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ECONOMIC ASPECTS OF TOBACCO PRODUCT CONSUMPTION

As indicated by the World Health Organization, consumption of tobacco causes over 7 million deaths a year worldwide. Though smoking is the same kind of addiction as consumption of alcohol or narcotic substances, it does not cause immediate consequences; in the long term, however, it can inflict major damage to one's health, drastically decreasing longevity and the quality of life of smokers themselves and the people around them, causing considerable economic losses to the national economy as a result. This study assesses the costs and benefits ensuing from the economic influence of consumption of tobacco products. In spite of the smoking restriction policy developed and implemented in Latvia in accordance with the regulatory acts of the EU, the population of Latvia still lacks proper knowledge and idea of the consequences of addictive substance use. Methods used in the study: descriptive and comparative statistics method, correlation analysis and cost-benefit analysis, as well as expert interviews and the triangulation method.

Key results of the study: A share of about 40% of the total disease burden in Latvia is associated with various behavioural risks, with smoking among the most essential ones (11.5%). Restriction of consumption of tobacco products positively affects the indices of passive smoking and reduces the exposure of active smokers. In 2018, excise tax proceeds from tobacco products made up 20% of the total amount of excise tax, exceeding the figures of 2017 by 8.86%. Calculation of the cost-benefit parameter and division of discounted revenues by discounted costs have led to the inference that revenues are 2.35 greater than costs, which is indicative of the fact that smokers produce considerable income for the national budget within the context of the existing regulatory framework and restrictions.

Key words: *incidence and restriction of tobacco products, economic impact.*

JEL code: *I15, I12, H51, E29*

Introduction

The 53 countries of the European Region have a total population of about 900 million inhabitants, of whom 252 million people, or 28%, are smokers – which implies that smoking is a major public health problem in the European Region (World Health Organization, 2017). High percentage of smokers leads to increased smoking-induced mortality rates, whereas the most common causes of death are chronic diseases essentially affecting one's lifespan and the quality of life, cardiovascular diseases, chronic bronchitis, emphysema, asthma and various malignant tumours. Smoking is also associated with a number of other diseases, e.g., diabetes mellitus, rheumatoid arthritis, cataract, reproductive system disorder and other health conditions that affect most organs. Passive smoking affects not just the smoker, but other people who may be around as well. Passive smoking is the cause of over 600 000 deaths each year at the global scale, of whom 31% are children. Most commonly, these are deaths from various chronic disease, such as asthma or respiratory system infections. Loss of productivity and both direct and indirect healthcare costs exert a considerable social and economic pressure on the country (World Health Organization, 2017).

Different studies of habits that affect the health of the population are carried out in Latvia regularly, for instance, the studies of habits that affect the health of Latvian population within the boundaries of the cooperation project between Finland and the Baltic States, internationally known as FINBALT health monitoring. Statistical data on the prevalence of tobacco product usage and the ensuing diseases is summarised on a regular basis, but the economic impact thereof has not been assessed yet.

The goal of the study is to assess the economic impact of usage of tobacco products from the standpoint of costs and benefits at the individual level and at the national level.

The study uses quantitative methods – descriptive and comparative statistics method, correlation analysis and cost-benefit analysis, as well as qualitative methods – expert interviews and the triangulation method.

Theoretical discussion

About 6.5 trillion cigarettes a year, i.e. 18 billion cigarettes a day are sold worldwide. High profits of the tobacco industry are based on the poorer segment of the population in terms of both demand and supply – of the roughly estimated one billion-large world's smoker population, 80% live in countries with low or medium income level, whereas most of 33 million tobacco farm workers live in the world's poorest regions (Martin, 2018).

Annual summary on Latvia presented by the World Health Organization (WHO) in its report of the global tobacco epidemics for 2017 states that in the average, tobacco users (of both genders) account for 24.7% of young people (25.3% of men and 23.9% of women) and 37.6% of adults (53.6% of men and 22.3% of women) (World Health Organization, 2017b).

In 2017, WHO presented a statistical report on the impact of tobacco on the society. The total annual costs incidental to the use of tobacco products in the world are 10 times greater than emergency medical care expenditures. These costs are equal to 40% of the common education budget of European countries and roughly equal to the GDP of Canada, one of the world's richest countries. By reducing one's lifespan, tobacco usage conduces early death. Half of all smokers die with conditions caused by tobacco usage, as tobacco contains over 7000 toxic substances, including carcinogenic ones. Of the total annual global death toll, 12% of deaths are associated with tobacco smoking, 14% die from non-infectious diseases (including cardiovascular conditions, cancer, lung diseases and diabetes), and 5% die from infectious diseases (World Health Organization, 2017a).

