

ბიზნესი ◊ მენეჯმენტი ◊ მარკეტინგი
BUSINESS ◊ MANAGEMENT ◊ MARKETING

The Effectiveness of Tobacco Control Policy in Georgia

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This article emphasizes the importance of the problem associated with smoking in Georgia in both health and economic perspectives. It describes the changes in tobacco control policy, specifically, the amendments to Law of Georgia on Tobacco Control (TCL) and tax measures, implemented since 2013. The article analyzes the effectiveness of these changes using the data from Integrated Household Surveys (IHS) conducted by National Statistics Office of Georgia (GeoStat). Resulted estimates of smoking prevalence suggest that implemented tobacco control policy was successful in reducing smoking in Georgia. At the same time, heterogeneous nature of taxation of different tobacco products affects consumers' choices by stimulating downward substitution and shifting to smoking non-filtered and RYO cigarettes, which could negatively affects the possible health benefits of recent legislative and tax policies.

Keywords: *tobacco control policy, excise tax, smoking prevalence, cigarettes consumption structure, consumer choices.*

JEL Codes: *L66, L78, L88*

Introduction

Smoking and passive smoking are one of the main problems of public health in Georgia. In 2017, tobacco smoking prevalence was 29.9 percent - 23rd highest in the World and 15th in Europe (WHO, 2019). Georgia is the “leader” in this indicator compared to its neighbors. The severity of the problem is more observable on a gender disaggregated level. In 2017, smoking prevalence among

males constituted 54.6 percent – or fifth in the World and first in Europe. Only Kiribati, Timor-Leste, Indonesia and Solomon Islands were above Georgia in the ranking. The same study suggests that tobacco smoking prevalence is more than 10 times less among females, which possibly does not reflect the real picture. In fact, nicotine tests revealed that 12.2 percent of women smoke tobacco (Gamkrelidze, Mebonia, Sturua, Demtrashvili, Kakutia, 2018).

In addition to a high prevalence of tobacco smoking, 43 percent of the adult population of Georgia are exposed to secondhand smoke at home and 15.8 percent are affected in the workplace. In total, more than half of the population is affected by secondhand smoke without their consent (Gamkrelidze, Mebonia, Sturua, Demtrashvili, Kakutia, 2018).

As a result, 11,400 people die annually from tobacco-related diseases in Georgia, out of which about 2,100 deaths are related to passive smoking. The estimated total economic costs of smoking in Georgia, which includes direct healthcare, indirect morbidity and mortality costs, amounted to GEL 825 million, accounting for 2.4 percent of the country's annual GDP (NCDC, UNDP, RTI International, WHO FCTC Secretariat, WHO, 2018).

To reduce the health and economic harm of tobacco use in Georgia, the country implemented radical changes in tobacco control legislation and tobacco taxation in recent years. However, the effectiveness of these steps and their impact on health and socio-economic outcomes have not been yet measured. The lack of research in the field could be explained by the lack of reliable high-quality time series data on smoking. We tried to address this issue by using the data from IHS conducted annually by GeoStat.

Tobacco Control Legislation

Georgia introduced the first TCL in 2003. Afterwards country started an active collaboration with WHO that resulted in ratification of the WHO Framework Convention on Tobacco Control (FCTC) in 2006. Georgia committed itself to implementing a set of measures to decrease the alarmingly high smoking prevalence. Since then, TCL has been modified several times. In 2008, the amendments to TCL prohibited smoking in educational, medical, sport, and cultural facilities. However, smoking was allowed in other indoor facilities (such as bars and restaurants) if they had designated smoking areas. The law also banned the sale of cigarettes within 50 meters of schools and in places where children's clothing or toys were sold. In addition, tobacco advertisement was banned on TV/radio and within 100 meters of schools. In 2010, the TCL introduced new packaging regulations requiring health warnings to cover 30 percent of the front and back of all cigarette packages.

In 2014, Georgia signed an Association Agreement (AA) with the EU. Among other things, AA obliges the country to gradually approximate its national legislation to the tobacco control legislation of the EU. Georgia's obligations under AA played the primary role in future changes in tobacco control policies.

