

**For information  
on 8 April 2011**

**Subcommittee on the Public Revenue Protection  
(Dutiable Commodities) Order 2011**

**Tobacco Control and Tobacco Duty Increase**

**Purpose**

This paper briefs Members on tobacco duty increase as an integral part of the tobacco control measures taken by the Administration, in accordance with the Government's established policy to implement tobacco control progressively through a multi-pronged approach.

**Tobacco Control – A Global and Local Endeavour**

2. Tobacco dependence is a chronic disease that is responsible for causing over 6 900 deaths a year in Hong Kong and 5 400 000 deaths a year worldwide. It is also the single most important preventable risk factor responsible for main causes of death and chronic diseases, including cancers and cardiovascular diseases. The harmfulness of smoking including exposure to second-hand smoke is well-established by scientific research and well-recognized by the community both locally and internationally. The Framework Convention on Tobacco Control (FCTC) of the World Health Organization (WHO) represents the international efforts to address tobacco dependence as a public health epidemic. China is a signatory of and has ratified FCTC, the application of which has been extended to Hong Kong since 2006. Our current policy on tobacco control has full regard to the provisions of FCTC.

3. To protect public health, it is the established policy of the Government to discourage smoking, contain the proliferation of tobacco use and protect the public from second-hand smoke as far as possible. To this end, the Administration adopts a progressive and multi-pronged approach comprising legislation, publicity, education, enforcement, smoking cessation and taxation. Over the past three decades, we have been progressively stepping up tobacco control on all fronts, having regard to the expectations and acceptance of the community. The key milestones in tobacco control since the early 1980s are summarized at *Annex A*. More recently, we have been taking various measures to strengthen tobacco control since 2006 when the Smoking (Public Health) Ordinance was amended to significantly expand the statutory smoking ban to all indoor workplaces and public places.

## **Tobacco Duty Increase as a Tobacco Control Measure**

### International Experience

4. To curb the global tobacco epidemic, WHO has been calling for all member states to raise tobacco tax as the most direct and effective means of reducing tobacco consumption.<sup>1</sup> It is well established internationally and empirically that tobacco price has a strong inverse correlation with tobacco consumption. Cigarette price is well established as a key factor influencing tobacco consumption and smoking prevalence.<sup>2</sup> World Bank's findings indicated that, on average, a price rise of 10 % on a pack of cigarettes is expected to reduce demand for cigarettes by about 4% in high-income countries and by about 8% in low- and middle-income countries, where lower incomes tend to make people more responsive to price changes.<sup>3</sup> International experience strongly indicates that tobacco tax is highly instrumental in reducing smoking prevalence.

5. The impact of higher cigarette price is more likely to be felt by youngsters who are more sensitive to price changes. Young smokers who have been smoking for a relatively shorter period of time are also likely to be less addicted, and as a result are more likely to adjust to price changes. While there are other non-economic factors that may affect tobacco consumption (e.g. peer effects), by and large maintaining a higher cigarette price is an effective means of deterring young people from picking up the habit in the first place, or curbing young smokers to stop smoking after picking up the habit. The US Centre for Disease Control Taskforce on Community Preventive Services, based on their studies, recommends increasing the unit price for tobacco on the basis of strong evidence of effectiveness in reducing tobacco use initiation among adolescents and young adults. From their studies on adolescents, aged 13-18 years old, a median decrease that ranged from 2.3% to 3.7% in tobacco use was noted for every 10% increase in product price.<sup>4</sup>

### Local Situation

6. In Hong Kong, tobacco duty increase is long established and recognized as an integral part of our tobacco control measures. Over the years, tobacco duty has been increased progressively in tandem with the strengthening of overall tobacco control. As one of the key measures to control tobacco use, the increase of tobacco duty is imposed as a complement to other tobacco control measures, and often

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<sup>1</sup> WHO Report on the Global Tobacco Epidemic, 2008 - The MPOWER package:  
<http://www.who.int/tobacco/mpower/en/>

<sup>2</sup> McGhee et al (2005) *Cost of tobacco-related diseases, including passive smoking, in Hong Kong. Tob. Control* 2006;15;125-130

<sup>3</sup> The World Bank (1999) *Curbing the Epidemic: Governments and the Economics of Tobacco Control*.

