

## When the tax stamp covers the health warning label: conflicting 'best practices' for tobacco control policy

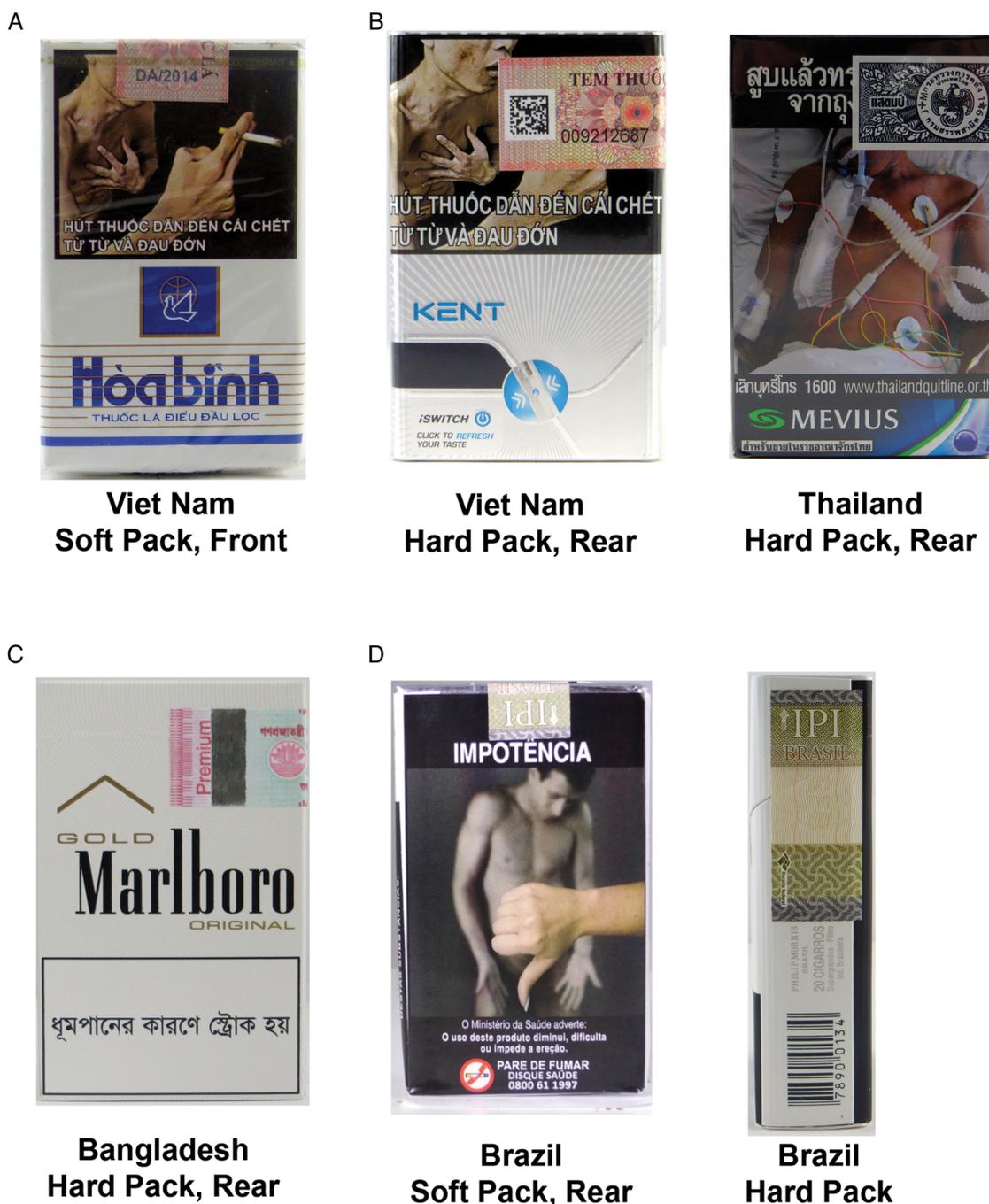
The Protocol to Eliminate Illicit Trade in Tobacco Products (The Protocol) was born out of the Framework Convention on Tobacco Control (FCTC) to address

the growing threat that untaxed and smuggled tobacco products have on public health. The Protocol seeks to reduce the manufacture, selling and transporting of tobacco without payment of applicable duties, taxes and/or bearing applicable tax stamps.<sup>1</sup>

