

TOBACCO DUTY

European Economics

March 7th



Jade, Flavie, Albane, Maëlis & Iseo

Tobacco duty in France



	Excise duty
Cigarette	55%
Rolling cigarette	49,10%
Cigar	36,30%

+ VAT of 16,7%

Example on a 10€ pack of 20 cigarettes



Rate of excise duty : 5,50€



**Fumer bouche
vos artères**

Pour arrêter de fumer :
www.tabac-info-service.fr ou 3989 (appel non surtaxé)

Tariff of excise : 1,27€

VAT: 1,67€

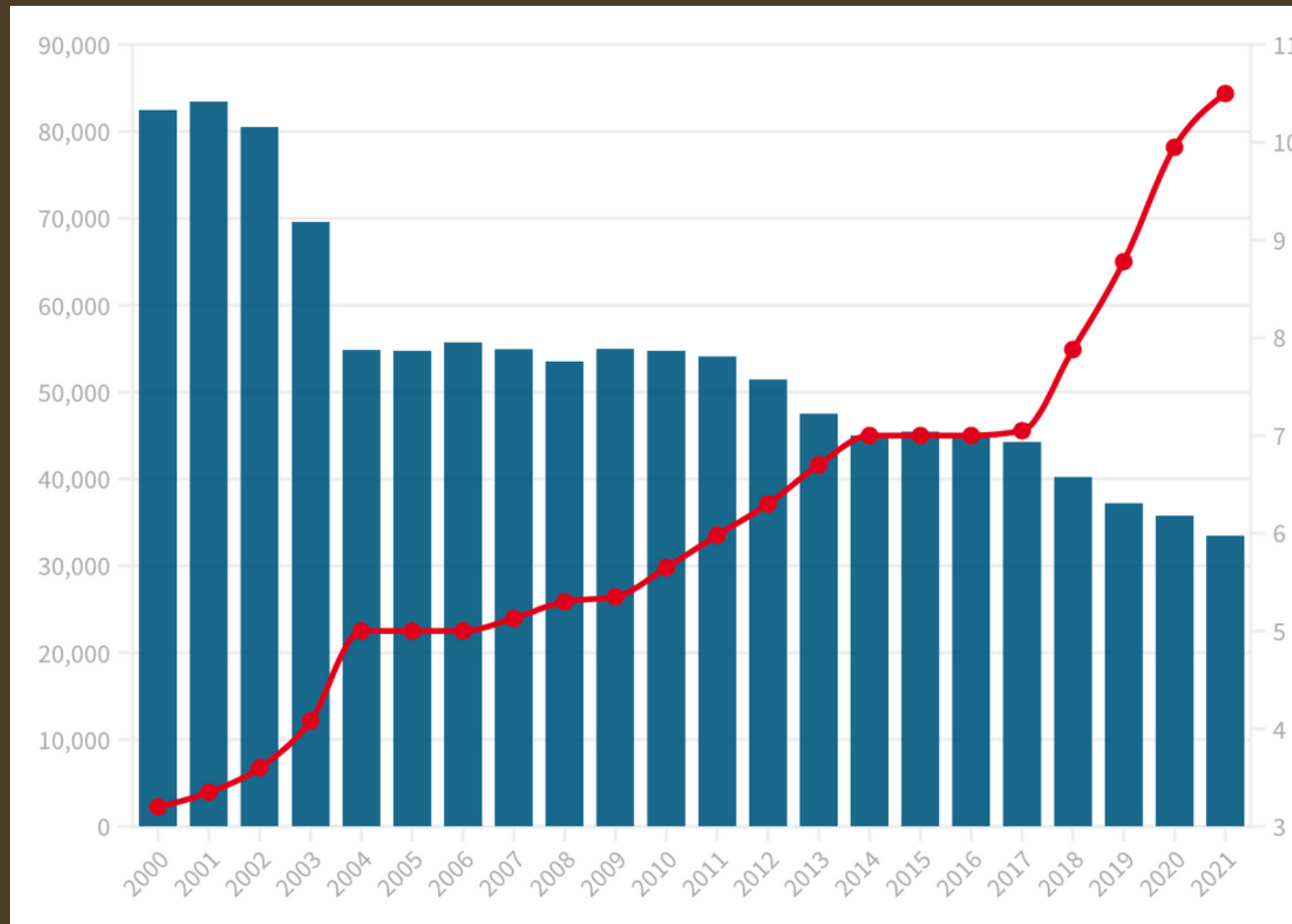
Tobacconist: 1,004€

Manufacturer's margin: 0,56€

8,44€ for France

Flavie & Maëlis

Why is it that much taxed?



