products caused by an increase in the price of one product.

All tobacco products compete with each other and all have health effects that warrant a tax.

✤ Governments should set tobacco excise tax levels so that they account for two-thirds to four-fifths of the retail prices of tobacco products

A simpler tax system is better in terms of administration and impact on reduced consumption and more revenue generation

\* Governments should increases tax on all tobacco products and eliminate tax and duty free sales of tobacco products.

Adopt new technologies to strengthen tobacco tax administration and minimize tax avoidance and evasion

#### RAISE TOBACCO TAX LOWER DEATH AND DISEASE WORLD NO TOBACCO DAY, 31 MAY

#### Why the Tobacco Control Bill, 2014:

Uganda signed and ratified the WHO Framework Convention on Tobacco Control (FCTC) in 2005 and 2007 respectively and is obliged to have domesticated the treaty by the end of 2012, five years after ratification. The Tobacco Control bill 2014 will therefore ensure that Uganda meets its obligations under the WHO (FCTC). The bill is also premised on the fact that the 1995 Constitution of the Republic of Uganda guarantees the right to health, a clean environment and life. The Bill seeks to regulate the manufacture, sale, labelling, promotion, advertising, and sponsorship of tobacco products, as well as the distribution and public use of tobacco products.

It recognizes, promotes and protects the right to health and life as fundamental human rights.

#### The TC Bill 2014 DOES NOT BAN TOBACCO FARMING!!!

According to WHO, a comprehensive law is known to protect and promote public health.

## For more Information, please contact any of the following:

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### WORLD NO TOBACCO DAY, MAY 31, 2014

Pass the Uganda Tobacco Control Bill and Raise Tobacco taxes to prevent disease, disability & Death

#### 2014 Theme: Raise Taxes on Tobacco

This year, WHO and Partners call on countries to raise taxes on tobacco to encourage users to stop and prevent other people from becoming addicted to tobacco. Based on 2012 data, WHO estimates that by increasing tobacco taxes by 50%, all countries would reduce the number of smokers by 49 million within the next 3 years and ultimately save 11 million lives.

#### Magnitude of the tobacco problem in Uganda

The 2011 Uganda Demographic Health Survey (UDHS) indicated that tobacco use among adults (15-54 years) is at 15% for males and 3% for females.

Tobacco use among the youth (both in and out of school) is at 17.3 % (GYTS 2011), higher than 15% for the adults (UDHS 2011).

The rate of Tobacco use among the youth is increasing among both the boys and the girls despite reductions amongst adults. Girls use as much tobacco as the boys ,which is a distinct pattern from the adults. 3 out of every 4 youth use other forms of tobacco other than cigarette such as Shisha and kuber

Female youth are using tobacco at a very

high rate of 15.8 % (GYTS 2011) as compared to adult females among whom tobacco use currently stands at 3% ( UDHS 2011)

Currently, NCDs are estimated to account for 25% of all deaths in Uganda with exposure to tobacco use as a major risk factor. (WHOGSR 2011).

 75% of patients with oral cancer at Mulago Hospital have had a history of smoking (2008 study).

 At Uganda Cancer Institute, over 40 of every 100 patients with cancer of the bladder will have used tobacco before suffering from the disease.

#### What you need to know about Tobacco Taxes

Article 6 of the WHO Framework Convention on Tobacco Control states: ' ... price and tax measures are an effective and important means of reducing tobacco consumption' Research shows that higher taxes are especially effective in reducing tobacco use among lower-income groups and in preventing young people from starting to smoke. The World Bank recommends that given the problems of quantifying the various social costs and offsets, particularly for developing countries with limited data, countries, which want to adopt comprehensive tobacco control policies, should use, as a yardstick, a rule that tax should account for twothirds to four-fifths of the retail price of a pack of cigarettes (World Bank, 1999).

# Benefits of raising tobacco taxes and consequently prices of tobacco products

According to WHO, increasing the price of tobacco products by raising tobacco taxes is the most cost-effective tobacco control strategy

Higher and more uniform specific tobacco excise taxes result in higher tobacco product prices and increase the effectiveness of taxation policies in reducing tobacco use (WHO Technical manual on tobacco tax administration, 2010)

Xoung tobacco users respond more to changes in tobacco product taxes and prices than adult tobacco users. (Farrelly et al, 2001).

It results in a decline in overall tobacco use (Gallus et al., 2006).

Reduces the initiation and uptake of tobacco use among young people. Farrelly et al, 2001)

Lowers the consumption of tobacco products among continuing users (Farrelly et al., 2001).

Tobacco tax increases tobacco tax revenues (Jha and Chaloupka, 1999).

#### **Best Practices in Tobacco Taxation**

Taxes must keep pace with inflation and economic growth. Taxes need to be increased periodically to offset the effects of inflation, rising incomes and purchasing power lest tobacco becomes relatively more affordable.

Tobacco taxes should be increased on all tobacco products to avoid substitution among