



## Analysis of exise duty. Japanese Policy of Tobacco Tax

By Matthias Beer

GRIN Verlag Sep 2013, 2013. Taschenbuch. Book Condition: Neu. 210x148x2 mm. This item is printed on demand - Print on Demand Neuware - Seminar paper from the year 2011 in the subject Economics - Case Scenarios, grade: 1.7, University of applied sciences, Munich, course: MBA, language: English, abstract: Executive Summary: Governments are trying to motivate people quite smoking with various bans and anti-smoking campaigns but still try to milk smokers with tax hikes on tobacco products. This assignment is describing the Japanese tobacco tax policy which has seen just recently, 1st of October 2010, a major change. As Japan is the only developed country in the top ten smoking statistic, with a male smoking rate of close to 50%, the Japanese Ministry of Health, Labor and Welfare has pushed and driven a 40% tobacco tax hike with the aim of discouraging smokers. Further on, economical aspects on tobacco consumption are analyzed in general and with respect to tobacco tax hikes. The relations are explained on supply and demand curves utilizing given elasticity factors of tobacco demand from the OTC. Due to the rather inelastic demand of tobacco which is mainly supported by its addictive nature, tax raises will have different effects...



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