According to the global practice, availability of tobacco is determined by four main approaches:

- 1) regulatory framework;
- 2) manufacturers' responsibility for the compliance of their products;
- 3) Pigouvian tax;
- 4) tradable permits for distribution of tobacco products.

Within the boundaries of the *regulatory framework*, the government either determines the desired product or service production and/or consumption level (e.g., by means of quotas), or indirectly affects production and/or consumption by means of regulating contextual factors (GHK, 2012).

The *Pigouvian tax* is a tool proposed by economist Arthur Pigou, which implies taxation of each unit of a product that causes negative external effects (Pigou, 1932). This means that government revenues from the production / consumption of tobacco products must be sufficient to compensate for the costs borne by those who suffer from the effect of tobacco consumption.

Tradable permits as a policy instrument were proposed and developed by the Nobel prize-winner Ronald Harry Coase. He debated on the optimal (permissible) pollution levels that could be defined, so quotas within the boundaries of these permissible levels could also be traded. However, the need to maintain a legal and economic system that would allow determining, issuing and exchanging quotas in a substantiated and transparent manner causes additional transaction costs that greatly complicate the maintenance of the permit market (Coase, 1992).

The *legal responsibility* concept relies on individual and public property rights. A person or entity infringing the rights of another person or entity must reimburse the aggrieved party for the harm thus inflicted thereupon, and the actual reimbursement is usually defined in the course of judicial proceedings. The harm that a tobacco manufacturer can inflict upon a

person is assessed within the boundaries of the Civil Law. In turn, failure to respect the rights of the public is a subject of public law. Responsibility pertaining to tobacco products is stipulated by the Tobacco Products Directive 2014/40/ES (Directive 2014/40/ES, 2014).

The choice of regulation mechanisms by the government and the performance of these instruments depend on the size of the tobacco market, consumption prevalence and geopolitical factors.

Results of the study and discussion

1. Tobacco market volumes and illegal distribution

Legal turnover of tobacco in Latvia (see Fig. 1) is steadily maintained at the average level of 2 billion cigarettes and varieties thereof a year, as can be determined in reliance upon the statistical data on tobacco products delivered for consumption within the period of 2012 to 2018 (VID, 2018).

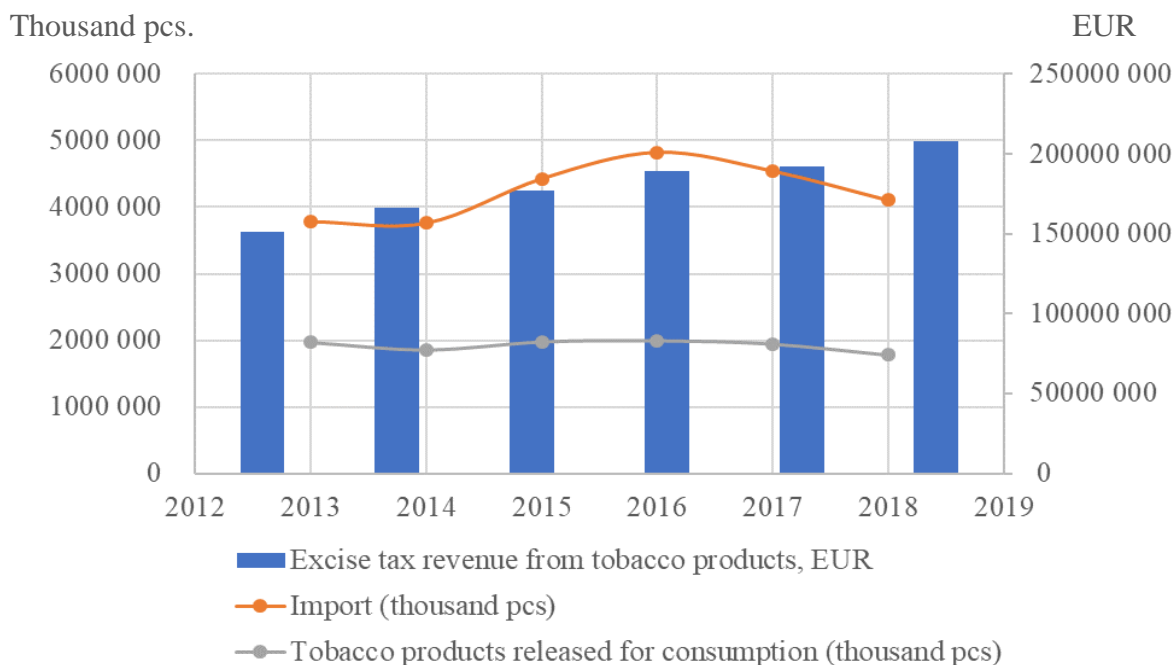


Figure 1. Dynamics of tobacco turnover in Latvia within the period of 2013 to 2018, billion pcs. and EUR

Source: developed by the authors based on the State Revenue Service data, 2018.

