

differentially taxed brands and types, have instead, encouraged retailers to raise the price of all cigarette brands, ensuring in this way, that all additional costs will be covered. Price information collected in New York City after the imposition of the tax indicates an average price increase of 4 cents per pack. Since over 70 percent of all brands manufactured fall in the 4 cent tax group, it is not surprising that retailers should seek such a solution. It was, however, the intention of the New York City Administration to pass the tax differentials on the consumer. Indeed, the law requires differential pricing, and to the extent that retailers are handling the tax as a normal tax increase, the program has not been implemented successfully.

The personnel necessary to enforce this price differential regulation at the retail level in New York City is enormous and way beyond the scope of the City's resources. Yet, instead of concentrating on the cigarette bootlegger who isn't paying any taxes, the City is attempting to enforce this regulation. The City seems to be intent on harassing and even destroying the legitimate cigarette business to the benefit of the cigarette bootleggers.

VII. Effect of the tar and nicotine tax on consumers

In view of the predominance of smokers in the metropolitan New York area who exhibited no change in their smoking habits, it must be concluded that the effect of the new tax is marginal and had no significant impact on the brand selection of established smokers. This conclusion is supported by jobber and shipment data on the New York area which indicates that low tar and nicotine cigarettes have not significantly increased their share of the total market since the imposition of the tax.

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VIII. Conclusion

It should be noted in any consideration of the effectiveness of the tar and nicotine tax that the base levels of tar and nicotine of 17 mg tar and 1.1 mg nicotine were arbitrarily selected. To date, there has been no consensus among the medical profession as to what levels are medically "safe". Hence, the distinction between high, medium or low tar and nicotine levels is arbitrarily based and has absolutely no correlation with accepted health standards. In view of this lack of evidence, the tar and nicotine levels adapted by New York City as "safe", must be considered inappropriate for use in attempting to influence consumer purchase behavior.

Aside from the inequities and inefficiencies involved in applying the new tax, it is safe to say that the only impact New York City's tar and nicotine tax has had, is that more and more consumers are purchasing their cigarettes from cigarette bootleggers. Antagonized by the exorbitant taxes on cigarettes, consumers have not switched brands, but instead, switched their source of supply from the legitimate cigarette dealer to the cigarette bootlegger.

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TAR AND NICOTINE YIELDS OF CIGARETTES

