

## „A” Függelék

### A dohány megadóztatása: A valutaalap véleménye

A dohány jövedéki adókulcsának emelése gyakran részét képezi a Valutaalap által támogatott stabilizációs programoknak olyan országok számára, melyeknek pótlólagos adóbevételeket kell mobilizálniuk költségvetési hiányuk csökkentésére. Míg a dohánytermékek jövedéki adókulcsát elsősorban bevételek szerzése miatt emelik, a csökkentett dohányfogyasztásból egészségügyi előnyök is származnak.

A dohány adókulcsainak megállapításához a kormányoknak több tényezőt is figyelembe kell venniük beleértve a csempészet hatását, a kishatármenti bevásárlásokat, valamint komphajókon és repülőgépeken történő vámmentes vásárlásokat. A kormányok érdekében áll a dohánycsempészet csökkentése nemcsak a jövedéki adóbevételek növelése miatt, hanem azért is, hogy csökkentsék a többi adónemből – beleértve a jövedelemadóból és a forgalmi adóból – származó bevételek elvesztéseket mivel a földalatti ügyletek a törvényes ügyletek helyébe lépnek. Végsősoron a dohány jövedéki adókulcsainak tükrözniük kell a helyi vásárlók vásárlóerejét, a szomszédos országok adókulcsait, valamint mindenekfelett az adóhatóság képességét és hajlandóságát a jogszabályok betartatására.

A dohány forgalmi adójának szerkezetét tekintve az egyes országoknak minden dohányfajtát meg kell adóztatniuk – cigarettát, szivart, pipadohányt, burnótot, rágódohányt, és kézzel sodorható dohányt. A legjobb nemzetközi gyakorlat ha a rendeltetési hely alapján vetik ki a jövedéki adót, mely szerint az importot adóztatják és az exportot adómentessé teszik.

A jövedéki adó lehet különleges adó (a mennyiségen alapuló) vagy ad valorem azaz érték szerinti adó (az értéken alapuló). Ha a jövedéki adó elsődleges célja a dohányfogyasztástól való elriasztás, akkor erősen lehet érvelni a különleges jövedéki adó mellett, mely cigarettaszálanként ugyanazt az adót veti ki. A különleges adók igazgatása könnyebb is mert elegendő az adóztatott termék fizikai mennyiségét meghatározni és nem szükséges meghatározni az értékét. Az érték szerinti adók azonban jobban lépést tartanak az inflációval mint a különleges adók még azon különleges adók esetében is, amelyeket elég gyakran korrigálnak.

A dohány belföldi jövedéki adójának igazgatásához integrált stratégiára van szükség az adófizetői nyilvántartás; beszedés és befizetés; a hátralékos adók beszedése; az auditálás; és az adófizetői szolgáltatások terén. A fejlődő és az átmeneti országoknak a dohánytermékgyártó létesítményeket területen kívülként kell kezeljék és a jövedéki adókat a vámilletékekhez hasonlóan kell igazgatniuk. Az adóhatóság ellenőrizné a gyártólétesítménybe való ki- és beszállítást.

A jövedéki adójegyek segíthetnek az adó befizetésének és annak biztosításában, hogy azokat a termékeket, melyekre kifizették az egyik államnak megfelelő adót, nem fogják átszállítani egy másik állam területére. Az adójegyek bevezetése azonban jelentős költségeket jelent a jövedéki adó alá eső termékek gyártóinak. Az adójegyek nem sok célt szolgálnak ha használatukat nem ellenőrzik folyamatosan a kiskereskedelmi szinten.

## **„B" Függelék**

### **Háttéranyagok**

Az alábbi háttéranyagok közül néhányat az Oxford University Press fog kiadni „Dohányzásellenőrzési politikák a fejlődő országokban" című könyvben Prabhat Jha és Frank Chaloupka szerkesztésében.