According to the data provided by the State Revenue Service, excise tax revenues from the sale of tobacco products in 2018 were 208.8 million EUR, which is 8.86% more than in 2017 (191.8 million EUR).

The study involved a search for data on the statistical regions of Latvia, yet no such data has been obtained as of now. A review of data on territories outside Riga leads to the inference that the habits of tobacco product users within these other territories tend to change slightly over time (see Fig. 2). Another inference based on the analysis of results of the study of habits affecting the health of the Latvian population over the period of 1998 to 2016 is that the percentage of smokers in rural territories grows faster than in cities. It should be noted, however, that the difference is not essential, as the dynamics of prevalence do not exceed 5%.

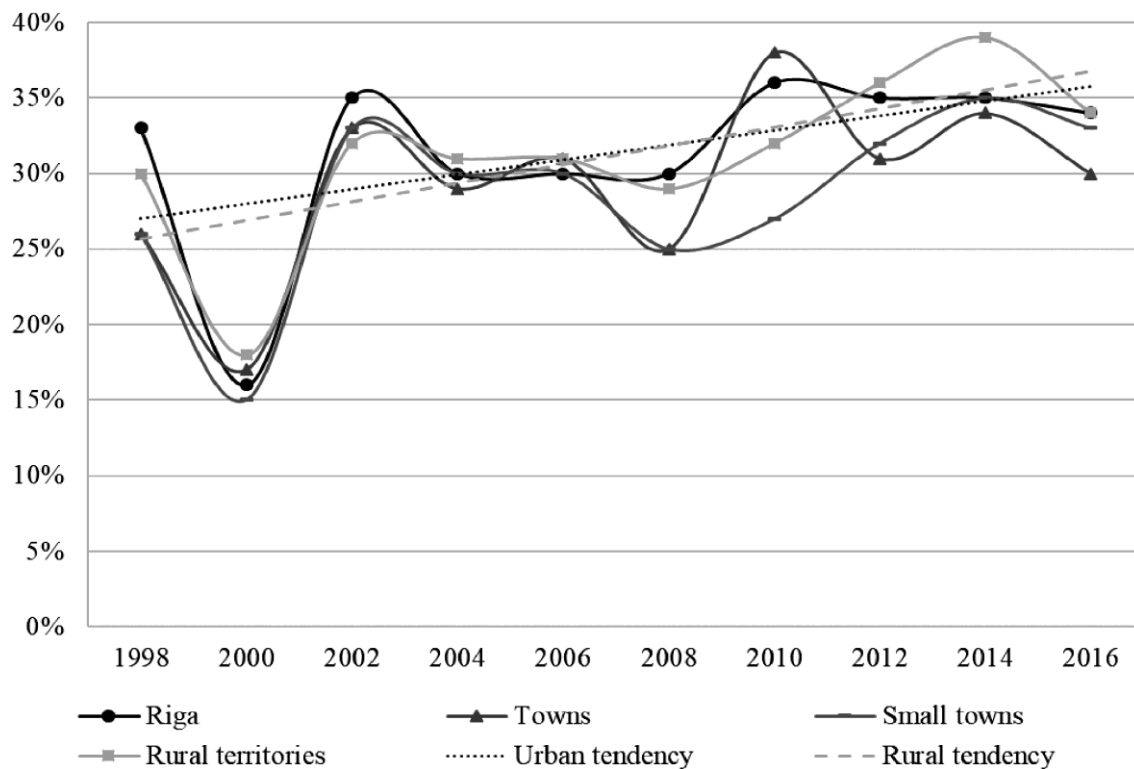


Figure 2. **Smoker prevalence by territorial breakdown over the period of 1998 to 2016, %**

Source: developed by the authors based on FINBALT data, 1998–2016.

According to the data acquired in the course of a study carried out by KPMG, one of the largest global networks of professional audit, fiscal and consulting service providers, the consumption of cigarettes decreases in European countries (Switzerland and Norway), e.g., in 2017, the total consumption has reduced by 3% as compared to 2016, whereas the consumption of smuggled cigarettes dropped by 7.4%. In turn, the average percentage of smuggled cigarettes in Europe in 2017 was over 8.7% (44.7 billion units) of the total consumption of cigarettes, and the amount of tax proceeds lost as a consequence totalled to about 10 billion Euros. Cigarettes were mainly smuggled from Ukraine and Belarus (KPMG, 2018).