Georgia made the most radical step towards a tobacco-free society in 2017, when the Parliament adopted a comprehensive package of legislative amendments to Law of Georgia on Tobacco Control, Law on Advertising, Law on Broadcasting and Administrative Offences Code. New regulations came into force on May 1, 2018. The main changes can be formulated as follows:

1. Restriction of consumption of any kind of tobacco products in indoor public spaces, indoor workplaces and public transport. As a result, the law prohibited smoking in restaurants, bars and nightclubs. It should be emphasized that according to the updated TCL, a tobacco product is defined as "any product containing tobacco or its components, except for nicotine-containing medications, which are intended for smoking, chewing or sniffing". It includes filtered and non-filtered cigarettes, papirosas, cigars and cigarillos, pipe and rolling tobacco, tobacco for hookahs, chewing tobacco and snuff, e-cigarettes or other similar nicotine-delivering devices containing materials / cartridges / capsules. Use of tobacco products is still allowed in:

- a. Places of residence of a person
- b. Taxis and boats
- c. Cigar bars established according to the permits issued by the Law of Georgia on Licenses and Permits
- d. Casinos
- e. Transit zone of an airport
- f. Specialized laboratories equipped for studying tobacco smoke
- g. Penitentiary institutions and in pre-trial detention cells
- h. Designated areas of inpatient psychiatric facilities and palliative care facilities

1. Restrictions on sale. The TCL prohibited the sale of tobacco products, accessories and devices within a 50-meter radius of educational facilities, in sport, healthcare and cultural facilities, via internet or email and via drive-through.

2. Ban all kinds of advertising. The TCL prohibited any type of advertisement of tobacco products, tobacco accessories and devices. Specifically, tobacco products cannot be advertised on billboards and posters in public spaces (from September 1, 2018). As for indoor advertisement (product displays at point of sale) the law banned tobacco displays at the point of sale that are visible from outside the shop, except in the duty-free zone at airports. In addition, the ban on the display of tobacco products inside shops came into effect on the 1st of

January 2021, again with an exception provided for duty-free zones at airports.

3. Restriction of sponsorship. Amendments to the Law on Advertising prohibited all direct and indirect sponsorship of events, activities, individuals, organizations or governments by manufacturers, importers, and retailers of tobacco products. However, sponsorship is defined as contributions made in exchange for the advertising of goods manufactured by the sponsor. Thus, contributions not made in exchange for advertising, such as so-called “corporate social responsibility” donations, are allowed. In addition, publicizing the facts of these donations is not restricted by law.

4. Changes in packaging and labeling. According to amendments to the law, the minimum size of health warnings on package of all tobacco products increased from covering 30 percent of front and of back surface of the package to 65 percent. Additionally, pictorial health warnings became obligatory. In the case of smokeless tobacco products, the TCL required a text-only health warning message to appear on 30 percent of the front and back of the packaging. According to the law, plain packaging will be in force from December 31, 2022.

In order to increase the effectiveness of the TCL, starting from November 2019, Georgia banned the sale of pipe and fine tobacco, tobacco for hookah, raw tobacco and tobacco waste without standardized packaging. According to the legislative changes, the sale of listed tobacco products is allowed only in packages weighing 50 and 100 grams. Furthermore, an excise stamp and corresponding health warnings should be placed on the packaging.

Taxation of Tobacco Products

In Georgia, tobacco products (all types including smokeless tobacco and heated tobacco products) are taxed by excise duties and VAT (Tax Code of Georgia, 2021). The VAT rate is 18 percent and in the case of domestic tobacco manufacturing, it is payable when the consumer purchase takes place. For the imported tobacco VAT is payable at the time of import. Excise taxes are payable at the time of import as well. In the case of domestic production, tax is payable upon the goods at pickup from the warehouse for sales purposes or at the time it is supplied to the final consumer.

For research purpose, the article reviewed the dynamics of these changes only for 2013-2019 (Table 1). Until 2015, tobacco products were imposed with specific excise duty only. In 2015, the so-called hybrid system of excise duties was introduced, which implies the taxation of tobacco products with both specific tax (Sp) and ad valorem (Ad) duties. The rate of specific excise duty is a fixed amount of GEL per pack of cigarettes, which does not depend on its price. Ad valorem tax component is expressed as a percentage of a retail cigarette price.