Bobak, Martin, Prabhat Jha, Son Nguyen, és Martin Jarvis. *Szegénység és dohányzás.*

Chaloupka, Frank, Tei-Wei hu, Kenneth E. Warner, Rowena van der Merwe, és Ayda Yurekli. *A dohánytermékek megadóztatása.*

Gajalakshmi, C.K., Prabhat Jha, Son Nguyen, és Ayda Yurekli.  
*A dohányfogyasztás strukturái és egészségügyi következményei.*

Jha, Prabhat, Philip Musgrove, és Frank Chaloupka.  
*Van ésszerű magyarázat arra, hogy a kormányok beavatkozzanak?*

Jha, Prabhat, Fred Paccaud, Ayda Yurekli és Son Nguyen.  
*Dohányzásellenőrzési stratégiai prioritások a kormányok és a fejlesztési hivatalok számára.*

Joossens, Luk, David Merriman, Ayda Yurekli, és Frank Chaloupka.  
*A dohánycsempészet kérdései.*

Kenkel, Donal, Likwang Chen, Teh-Wei Hu, és Lisa Bero.  
*A fogyasztók tájékoztatása és a dohányzás.*

Lightwood, James, David Collins, Helen Lapsley, Thomas Novotny, Helmut Geist, és Rowena van der Merwe. *A dohányzás költségeinek kiszámítása.*

Merriman, David, Ayda Yurekly, és Frank Chaloupka.  
*Milyen nagy a világméretű dohánycsempészesi probléma?*

Novotny, Thomas E., Jillian C. Cohen, és David Sweanor. *A dohányzásról való leszokás, nikotinhelyettesítő terápia, és a kormányzat szerepe a leszokás támogatásában.*

Peck, Richard, Frank Chaloupka, Prabhat Jha, és James Lightwood.  
*A dohányfogyasztás költség-haszon elemzése*

Ranson, Kent, Prabhat Jha, Frank Chaloupka, és Ayda Yurekly. *Az áremelések és egyéb dohányzásellenőrzési beavatkozások hatásossága és költséghatékonysága.*

Saffer, Henry. *A dohányreklámozás ellenőrzése.*

Sunley, Emil M., Ayda Yurekli, és Frank Chaloupka. *A dohány jövedéki adójának konstrukciója, igazgatása és potenciális bevételei: Útmutató a fejlődő és átmeneti országok számára.*

Taylor, Allyn L., Frank Chaloupka, Emmanuel Guindon, és Michaelyn Corbett.  
*A kereskedelem liberalizálás és a dohányfogyasztás*

Van der Merwe, Rowena, Fred Gale, Thomas Capehart, és Ping Zhang.  
*A dohányzásellenőrzési politikák kínálat-oldali hatásai.*

Woollery, Tervor, Samira Asma, Frank Chaloupka, és Thomas E. Novotny.  
*Egyéb intézkedések a dohánytermékek keresletének csökkentésére.*

Yurekli, Ayda, Son Nguyen, Frank Chaloupka, és Prabhat Jha. *Statisztikai függelék.*

## „C” Függelék

### A világ felosztása jövedelem és régiók szerint (Világbank-féle osztályozás)

Kelet Ázsia és a csendes-óceáni térség	Kelet-Európa és Közép-Ázsia	Latin-Amerika és a Karibi-térség	A Közép-Kelet és Észak-Afrika	Dél-Ázsia	Szahara alatti Afrika	Nagyjövedelmű OECD	Egyéb nagyjövedelmű
<b>Kisjövedelmű</b>							
Kambodzsa	Örményország	Guyana	Jemeni Köztársaság	Afganisztán	Angola		
Kína	Azerbajdzsán	Haiti		Banglades	Benin		
Laosz	Bosznia-Hercegovina	Honduras		Bhutan	Burkina Faso		
Mongólia		Nicaragua		India	Burundi		
Myanmar	Kirgízia			Nepál	Kamerun		
Vietnám	Moldova			Pakisztán	Közép-afrikai Közt.		
	Tádzsikisztán			Sri Lanka	Csád		
					Comoros		
					Kongói Dem. Közt.		
					Kongói Köztársaság		
					Elefántcsontpart		
					Egyenlítői Guinea		
					Eritrea		
					Etiópia		
					Gambia		
					Ghána		
					Guinea		
					Guinea-Bissau		
					Kenya		
					Lesotho		

