

Socioeconomic and country variations in cross-border cigarette purchasing as tobacco tax avoidance strategy. Findings from the ITC Europe Surveys

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Abstract

BACKGROUND: Legal tobacco tax avoidance strategies such as cross-border cigarette purchasing may attenuate the impact of tax increases on tobacco consumption. Little is known about socioeconomic and country variations in cross-border purchasing.

OBJECTIVE: To describe socioeconomic and country variations in cross-border cigarette purchasing in six European countries.

METHODS: Cross-sectional data from adult smokers (n=7873) from the International Tobacco Control (ITC) Surveys in France (2006/2007), Germany (2007), Ireland (2006), The Netherlands (2008), Scotland (2006) and the rest of the UK (2007/2008) were used. Respondents were asked whether they had bought cigarettes outside their country in the last 6 months and how often.

FINDINGS: In French and German provinces/states bordering countries with lower cigarette prices, 24% and 13% of smokers, respectively, reported purchasing cigarettes frequently outside their country. In non-border regions of France and Germany, and in Ireland, Scotland, the rest of the UK and The Netherlands, frequent purchasing of cigarettes outside the country was reported by 2-7% of smokers. Smokers with higher levels of education or income, younger smokers, daily smokers, heavier smokers and smokers not planning to quit smoking were more likely to purchase cigarettes outside their country.

CONCLUSIONS: Cross-border cigarette purchasing is more common in European regions bordering countries with lower cigarette prices and is more often reported by smokers with higher education and income. Increasing taxes in countries with lower cigarette prices, and reducing the number of cigarettes that can be legally imported across borders could help to avoid cross-border purchasing.

Recommended Citation

Nagelhout, G.E., van den Putte, B., Allwright, S., Mons, U., McNeill, A., Guignard, R., Beck, F., Siahpush, M., Joossens, L., Fong, G.T., de Vries, H., Willemsen, M.C. (2014). Socioeconomic and country variations in cross-border cigarette purchasing as tobacco tax avoidance strategy. Findings from the ITC Europe Surveys. *Tobacco Control*, 23 (Suppl 1), 30-38. doi:10.1136/tobaccocontrol-2012-050838.

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