<sup>4</sup> Task Force on Community Preventive Services. Tobacco. In : Zaza S, Briss PA, Harris KW, eds. *The Guide to Community Preventive Services: What Works to Promote Health?* Atlanta (GA): Oxford University Press; 2005:3-79

interleaving with such other measures, as shown by the chronology in *Annex A*. Since the early 1980s, tobacco duty has been increased many times at rate as high as 100%-300%. Through successive tobacco duty increase, together with progressive tobacco control efforts on various fronts, cigarette consumption has been on a general trend of decline and smoking prevalence<sup>5</sup> has gradually declined from 23.3% in early 1982 to 12.0% in end 2009. The population smoking prevalence, daily cigarette consumption, tobacco duty rate and duty-paid cigarette quantity since 1982 is at *Annex B*.

7. Tobacco duty was last increased by 50% in February 2009. The duty concession for tobacco products for incoming travellers at border entry has also been abolished (with exception for small quantity for self-consumption) since 1 August 2010, with a view to further strengthening the effectiveness of duty as a tobacco control measure. Between early 2008 and end 2009, household surveys conducted by the Census and Statistics Department show that overall smoking prevalence has remained at broadly the same level (at 11.8% and 12.0% respectively, with the difference within the bounds of statistical fluctuations), while average daily cigarette consumption among smokers showed a slight drop (from 13.9 to 13.7 sticks per day). It is no surprise that the broader indicators have yet to show any significant changes. Past experience suggested that it takes time for the effect of tobacco duty increase to trickle down to more habitual indicators such as cigarette consumption and smoking prevalence, which tended to change more gradually over a period of time (as shown in *Annex B*).

8. More detailed analysis of the change in smoking pattern between early 2008 and end 2009 (see the number and proportion of smokers by gender and age in the two household surveys conducted by the Census and Statistics Department in December 2007 to March 2008 and in November 2009 to February 2010 at *Annex C*) showed that the percentage of daily cigarette smokers in the younger age groups of 15-19 and 20-29 has declined substantially by more than 10% (from 2.4% to 1.8% for age 15-19, and from 12.2% to 11.0% for age 20-29). This is in line with the findings of the World Health Organization that tobacco tax is an effective way to curb tobacco use, especially among young people and those who are more price sensitive. On the other hand, it is observed that there is a marked increase in smoking population in the age group of 40-59, especially among the female population in terms of proportion. This trend, in turn, has coincided with improvement in general economic and employment situation among the working population.

9. Another indicator on the more immediate effect of increase in tobacco duty on smokers is the demand for smoking cessation services, which has seen a huge upsurge after tobacco tax increase. In 2009, the number of callers to Department of Health's smoking cessation hotline has shown a sharp increase by 258% over the same period in 2008. The figure remained at a high level of over 13 800 in 2010. In particular, in the months immediately after the announcement of tobacco duty increase in February 2009, the number of calls to the smoking cessation hotline has

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<sup>5</sup> Proportion of daily smokers in the population aged 15 or above.

increased 1.5 times the average number in 2009. Similar pattern has been observed in end 2010 and early 2011 amidst speculative reports of alleged tobacco duty increase impending. For the first week after the announcement of the proposed tobacco duty increase in the 2011-12 Budget, the number of calls to the hotline was five times the normal daily figure. This clearly indicates that smokers respond to tobacco duty increase and contemplate quitting smoking.

### **Proposed Tobacco Duty Increase in 2011**

10. The objective of our tobacco control policy is to protect public health, by curbing cigarette consumption, minimizing public exposure to second-hand smoke, and further reducing smoking prevalence in Hong Kong. Well-established scientific findings have pointed to the health hazards associated with smoking and exposure to second-hand smoke. It has been estimated that the total annual costs of diseases caused by tobacco, including the annual value of direct medical costs, long term care and productivity loss for both active smoking and passive smoking, amounted to \$5.3 billion in Hong Kong.<sup>6</sup> Thus from both a public health and an economic point of view, there is a need to continue to strengthen tobacco control.