The total number of cigarettes brought from Latvia to other European countries in 2017, both legal and smuggled, was 123 million – mainly to Estonia (29 million units), Sweden (17 million units), Finland (17 million units), Germany (16 million units) and the United Kingdom (15 million units). The average price of a pack of cigarettes was 3.24 EUR in Estonia, 6.12 EUR in Finland, 6.00 EUR in Sweden and as much as 8.83 EUR in the United Kingdom. Latvia still retains its largest percentage of smuggled and counterfeit cigarettes in the European Union – due to that, the annual losses of the Latvian budget due to unpaid taxes for smuggled cigarettes are about 59 million EUR. Even though in 2017 the amount of smuggled cigarettes in Latvia has decreased by 1.5% as compared to 2016, Latvia still remained the only Member State of the European Union where the percentage of smuggled cigarettes in the total consumption volumes exceeds 20%. In Estonia and Lithuania, the percentage of illegal cigarette trade in 2017 was, respectively, 11.3% and 17.8%. The total consumption of cigarettes in Latvia in 2017 was 2.28 billion, which is 6.6% less as compared to 2016. In terms of actual numbers, the share of counterfeit and smuggled cigarettes in the country, which was 21.1% of the total consumption, is 0.48 billion cigarettes. Reduction in the amounts of smuggled cigarettes can be explained with the overall decline in consumption

and the general European trends towards further reduction of the number of smuggled cigarettes, as well as successful actions of law enforcement institutions. Historically, the countries of origin of most cigarettes smuggled to Latvia were Belarus and Russia. Respectively, the flow of smuggled cigarettes from Belarus in 2017 amounted to 343 million cigarettes, or 66.7% of the overall volume of contraband, whereas cigarettes smuggled from Russia accounted for 51 million pieces, or 10% of the total flow. 37 million cigarettes consumed in Latvia in 2017 were counterfeit. The main reason for contraband lies in considerable differences of cigarette prices. For instance, the average price of a pack of cigarettes in Latvia in January 2018 was 3.03 EUR; in the meantime, its average price in Belarus was just 43 cents, and in Russia – 1.39 EUR. The most popular brands of cigarettes smuggled to Latvia are *NZ*, *Premier*, *Winston* and *Kiss* (LETA-TVNET, 2018).

2. Smoking restriction policy in Latvia

Data of the OECD National Health Report 2017 on Latvia show that a share of about 40% of the overall burden caused by diseases in Latvia is associated with various behavioural risks, the main of which are smoking (11.5%), alcohol consumption (5.7%) and obesity (11%) (OECD 2017). Even though the percentage of smokers in Latvia tends to reduce, it is still above the EU average, indicating that the population of Latvia still lacks knowledge and idea of the consequences of consumption of addictive substances.

In order to combat the global tobacco “epidemics”, the World Health Assembly of 2003 unanimously voted on the enactment of the World Health Organization's Framework Convention on Tobacco Control (hereinafter – the Convention), which took effect on February 27, 2005. The goal of this Convention is to safeguard the current and future generations against the destructive medical, social, environmental and economic consequences arising from the use of tobacco and the influence of tobacco smoke. The Convention has already been ratified by 180 countries, including the European Union and its Member States, which accounts for about 90% of the world's population. This is a legally binding treaty that makes it incumbent upon the parties thereto to develop and implement a number of control measures aimed at regulating marketing activities in the tobacco industry and sales volumes, reduce demand for tobacco products and offer alternatives to agricultural producers involved in tobacco farming and production (WHO, 2015). Latvia has ratified the Framework Convention on Tobacco Control in 2004, and the Convention entered into force on May 11, 2005.

In 2008, the WHO has implemented six evidence-based tobacco demand reduction measures – the **MPOWER package**. The main measures suggested by the Convention to reduce demand for tobacco are as follows: monitor the consumption of tobacco and the preventive policies; protect people from tobacco smoke; offer assistance to those willing to give up smoking; warn of the harm caused by tobacco consumption; impose restrictions on tobacco product advertising, sales promotion and event sponsoring by the tobacco industry; raise taxes applicable to tobacco products (WHO, 2008).

Tobacco production and consumption regulations in Latvia have been developed in accordance with the regulatory framework of the European Union (EU). Tobacco consumption restriction policy has become one of the core domains of public health in Latvia. In November 2016, Latvia has commenced the implementation of the European Social Fund project “Complex health promotion and disease prevention measures”. The goal of this project is to improve the accessibility of health promotion and disease prevention services for all inhabitants of Latvia, especially for those exposed to the risk of territorial, economic and social exclusion, by implementing activities in the priority domains of healthcare at the national scale (MH, 2017). The program is intended to include activities aimed at impeding the spread of smoking, in particular, different informational and educational measures.

