

菸價要調漲多少： 菸品健康福利捐課徵對香菸消費的影響效果

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本研究主要目的在藉由香菸價格彈性估計來評估「菸品健康福利捐」課徵對香菸消費的影響效果。研究結果發現，進口香菸需求價格彈性為 -0.807 ，國產香菸的需求價格彈性為 -0.49 ，在每包菸品健康福利捐從原本的 5 元提高到 10 元，即每包菸品健康福利捐再調漲 5 元，在菸商反映成本上漲之下，若調漲每包香菸價格 5 元，將使國人平均每人國產香菸及進口香菸消費減少 3.23 包及 4.86 包，合計平均每人的香菸消費量減少 8.09 包，國人全部香菸消費量減少約 1.48 億包，可使菸品健康福利捐多增收 90.5 億元。在香菸價格要調漲多少部分，若要將國人的香菸消費量低於 1998 年世界的平均消費水準約為每人消費 61 包，則進口香菸及國產香菸每包必須分別調漲 29 元，才能使平均每人消費量減少 46.93 包，此時國人全部香菸消費量減少約 8 億 6 千萬包，平均每人香菸消費量減少 44%。

關鍵字：菸價，菸品健康福利捐，價格彈性，香菸消費

Cigarette Price Hike: The Effect of Tobacco Health Welfare Tax on Cigarette Consumption

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ABSTRACT

The main purpose of this study is to evaluate the effect of a "Tobacco Health Welfare Tax" on cigarette consumption through the estimation of cigarette price elasticities. It's found that the price elasticities for domestic and imported cigarettes, calculated at sample means, are -0.49 and -0.807 . The raising of the health welfare tax from 5 NT\$/pack to 10 NT\$/pack is an increase of 5 NT\$ per pack. Provided the cost reflection in the tobacco business is 5 NT\$/pack, there would be a per capita decrease of 2.23 and 4.86 packs in domestic and imported cigarette consumption, respectively. That is, there would be a reduction of 8.09 packs per capita or 148-million pack decrease in cigarette consumption, resulting in additional tobacco health welfare tax revenue of NT\$ 9.5 billion. To reduce the cigarette consumption of Taiwan below the world average, 61 packs per capita, and taking the consumption and retail price

in 2004 as the base, there should be a price hike of NT\$ 29/pack in imported and domestic cigarettes, respectively, to reduce total cigarette consumption by 46.93 packs per capita. Total cigarette consumption should be reduced by about 860 million packs, or a per capita cigarette consumption decrease of 44%.

Key Words: cigarette price, tobacco health welfare tax, price elasticity, cigarette consumption