11. Apart from widely-recognized international experience, the experience in Hong Kong over the past 30 years showed that increasing tobacco duty, taken together with the whole range of tobacco control measures, had corresponded to reduction in tobacco consumption and smoking prevalence. In contrast, during years where tobacco duty level had been kept the same against general inflation, the lowering of the real level of tobacco duty had corresponded to a gradual increase in tobacco consumption and in turn smoking prevalence. The inversely correlated smoking prevalence with tobacco duty rate after inflation adjustment is shown in *Annex D*. Thus the continued strengthening of tobacco control would not be sufficiently effective without increasing tobacco duty correspondingly.

12. To protect public health, the Financial Secretary proposed in the 2011-12 Budget to increase the duty on cigarette by \$0.5 per stick (an increase from \$1,206 to \$1,706 per 1 000 sticks) and apply the same percentage of increase (i.e. 41.46%) to other tobacco products. It should be emphasized that the increase is proposed as a measure to protect public health, not a revenue-raising measure. It is important to take tobacco control measures at all fronts continuously, including tightening tobacco control legislation, strengthening publicity and public education, and increasing tobacco duty progressively, with a view to reducing tobacco consumption and smoking prevalence, as well as to prevent the youngsters from picking up smoking. With the strengthened tobacco control measures taken on other fronts since 2007, it is imperative that tobacco duty increase should be taken correspondingly.

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<sup>6</sup> McGhee SM, *et al.* Cost of tobacco-related diseases, including passive smoking, in Hong Kong. *Tob. Control* 2006;15:125-130.

13. It should be noted that Hong Kong's cigarette price and tobacco duty rate is still on the low side when compared with many other advanced economies of similar level of economic development (by per capita GDP). Even after the latest proposed increase in tobacco duty, the proportion of tobacco duty in the retail price in Hong Kong ranked 15<sup>th</sup> among the 20 major advanced economies with per capita similar to or higher than Hong Kong, and retail price of a pack of cigarette is lower than or on par with the majority of these economies (see *Annex E*). Majority of these economies have retail price of a pack of cigarette at around HK\$47 up to HK\$88, and the proportion of tobacco duty to cigarette retail price stands mostly above 70%. In the case of Hong Kong, the retail price of a pack of cigarette is about \$39 before the proposed tobacco duty increase and \$49 after the proposed increase, while the proportion of tobacco duty to retail price stands at about 62% before the proposed increase and 69% after the proposed increase.

14. Apart from the proposed increase in tobacco duty, the Government will also continue to take steps to strengthen tobacco control in other aspects, including enforcement of the tobacco control legislation including the statutory smoking ban, stepping up public health education and smoking cessation promotion, and significantly increasing the resources for and provision of smoking cessation services. The Government will also continue to closely monitor the situation of illicit cigarette smuggling and peddling activities and to strengthen enforcement as necessary. These efforts are described in separate information note to be provided to Members.

15. The Government is committed to protecting public health. From a medical point of view, the direct damage to health of smoking and exposure to second-hand smoking has been firmly established by evidence-based medical researches. Under the FCTC, we have the international obligation to continue to take steps to strengthen tobacco control and address this public health epidemic. It is internationally recognized that there is no safe level of smoking or exposure to second-hand smoke, and that a whole range of tobacco control measures including taxation is required to curb proliferation of tobacco use for the protection of public health.

16. The Administration is also taking actions to combat against other substance abuses and making efforts to strengthen public education and publicity on the risk and harmful effects of alcohol and drug abuse. Other measures targeting specific problems such as driving under the influence of alcohol and drugs are also being taken separately. There is no question of the proposed increase in tobacco duty being discriminatory or inconsistent with the Government's policy to protect public health. Each public health issue is considered and addressed on its own merit, and in the case of tobacco the case for all-out action is beyond doubt.

