

Analysis of gender differences in the impact of taxation and taxation structure on cigarette consumption in 17 ITC countries

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Abstract

Although increasing taxes has been established as the most effective tobacco control policy, it is not clear whether these policies reduce cigarette consumption equally among women and men. In this study, we examine whether the association between taxation/taxation structure and cigarette consumption differs by gender. The data is from the International Tobacco Control Policy Evaluation (ITC) Projects in 17 countries. Cigarette consumption was measured by gender for each ITC country. Generalized estimating equations (GEE) were employed to investigate gender differences in the association between cigarette consumption and tax structures, while controlling for time-variant demographic characteristics such as unemployment rates, proportions of adults, and percent of female population. Tiered tax structures are associated with higher cigarette consumption among both males and females. Female smokers are more responsive to an average tax increase than male smokers. Among males, higher ad valorem share in excise taxes is associated with lower cigarette consumption, but it is not the case for females. Females may not be as responsive to the prices raised by ad valorem taxes, despite being responsive to average taxes, suggesting that smokers by gender may face different prices.

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