Tar yield mg/cig	Brand	Filter or Plain	Nicotine yield mg/cig	Tar yield mg/cig	Brand	Filter or Plain	Nicotine yield mg/cig
4	Silk Cut Extra Mild	F	Under	20	Hallmark	F	1.2
7	Player's Mild De Luxe	F	Under	20	Louis Rothmans Select	F	1.4
8	Bristol	F	0.3	20	Marlboro	F	1.7
8	Piccadilly Mild	F	0.3	20	Park Drive Special	F	1.5
8	Player's Mild Milford	F	0.4	20	Peter Stuyvesant Luxury Length	F	1.2
11	Embassy Extra Mild	F	0.4	20	Player's No. 6 Filter	F	1.2
11	Ransom Multifilter	F	0.3	20	Player's No. 10	F	1.3
11	Rothmans Masters	F	0.7	20	Senior Service Tipped	F	1.3
11	Silk Cut King Size	F	0.6	20	Socrania Virginia International	F	1.3
12	Player's No. 6 Extra Mild	F	0.8	20	Weights Filter	F	1.5
12	Silk Cut	F	0.8	21	Bachelor	F	1.5
12	Silk Cut No. 3	F	0.8	21	Benson & Hedges Virginia Red	F	1.3
13	Buckingham	F	0.8	21	Kensitas Tipped	F	1.4
13	Ball Mall Long Size	F	0.8	21	Maccdonald's Export 'A'	F	1.4
13	Player's Special Mild	F	0.8	21	Nelson	F	1.3
13	Player's York Mild	F	1.0	21	Park Drive Tipped	F	1.4
14	Consulate Menthol	F	0.8	21	Player's Gold Leaf	F	1.5
14	St. Moritz	F	1.0	21	Slim Kings	F	1.4
15	Craven 'A' Filter	F	1.0	21	Solent	F	1.2
15	Everest Menthol	F	0.8	21	Sotheby's	F	1.4
15	Kool	F	1.0	21	Sterling	F	1.3
15	Piccadilly No. 7	F	0.8	21	Woodbine Filter	F	1.3
15	Rembrandt Filter De Luxe	F	0.8	22	Du Maurier	F	1.4
16	Cambridge	F	1.0	22	John Player Special	F	1.4
17	Clivier	F	1.0	22	Player's No. 6 Kings	F	1.4
17	Peter Stuyvesant King Size	F	1.0	22	Player's Perfectos	F	1.5
18	Cadets	F	1.1	23	Player's Filter Virginia	F	1.5
18	Crown Filter	F	1.1	23	Richmond Filter	F	1.6
18	Embassy Gold	F	1.2	24	Player's Mild Navy Cut	F	1.6
18	Embassy Regal	F	1.2	25	Player's No. 6 Plain	F	1.6
18	Gitanes Caporal Filter	F	1.4	26	Gallaher's De Luxe Mild	F	1.6
18	Piccadilly King Size	F	1.1	26	Weights Plain	F	1.6
18	Sovereign	F	1.2	27	Craven 'A' Cork Tipped	F	1.6
18	Three Castles Filter	F	1.2	27	Player's Medium Navy Cut	F	1.7
19	Albany	F	1.2	27	Woodbine Plain	F	1.7
19	Cameron	F	1.2	28	Embassy Plain	F	1.5
19	Dunhill International	F	1.4	28	Gauloises Caporal Plain	F	1.8
19	Gold Bond	F	1.2	28	Park Drive Plain	F	1.9
19	Kensitas Club Filter	F	1.2	28	Piccadilly No. 1	F	1.5
19	Kensitas Corsair	F	1.2	29	Kensitas Plain	F	1.8
19	Kent	F	1.2	31	Churchmans No. 1	F	1.9
19	Piccadilly Filter De Luxe	F	1.1	31	Gallaher's De Luxe Medium	F	2.0
19	Rothmans King Size	F	1.4	31	Richmond Plain	F	2.0
19	Senior Service Extra	F	1.2	31	Senior Service Plain	F	1.9
19	Silva Thins	F	1.2	32	Capstan Medium	F	2.0
20	Benson & Hedges King Size	F	1.4	32	Gold Flake	F	2.0
20	Benson & Hedges Virginia Blue	F	1.2	32	Three Castles Plain	F	2.0
20	Embassy Filter	F	1.3	33	Player's No. 3	F	2.1
20	Embassy Kings	F	1.3	34	Passing Clouds	F	2.1
20	Gauloises Disque Bleu	F	1.5	38	Capstan Full Strength	F	3.2
20	Guards	F	1.3				

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During the period July to December 1972, 10 new brands were introduced but were not analysed by the Government Chemist as they were not available for the whole of the six months. Estimates by the manufacturers for these brands of cigarettes are as follows:

Under			Under
4	Embassy Ultra Mild ...	F	0.5
12	Benson & Hedges Vogue...	F	0.2
12	Vogue Satin Tipped ...	F	0.8
14	Kensitas Mild ...	F	0.9
15	John Player Carlton King Size	F	1.5
15	John Player Carlton Long Size	F	1.2
16	John Player Carlton Premium	F	1.5
17	Rothmans International .	F	1.1
18	H.B.Crown	F	1.0
20	Gladstone Filter .	F	1.5

This information about tar and nicotine yields of cigarettes is to be made available in poster and leaflet form and will be given wide publicity by the Health Education Council and others.

Testing will continue, and I hope to be ready to publish a revised list about the end of the year, and biannually thereafter.

There has in recent years been some reduction in the average tar yield of cigarettes smoked because of the increase in the smoking of filter-tipped cigarettes instead of plain cigarettes and the change by some smokers to brands with a lower tar yield. I hope that the publication of this comprehensive information about the tar yields of brands of cigarettes will cause smokers to consider again the risk they are taking to their health by continuing smoking, but, if they are unwilling to stop the habit, to smoke a brand of cigarette with a tar yield significantly lower than the brand at present smoked.

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