Restrictions on the use of tobacco products in public places has a positive effect on passive smoking indices both at work and at home. In turn, active smokers are influenced to a lesser extent: neither the annual increase of the excise tax, nor warning signs and informational activities emphasizing the harm inflicted by the use of tobacco have not yet had any considerable effect on the habits of regular smokers.

In 2017, Latvia has commenced the implementation of a pilot project aimed at convincing smokers to give up the habit, which invited people from all over the country to visit free supportive group seminars to help them quit smoking, that is, offered people free help in giving up smoking at the national scale (SPKC, 2019).

From May 1019, Latvia adopts the Tobacco Product Traceability System, which is going to allow tracing each stage of the life cycle of a tobacco product – from factory to retail location. The Tobacco Product Traceability System, dubbed *Track&Trace*, is a single unified system for the entire European Union, which allows tracing the flow of legal tobacco products, thus enhancing the control capabilities of government supervisory institutions (SRS, 2019). In turn, the State JSC Latvian National Radio and Television Centre (LVRTC), in pursuance of the Regulations of the Cabinet of Ministers No. 155 of April 9, 2019 “Regulations on the Tobacco Product Traceability System” and in observance of the European Commission Implementing Regulation (EU) 2018/574, ensures the generation of unique codes and issuance thereof to producers, sellers and importers (LVRTC, 2019).

The study also featured several expert interviews – surveys of healthcare professionals, municipality leaders, social service managers, as well as educators and politicians. According to expert findings, restricting the use of tobacco products through regulatory acts would be effective if planned as a long-term program combined with regular and repeated public information activities, health education and competence improvement in educational institutions, as well as practical support opportunities for those willing to give up smoking.

3. Cost-benefit analysis

In monetary terms, the impact of tobacco consumption on the social and economic development mostly manifests itself as the price paid by the society for the prevalence of smoking within the population. Within the context of national economy, each inhabitant invests a resource of a kind into the national economy, which is statistically measured as average life earnings. Each lost productive year reduces a person's investment into the national economy. Diseases and work incapacity caused by tobacco consumption are a considerable burden for the national social and healthcare budget. Each additional year of an inhabitant's life creates extra revenues and costs for the national economy in general. Methodologically correct assessment of the impact of smoking is the most important step towards the development of a reasonable smoking restriction and control policy in any country. As stated by scientists P. Jha and F. J. Chaloupka, if all social costs would be included in the purchase price of cigarettes, it would reimburse the society (population and organisations) for losses caused by smoking (Jha & Chaloupka, 2000).

From the economic standpoint, active and passive smokers do not get any proceeds from the use of tobacco. Revenues from the use of tobacco are reaped by the government, increasing the budget proceeds from excise tax and value added tax payments.

As reported by the State Revenue Service, most of the excise tax proceeds from tobacco products result from the sale of cigarettes. In 2018, excise tax proceeds from tobacco products made up 20% of the total amount of excise tax (see Fig. 3) [SRS, 2018 a]. Amendments to the Law on Excise Tax took effect on January 1, 2019, having increased the excise tax for smoking tobacco, tobacco leaves and heating tobacco by 70 EUR per 1000 grams, and for cigars and cigarillos – by 88 EUR per 1000 pieces. Excise tax rates for cigarettes are going to increase from July 1, 2019 – the minimum tax rate per 1000 pieces is going to increase to

114.70 EUR, the specific, or fixed tax rate per 1000 pieces is going to reach the level of 78.70 EUR, whereas the percentage tax rate will remain at the level of 2017, that is, 20% of the maximum retail price.

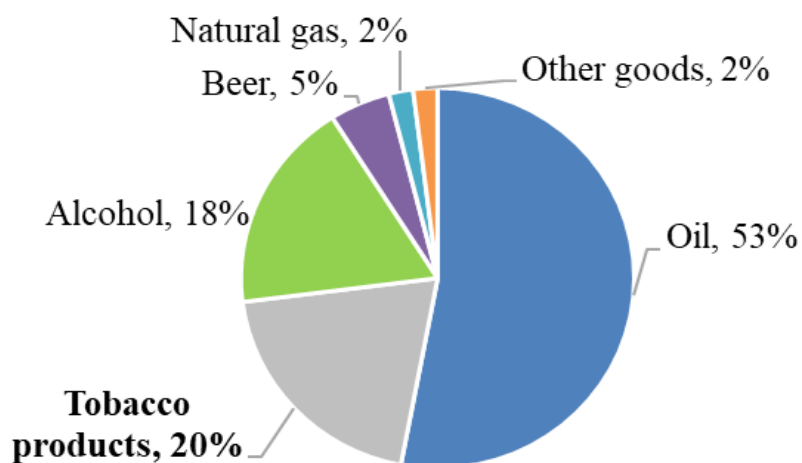


Figure 3. Excise tax revenue structure in Latvia in 2018, %

Source: developed by the authors based on the State Revenue Service data, 2018 a.