Cigarette sales in millions

Average price of a pack of cigarettes

Flavie & Maëlis

Tobacco costs and revenues

In 2020, in France, **15,3 billion €** were earned thanks to selling tobacco

In 2020, in France, **26 billion €** were spent on smoking-related care

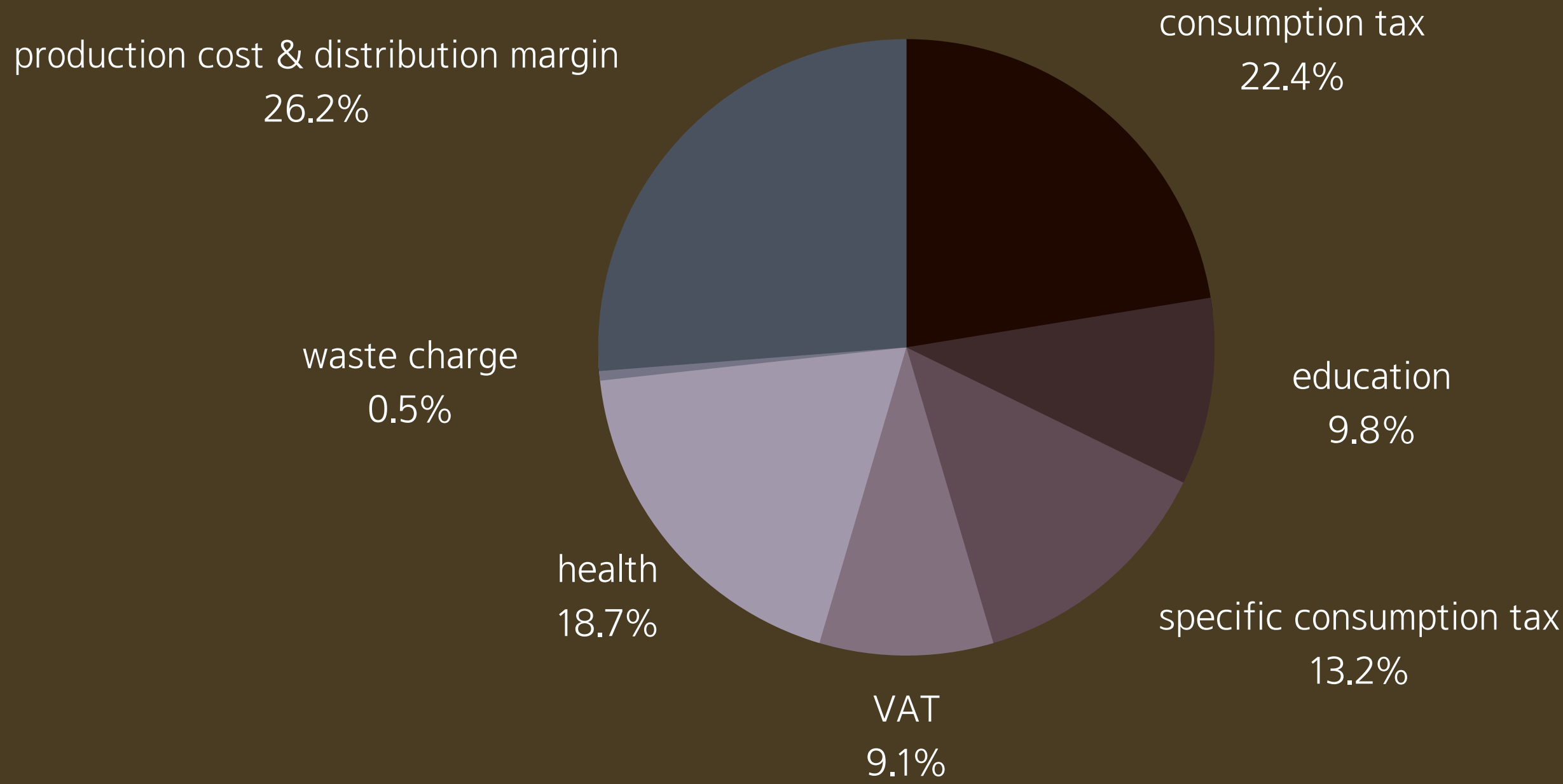
Cost of tobacco > revenue of tobacco

Tobacco duty in Korea

cigarette	0.32€ per pack
rolling tobacco	0.03€ per 1g
cigar	0.07€ per 1g
pipe tobacco	0.03€ per 1g