### Chronology of Key Tobacco Control Measures Since Early 1980s

Date	Tobacco Control Measures
1982	The Smoking (Public Health) Ordinance (Cap. 371) was first enacted by the Legislative Council in 1982, introducing statutory smoking ban and restrictions on tobacco sale and advertisements.
15 November 1982	Required health warnings for all cigarette advertisements in the printed media. Required health warnings on all cigarette packages.
1982	Implemented smoking bans in lifts, ferries, trains, cinemas, theatres, concert halls and airport terminal by phase.
23 February 1983	Increased duty for tobacco products by 300% as announced in the 1983-84 Budget Speech.
1984	Increased duty for tobacco products by 118%
1988	Increased duty for tobacco products by 106%
1 December 1988	Banned cigarette advertising and sponsorship from 4:00pm to 10:30pm on TV.
1989	Increased duty for tobacco products by 109%
26 August 1989	Banned cigarette advertising and sponsorship from 4:00pm to 10:30pm on radio.
1990	Increased duty for tobacco products by 25%
1 December 1990	Banned all cigarette advertising and sponsorship on TV and radio.
1991	Increased duty for tobacco products by 100%
1992	Increased duty for tobacco products by 10%
1 August 1992	Banned all cigarette advertising in cinemas.
1993	Increased duty for tobacco products by 9.5%
February 1993	Prohibited selling of cigarette with a tar content exceeding 20mg.
1 January 1994	Required at least 20% space for health warnings on all cigarette advertisements in the printed media, signs and billboards.
1994	Prohibited sale of tobacco to people under age 18.
1995	Increased duty for tobacco products by 8%
April 1995	Required tobacco product retailers to display a sign informing the public that selling or giving tobacco products to persons under 18 is prohibited.
1996	Increased duty for tobacco products by 9%

Date	Tobacco Control Measures
1997	Increased duty for tobacco products by 6%
1998	Increased duty for tobacco products by 6%
1 April 1998	Prohibited selling of tobacco products through vending machines. Prohibited tobacco advertisement on the Internet.
1 July 1998	Implemented smoking ban in shopping centres, department stores, supermarkets, banks and game arcades. Prohibited promotion of sale of tobacco products by offering prizes, gifts, tokens or raffles.
July 1999	Required restaurants with seats for 200+ persons to have at least one-third no smoking areas. Prohibited selling of cigarettes in packets of less than 20 cigarettes. Lowered restriction of maximum tar yields in cigarettes from 20mg to 17mg.
31 December 1999	Prohibited all tobacco advertisements in the printed media.
2001	Established the Tobacco Control Office (TCO) in the Department of Health (DH) to co-ordinate the implementation of the tobacco control legislation and public education and smoking cessation promotion. Increased duty for tobacco products by 5%
June 2001	Issued the Consultation Document on Proposed Legislative Amendments to the Smoking (Public Health) Ordinance.
April 2005	Introduced the Smoking (Public Health) (Amendment) Bill 2005 into the Legislative Council.
2005	China ratified the Framework Convention on Tobacco Control (FCTC) of the World Health Organisation (WHO).
2006	WHO FCTC came into effect and its application extended to Hong Kong.
19 October 2006	The Smoking (Public Health) (Amendment) Ordinance 2006 was enacted by the Legislative Council.
October 2006	Appointed and vested the inspectors of TCO with inspection and enforcement authority under the Ordinance.
1 January 2007	Implemented smoking ban at all indoor workplace and public places (including restaurants, karaokes, amusement game centres, malls, markets, residential care home, etc. except six types of qualified establishments), schools, universities, child care centres, hospitals and certain outdoor leisure areas (including public leisure parks, bathing beaches, swimming pools and stadia under the management of the Leisure and Cultural Services Department).

<b>Date</b>	<b>Tobacco Control Measures</b>
27 October 2007	Effectuated new graphic warning and packaging restrictions on tobacco products.
1 November 2007	Withdrew the exemption for display of tobacco advertisements at retail dealers with two employees or less.
February 2008	Introduced the Fixed Penalty (Smoking Offences) Bill for a fixed penalty system for smoking offences into the Legislative Council.
January 2009	Commenced a three-year pilot of community-based smoking cessation services in collaboration with Tung Wah Group of Hospitals.
25 February 2009	Increased the duty for tobacco products by 50% as announced in the 2009-10 Budget Speech.
1 July 2009	Extended smoking ban to the six types of qualified establishment namely bars, clubs, nightclubs, bathhouses, massage parlours, and mahjong and tinkau parlours hitherto exempted from the ban.
2 July 2009	The Fixed Penalty (Smoking Offences) Ordinance (Cap. 600) was enacted by the Legislative Council.
1 September 2009	Implemented the fixed penalty system for smoking offences in accordance with the Fixed Penalty (Smoking Offences) Ordinance.
1 September 2009	Extended smoking ban to 48 covered public transport interchanges and bus termini (or PTIs for short) with superstructures.
1 November 2009	Withdrew the exemption for display of tobacco advertisement at licensed hawker stalls.
April 2010	Commenced a one-year pilot programme of smoking cessation services using acupuncture in collaboration with Pok Oi Hospital.
1 August 2010	Abolished the duty-free concessions on tobacco products for incoming passengers at border entry (except for small quantity for self-consumption, no more than 19 sticks of cigarettes in any one packet; or no more than one stick/25 grams of cigar; or no more than 25 grams of other manufactured tobacco).
1 December 2010	Extended smoking ban to some 130 open-air PTIs.
23 February 2011	Increased the duty for tobacco products by 41.46% as announced in the 2011-12 Budget Speech.



