

PANAMA

Prevalence of tobacco use

Youth

POPULATION GROUP	CURRENT TOBACCO USE (SMOKED AND SMOKELESS) (%)	CURRENT CIGARETTE SMOKING (%)	CURRENT SMOKELESS TOBACCO USE (%)
Men	12.1	7.0	2.8
Women	7.9	3.2	2.8
Total	10.0	5.0	2.9

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	9.4	8.9	1.0
Women	2.8	2.7	0.5
Total	6.1	5.8	0.8

Source: Global Adult Tobacco Survey, 2013 (≥15 years).

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)	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)

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	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	Partially
Hospitals	Yes, in some	Partially
Doctor's offices	Yes, in some	Partially
The community	No	---
Other	Yes, in some	Partially

R (TAXATION)

Price of most sold brand (pack of 20 cigarettes)		
In national currency	PAB	4.25
In international dollars		7.17
Tax (share of the final price of most sold brand)		
Total taxes		56.52
Specific excise taxes		0.00
Ad valorem excise taxes		43.48
Value-added tax (VAT)		13.04
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)	36.59	56.52
Price of most sold brand (international dollars)	4.02	7.17

--- 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):	26/09/2003	10/01/2013
Date of the ratification or accession (d/m/y):	16/08/2004	23/09/2016

Tobacco: prices and taxes

RETAIL PRICE PER PACK OF 20 CIGARETTES

		In local dollars (PAB)	In international dollars (PPP) ¹
Most popular brand:	Viceroy, Kool	4.25	7.17
Most inexpensive brand:	Viceroy	3.75	6.32
Most expensive brand:	Kool	4.50	7.59

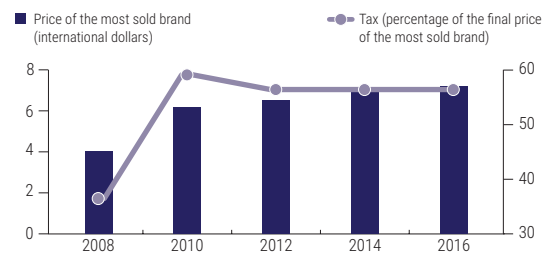
TAXES ON TOBACCO²

Taxes as percentage of the final price of the most sold brand			Design and administration of cigarette taxes	
Excise taxes ³	Specific taxes ⁴	0.00%	Are taxes applied in mixed fashion (<i>ad valorem</i> and excise)?	No
	<i>Ad valorem</i> tax ⁵	43.48%		
Value-added/sales tax (VAT)		13.04%	If a mixed tax system is used, is the tax burden of excise taxes greater than that of <i>ad valorem</i> taxes? ⁷	---
Import duty ⁶		0.00%		
Other taxes		0.00%	If an <i>ad valorem</i> or mixed tax system exists, is a specific minimum tax applied? ⁸	No
Total excise taxes		56.52%		

- 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
Tax (percentage of the final price of the most sold brand)	36.59%	59.20%	56.52%	56.52%	56.52%
Price of the most sold brand (international dollars)	4.02	6.19	6.52	7.06	7.17



EVOLUTION OF THE PRICE OF CIGARETTES COMPARED TO INCOME

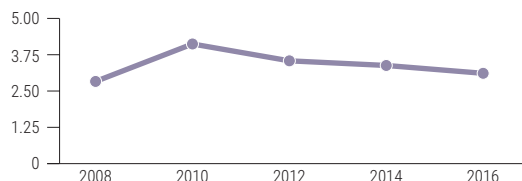
	2008	2010	2012	2014	2016
Percentage of per capita GDP required to purchase 100 packs ⁹	2.83%	4.12%	3.54%	3.38%	3.11%

Have cigarettes become less affordable since 2008? No change¹⁰

Did cigarettes become less affordable between 2014 and 2016? No

- Note that a higher percentage means it is less affordable, which discourages cigarette smoking.
- 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 ¹¹
Are duty-free sales banned or limited?	Banned
Is tobacco tax revenue pre-allocated to a specific purpose or activity?	According to Law 69 of 2009, 20% of what is collected from tobacco excise taxes goes to the National Oncological Institute, 20% to the Ministry of Health for prevention activities and treatment of diseases caused by tobacco use, and 10% to the National Customs Authority for prevention activities and prosecution of tobacco product smuggling.

11 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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