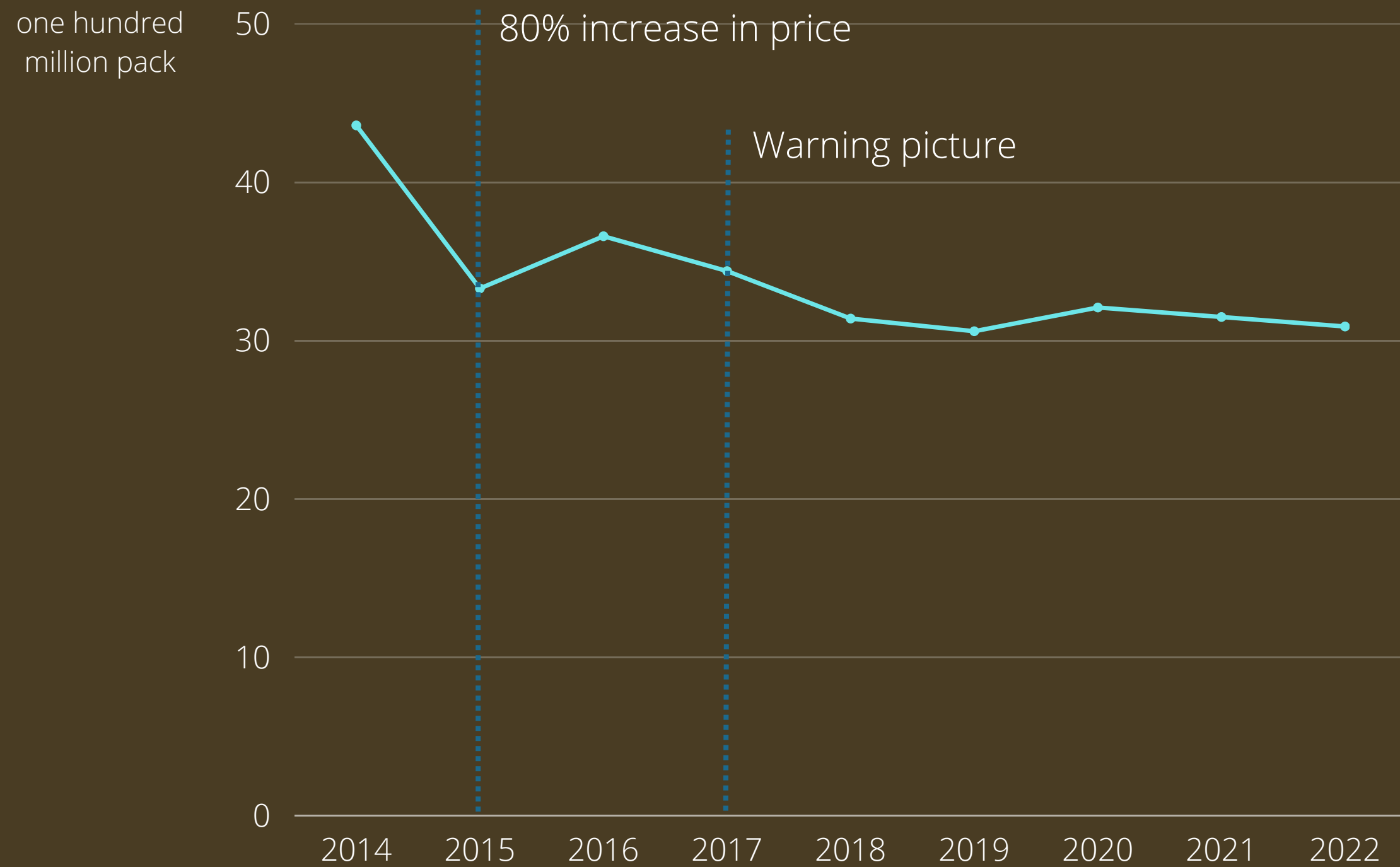
Iseo

Taxes in a pack of 20 cigarettes?



Iseo

Fluctuations in sales



Iseo

Total revenues

In 2022, in Korea, **8,52 billion €** were earned thanks to selling tobacco

Iseo

Tobacco duty in Essca Land Australia

Why in Australia ?



Easier to control because it's an island



Australia leads the world in tobacco control

Jade

What do we want to do?



Promote the electronic cigarette while keeping a ban at 21 years



continue to sell the very expensive package as they already do



Add information stickers with health warnings to packages



Ban smoking in public places

Albane

Consequences



economic



social



political



environmental

Jade & Albane

Thank-you

For listening

GROUP 1

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