Many countries require tax stamps (or banderoles) as a means of reducing tax non-compliance and controlling illicit production. Tobacco manufacturers or

distributors pay the cost of tax stamps to the relevant authorities in their jurisdiction. Costs for tax stamps are generally shifted from the manufacturers to the consumer, with the potential health-promoting impact of increasing retail prices of cigarettes.<sup>2</sup>

Policies requiring health warning labels (HWLs) on tobacco products are another powerful and cost-effective way to reduce the harm of tobacco.<sup>3</sup> HWLs raise



**Figure 1** Tobacco products from Viet Nam, Thailand, Bangladesh and Brazil with similar tax stamp placements and the resulting HWL and pictogram obstruction. (A) A Vietnamese soft pack where the tax stamp obstructs the HWL, similar examples were found in Thailand and Indonesia; (B) Vietnamese and Thai hard packs where the tax stamp obstructs significant portions of the graphic warning; (C) a Bangladeshi pack where the HWL is at the bottom of the pack, yielding its position to the tax stamp, and (D) Brazilian packs where the tax stamp has been positioned to not obstruct the HWL. HWL, health warning label.

awareness of the negative effects of smoking, decrease smoking initiation and decrease smoking prevalence by increasing quit attempts or reducing the number of cigarettes smoked.<sup>4</sup> FCTC Article 11 provides guidelines for effective HWLs, recommending pictograms with text be placed at the top of principal display areas (PDA), covering at least 50% of the surface, to increase visibility of warnings to consumers.<sup>5</sup>

The Tobacco Pack Surveillance System (TPackSS) was created to systematically document the variety of cigarette packages available in 14 low-income and middle-income countries (LMIC), and their adherence to tobacco control policies.<sup>6</sup> A review of the tobacco packaging laws in these countries found that 8 of the 14 countries had explicit guidelines restricting tax stamps obscuring HWLs (see online supplementary table S1). Further, a review of the packs collected found five countries where tax stamps could obstruct the HWL. In four of the five countries (Brazil, Indonesia, Thailand and Viet Nam), we found 64.3% of packs had tax stamps obstructing the HWL (figure 1, see online supplementary table S2). In Bangladesh, no packs had the HWL obstructed by the tax stamp since the HWL could be relocated from the top to the bottom of the PDA if the tax stamp was located at the top. However, 26.8% of packs had the HWL at the bottom of the PDA even though the tax stamp was not on the PDA.

Ministries of Health and Finance appear to face competing interests with regard to placement of HWLs and tax stamps. Health officials seek the prominent display of HWLs at the top of the PDA. Conversely, Ministries of Finance seek to prevent the reuse of tax stamps by

requiring stamps to be placed over the opening of tobacco packages so they are destroyed on opening. However, these needs are not incompatible. In a technical report prepared for the European Commission, tax stamp placement can be harmonised across the most common pack designs found, especially those found in LMIC: hard/flip-top and soft packs.<sup>7</sup> Tax stamps should be placed across the lateral and top of both of these package designs to provide unobstructed views of the HWL.

**Michael Iacobelli, Katherine Clegg Smith, Carmen Washington, Kevin Welding, Joanna E Cohen**

Department of Health, Behavior and Society, Institute for Global Tobacco Control, Johns Hopkins Bloomberg School of Public Health, Baltimore, Maryland, USA

**Correspondence to** Michael Iacobelli, Institute for Global Tobacco Control, Johns Hopkins Bloomberg School of Public Health, 2213 McElderry Street, Fourth Floor, Baltimore, MD 21205, USA; miacobe1@jhu.edu

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