## Tobacco Duty and Smoking Pattern

Year	Tobacco duty (based on a packet of 20 cigarettes) (\$)	Quantity of duty-paid cigarettes (million sticks)	Proportion of smokers among population aged 15 or above (%) <sup>1</sup>	Average daily cigarette consumption of daily smokers (sticks/day) <sup>2</sup>	Smoking pattern survey period
1982	0.889	7 029	23.3%	16	Jan–Mar 1982
1983	3.56	4 445	19.9%	14	Mar 1983
1984	3.56	4 639	18.7%	15	Jul 1984
1986	4.2	3 776	17.4%	15	Jul 1986
1988	3.5	6 831	16.8%	15	Jul 1988
1990	4.8	6 940	15.7%	13	Jul 1990
1993	11.6	4 169	14.9%	13	Aug–Sep 1993
1996	13.64	3 981	14.8%	16	Jan 1996
1998	15.32	3 368	15.0%	16	Mar 1998
2000	15.32	3 168	12.4%	15	Oct–Nov 2000
2002	16.08	2 730	14.4%	14	Nov 2002 – Feb 2003
2005	16.08	2 938	14.0%	13	Feb–May 2005
2007	16.08	3 496	-	-	-
2008	16.08	3 790	11.8%	13.9	Dec 2007 – Mar 2008
2009	24.12	2 887	-	-	-
2010	24.12	3 137	12.0%	13.7	Nov 2009 – Feb 2010

<sup>1</sup> The percentage of people in the population aged 15 and over who have daily smoking habit in the respective survey periods.

<sup>2</sup> Only rounded integer numbers are available before 2005.