In practice, excise tax is an essential source for increasing the government budget revenues. However, excise tax can be based on both fiscal aims and the public health policy guidelines. Scientists studying social and economic processes ever more frequently come to the conclusion that the purpose of excise tax is to reimburse the society for the negative influence of externalities.

Origins of the assessment of economic influence of tobacco consumption can be found in epidemiological studies on the influence of tobacco consumption on public health dating back to the 1930s. In 1959, Jerome Cornfield has published an essential report, which became a historical reference mark for the statistic assessment of habits (CORNFIELD et al., 1959). In 1964, Cornfield's work served as a basis for 29 case control studies and 7 cohort studies, consolidated results of which were published by the US Surgeon General, offering clear casual cohesion definitions, criteria and guidelines for cohesion assessment. Over the period of 1982 to 1992, the extensive "Cancer Prevention Study" (hereinafter – CPSII) took place in the USA, which featured follow-up and repeated surveys of over 1.2 million US smokers aged 30 and above for 10 years (US, 2010). Scientists have proved 36 diseases to be related to the consumption of tobacco, including oncology diseases, respiratory diseases, cardiovascular diseases, reproductive system disorder, etc. The major problem of economic impact assessment is the absence of local histological studies on the prevalence of the aforementioned diseases in the smoker population and the respective study results that would provide an opportunity to measure the economic impact of tobacco consumption as well. In 2011, WHO has summarised the existing best practices in the calculation of smoking costs and defined the potential goals of smoking cost calculation (*Economics of Tobacco. Assessment of the Economic Costs of Smoking*, 2011):

- measure smoking costs affecting the healthcare system and productivity of the population;
- obtain information and facts for the implementation of economic interventions, for example, increased taxes and introduction of other financial means of smoking restriction;
- assess losses within the boundaries of smoking-related judicial proceedings;

- provide data to support the planning of healthcare system within the boundaries of implementation of the tobacco control policy;
- inform government and municipal policymakers and legislators;
- create an economic framework for the assessment of tobacco control programs (WHO, 2011).

In order to measure the effect caused by smoking precisely, one needs to know clearly whether a specific fatality or case of work incapacity was caused by a smoking-related disease. The smoking attributable fraction (hereinafter – SAF) is the central index determining the part of any manifestation that can be attributed to smoking. The concept of SAF was introduced in 1953 by Morton Levin from the Johns Hopkins School of Hygiene and Public Health (Samet, 2016). Levin's SAF formula is based on two indices:

- 1) prevalence of the risk factor in the population;
- 2) relative risk of the development of disease in those subjected to the risk (i.e., smokers) as compared to those not subjected to the risk (i.e., non-smokers).

WHO defines SAF as a weight (share, proportion) of healthcare services, healthcare costs, the number of fatalities or other health outcome values that can be attributed to smoking.

In the European Union, 655 000 active smokers die annually, 290 000 of whom are aged between 35 and 69, which makes an average loss of 22 years of life. 285 000 smokers die from various oncology diagnoses, including a death toll of 224 000 caused by pulmonary cancer; 183 000 die from cardiovascular diseases, 113 000 die from respiratory tract disorders, and 74 000 die from other diseases (Richard Peto et al., 2006).

Considering the existing global practice of the methodologies applied in other countries, as well as the study of statistical data availability, the study featured the development of a model for assessment of the impact of tobacco product consumption on the social and economic development of Latvia.

Public study reviews and statistical data for 2014 were analysed: The study of habits affecting the health of Latvian population (FINBALT); the disability assessment prime cost data reported by the State Medical Commission for the Assessment of Health Condition and Working Ability; the data on reimbursable medications provided by the National Health Service; the data on the turnover of tobacco products and tax proceeds from the State Revenue Service.

Data requests were sent to government institutions possessing information relevant to the effects and costs of tobacco consumption for 2014: the National Health Service was requested to provide data on patients who received inpatient and outpatient healthcare services paid by the government (by diagnosis group, gender, age, dwelling type); on transport costs (to/from healthcare service providers); the State Fire and Rescue Service – on losses from fires; the Central Statistics Bureau – on the population of Latvia (by age, gender and declared dwelling type); the Centre for Disease Prevention and Control – on the potentially lost years of life (by diagnosis group, gender, age, dwelling type).

