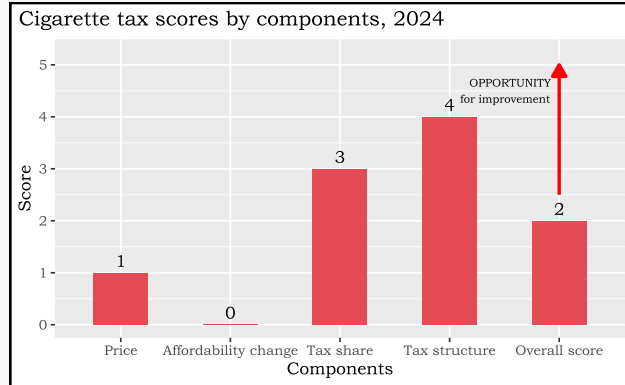


Economics for Health Cigarette Tax Scorecard

Brazil Fact Sheet

Cigarette tax policies in 2024

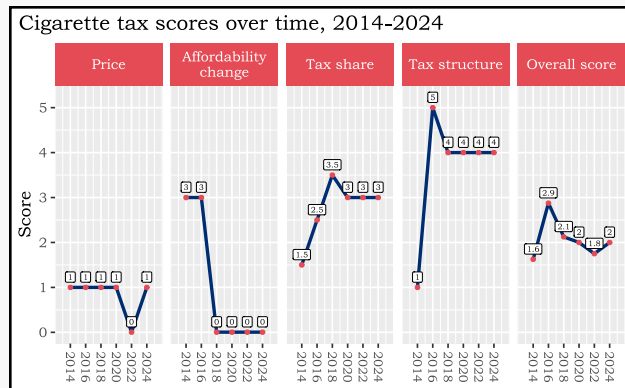
The Scorecard assessed four key tax components using a 5-point scale, namely cigarette price, change in cigarette affordability, tax share and tax structure, with the overall score reflecting an average of Brazil's component scores. The score reflects the current strengths and opportunities in Brazil to further increase tax revenue and improve health.



Cigarette tax policies over time

Brazil's overall score has been decreasing since 2016, reaching to its lowest score in 2022 due to a reduction in cigarette price score. The overall score increased slightly in 2024. The country has not been able to reduce cigarette affordability since 2018.

Brazil's government has the opportunity with its current major tax reform to set tobacco tax rates high enough to drive down consumption, increase tax revenues, and save thousands of lives and billions in healthcare costs. The impact of this reform will likely be reflected in the forthcoming edition of the Scorecard.



Comparing Brazil to other countries

Although Brazil's overall score is roughly equal to the average scores of its region, income group, and the global average, this is less than half of the possible high score of 5. There is ample room for improvement in its cigarette tax system.

