

# ARGENTINA

## Prevalence of tobacco use

### Youth

POPULATION GROUP	CURRENT TOBACCO USE (SMOKED AND SMOKELESS) (%)	CURRENT CIGARETTE SMOKING (%)	CURRENT SMOKELESS TOBACCO USE (%)
Men	22.7	17.4	4.4
Women	25.4	21.5	3.0
Total	24.1	19.6	3.7

Source: Global Youth Tobacco Survey, 2012 (13-15 years).

### Adults

POPULATION GROUP	CURRENT TOBACCO USE (SMOKED AND SMOKELESS) (%)	CURRENT CIGARETTE SMOKING (%)	CURRENT SMOKELESS TOBACCO USE (%)
Men	...	29.9 <sup>a</sup>	0.1 <sup>b</sup>
Women	...	20.9 <sup>a</sup>	0.2 <sup>b</sup>
Total	...	25.1 <sup>a</sup>	0.2 <sup>b</sup>

<sup>a</sup> National Survey of Risk Factors for Noncommunicable Diseases, 2013.

<sup>b</sup> Global Adult Tobacco Survey, 2011-12 (≥15 years).

## MPOWER Measures

### M (MONITORING)

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

### W (SANITARY WARNINGS)

Health warnings required by law	Yes
Images	Yes
Size (average-front/back)	50-50/50
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)

<b>Ban on direct advertising</b>	
Television, radio, and print media	Yes
Billboards	Yes
Publicity at points of sale	No
<b>Ban on product placement</b>	
Ban on promotion	Yes
Ban on sponsorship	Yes
<b>Ban on product display</b>	No

### O (CESSATION)

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

### R (TAXATION)

<b>Price of most sold brand (pack of 20 cigarettes)</b>		
In national currency	ARS	40.00
In international dollars		4.35
<b>Tax (share of the final price of most sold brand)</b>		
Total taxes		80.25
Specific excise taxes		0.00
Ad valorem excise taxes		76.10
Value-added tax (VAT)		4.15
Import duties		0.00
Other taxes		0.00
<b>Evolution of taxes and prices</b>	<b>2008</b>	<b>2016</b>
Tax (share of the final price of most sold brand)	69.20	80.25
Price of most sold brand (international dollars)	2.36	4.35

... 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):	25/09/2003	—
Date of the ratification or accession (d/m/y):	—	—

## Tobacco: prices and taxes

### RETAIL PRICE PER PACK OF 20 CIGARETTES

		In local dollars (ARS)	In international dollars (PPP) <sup>1</sup>
Most popular brand:	Phillip Morris	40.00	4.35
Most inexpensive brand:	Next	15.10	1.64
Most expensive brand:	Phillip Morris	40.00	4.35

### TAXES ON TOBACCO<sup>2</sup>

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

	Specific taxes <sup>4</sup>	
Excise taxes <sup>3</sup>	<i>Ad valorem</i> tax <sup>5</sup>	76.10%
Value-added/sales tax (VAT)		4.15%
Import duty <sup>6</sup>		0.00%
Other taxes		0.00%
Total excise taxes		80.25%

#### Design and administration of cigarette taxes

Are taxes applied in mixed fashion (*ad valorem* and excise)? No

If a mixed tax system is used, is the tax burden of excise taxes greater than that of *ad valorem* taxes?<sup>7</sup> ---

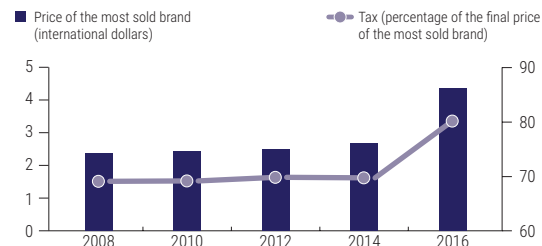
If an *ad valorem* or mixed tax system exists, is a specific minimum tax applied?<sup>8</sup> Yes

- 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 <sup>9</sup>
Tax (percentage of the final price of the most sold brand)	69.20%	69.27%	69.93%	69.84%	80.25%
Price of the most sold brand (international dollars)	2.36	2.44	2.50	2.69	4.35

- <sup>9</sup> 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 <sup>10</sup>	1.31%	1.32%	1.27%	1.35%	2.16%

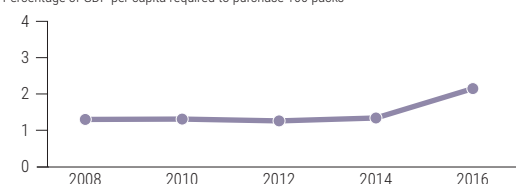
Have cigarettes become less affordable since 2008? No change<sup>11</sup>

Did cigarettes become less affordable between 2014 and 2016? Yes

- <sup>10</sup> Note that a higher percentage means it is less affordable, which discourages cigarette smoking.

- <sup>11</sup> 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?	Yes <sup>12</sup>
Are duty-free sales banned or limited?	No
Is tobacco tax revenue pre-allocated to a specific purpose or activity?	The additional emergency tax is established by Law 24625 of 1995, and its purpose is to fund social and health programs of the Rural Change Program and the Social-Agricultural Program.

- <sup>12</sup> Indicates that tax stamps or codes can be read by the naked eye (such as color-changing inks, holograms, latent images, watermarks, and security threads).

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