

## TOBACCO TAX RATES IN LATIN AMERICAN COUNTRIES

► DOMINICAN REPUBLIC March 1999  
 8% Value added taxes  
 20% consumption tax on cigarettes and cigars

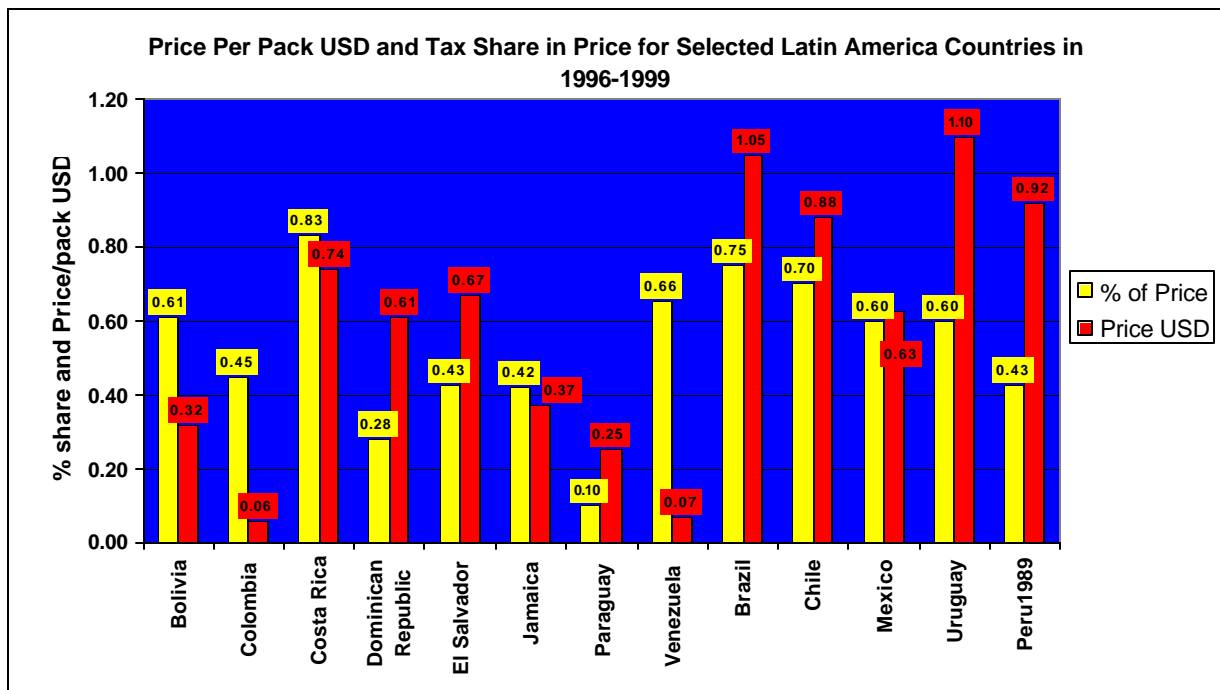
► PERU March 1997  
 18% Value added taxes  
 25% Ad Valorem taxes on cigarettes

► CHILE January 1999  
 18% General Value added tax  
 50.4% excise on cigarettes  
 47.9% of tobacco products  
 51% on cigars

