) to deaths not attributable to tobacco (controls) registered from 2003 to 2010 in an ongoing demographic surveillance in Matlab, rural Bangladesh. Odds ratios (OR) were adjusted for age, education, and use of chewing tobacco and combined with national death rates and smoking prevalences to estimate survival from ages 25–69 years by smoking status.

**Results:** About 84% of the 2213 men aged 25–49 years dying from tobacco-attributable diseases were tobacco smokers, as compared to 73% ever smokers among the 261 control deaths (RR=1.7, 99% CI, 1.1–2.5). The ORs of death due to smoking were highest for cancers, with lower risks for respiratory, vascular and other medical diseases. There was a clear dose-response relationship of mortality risk with age of initiation of smoking and with the daily amount of cigarettes or bids smoked. These death rates suggest that among Bangladeshi men aged 25 years, 32% of smokers would die before age 70 versus 19% among otherwise similar never smokers. These risks correspond to about 24% of all deaths at ages 25–49 years, or a total of 42 000 smoking-attributable deaths in Bangladesh men in 2010.

**Conclusion:** Smoking already causes over a quarter of all deaths in middle aged Bangladeshi men, and smokers lose about seven years of life. Without a large increase from the currently low level of adult smoking cessation, smoking deaths in Bangladesh are likely to grow.

**OP016**

**SOLDIER ON: THE FIGHT FOR SUSTAINABLE FUNDING FOR TOBACCO CONTROL**

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**Background:** An end game strategy for tobacco control needs long-term planning and self-sustainable revenue for a comprehensive response to the tobacco epidemic. Like in most countries, tobacco control in the Philippines remains underfunded. There have been significant gains, mainly because of foreign-funded projects. However, with no regular and sufﬁcient funding, there is an ever-present danger that the gains will be reversed.

**Objective:** This paper will discuss the importance of sustainable funding for tobacco control as an essential element for the endgame of tobacco. It will review the Philippine experience in advocating for tobacco control funding, look at the challenges and lessons learned, as well as identify opportunities and strategies to convince the government to fund tobacco control.

**Method:** Review and analysis of research and strategies in pushing for sustainable funding for tobacco control in the Philippines.

**Result:** The government lacks the capacity to handle tobacco control programs and challenges, particularly tobacco industry interference in policy implementation and litigation, due to lack of funding. There was an opportunity to push for sustainable funding for tobacco control during the reform of the tobacco tax law. But the final version provided funding mostly for curative programs. Despite media and legislative advocacy, the law did not specify funding for tobacco control. The most ideal is still to push for earmarking a portion of excise tax of tobacco for tobacco control programs or imposing a surcharge from tobacco and/or alcohol. But, we should also look beyond the recommendations of Article 6 and its Guidelines and seek more aggressive ways of funding. For example, looking at polluters pay principle, we should demand an amount from