

Tobacco in Australia

Facts & Issues

Relevant news and research

13.11 Are tobacco taxes regressive?

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Research:

Verguet, S, Kearns, PKA, & Rees, VW. (2020). Questioning the regressivity of tobacco taxes: a distributional accounting impact model of increased tobacco taxation. *Tobacco Control*. Available from: <https://www.ncbi.nlm.nih.gov/pubmed/32576701>

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Keeler, C, Max, W, Yao, T, Wang, Y, Zhang, X, & Sung, HY. (2020). Smoking Behavior in Low- and High-Income Adults Immediately Following California Proposition 56 Tobacco Tax Increase. *Am J Public Health*, e1-e3. Available from: <https://www.ncbi.nlm.nih.gov/pubmed/32298173>

Lim, HK, & Khang, YH. (2020). Tobacco price increases in Korea and their impact on socioeconomic inequalities in smoking and subsequent socioeconomic inequalities in mortality: a modelling study. *Tob Control*. Available from: <https://www.ncbi.nlm.nih.gov/pubmed/32220983>

Blakely, T, & Gartner, C. (2019). Tobacco taxes have mixed effects on socioeconomic disparities. *Lancet Public Health*. Available from: <https://www.ncbi.nlm.nih.gov/pubmed/31759896>

Dutra, LM, Farrelly, MC, Nonnemaker, J, Bradfield, B, Gaber, J, Patel, M, & Hair, EC. (2019). Differential Relationship between Tobacco Control Policies and U.S. Adult Current Smoking by Poverty. *Int J Environ Res Public Health*, 16(21). Available from: <https://www.ncbi.nlm.nih.gov/pubmed/31717748>

Hawkins, SS, Kull, M, & Baum, CF. US state cigarette tax increases and smoke-free legislation in relation to cigarette expenditure across household socioeconomic circumstances: a quasi-experimental study. *Addiction*, 2018. Available from: <https://www.ncbi.nlm.nih.gov/pubmed/30461118>

Hammond, D, Reid, JL, Jones, AC. Setting the record straight on taxation and disparities in smoking. *CMAJ*. 2018 Aug 13;190(32):E964. Available from: <https://www.ncbi.nlm.nih.gov/pubmed/30104191>

Global Tobacco Economics, Consortium. The health, poverty, and financial consequences of a cigarette price increase among 500 million male smokers in 13 middle income countries: compartmental model study. *BMJ*. 2018 Apr 11;361:k1162. Available from: <https://www.ncbi.nlm.nih.gov/pubmed/29643096>

Mayor, S. Taxes on alcohol, tobacco, and soft drinks are fair and produce health gains, review finds. *BMJ*. 2018 Apr 5;361:k1524. Available from: <https://www.ncbi.nlm.nih.gov/pubmed/29622531>

McCord, GC, Novotny, TE. The benefits of taxing cigarettes in middle income countries. *BMJ*. 2018 Apr 11;361:k1433. Available from: <https://www.ncbi.nlm.nih.gov/pubmed/29643106>

McLaughlin, M. The relationship between cigarette taxes and child maltreatment. *Child Abuse Negl*. 2018 May;79:339-349. Available from: <https://www.ncbi.nlm.nih.gov/pubmed/29518636>

Koch, SF. Quasi-experimental evidence on tobacco tax regressivity. *Soc Sci Med*. 2017 Nov 4;196:19-28. Available from: <https://www.ncbi.nlm.nih.gov/pubmed/29127849>

Hirono, KT, Smith, KE. Australia's \$40 per pack cigarette tax plans: the need to consider equity. *Tob Control*, 2017. Available from: <http://www.ncbi.nlm.nih.gov/pubmed/28396484>

Parks, MJ, Kingsbury, JH, Boyle, RG, Choi, K. Behavioral change in response to a statewide tobacco tax increase and differences across socioeconomic status. *Addict Behav*. 2017 Oct;73:209-215. Available from: <http://www.ncbi.nlm.nih.gov/pubmed/28551589>

13.11.1 Findings from early overseas studies

Raei, B, Emamgholipour, S, Takian, A, Yaseri, M, Abdoli, G, & Alizadeh, A. (2021). Distributional health and financial consequences of increased cigarette tax in Iran: extended cost-effectiveness analysis. *Health Econ Rev*, 11(1), 30. Retrieved from <https://www.ncbi.nlm.nih.gov/pubmed/34389902>

Fuchs Tarlovsky, A, & Gonzalez Icaza, MF. (2021). Tobacco taxes for improving welfare and distributional outcomes: the case of Georgia. *Eur J Public Health*. Retrieved from <https://www.ncbi.nlm.nih.gov/pubmed/33734366>

Perera, SK, Vaikuntam, BP, John, D, & Senanayake, B. (2020). Designing an Optimum Fiscal Policy for Tobacco to Maximise the Tax Revenue, Social Savings and the Net Monetary Benefits in Sri Lanka. *Int J Health Policy Manag*, 9(6), 250-256. Retrieved from <https://www.ncbi.nlm.nih.gov/pubmed/32613793>

Remler, DK. (2020). Already high tobacco taxes are still a burden on low-income households. *Tob Control*. Retrieved from <https://www.ncbi.nlm.nih.gov/pubmed/32719010>

13.11.4 What about highly disadvantaged groups suffering entrenched disadvantage?

Djutaharta, T, Nachrowi, ND, Ananta, A, & Martianto, D. (2021). Impact of price and non-price policies on household cigarette consumption and nutrient intake in smoking-tolerant Indonesia. *BMJ Open*, 11(1), e039211. Retrieved from <https://www.ncbi.nlm.nih.gov/pubmed/33462095>

News reports:

13.11.1 Findings from early overseas studies

13.11.2 Conclusions of major reviews

13.11.2.1 Thomas et al 2008

13.11.2.2 Bader et al 2011

13.11.2.3 IARC review 2010

13.11.3 Findings of research in Australia

Hirono, Katie, Smith, Katherine. Tobacco tax hikes are great, so long as you're not a poor smoker. *The Conversation*, 2017. Apr 11, 2017. Available from: <https://theconversation.com/tobacco-tax-hikes-are-great-so-long-as-youre-not-a-poor-smoker-75211>

13.11.4 What about highly disadvantaged groups suffering entrenched disadvantage?