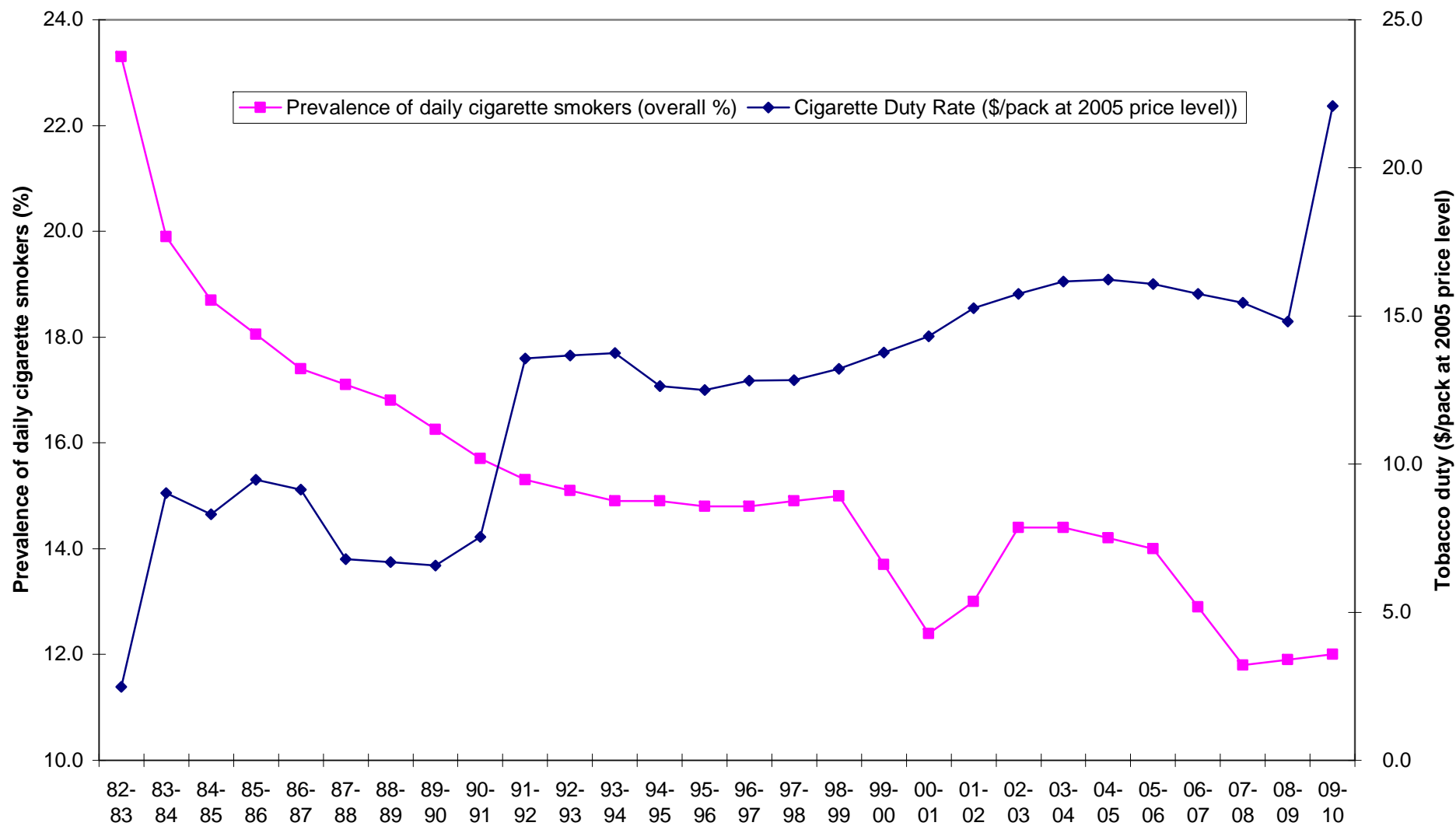
## Daily Cigarette Smokers by Age and Sex

<i>Age</i>	<i>December 2007 – March 2008</i>			<i>November 2009 – February 2010</i>		
	<i>Male</i>	<i>Female</i>	<i>Overall</i>	<i>Male</i>	<i>Female</i>	<i>Overall</i>
<i>15-19</i>	7 900 (3.5%)	2 500 (1.2%)	10 500 (2.4%)	6 100 (2.7%)	1 600 (0.8%)	7 700 (1.8%)
<i>20-29</i>	81 000 (18.4%)	26 900 (6.1%)	107 800 (12.2%)	72 400 (16.3%)	26 800 (5.8%)	99 200 (11.0%)
<i>30-39</i>	121 000 (25.7%)	35 400 (6.4%)	156 400 (15.3%)	121 000 (26.2%)	36 100 (6.6%)	157 100 (15.6%)
<i>40-49</i>	145 700 (24.2%)	20 700 (3.1%)	166 400 (13.2%)	147 600 (25.9%)	23 000 (3.6%)	170 600 (14.0%)
<i>50-59</i>	122 700 (24.2%)	10 500 (2.1%)	133 300 (13.2%)	141 400 (26.1%)	14 100 (2.6%)	155 500 (14.3%)
<i>60 and over</i>	92 600 (17.3%)	9 900 (1.7%)	102 500 (9.2%)	98 200 (17.0%)	10 300 (1.7%)	108 500 (9.1%)
<b>Total</b>	<b>571 000</b> (20.5%)	<b>105 900</b> (3.6%)	<b>676 900</b> (11.8%)	<b>586 800</b> (20.8%)	<b>112 000</b> (3.7%)	<b>698 700</b> (12.0%)

## Notes:

1. Owing to rounding, there is a slight discrepancy between the sum of individual items and the total as shown in the table.
2. Figures in brackets show the rate of daily cigarette smokers as a percentage of all persons in the respective age and gender subgroups.

