



EUROPEAN ECONOMICS

Tobacco Tax

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Austria



- Tax rate is 58,59%
- Cigars 13%
- Rolling tobacco 56%
- Other tobacco for smoking 34%

- Government spending of 2,4 Billions
- Government revenue of 1,91 Billions (2nd biggest source of tax income)
- Private Consumer Spending 3,75 Billions



Spain



- ▶ In Spain more than 78,8% of the price of the commercial cigarettes of tobacco goes directly to the public coffers. Tax revenue has remained constant for 6 years with 9000 euros
- ▶ The social and sanitary cost of smoking is 433 euros per Spanish citizen per year.
- ▶ The direct costs of diseases frequently related to smoking amount to 7700 million euros annually.
- ▶ The National Committee of Prevention for Smoking said that this cost is paid by smokers and non-smokers alike. Creating repercussions in other taxes and prices of other goods and services.

France



8% Tobacconists

12% Tobacco companies

80% Taxe rate

- Rolling tobacco : 75%
- Cigars: 40%

- ❖ Gouvernement Spending: 19,6 Billions
- ❖ Gouvernement Revenue : 20,6 Billions

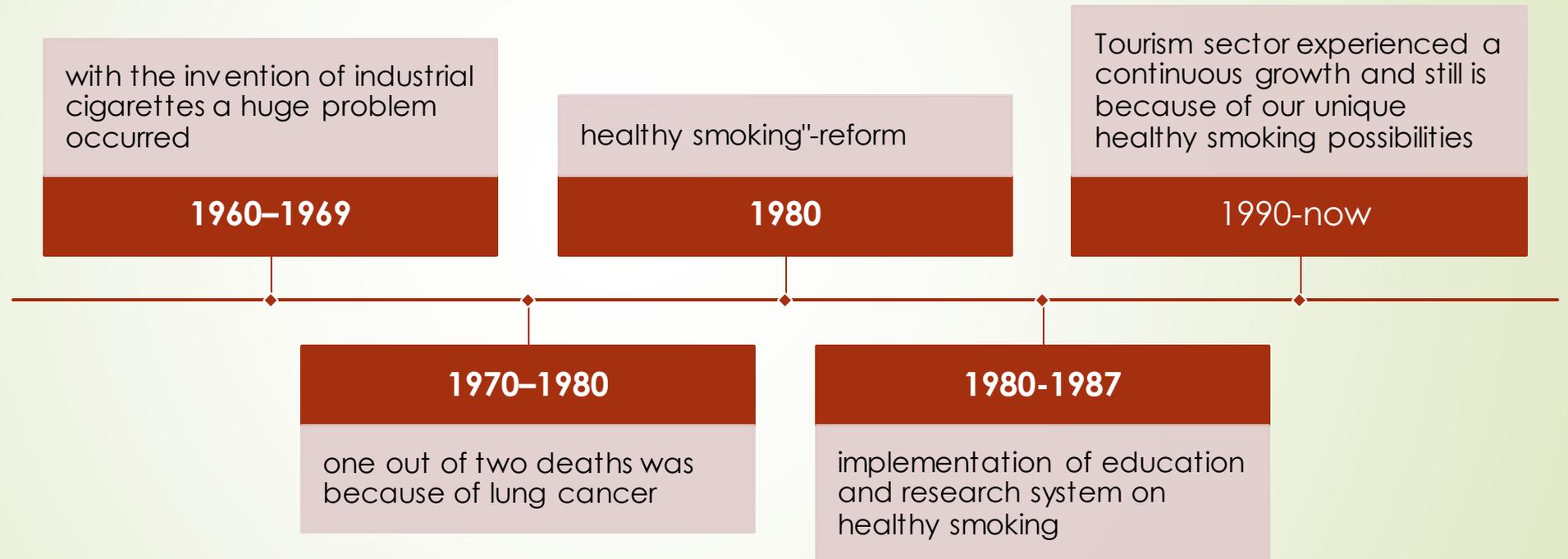
Esscaland

A country (island) in the Caribbean.

- ▶ We are one of the biggest Tobacco producer and distributor worldwide.
- ▶ Taxes of tobacco are low (18%).
- ▶ We are specialist on healthy tobacco without chemicals
- ▶ The majority sales of Tobacco in Esscaland are for foreigners from neighbouring's countries.



History of Esscaland





Effects of the Tobacco in Esscaland

- ▶ Being an island we have better control of tax drift
- ▶ We have a high import tariff on commercial cigarettes because of the unhealthy chemicals found in them. Such as arsenic, used as rat poison and lead, found in batteries.
- ▶ We rely on our investigation centers to ensure sustainable growth, creating a better quality of life for the population of Esscaland, through education and the advances made in agricultural practices.
- ▶ Also, tourism is a big contributor to the GDP, as Esscaland is the Caribbean. People go to Cuba for cigars, Jamaica for weed and Esscaland for roll-your-own cigarettes.