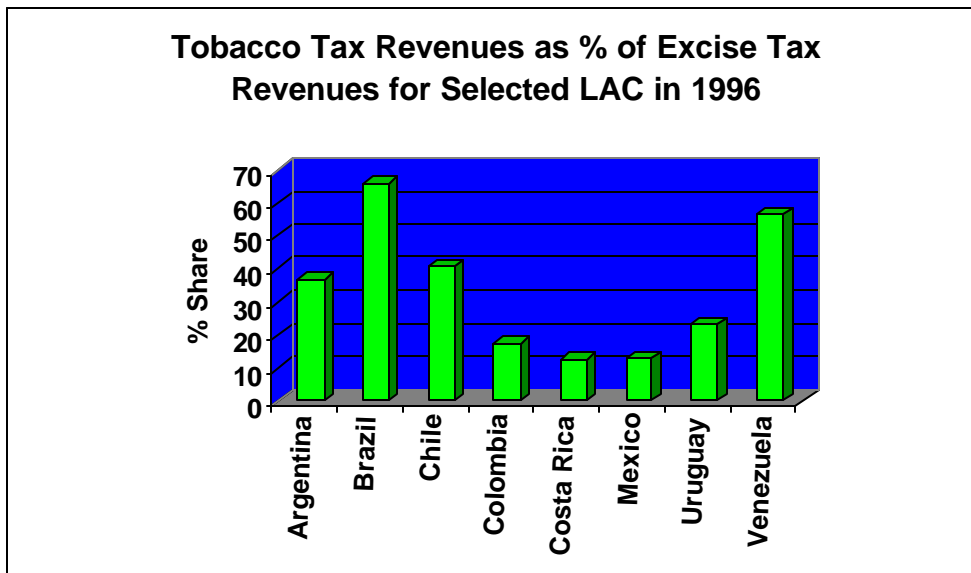
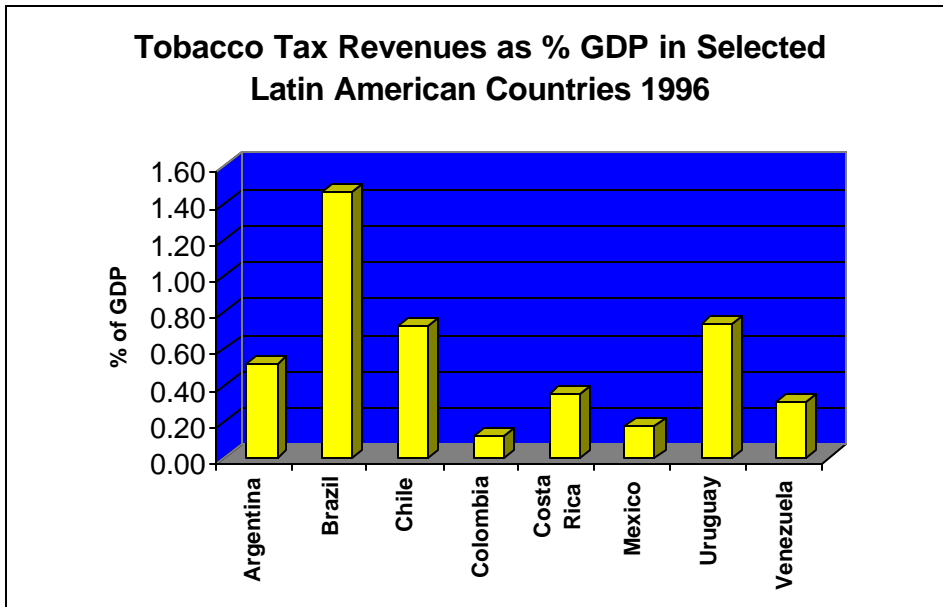
► COSTA RICA  
 70% consumption tax  
 13% sales tax

► ARGENTINA June 1988  
 72% excises  
 15% VAT

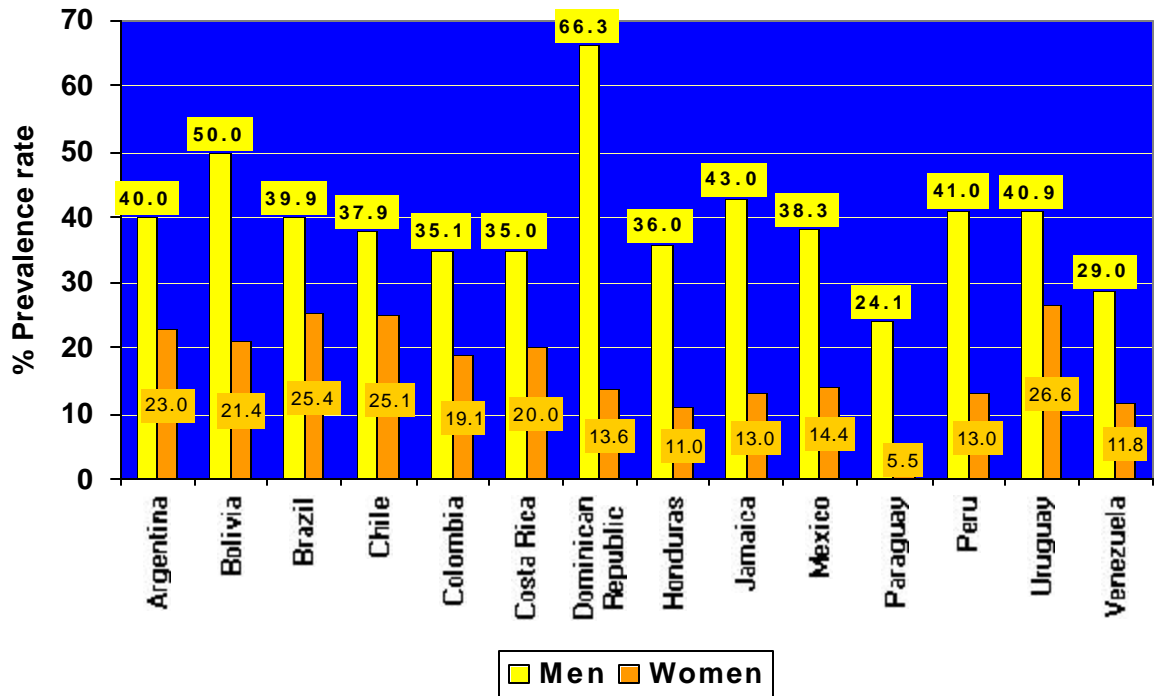
► VENEZUELA since 1974  
 50% Ad valorem  
 15.5% VAT