Tobacco Tax Levels and Structure (in GEL for Sp, in percent for Av)

Table 1

Product	Amount	04/12	9/13	1/15		1/16		1/17		8/17		1/19		11/19		
		Sp	Sp	Sp	Ad	Sp	Ad	Sp	Ad	Sp	Ad	Sp	Ad	Sp	Ad	
Raw tobacco, tobacco waste	1 kg														60	
Cigars	1 cig	0.9	0.9	0.9		1.3		1.9		1.9		1.9		1.9		
Cigarillos	20 cigs	1.0	1.0	1.0		1.5		2.2		2.2		2.2		2.2		
Cigarettes (filtered)	20 cigs	0.6	0.75	0.9	5	1.1	10	1.7	10	1.7	10	1.7	30	1.7	30	
Cigarettes (unfiltered)	20 cigs	0.15	0.2	0.25	5	0.3	10	0.6	10	0.6	10	1.7	10	1.7	30	
Water-pipe tobacco	1 kg	20	20	20		25		35		35		35		60		
Other tobacco products	1 kg	20	20	20		25		35		35		35		60		
Homogenized or restored tobacco	1 kg													60		
Chewing tobacco and snuff	1 kg	20	20	20		25		35		35		35		60		
Capsules and similar products	20 pcs									1.7	0.1	1.7	0.3	1.7	0.3	
Heated tobacco products	20 pcs									1.7	0.1	1.7	0.3	1.7	0.3	
Liquids with or without nicotine	1 ml									0.2		0.2		0.2		

Source: Tax Code of Georgia

Before September 2013, the excise tax rate was GEL 0.6 for filtered and GEL 0.15 for non-filtered cigarettes. Then the excise duties on filtered and non-filtered cigarettes increased by GEL 0.15 and GEL 0.05 respectively.

In January 2015, there was another GEL 0.15 and GEL 0.05 rise in the excise. And since July of the same year, the ad valorem component was introduced, which constituted 5 percent of the retail price of a pack of cigarettes. The following increases were introduced in January 2016, when specific excise tax has become GEL 1.1 for filtered cigarettes and GEL 0.3 for non-filtered cigarettes, while the ad valorem component grew to 10 percent. In addition, excise tax rates increased on cigars, cigarillos, water-pipe tobacco, chewing tobacco and snuff.

The first major hike in excise duties for tobacco products took effect in January 2017, when a specific component of excise tax increased by GEL 0.6 and GEL 0.3 for filtered and non-filtered cigarettes respectively. Key changes since then were the increase in ad valorem tax rates and equalization of excise duties for filtered and non-filtered cigarettes. Specific tax was equalized at the GEL 1.7 level in January 2019, while ad valorem tax was equalized at 30 percent level in November 2019.

During the same period excise duties on other tobacco related products sold by weight nearly doubled to reach GEL 60 per kg. However, it remains relatively low. Assuming one cigarette contains 1 gram of fine tobacco (OECD, 2019), the estimated excise tax on 20 sticks of roll-your-own (RYO) cigarettes would be GEL 1.2, which is only 70 percent of specific component of excise tax on filtered and non-filtered cigarettes. When the ad valorem component of excise duties is considered, total excise tax per gram of tobacco on RYO cigarettes is almost 3 times lower than on conventional cigarettes.

Estimates of Smoking Prevalence

The national sources of official statistics do not provide data on smoking in Georgia. Therefore, the main sources of information on smoking prevalence are WHO and Euromonitor International. WHO collects data on non-communicable diseases risk factors using the STEPwise approach to Surveillance (STEPS). In addition to this, WHO produces Global Tobacco Epidemic Reports that monitors the status of the tobacco epidemic and evaluates the impact of interventions that are being implemented to prevent it. The reports contain data on tobacco use and prevention policies, smoke-free legislation, tobacco cessation, health warnings and mass media campaigns, tobacco advertising, promotion and sponsorship legislation, prices and taxes of tobacco products. However, estimates in WHO Global Tobacco Epidemic Reports are not consistent with estimates produced in previous editions. According to WHO, each report improves upon earlier published estimates, so only the latest available data should be used. Therefore, no conclusions about any changes in smoking prevalence could be elaborated based on this source. Neither STEPS helps in this regard, as only two surveys were conducted in Georgia (in 2010 and 2016).

Meanwhile, Euromonitor International provides country reports on annual basis through market research. However, the reliability of the latter has been questioned, as the data are not consistent between different reports (Blecher, Liber, Ross, Birckmayer, 2015).

