

Brief Appointments about Fiscal Policy for the Smoking Control

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Abstract

Smoking may be directly and/or indirectly responsible of fiscal disequilibrium with independence of the net relation between incomes and spends of fiscal authorities attributable to smoking. In general way the use of tributary policy focused in reduce the tobacco consumption has mainly a preventive effect. Nevertheless, the useful of this policy is better while the intensity of the tobacco consumption is less. That's why the efficacy of the fiscal policy for the smoking control is given by the less representatives of the tributary policy front of the no tributary policy while increase the intensity of the tobacco consumption. The main objective of the efficacy fiscal policy for the smoking control must be the higher reduction of the tobacco consumption. That's why this fiscal policy must be multi-dimensional agreeing with the multi causality from smoking.

Key words: smoking; efficacy; fiscal policy

Background

Smoking is a multi-causal risk factor. This condition it show in the smoking impact over morbidity and mortality too.

As socioeconomic risk factor smoking is an evident cause of fiscal spends because of smoking impact over several social sectors. Tobacco industry is cause of several kinds of fiscal income by taxes. This dual condition of cause of income and spends for fiscal policy might be over interesting for fiscal policy to adopt efficacies fiscal policies for the smoking control [1,2,3].

Smoking is a checked cause of life expectancy reduction and over morbidity too. These consequences are in direct relation with the intensity of the tobacco consumption. This knowledge is researched very well by tobacco industry. That's why much tobacco enterprises had assumed marketing strategies to reduce the age for begins the tobacco consumption [4].

The fiscal policy must understand very well this situation. Smoking may be directly and/or indirectly responsible of fiscal disequilibrium with independence of the net relation between incomes and spends of fiscal authorities attributable to smoking. Then, understand the best position from the fiscal authorities front of the smoking control is a main necessity from these authorities.

Discussion

Since a single smoker point of view the tobacco damages aren't evident immediately. That's why beginner smokers don't show at short time an evident relation from the intensity of tobacco consumption with the morbidity and/or mortality attributable to smoking [5].

In this primary step of the tobacco consumption the fiscal income attributable to smoking are growing quicker than the fiscal spends attributable to smoking. This relation occurs independently of the net

fiscal incomes because of smoking. This primary step will be developing until growing rate for fiscal spends be equals to the growing rate for fiscal income attributable to smoking. This point is especially relevant because is where the difference between fiscal income and fiscal spends because of smoking is more significant. This point gives access to the secondary step of the tobacco consumption [6].

In the secondary step of the tobacco consumption the growing rate for fiscal spends is higher than the growing rate for fiscal income both attributable to smoking. This step is characterized by the consolidation of the tobacco consumption. This consolidation will be stronger with the growing in the intensity of the tobacco consumption. In consequence the tobacco damages will be increasing until arrive to a point where from this point in following the smoking consequences are irreversible at short time. This point focuses the beginning of the third step.

The third step of the tobacco consumption is mainly characterized by the irreversible consequences of tobacco consumption at short time. In this step the use of the tributary policy to reduce the tobacco consumption in smokers in this step is inefficacy because the smoker is continually increasing the own reserve price and the satiety point too. Thus the smoker will be agree in pay more for the following consumption unit and the main objective of the tributary policy don't will obtain.

In general way the use of tributary policy focused in reduce the tobacco consumption has mainly a preventive effect. At short time the useful of this policy is better while the intensity of the tobacco consumption is less. That's why the efficacy of the fiscal policy for the smoking control at short time is given by the less representatives of the tributary policy front of the no tributary policy while increase the intensity of the tobacco consumption. Nevertheless the useful from the tributary policy at long time will be better to reduce the tobacco consumption [7].

The three step described previously happens independently to the difference between the fiscal income and fiscal spends attributable to

smoking. That's why the main objective of the fiscal policy must be the most reduction of the tobacco consumption.

Since the social point of view there are many smokers in several steps. That's why the fiscal policy must discriminate fully until determine the whole social determinant about tobacco consumption and focus the useful of the no tributary policy in the control of this determinant to reduce significantly the tobacco consumption [8].

The useful from the tributary policy should have several answers from smokers. In first place, increase tobacco tax over consumption carries to smokers to reduce the legal consumption but some consumers should demand the same products or similar from the black market. That's why the fiscal authorities must check closest the tributary policy over the black market and take more effective measures to control it.

In second place, increase tobacco tax over consumption should carry to smoker to replace the consumption of tobacco taxed by tobacco no taxed and avoid the fiscal policy effect over the tobacco consumption. That's why the tobacco consumption tax must be agreed to the effective demand of each tobacco product present in the market.

In third place, increase tobacco tax over consumption should separate significantly the cost production from tobacco product. This situation should be utilized by tobacco industry and introduce new tobacco product in the tobacco market. That's why the fiscal policy must take measures to control the expansion from the tobacco industry since the useful of the tributary policy.

In all case, the useful of the tributary policy to reduce the tobacco consumption must be close to the use of several no tributaries policies that may be complemented in a single fiscal policy in the smoking control.

Also, the effectiveness from the fiscal policy for the smoking control includes the sufficient capacitating of the fiscal authorities in subjects from the Health Economy, the Microeconomic and the Macroeconomic mainly without abandon others important sciences included. That's why the fiscal policy for the smoking control should include several educational policies for the continue capacitating of the main fiscal policy members related with the smoking control.

This means that the fiscal policy must include the research of all tobacco consumption since the point of view of all sciences associated. This situation makes more complex the smoking social cost researches'. This complex many time carries to no determine these costs and finally ignorant by the fiscal authorities [9].

More over these disturbs analyzing the smoking social costs the untouchable smoking social cost save a direct relation with well-behavior from the population researched. The fiscal policy is showing the

demonstrated interesting from the fiscal authorities. That's why the fiscal authorities must include the smoking consumption research moreover the touchable cost and the abilities to calculate it. In all cases the research about the whole costs attributable to smoking is a main subject for the efficacy of the fiscal policy for the smoking control [10].

Conclusion

In conclusion, the main objective of the efficacy fiscal policy for the smoking control must be the higher reduction of the tobacco consumption. That's why this fiscal policy must be multi-dimensional agreeing with the multi causality from smoking.

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