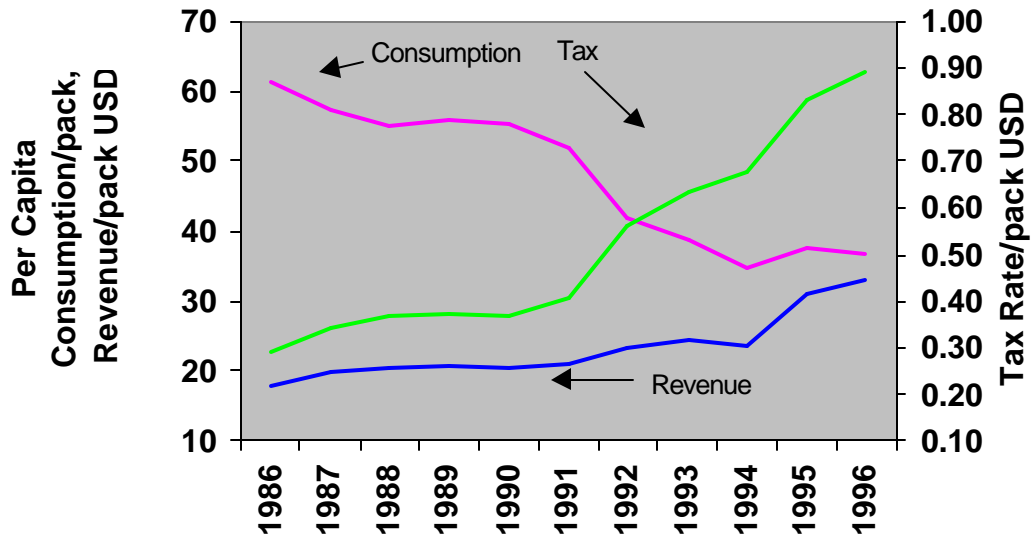
## SHARE OF TOBACCO TAX REVENUES



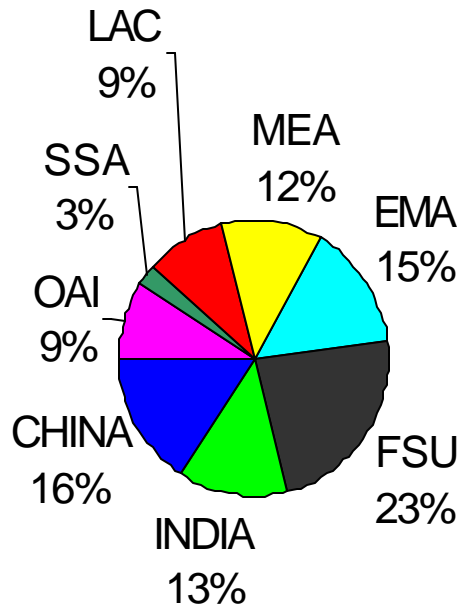
## Smoking Prevalence by Sex in Selected LAC



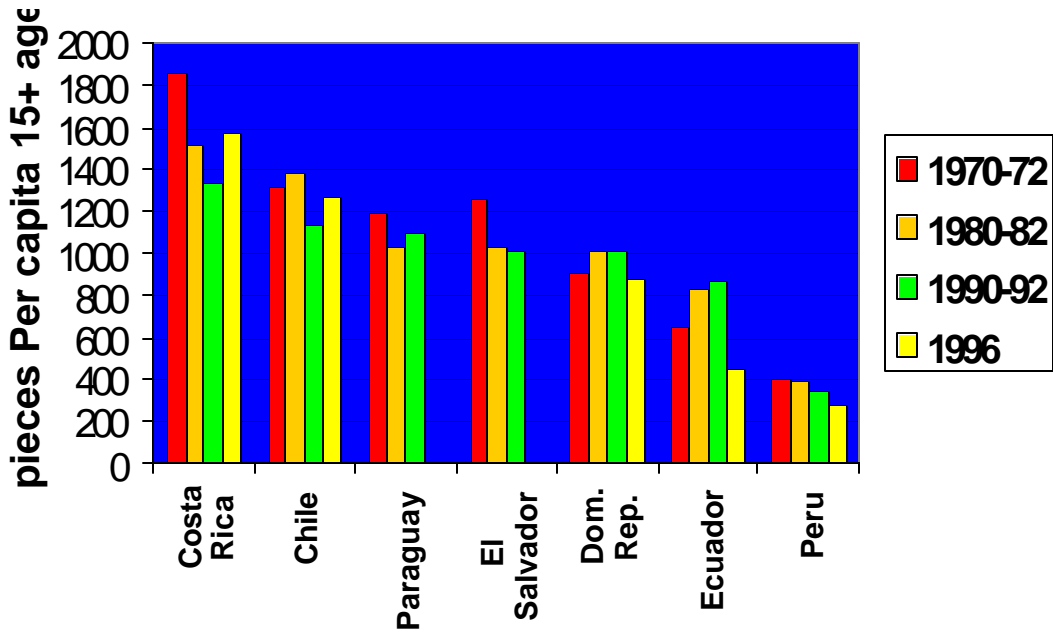
### Brazil Per Capita Cigarette Consumption/Pack, Tax/Pack and Revenue/Capita 1986-1996



### Percentage of Tobacco Attributable Deaths in 2020 by Region



### Per Capita Cigarette Consumption in Selected Latin American Countries 1970-1996



## Impact of a 10% excise tax increase in Cigarette consumption and excise tax revenues in selected Latin American Countries in 1996

