

URUGUAY

Prevalence of tobacco use

Youth

POPULATION GROUP	CURRENT TOBACCO USE (SMOKED AND SMOKELESS) (%)	CURRENT CIGARETTE SMOKING (%)	CURRENT SMOKELESS TOBACCO USE (%)
Men	12.7	7.2	4.0
Women	12.5	8.7	3.1
Total	12.8	8.2	3.5

Source: Global Youth Tobacco Survey, 2014 (13-15 years).

Adults

POPULATION GROUP	CURRENT TOBACCO USE (SMOKED AND SMOKELESS) (%)	CURRENT CIGARETTE SMOKING (%)	CURRENT SMOKELESS TOBACCO USE (%)
Men	27.0	26.7	0.0
Women	17.9	17.9	...
Total	22.2	22.0	...

Source: Continuous Household Survey (ECH), 2014 (≥12 years) (considering only data for those 15 years or older).

MPOWER Measures

M (MONITORING)

Survey	Youth	Adults
Recent	Yes	Yes
National representativeness	Yes	Yes
Periodic	Yes	Yes

W (WARNINGS)

Health warnings required by law	Yes
Images	Yes
Size (average-front/back)	80-80/80
Ban on misleading terms	Yes
Is any feature missing?	No

P (SMOKE-FREE POLICIES)

Health centers	Yes
Schools (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

E (ADVERTISING BANS)

Ban on direct advertising	
Television, radio, and print media	Yes
Billboards	Yes
Publicity at points of sale	Yes
Ban on product placement	
Ban on promotion	Yes
Ban on sponsorship	Yes
Ban on product display	Yes

O (CESSATION)

Toll-free quitline	No	
Nicotinic substitution therapy is available in:	Are the costs covered?	
Pharmacies	Totally	
Cessation services are available in:	Are the costs covered?	
Primary care services	Yes, In most	Totally
Hospitals	Yes, In most	Totally
Doctor's offices	Yes, in some	Totally
The community	Yes, in some	No
Other	Yes, in some	Totally

R (TAXATION)

Price of most sold brand (pack of 20 cigarettes)		
In national currency	UYU	110.00
In international dollars		5.01
Tax (share of the final price of most sold brand)		
Total taxes		65.51
Specific excise taxes		47.47
Ad valorem excise taxes		0.00
Value-added tax (VAT)		18.03
Import duties		0.00
Other taxes		0.00
Evolution of taxes and prices	2008	2016
Tax (share of the final price of most sold brand)	65.82	65.51
Price of most sold brand (international dollars)	3.49	5.01

... Data not reported/not available

--- Data not required/not applicable

For definitions of the indicators and color-coded ratings, see the Technical Note.



	WHO FRAMEWORK CONVENTION ON TOBACCO CONTROL	PROTOCOL TO ELIMINATE ILLICIT TRADE IN TOBACCO PRODUCTS
Date of signature (d/m/y):	19/06/2003	10/01/2013
Date of the ratification or accession (d/m/y):	09/09/2004	24/09/2014

Tobacco: prices and taxes

RETAIL PRICE PER PACK OF 20 CIGARETTES

		In local dollars (UYU)	In international dollars (PPP) ¹
Most popular brand:	Nevada	110.00	5.01
Most inexpensive brand:	Next/Philip Morris	95.00	4.33
Most expensive brand:	Marlboro	120.00	5.47

TAXES ON TOBACCO²

Taxes as percentage of the final price of the most sold brand

	Specific taxes ⁴	
Excise taxes ³		47.47%
	<i>Ad valorem</i> tax ⁵	0.00%
Value-added/sales tax (VAT)		18.03%
Import duty ⁶		0.00%
Other taxes		0.00%
Total excise taxes		65.51%

Design and administration of cigarette taxes

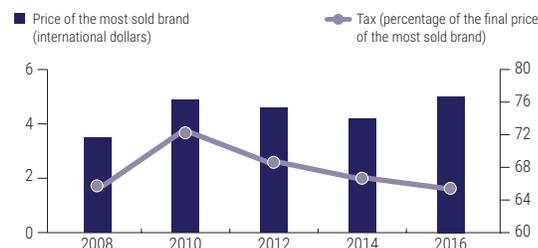
Are taxes applied in mixed fashion (<i>ad valorem</i> and excise)?	No
If a mixed tax system is used, is the tax burden of excise taxes greater than that of <i>ad valorem</i> taxes? ⁷	---
If an <i>ad valorem</i> or mixed tax system exists, is a specific minimum tax applied? ⁸	---

- The international dollar is a currency unit adjusted for purchasing power parity (PPP) that is used to compare the value of products and services in different countries.
- Taxes: taxes imposed on goods or services which cause consumers to pay higher prices.
- Excise taxes: these have a greater impact on public health since they are applied exclusively to tobacco products and raise their relative price compared to other products and services.
- Specific tax: it is established in relation to quantity, for example, a set quantity of cigarettes, or by weight.
- Ad valorem* tax: is based on the value of the product, such as a percentage of the retail price, the manufacturer's price, etc.
- The effectiveness of import duties in raising sales prices has been declining as countries have signed bilateral, regional, and global trade agreements.
- Specific excise taxes tend to raise consumer prices more, relatively, than *ad valorem* taxes. Imposing the same specific excise tax on all cigarettes sends the clear message that they are all equally detrimental.
- If the tax calculated falls below a specified minimum level, a specific tax rate is applied.

EVOLUTION OF TAXES AND PRICES ON THE MOST POPULAR BRAND OF CIGARETTES

	2008	2010	2012	2014	2016 ⁹
Tax (percentage of the final price of the most sold brand)	65.82%	72.32%	68.70%	66.75%	65.51%
Price of the most sold brand (international dollars)	3.49	4.89	4.60	4.19	5.01

- The country has increased excise taxes on tobacco since 2014; however, due to price variability, this does not necessarily have an effect on the tax indicator.



EVOLUTION OF THE PRICE OF CIGARETTES COMPARED TO INCOME

	2008	2010	2012	2014	2016
Percentage of per capita GDP required to purchase 100 packs ¹⁰	2.38%	2.94%	2.47%	2.02%	2.37%

Have cigarettes become less affordable since 2008?

No change¹¹

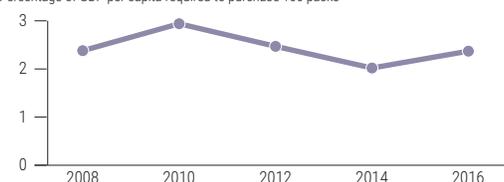
Did cigarettes become less affordable between 2014 and 2016?

Yes

¹⁰ Note that a higher percentage means it is less affordable, which discourages cigarette smoking.

¹¹ Affordability is considered unchanged (2008-2016) if the least-squares growth rate is not statistically significant at the 5% level.

Percentage of GDP per capita required to purchase 100 packs



SUPPLEMENTARY INFORMATION ON TAXES

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	Limit of 400 cigarettes
Is tobacco tax revenue pre-allocated to a specific purpose or activity?	No

--- Data not reported/not available

--- Data not required/not applicable