In order to address the issue of data availability, we estimated the smoking prevalence based on IHS. IHS is an annual survey conducted by Geostat that comprises a stratified random sample of about 10 thousand households. IHS collects information on weekly household consumption of more than 400 goods and services, including three types of tobacco products - filtered and non-filtered cigarettes, and fine tobacco.

We used this data to estimate smoking prevalence among households, which are classified as “smokers” if they report positive consumption of tobacco

products during the survey. As the smoking prevalence is estimated on the household level, it is likely to differ from official data provided by WHO and Euromonitor International, which is given on the individual level. At the same time, compared to other sources, IHS has two main advantages. First, the survey has a representative sample; it covers all regions of Georgia, both urban and rural areas. Second, the survey is conducted regularly on annual basis and the methodology of survey is consistent. Therefore, IHS is the most reliable source of information in Georgia, which could be used to analyze the changes and dynamics of smoking patterns.

Table 2 represents the results of our estimations in comparison with data provided by international sources. Our estimates of smoking prevalence for all years except 2017 and 2018 are higher than the same figures provided by WHO and Euromonitor International. In addition, the smoking prevalence calculated based on IHS data fluctuates with higher amplitude than official statistics suggest.

Smoking Prevalence Indicators (in percent)

Table 2

Indicator / Data source	2013	2014	2015	2016	2017	2018	2019
Age-standardized prevalence estimates for current tobacco smoking among persons aged 15 and above / WHO Global Tobacco Epidemic Reports	30.0	...	28.8	...	29.9
Crude prevalence estimates for current tobacco smoking among persons aged 18-69 / WHO STEPS survey	31.0
Number of adult smokers / Euromonitor International	29.6	29.5	29.4	29.4	28.9	28.5	...
Number of "smoking" households / IHS, Geostat, authors' calculations	36.5	38.1	34.9	33.4	28.4	27.0	26.2

Source: Euromonitor International, Geostat, WHO, author's calculations

When all types of cigarettes are considered (filtered, non-filtered and RYO cigarettes), smoking prevalence in Georgia estimated on household level decreased by 10.3 percentage points compared to 2013. The largest annual decline was observed in 2017 coinciding with the biggest hike in excise taxes on tobacco products in the history of Georgia. Also, smoking prevalence has been steadily decreasing after 2017. These facts potentially could emphasize the effectiveness of recent legislative and tax changes in reducing smoking in Georgia.

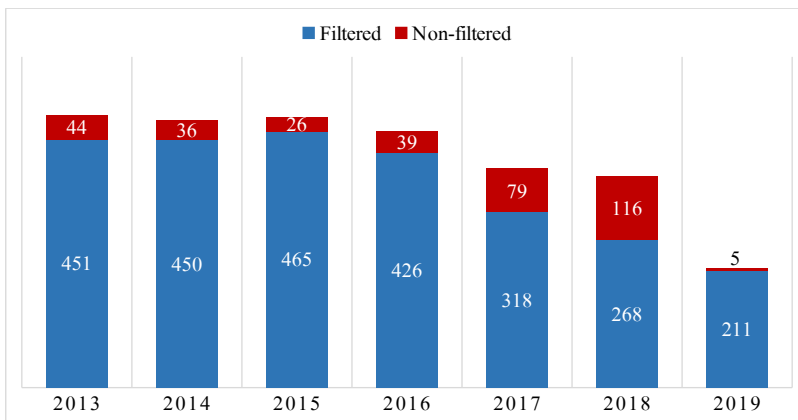
Changes in Cigarettes Consumption Structure

Despite the notable increase in excise tax rates, not all tobacco products were taxed equally in Georgia. Specific tax has been consistently higher on filtered cigarettes compared to non-filtered cigarettes until January 2019. Introduction of an ad valorem component in 2015 only increased the existing price differences between lower and higher-priced products or brands. Increases in the ad valorem tax rate worsens the situation further.¹

The scale of downward substitution could be indirectly observed in the official statistics on excise stamps purchased by tobacco industry during the year provided by Revenue Service of Georgia (Figure 1). The number of stamps represents the number of standard packs (20 cigarettes) of filtered and non-filtered cigarettes sold legally in Georgia. The data suggests that in 2017 and 2018 the share of non-filtered cigarettes rapidly increased compared to the previous years and constituted 19.9 and 30.1 percent of total cigarette sales respectively.

