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Is Sri Lanka using Tobacco Taxation as an Effective Tobacco Control Strategy?

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Introduction and Objectives : Raising tobacco tax is the most effective strategy recommended by the Framework Convention on Tobacco Control. However, tobacco industry interference (TII) frequently undermines this strategy. This study aimed to examine the patterns of changes of excise tax and pricing of cigarettes to identify implementation gaps and TII.

Methods : A desk review was conducted using reports of state and non-state institutions. A data extraction sheet was used to extract data from documents identified using keyword search and stakeholder consultation. Descriptive statistics were used to assess trends in excise tax and retail prices of the most commonly sold cigarette brand (2008–2025).

Results: Excise taxes showed an overall upward trend across all cigarette-length categories, with lower increase for cheaper cigarettes (<60mm).The excise tax on the cheapest cigarettes decreased in 2021. The above-84mm category consistently recorded the highest excise tax, while the below-60mm category maintained the lowest. No excise tax revisions were reported in 2017, 2020, and 2022. In 2015 and 2018, excise tax increases were limited to the 72–84mm and above-84mm categories.

In 14 out of 15 years with excise tax increased, cigarette price increases exceeded the tax increases except in 2014, in which, the retail price increase was lower. Despite no excise tax increase in 2022, the retail price increased by LKR 10.00.

Conclusion: Excise tax increases were sub-optimal, allowing the tobacco industry to increase the retail price beyond the tax increase, benefiting the industry and reducing the impact of tobacco taxation.