

BRAZIL

Youth

POPULATION GROUP	CURRENT TOBACCO USE (SMOKED AND SMOKELESS) (%)	CURRENT CIGARETTE SMOKING (%)	CURRENT SMOKELESS TOBACCO USE (%)
Men	6.9	5.3 ^a	6.3 ^b
Women	6.7	5.6 ^a	4.6 ^b
Total	7.0	5.4 ^a	5.5 ^b

^a National School-Based Health Survey (PeNSE), 2015 (13-15 years).

^b Global Youth Tobacco Survey (São Paulo), 2009 (13-15 years).

Adults

POPULATION GROUP	CURRENT TOBACCO USE (SMOKED AND SMOKELESS) (%)	CURRENT CIGARETTE SMOKING (%)	CURRENT SMOKELESS TOBACCO USE (%)
Men	18.9	18.7	0.5
Women	11.0	10.8	0.2
Total	14.7	14.5	0.3

Source: National Survey on Health, 2013 (≥18 years).

MPOWER Measures

M (MONITORING)

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

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

O (CESSATION)

Toll-free quitline	Yes	
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 some	Totally
Hospitals	Yes, in some	Totally
Doctor's offices	No	---
The community	Yes, in some	No
Other	No	---

--- Data not reported/not available

--- Data not required/not applicable

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

W (WARNINGS)

Health warnings required by law	Yes
Images	Yes
Size (average-front/back)	65-30/100
Ban on misleading terms	Yes
Is any feature missing?	No

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 ^c
Ban on product display	No

^c The law prohibits the sponsorship of cultural and sports activities. However, the law does not prohibit sponsorship of other types of events and activities or of individuals.

R (TAXATION)

Price of most sold brand (pack of 20 cigarettes)		
In national currency	BRL	6.24
In international dollars		3.17
Tax (share of the final price of most sold brand)		
Total taxes		67.95
Specific excise taxes		22.44
Ad valorem excise taxes		9.54
Value-added tax (VAT)		25.00
Import duties		—
Other taxes		10.97
Evolution of taxes and prices	2008	2016
Tax (share of the final price of most sold brand)	57.15	67.95
Price of most sold brand (international dollars)	1.98	3.17



	WHO FRAMEWORK CONVENTION ON TOBACCO CONTROL	PROTOCOL TO ELIMINATE ILLICIT TRADE IN TOBACCO PRODUCTS
Date of signature (d/m/y):	16/06/2003	—
Date of the ratification or accession (d/m/y):	03/11/2005	—

Tobacco: prices and taxes

RETAIL PRICE PER PACK OF 20 CIGARETTES

		In local dollars (BRL)	In international dollars (PPP) ¹
Most popular brand:	Du Maurier	6.24	3.17
Most inexpensive brand:	Minister/Continental	5.00	2.54
Most expensive brand:	Dunhill	7.47	3.80

TAXES ON TOBACCO²

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

Excise taxes ³	Specific taxes ⁴	22.44%
	<i>Ad valorem</i> tax ⁵	9.54%
Value-added/sales tax (VAT)		25.00%
Import duty ⁶		0.00%
Other taxes		10.97%
Total excise taxes		67.95%

Design and administration of cigarette taxes

Are taxes applied in mixed fashion (*ad valorem* and excise)? Yes

If a mixed tax system is used, is the tax burden of excise taxes greater than that of *ad valorem* taxes?⁷ Yes

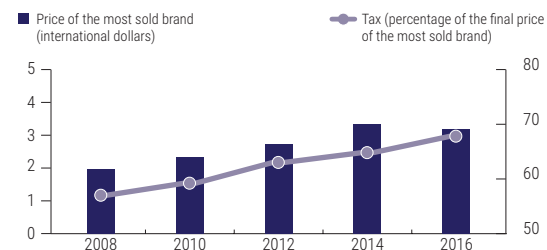
If an *ad valorem* or mixed tax system exists, is a specific minimum tax applied?⁸ Yes

- 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 ⁹
Tax (percentage of the final price of the most sold brand)	57.15%	59.35%	63.15%	64.94%	67.95%
Price of the most sold brand (international dollars)	1.98	2.34	2.73	3.33	3.17

- 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	1.48%	1.64%	1.76%	2.02%	2.05%

- Have cigarettes become less affordable since 2008? Yes
- Did cigarettes become less affordable between 2014 and 2016? Yes

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

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 ^{11, 12}
Are duty-free sales banned or limited?	Limit of 200 cigarettes
Is tobacco tax revenue pre-allocated to a specific purpose or activity?	No

- Indicates that tax stamps or codes are concealed (that is, they cannot be read by the naked eye, but only with special electronic readers or via laboratory analysis).

- 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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