Excise Stamps on Cigarettes Packs (million)

Figure 1



Source: Revenue Service of Georgia

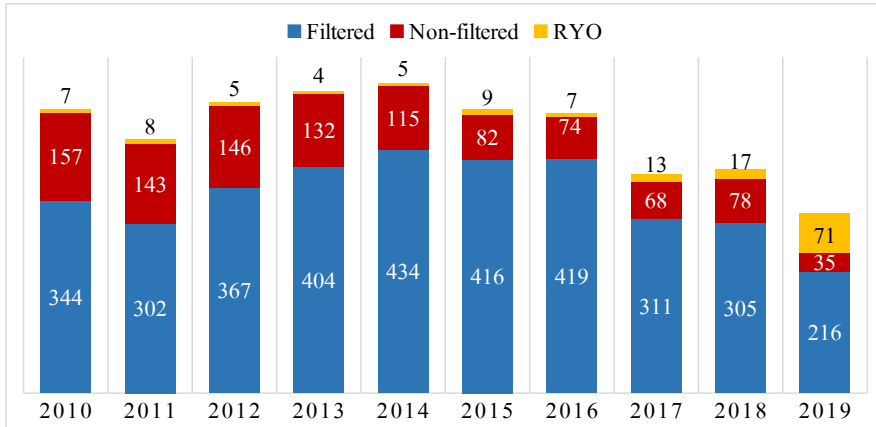
In 2019, the market immediately reacted to equalization of tax rates on filtered and non-filtered cigarettes and the number of stamps purchased for non-filtered cigarettes became almost zero. However, Figure 1 does not include the data on fine tobacco, which until November 2019 was not subject to excise tax at all if it was packed in a primary packaging with the net weight more than 500 grams. It means that RYO cigarettes were *de facto* exempt from any excise tax.

¹ Due to its nature, the higher is the rate of ad valorem tax, the larger is the difference between lower and higher-priced products or brands.

Figure 2 shows our estimates of cigarettes consumption by type of cigarettes based on IHS data. It shows that the share of RYO cigarettes in the total cigarette market has been increasing since 2017. We estimated that in 2019 the share of RYO cigarettes constituted 22 percent of total cigarette sales in Georgia, which is a significant increase compared to maximum of 2 percent before 2017.

Purchases of Cigarettes Packs (million)

Figure 2



Source: IHS, author's calculations

Therefore, the possible health benefits of the implemented tax policies are hindered by the heterogeneous nature of taxation, which encourages downward substitution and shifting to smoking RYO cigarettes instead of the desired reduction in smoking.

Conclusion

It is difficult to assess the effectiveness of recent tobacco control measures and to design future policy due to outdated information and the lack of high-quality time series data on smoking. However, some conclusions can be made based on IHS data, as it collects information on weekly household consumption of goods and services, including three types of tobacco products - filtered and non-filtered cigarettes, and fine tobacco.

Using IHS data we estimated that considering all cigarettes (filtered, non-filtered and RYO cigarettes) smoking prevalence in Georgia has been rapidly decreasing since 2017, coinciding with the biggest hike in excise taxes on tobacco products in history of Georgia. Our finding suggests that Georgia made significant progress in the fight against the tobacco epidemic by implementing recent tobacco control measures.

The existing heterogeneous nature of taxation affects the relative prices of different tobacco products and consequently, consumers' choices. In 2017 and 2018 the share of non-filtered cigarettes rapidly increased compared to previous years. Our findings also suggest that the share of RYO cigarettes in the total cigarettes market has been increasing since 2017. Consequently, recent changes in cigarettes consumption structure (downward substitution and shifting to smoking non-filtered and RYO cigarettes) negatively affects the possible health benefits of implemented legislative and tax policies.

