



## Porezna politika na nezdrave ili štetne proizvode – učinkovita javnozdravstvena intervencija u prevenciji kardiovaskularnih bolesti

### Taxation policy for unhealthy or harmful products – Cost-effective public health intervention in cardiovascular disease prevention

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**KLJUČNE RIJEČI:** porez, duhan, alkohol, prevencija, kronične nezarazne bolesti.

**KEYWORDS:** tax, tobacco, alcohol, prevention, chronic noncommunicable diseases.

**CITATION:** *Cardiol Croat.* 2018;13(11-12):427. | <https://doi.org/10.15836/ccar2018.427>

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Uporaba duhanskih proizvoda i štetna konzumacija alkohola dva su vodeća čimbenika rizika za razvoj kroničnih nezaraznih bolesti uključujući kardiovaskularne bolesti, rak, plućne bolesti i cirozu jetre. Osim izravnih troškova za zdravstveni sustav zbog liječenja navedenih bolesti, one mogu dovesti i do preuranjene smrtnosti radno aktivnog stanovništva te tako i do dodatnih ekonomskih troškova. Svjetska zdravstvena organizacija je na temelju znanstvenih dokaza (*evidence-based*) o učinkovitosti i isplativosti preventivnih zdravstvenih intervencija, izradila popis posebno učinkovitih intervencija tzv. „best buys”.<sup>1-3</sup> Na populacijskoj razini najznačajnije su povećanje poreza na duhanske proizvode i povećanje poreza na alkohol. Uvođenje poreza smatra se učinkovitim intervencijom koja ne zahtijeva velika sredstva (*low-cost*), a može značajno smanjiti rizik za nastanak kroničnih nezaraznih bolesti. Povećanje cijene za 10% smanjuje potražnju za duhanskim proizvodima za 4-5%, a potražnju za alkoholom za 6,5%. Stoga SZO u svojim strateškim dokumentima predlaže mjere fiskalne i marketinške politike kako bi se smanjila dostupnost, a time i potražnja za duhanskim proizvodima, alkoholom te hranom i pićima s visokim sadržajem zasićenih masnoća, trans masnih kiselina, šećera i soli. Porezi su prepoznati kao isplativ zakonski alat, kojim se smanjuje potrošnja te time ne samo trenutni, nego i budući troškovi za zdravstveni sustav. Istovremeno, iako potrošnja pada, stupanj tog pada nije jednak stupnju poskupljenja te su vlade na dobitku i zbog povećanja prihoda od poreza. Povećanje poreza osobito je koristan alat za smanjenje pušenja i konzumacije alkohola kod mladih, jer im čini ove proizvode manje dostupnima. Osim smanjenja konzumacije, to dovodi i do puno manjeg broja mladih kod kojih se razvijaju ove štetne navike. Također, istraživanja su pokazala da većina nepušača, kao i značajan broj pušača, smatra dobrom mjerom povećanje poreza na duhanske proizvode, osobito ako će se dodatni prihodi koristiti za programe prevencije i poboljšanja zdravstvenog sustava. Za uspješno uvođenje poreza potrebna je međusektorska suradnja, osobito suradnja zdravstvenog i financijskog sektora, kao i učinkovito zaustavljanje lobiranja i interferiranja od strane duhanske i industrije alkohola.

Tobacco use and alcohol consumption are two leading risk factors for development of chronic noncommunicable diseases, including cardiovascular diseases, cancer, lung diseases and liver cirrhosis. Aside from direct healthcare costs for treating these conditions, they can also cause premature mortality of working-age population and related additional financial costs. World Health Organization has identified an evidence-based list of interventions that are highly cost-effective and feasible to implement, so called „best buys”.<sup>1-3</sup> The most notable ones on population level are tax increase on tobacco products and alcohol. Taxation is an effective, low cost intervention, which can significantly reduce the risk of chronic noncommunicable diseases. Ten percent price increase reduces tobacco consumption for 4 to 5%, and alcohol consumption for 6,5%. Therefore, in their strategic documents WHO proposes measures of fiscal and marketing policies to reduce availability, but also consumption, of tobacco products, alcohol, and food products that are high in saturated fat, trans fat, sugar and salt. Taxation is recognized as an efficient legislative tool to reduce tobacco and alcohol consumption, and therefore not only current, but also future healthcare costs. Meanwhile, although the consumption is reduced, the rate of this reduction is not the same as the rate of price increase, and governments still gain additional tax revenue. Tax increase is especially useful as a tool for reduction of tobacco and alcohol consumption in young people, as the increase in price makes these products less available. Besides the reduction in consumption, this also leads to a decrease in the number of young people that develop tobacco and alcohol habit. Research has also shown that majority of non-smokers, but also a significant number of smokers, supports higher tobacco taxes, especially if additional revenue will be used for prevention programs and improvement of the health system. In order to successfully implement excise taxes, it is necessary to have intersectoral collaboration, especially collaboration of the financial and health sector, but also to deal with lobbying and interfering from the tobacco and alcohol industries.

RECEIVED:  
October 25, 2018

ACCEPTED:  
November 5, 2018



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