The reading passage propose three reasons to supports that increasing taxes on cigarettes has may social benefits. However, all of them are refused by the listening passage.

Firstly, the author claims that higher taxes on cigarettes will lead people buy less of them, thus, improve public health. While the speaker holds the opposite view. She thinks that higher taxes will force people to by cheaper cigarettes, which increase the health problem, also it reduce the money that people can spend on health foods.

Secondly, the author states that it is fair to increase the taxes on cigarettes because cigarettes will lead a higher cost to social health care. However, the speaker opposes this claim by saying that this policy does not consider the income, which means it will burden people who have small income and higher income people will continue to use cigarettes.

Last but not least, the author announces that higher taxes on cigarettes can increase the revenue for the government, thus, cost on medical assistance can be increase. The speaker disagrees with this idea. She thinks that increase taxes may cause government to have financial dependence on cigarettes taxes, which will make the failure in changing policy and laws. And a strict law, which, for example, forbid cigarettes in outdoors environment, on smoking is very important to cigarettes control