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თამბაქოს კონტროლის პოლიტიკის ეფექტიანობა საქართველოში

გიორგი მჟავანაძე

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საქართველოში თამბაქოს მოხმარება წაჩნდა და მნიშვნელოვან პრობლემას წარმოადგენს საზოგადოებრივი ჯანდაცვის, ასევე ეკონომიკური კუთხით. 2017 წელს საქართველო იყო 23-ე მსოფლიოში და მე-15 ევროპაში ზედასაზღვრის მოსახლეობის თამბაქოს მოწვევის მაჩვენებლის მიხედვით. ამავდროულად, საქართველოში თამბაქოს მოხმარებასთან დაკავშირებული დაავადებებისგან ყოველწლიურად 11,400 ადამიანი იღუპება. მოწვევის სავაჭრო ეკონომიკური ხარჯები, რომელიც მოიცავს ჯანდაცვის პიხდაპიხ ხარჯებს, და ავადობასა და სიკვდილიანობასთან დაკავშირებული ახაპიხდაპიხ ხარჯებს, შეადგინს დაახლოებით 825 მლნ ლარი წელიწადში.

ახსებული პრობლემის გადასაჭრელად, საქართველომ ბოლო წლების განმავლობაში ძირითადი ცვლილებები განახორციელა თამბაქოს კონტროლის კანონმდებლობაში. პარალელურად, 2017 წლიდან დაწყებული, თამბაქოს პროდუქტებზე ჰამდენჯეხმე მნიშვნელოვნად გაიზარდა აქციზის გადასახადი, ჰამაც, თავის მხრივ, იმოქმედა თამბაქოს პროდუქციის ფასებზე.

განხორციელებული ნაბიჯების ეფექტიანობა, ანუ მისი გავლენა საზოგადოებრივ ჯანდაცვასა და სოციალურ-ეკონომიკური შედეგებზე, ჯეხ ახ ახის შესასწავლიდ, ჰაც განპირობებულია საქართველოში მოწვევის გავრცელების შესახებ საიმედო სტატისტიკური მონაცემების ახაჩსებობით. სტატისტიკური მონაცემები ახ გეოგრაფიულად ადგილობრივად, ხოლო მსოფლიო ჯანდაცვის ორგანიზაციის მიეხ საქართველოში რატეხებული მოწვევასთან დაკავშირებული საკითხის უკანასკნელი გამოკვლევა თაჩილდება 2016 წლით.

სტატია გაჩვენებულადა აგვაჩებს აღნიშნულ პირობებსა საქართველოს სტატისტიკის ეროვნული სამსახურის შინამეუხნეობების ინტეგრირებული ყოველწილიანი გამოკვლევის მონაცემთა ბაზების გამოყენებით. ჩვენ შევეცადეთ დაგვეჩინა, როგორ იცვლებოდა თამბაქოს მოხმარება შინამეუხნეობების დონეზე საქართველოში 2013-2020 წლებში. მიღებულ მონაცემებზე დაყრდნობით, შესაძლებელია გავთვინ შემდეგი დასკვნები:

- მოწვევის გავრცელებამ საქართველოში დაიწყო მკვეთრი შემცირება 2017 წლიდან, რაც ემთხვევა აქციზის გადასახადის ზედას და თამბაქოს კონტროლის ეგუნიების შემდეგმ გამკაცრებას. 2016 წელთან შედარებით, 2019 წელს თამბაქოს მოწვევის გავრცელება (დათვილი შინამეუხნეობების დონეზე) შემცირდა 33.4% – დან 26.2 %-მდე.
- აქციზის გადასახადის გაზეამ გამოიწვია ფაქტობითი ფასების ცვლილება თამბაქოს სხვადასხვა პირობების შოხის, რამაც იმოქმედა მომხმარებლების ქცევაზე. კეძოდე, მწვევდთა ნაწილმა ფიციანი სიგარეტი, რანაცვდა ჯეი უფიციო სიგარეტით და შემდეგ – გასახვევი თუთუნით.

2019 წელს, გასახვევი თუთუნის მოხმარებამ შეაჩინა თამბაქოს პირობების მთლიანი მოხმარების 22%, მაშინ როდესაც ის ახ აღემატებოდა 2% 2017 წლამდე. შესაბამისად, თამბაქოს მოხმარებების მიეი დაბადფასიანი და დაბადფასისიანი პირობების მოხმარებაზე გადასვდამ, შეიძლება შეამციროს თამბაქოს მოხმარების წინააღმდეგ განხორციელებული პოლიციკის ეფექტიანობა.

საკვანძო სიყვები: თამბაქოს კონტროლის პოლიციკა, აქციზის გადასახადი, მოწვევის გავრცელება, სიგარეტის მოხმარების სტრუქტურა, მომხმარებდთა ქცევა.

JEL Codes: F21, R10, R11, R42