Revenue and cost data were summarised using the SPSS tool and MS Excel functions. Performance of the cost-benefit analysis of smoking habits of the population involved:

- 1) an assumption that government measures for controlling smoking and supporting the health of the population are intervention measures with a reference period of 15 years, beginning from 2014;
- 2) determination of the government's benefits and costs resulting from the restriction of smoking, regardless of the costs borne by the population;
- 3) formation of cash flow by means of summarising government revenues from trade in tobacco products and costs incidental to government-funded medical services for smokers and provision of medications within the reference period.

Excise tax revenues from tobacco products in 2014 totalled to 166.2 million EUR, whereas the next years showed an increase of 7% per annum. Assuming that the further revenue increase rates are going to slow down to 3%, the government may expect to collect some 2.5 billion EUR (discounted value) into the budget over the next 15 years as a restriction of manufacturing and trading in tobacco products.

An analysis of compensations paid by the government for the treatment of diseases attributable to tobacco users has led to the inference that the total amount of compensations for the treatment of malignant neoplasms, cardiovascular diseases and respiratory tract diseases in 2014 was a little short of 10 million EUR. This amounts to about 1/4 of the total smoker support costs borne by the government. The largest government expenses are associated with providing healthcare services to smokers in smaller towns – 55 533 EUR per 1000 inhabitants. Government expenses incidental to the provision of healthcare services to smokers in rural territories in 2014 were 27 337 EUR per 1000 inhabitants of these territories. Smokers with diagnosed malignant neoplasm living in Riga sought government-paid outpatient services 30% more frequently in 2014 than inpatient services. In general, smokers living in Riga also use the government-paid healthcare services for cancer patients more actively, spending 8 509 EUR per 1000 inhabitants of Riga. Direct costs not related to healthcare paid by smokers at their own expense amount to 39% or 26.4 million EUR, but the largest cost item is fire-inflicted losses eventually sustained as a result of smoking. Calculation of the mean smoking attributable fraction (SAF) allows determining indirect costs incidental to the loss of work capacity. The amount acquired by multiplying the number of work incapacity (illness) days within a period by the mean daily remuneration and the mean SAF is 41 million EUR a year, an amount that Latvian smokers could earn if they were not sick due to smoking-induced diseases. Discounting of the lost revenues shows that a single smoker, due to early death, fails to earn an average of 190 to 246 thousand EUR. General analysis of the amount of indirect costs, which is at the average level of 55 million EUR, or 185 EUR per single smoker a year, leads to the inference that smokers' unreceived earnings make up a total of 0.23% of the Latvian GDP.

In order to determine the social and economic influence of tobacco consumption over a 15-year period, a cash flow was modelled with the following calculated revenue and cost items integrated therein:

- excise tax revenues from tobacco products (with the “+” sign);
- direct costs (with the “-” sign);
- indirect costs, including those caused by work incapacity and early death (with the “-” sign).

The reference year was assumed to be 2014, in respect of which a summary of statistical data required for the calculation is available. The forecast of excise tax earnings from tobacco products relies on the analysis of previous years, with an anticipated increase by 5% and 3% up to the 10th year (inclusive). By means of discounting, the current net revenue and cost value of 1.5 billion EUR was obtained, reflecting the government revenue level as compared to government costs incidental to restricting the consumption of tobacco and providing care and support to smokers. Calculation of the cost-benefit parameter, obtained by dividing discounted revenues by discounted costs, leads to the inference that revenues are 2.35 greater than costs, which is indicative of the fact that smokers produce considerable income for the national budget within the context of the existing regulatory framework and restrictions.

Findings

1. There are four conceptually different approaches in the global practice that governments can take to influence the accessibility of tobacco: regulatory framework; manufacturers' responsibility for the compliance of their products; Pigouvian tax; tradable permits for distribution of tobacco products.
2. Tobacco consumption restriction policy has become one of the core domains of public health in Latvia.
3. The economic effect of tobacco consumption first drew the attention of scientists in the 1930s, and 36 diseases have been proved to be associated with the consumption of tobacco, including oncology diseases, respiratory diseases, cardiovascular diseases, reproductive disorder, etc.
4. The cost-benefit analysis leads to the inference that revenues in Latvia are 2.35 greater than costs, which is indicative of the fact that smokers produce considerable income for the national budget within the context of the existing regulatory framework and restrictions.
5. The diseases and work incapacity caused by the use of tobacco products are a considerable burden for the government's social and healthcare budget, and each additional year lived by a person creates extra revenues and costs for the national economy in general. Methodologically correct assessment of the impact of smoking is the most important step towards the development of a reasonable smoking restriction and control policy in any country.