Kelet Ázsia és a csendes-óceáni térség	Kelet-Európa és Közép-Ázsia	Latin-Amerika és a Karibi-térség	A Közép-Kelet és Észak-Afrika	Dél-Ázsia	Szahara alatti Afrika	Nagyjövedelmű OECD	Egyéb nagyjövedelmű
					Libéria Madagaszkár Malawi Mali Mauritánia Mozambik Niger Nigéria Ruanda Szenegál Sierra Leone Szomália Szudán Tanzánia Togo Uganda Zambia Zimbabwe		
<b>Alsó-középjövedelmű</b>							
Fiji-szigeteki	Albánia	Belize	Algéria	Maldív szigetek	Botswana		
Indonézia	Belorusz	Bolívia	Egyiptom		Zöldfoki szigetek		
Kiribati	Bulgária	Kolumbia	Irán		Dzsibuti		
Koreai NDK	Észtország	Costa Rica	Irak		Namíbia		
Marsall szigetek	Grúzia	Kuba	Jordánia		Zwaziföld		
Mikronézia	Kazahsztán	Dominika	Libanon				
Pápua-Új-Guinea	Lettország	Dominikai Köztársaság	Marokkó				
Fülöp-szigetek	Macedónia	El Salvador	Szíria				
Szamoá	Románia	Guatemala	Tunézia				
Sólomon-szigetek	Oroszország	Grenada	Nyugati part és Gaza				

Kelet Ázsia és a csendes-óceáni térség	Kelet-Európa és Közép-Ázsia	Latin-Amerika és a Karibi-térség	A Közép-Kelet és Észak-Afrika	Dél-Ázsia	Szahara alatti Afrika	Nagyjövedelmű OECD	Egyéb nagyjövedelmű
Thaiföld	Törökország	Guatemala					
Tonga	Türkmenisztán	Jamaica					
Vanuatu	Ukrajna	Panama					
	Üzbegisztán	Paraguay					
	Jugoszlávia	Peru					
	Venezuela						
<b>Felső-közép jövedelmű</b>							
Amerikai Szamoa	Horvátország	Argentína	Bahrain		Gabon		
Malaysia	Cseh Köztársaság	Barbados	Líbia		Mauritus		
Palau	Magyarország	Brazília	Omán		Mayotte		
	Málta	Chile	Szaúdi-Arábia		Seychelle-szigetek		
	Lengyelország	Mexikó			Dél-Afrika		
	Szlovákia	Puerto Rico					
	Szlovénia	Trinidad és Tobago					
		Uruguay					
<b>Nagyjövedelmű</b>							
						Ausztrália	Andorra
						Ausztria	Aruba
						Belgium	Bahama
						Kanada	Bermuda
						Dánia	Brunei
						Finnország	Kayman-szigetek
						Franciaország	Channel Islands
						Németország	Ciprus
						Görögország	Faere-szigetek
						Izland	Francia Guinea
						Írország	Francia-Polinézia
						Olaszország	Grönland
						Japán	Guam

Kelet Ázsia és a csendes-óceáni térség	Kelet-Európa és Közép-Ázsia	Latin-Amerika és a Karibi-térség	A Közép-Kelet és Észak-Afrika	Dél-Ázsia	Szahara alatti Afrika	Nagyjövedelmű OECD	Egyéb nagyjövedelmű
						Koreai Közt. Luxemburg Hollandia Új-Zéland Norvégia Svédország Svájc Egyesült Királyság Egyesült Államok	Hong Kong Izrael Kuvait Liechtenstein Makaó Martinique Monaco Holland-Antillák Új-Kaledónia Qatar Szingapúr Egyesült Arab Emirátus Virgin-szigetek

Forrás: Világbank, 1998

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