



ESSCA

SCHOOL OF MANAGEMENT

Tabacco duties

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In France

- 81,5% of Tabacco is smoked in cigarette in France
- Tax on cigarette go to the national health insurance fund
- France received 15,3 billion euros from tobacco-related taxes
- VAT on Tabacco :16,7%
- total tax on cigarettes : 80.3%
- 80 to 90% of lungs cancers are links to daily consumption of tobacco
- Over 13 million people smoke daily.



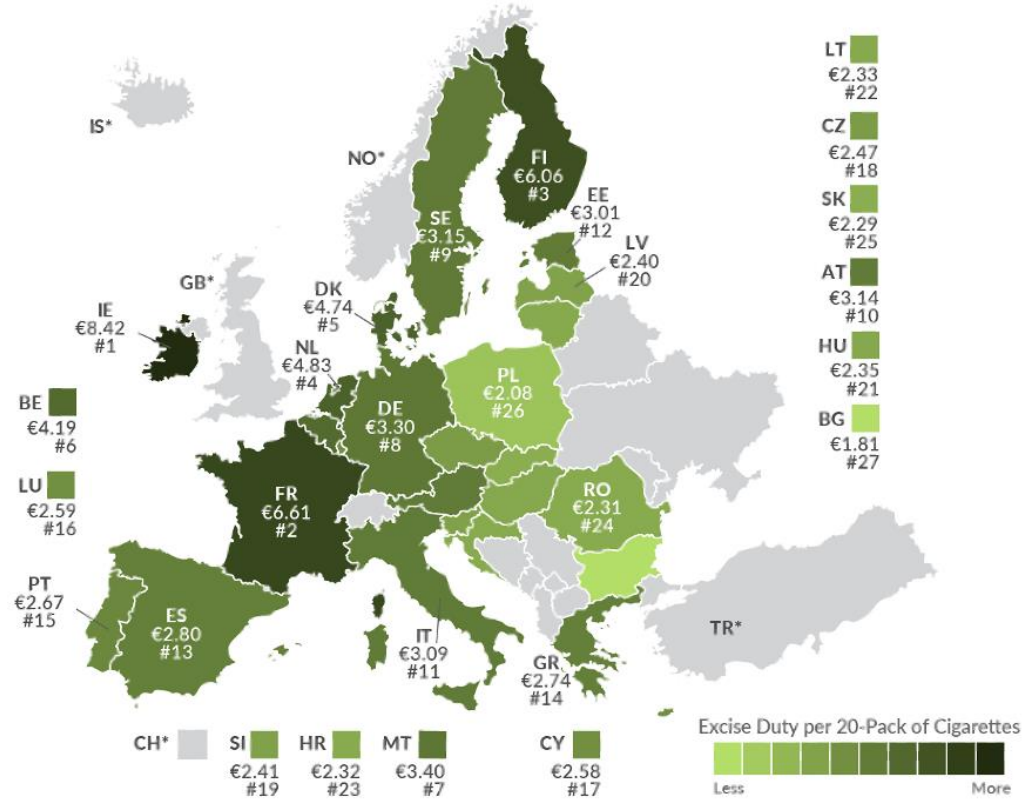
Health insurance in france

- ▶ The social cost of smoking has been estimated at 47 billion Euros for 2003, of which 18 billion Euros are health costs.
- ▶ France has become the first country where smoking cessation drugs are covered by **national health insurance**. The first results are very positive, and all European countries must be encouraging to obtain the same availability of free of charge smoking cessation drugs for all smokers.



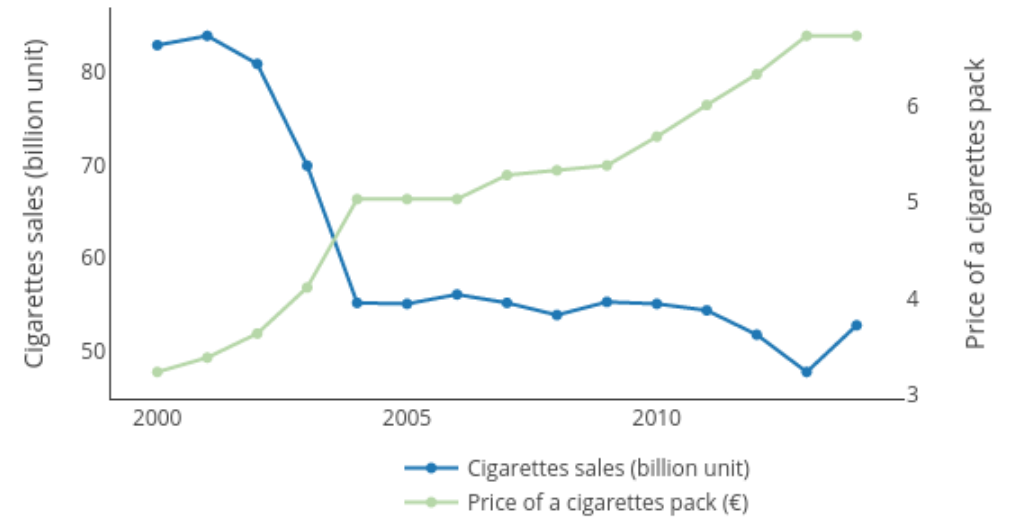
Cigarette Taxes in Europe

Excise Duty per 20-Pack of Cigarettes in Euros, as of July 2021



Note *Iceland, Norway, Switzerland, Turkey, and the United Kingdom are not part of the European Union (EU).
Source: European Commission, "Taxes in Europe Database"

Cigarettes sales and price of cigarettes pack in France





What will we do for Tobacco duties in ESSCALAND ?

Government vision and policy:
healthier tobacco and focus on
producing our own tobacco

Import tax: up to 80% in order
to maximise the use of local
tobacco



Quota: 1 carton of cigarettes /
person max

Bibliography

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- <https://www.anses.fr/en/content/tobacco-and-related-products>

- [Smoking cessation drugs in France: First effects of reimbursement under the general regime \(tobaccopreventioncessation.com\)](https://www.tobaccopreventioncessation.com)