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Tabakas izstrādājumu lietošanas ekonomiskie aspekti

Pasaules Veselības organizācija norāda, ka tabakas lietošana pasaulē izraisa vairāk nekā 7 miljonus nāves gadījumu gadā. Kaut arī smēķēšana ir tāda pati atkarība kā alkohola vai narkotisko vielu lietošana, tā neizraisa tūlītējas sekas, bet ilgtermiņā var izraisīt nopietnus veselības traucējumus, kas būtiski ietekmē dzīvildzi un dzīves kvalitāti kā pašiem smēķētājiem, tā arī līdzcilvēkiem un rada nozīmīgus ekonomiskus zaudējumus valsts tautsaimniecībai. Šajā pētījumā tiek izvērtētas tabakas izstrādājumu lietošanas ekonomiskā ietekme gan no izdevumu, gan arī no ieguvumu puses. Lai gan Latvijā, atbilstoši ES normatīvo aktu prasībām, tiek izstrādāta un ieviesta smēķēšanas ierobežošanas politika, tomēr Latvijas iedzīvotājiem vēl joprojām ir nepietiekams zināšanu un izpratnes līmenis par atkarību izraisošo vielu lietošanas sekām. Pētījumā pielietotās metodes: aprakstošās un salīdzinošās statistikas metode, korelācijas analīze un izmaksu ieguvumu analīze, kā arī ekspertu intervijas un triangulācijas metode.

Galvenie pētījuma rezultāti: Aptuveni 40% no kopējā slimību radītā sloga Latvijā ir saistīti ar dažādiem uzvedības riskiem un viens no galvenajiem ir smēķēšana (11,5%). Tabakas izstrādājumu lietošanas ierobežošana pozitīvi ietekmē pasīvās smēķēšanas rādītājus, savukārt, aktīvie smēķētāji tiek mazāk ietekmēti. 2018. gadā akcīzes nodokļa ieņēmumi no tabakas izstrādājumiem veidoja 20% no kopējās akcīzes nodokļa summas un par 8,86% pārsniedza 2017. gada rādītājus. Aprēķinot izmaksu-ieguvumu rādītāju, dalot diskontētos ieņēmumus ar diskontētajām izmaksām, tika secināts, ka ieņēmumi 2,35 reizes pārsniedz izmaksas, kas liecina par to, ka esošā regulējuma un ierobežojumu kontekstā smēķētāji veido būtiskus ieņēmumus valsts budžetā.

Atslēgas vārdi: tabakas izstrādājumu izplatība un ierobežošana, ekonomiskā ietekme.

Резюме

Экономические аспекты употребления табака

По оценкам Всемирной организации здравоохранения, употребление табачных изделий является причиной более 7 миллионов смертей в год. Хотя курение вызывает такую же зависимость, как употребление алкоголя или наркотиков, оно не имеет немедленных последствий, в долгосрочной перспективе может привести к серьезным проблемам со здоровьем, которые оказывают значительное влияние на продолжительность и качество жизни курильщиков и других людей, и приводит к значительным экономическим потерям для национальной экономики.

В этом исследовании рассматриваются экономические последствия употребления табачных изделий с точки зрения затрат и выгод. Хотя Латвия разработала и внедрила политику отказа от курения в соответствии с требованиями законодательства ЕС, латвийское население все еще недостаточно осведомлено и не понимает последствия употребления веществ, вызывающих зависимость. Методы исследования: метод описательной и сравнительной статистики, корреляционный анализ и анализ затрат и выгод, а также метод экспертного интервью и триангуляции.

Основные результаты исследования: Приблизительно 40% общего бремени болезней в Латвии связано с различными поведенческими рисками, и одним из основных является курение (11,5%). Ограничение употребления табака положительно влияет на пассивное курение, в то время как активные курильщики страдают меньше. В 2018 году поступления от акцизного налога от табачных изделий составили 20% от общей суммы акцизного налога и превысили показатели 2017 года на 8,86%. При расчете соотношения затрат и выгод путем деления дисконтированного дохода на дисконтированную стоимость был сделан вывод о том, что выгоды в 2,35 раза превышает расходы, что указывает на то, что в контексте существующего регулирования и ограничений курильщики генерируют значительные доходы в государственном бюджете.

Ключевые слова: распространение и ограничение использования табачных изделий, экономические эффекты.

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