Tobacco Duty and Smoking Prevalence in Hong Kong (1982-2010)



**Comparison of Cigarette Retail Price, Tobacco Duty and Smoking Prevalence  
between Hong Kong and other Major Advanced Economies**

Country/ Economy	GDP per capita, 2008 <sup>1</sup> (US\$)	Cigarette retail price, 2008 <sup>2</sup> (US\$)	Proportion of tobacco duty to cigarette retail price, 2008 <sup>2</sup>	Smoking prevalence based on Survey Findings <sup>2</sup>	Age Group Surveyed <sup>2</sup>	Survey Year <sup>2</sup>
Norway	94,568 (~HK\$737,630)	10.14 (~HK\$79.09)	73%	26.0%	Aged 16 to 74	2007
Switzerland	65,699 (~HK\$512,455)	6.20 (~HK\$48.36)	62%	20.0%	Aged 14 to 65	2007
Denmark	62,036 (~HK\$483,879)	6.24 (~HK\$48.67)	72%	23.0%	Aged 15 and above	2008
Ireland	60,178 (~HK\$469,390)	11.27 (~HK\$87.91)	79%	29.0%	Aged 18 and above	2007
Netherlands	53,076 (~HK\$413,992)	6.12 (~HK\$47.74)	76%	28.0%	Aged 15 and above	2007
Sweden	52,884 (~HK\$412,499)	5.63 (~HK\$43.91)	73%	12.0% (male); 16.0% (female)	Aged 16 to 84	2007
Finland	50,905 (~HK\$397,059)	6.12 (~HK\$47.74)	77%	20.6%	Aged 15 to 64	2007
Austria	49,739 (~HK\$387,965)	5.57 (~HK\$43.45)	73%	40.2% (male); 35.5% (female)	Aged 14 to 99	2004
Australia	48,499 (~HK\$378,290)	6.65 (~HK\$51.87)	62%	16.6%	Aged 14 and above	2007
United States	47,209 (~HK\$368,227)	4.58 (~HK\$35.72)	37%	19.8%	Aged 18 and above	2007
Belgium	47,194 (~HK\$368,113)	5.79 (~HK\$45.16)	77%	23.7%	Aged 15 and above	2004
Canada	45,003 (~HK\$351,022)	6.48 (~HK\$50.54)	65%	15.3%	Aged 15 and above	2007
France	44,471 (~HK\$346,878)	7.38 (~HK\$57.56)	80%	25.0%	Aged 12 to 75	2005

Country/ Economy	GDP per capita, 2008 <sup>1</sup> (US\$)	Cigarette retail price, 2008 <sup>2</sup> (US\$)	Proportion of tobacco duty to cigarette retail price, 2008 <sup>2</sup>	Smoking prevalence based on Survey Findings <sup>2</sup>	Age Group Surveyed <sup>2</sup>	Survey Year <sup>2</sup>
Germany	44,264 (~HK\$345,260)	6.55 (~HK\$51.09)	76%	23.2%	Aged 15 and above	2005
United Kingdom	43,361 (~HK\$338,214)	7.64 (~HK\$59.59)	80%	21.0%	Aged 16 and above	2007
Singapore	39,950 (~HK\$311,606)	8.06 (~HK\$62.87)	76%	13.0%	Aged 18 and above	2007
Italy	38,385 (~HK\$299,399)	5.98 (~HK\$46.64)	75%	22.2%	Aged 14 to 100	2008
Japan	38,268 (~HK\$298,490)	3.31 (~HK\$25.82)	63%	23.8%	Aged 20 and above	2006
Spain	35,000 (~HK\$273,003)	4.18 (~HK\$32.60)	77%	26.0%	Aged 16 and above	2006
<b>Hong Kong</b>	<b>30,863</b> (~HK\$240,733)	<b>5.00<sup>3</sup></b> (~HK\$39) (2010 before increase)	<b>62%</b>	<b>12.0%</b>	<b>Aged 15 and above</b>	<b>2009</b>
		<b>6.28<sup>3</sup></b> (~HK\$49) (2010 after increase)	<b>69%<sup>3</sup></b>			

Remarks: HK\$7.8 = US\$1

<sup>1</sup> Source : World Development Indicators & Global Development Finance Database, the World Bank (except for Hong Kong).

<sup>2</sup> Source : WHO Report on the Global Tobacco Epidemic 2009 (except for Hong Kong). On the basis of the retail price of 20-piece pack of most sold local brands.

<sup>3</sup> Cigarette retail price and proportion of tobacco duty to cigarette retail price before and after the latest proposed increase in tobacco duty.