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
Tobacco Tax Revenues as % GDP in Selected Latin American Countries 1996

Tobacco Tax Revenues as % of Excise Tax Revenues for Selected LAC in 1996
Smoking Prevalence by Sex in Selected LAC

% Prevalence rate

- Men
- Women

Countries: Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Dominican Republic, Honduras, Jamaica, Mexico, Paraguay, Peru, Uruguay, Venezuela
Brazil Per Capita Cigarette Consumption/Pack, Tax/Pack and Revenue/Capita 1986-1996

Percentage of Tobacco Attributable Deaths in 2020 by Region

Percentage of Tobacco Attributable Deaths in 2020 by Region

EMA
15%
FSU
23%
LAC
9%
SSA
3%
OAI
9%
CHINA
16%
INDIA
13%
MEA
12%
OAI
9%
SSA
3%
Per Capita Cigarette Consumption in Selected Latin American Countries 1970-1996

- Costa Rica
- Chile
- Paraguay
- El Salvador
- Ecuador
- Peru

Pieces Per capita 15+ age

- 1970-72
- 1980-82
- 1990-92
- 1996
Impact of a 10% excise tax increase in Cigarette consumption and excise tax revenues in selected Latin American Countries in 1996

-8%  -6%  -4%  -2%  0%  2%  4%  6%  8%  10%

Argentina  Bolivia  Brazil  Chile  Colombia  Costa Rica  Dominican Republic  El Salvador  Mexico  Paraguay  Uruguay  Venezuela

% ConsumptionChng after tax  % chng in excise tax revenueafter tax