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# Landscape report on tobacco in Turkey:

## Supply, demand, and government policies and regulations

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# Abstract

This report provides a comprehensive analysis of the tobacco market in Turkey, with a focus on the supply chain, consumption patterns and impacts of government policies, including non-price regulations and tax policies. It examines the evolution of tobacco production and trade, including the effects of privatisation and liberalisation, as well as the increasing role of multinational corporations in the domestic market. The report also highlights the rising consumption of alternative tobacco products and the growth of the illicit tobacco trade, which pose challenges to public health and economic stability.

A key focus of the report is the prevalence of tobacco use among various demographics in Turkey, particularly among adults and youth. It assesses the effectiveness of government interventions, including taxation, public smoking bans and tobacco control policies under the World Health Organization's Framework Convention on Tobacco Control (FCTC) and the MPOWER policy package. Despite these efforts, Turkey continues to face high levels of tobacco consumption and significant public health risks, with smoking-related diseases being a leading cause of mortality.

The report concludes that while Turkey has made substantial progress in regulating tobacco production and consumption, there is a need for stronger enforcement of policies, evidence-based tax policies, enhanced public health campaigns, and innovative approaches to curbing illicit trade and the use of alternative tobacco products. The findings suggest that a multifaceted strategy is essential to reduce tobacco use, improve public health and safeguard economic interests in the face of evolving market challenges.

**Keywords:** Excise, Taxation, Tobacco, Smoking

**JEL classification:** H23, I12, I18, L66



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# Introduction

This report presents a thorough analysis of the tobacco market in Turkey, delving into its historical evolution from production to consumption, current trends in tobacco use, and future challenges. Tobacco use continues to be a major public health issue worldwide, with Turkey ranking among the countries with high tobacco consumption rates (WHO 2023a). The spread of tobacco consumption and the increase in related diseases cause both loss of life and decreased quality of life. Each year, tobacco use exacts a staggering toll on global public health, claiming millions of lives – not only among smokers themselves but also among those involuntarily exposed to second-hand smoke. Because it is preventable, various strategies aimed at improving health by eliminating or reducing tobacco use and exposure to tobacco smoke necessitate tobacco control policies as well as their implementation and enforcement.

This report provides a detailed exploration of the complex dynamics of tobacco production, distribution and consumption as well as the regulatory environment that shapes these activities in Turkey. The study covers various aspects of the tobacco landscape, including the historical significance of tobacco in the Turkish economy, the impact of privatisation on domestic tobacco production, and the role of international corporations in the current market. Additionally, the report examines trends in the illicit tobacco trade, the rising consumption of alternative products (e.g. roll-your-own cigarettes and electronic nicotine delivery systems), and the effectiveness of government interventions (e.g. taxation and public smoking bans).

Key sections of the report focus on the supply side of tobacco (e.g. production trends, foreign trade and the shift in domestic tobacco use) as well as the demand side, highlighting the prevalence of tobacco consumption among different demographic groups. Since the 1980s, regulations in the tobacco and tobacco products markets have been significantly relaxed. The production of tobacco products has been left entirely to private entrepreneurs. Subsidies to tobacco production/producers have been substantially eliminated, but restrictions on imports of tobacco products have largely remained in place. Government regulation in this area has shifted to taxes, particularly taxation of tobacco products. Turkish governments have focused on increasing tax by introducing new types of taxes in order to regulate the demand on tobacco products and increase tax revenues from this market.

Furthermore, the report highlights the public health implications of tobacco use, with an emphasis on tobacco-related diseases and mortality. Government policies aimed at reducing tobacco consumption, such as the adoption of the World Health Organization's Framework Convention on Tobacco Control (FCTC) and the MPOWER policy package, are also evaluated. Despite these efforts, challenges remain in enforcing regulations, addressing the growth of the illicit market, and reducing overall consumption, particularly among youth and vulnerable populations. This report aims to provide a comprehensive understanding of these issues, offering insights for policy makers, health advocates and industry stakeholders as they navigate the complexities of the Turkish tobacco market.

The findings of this landscape study call for a multi-pronged approach to prevent individuals from starting tobacco use and to help current users quit. Sustained political commitment aimed at strengthening

enforcement mechanisms for existing regulations, evidence-based tobacco tax policy and comprehensive policy reform will be critical in reversing current consumption trends and protecting future generations from the harmful effects of tobacco. Additionally, increasing penalties for violations, improving public health campaigns to reduce tobacco initiation among young people, enhancing public education on smoking risks, and providing support for quitting are essential policy measures to achieve this goal.

# 1. The supply side of tobacco and tobacco products in Turkey

This section discusses developments in the supply of tobacco and tobacco products in Turkey. As the tobacco and tobacco products markets in Turkey are highly regulated, the supply of these products is very sensitive to changes in regulations. Therefore, the first section will discuss the main regulations in this area. The following sections assess the evolution of the supply of tobacco and tobacco products (especially in the 2000s) and link these developments to the changes in regulations and market conditions. The results indicate that both the tobacco and tobacco products markets in Turkey have undergone significant changes during the 2000s.

## 1.1. REGULATIONS

From the very beginning, tobacco and tobacco products have been seen by governments around the world as an ideal subject for taxation. As a result, the markets for these products have always been heavily regulated by governments. Initially, regulations focused on taxation, production and imports. However, as medical research demonstrated the adverse health effects of tobacco products in the mid-20th century, the focus shifted to consumption, particularly in the 2000s.<sup>1</sup>

Turkey is no exception. In both the Ottoman Empire and the subsequent Turkish Republic, tobacco and tobacco products have been a significant source of tax revenue, and the markets for these products have always been subject to significant government control. Therefore, an analysis of the evolution of tobacco and tobacco products in Turkey over time cannot be considered independent of the evolution of regulations in this area over time.

Tobacco arrived in the Ottoman Empire in the 17th century. Recognising its economic potential, Ottoman officials began taxing tobacco in 1678. In 1862, a government monopoly was established, followed by the banderol (i.e. strip stamp) system in 1874. Monopoly rights were granted to the state-owned company Régie in 1884, which continued until the establishment of the state tobacco monopoly in 1925, after the establishment of Turkish Republic. Law No. 1701 of 1930 granted the state a monopoly on the purchase, processing and sale of tobacco and tobacco products. Subsidies for tobacco cultivation were introduced in 1940 and, in 1946, the state tobacco monopoly was renamed TEKEL (Bilir et al. 2009).

The state monopoly on tobacco and tobacco products lasted until the 1980s. During this period, TEKEL was the only purchaser of tobacco and the only manufacturer of tobacco products in Turkey. The importation of tobacco and tobacco products was banned. Throughout these years, TEKEL acted not only

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<sup>1</sup> Restrictions on tobacco use by the authorities were also practiced, for different reasons, in various parts of the world in earlier times. For instance, Pope Urban VIII banned tobacco use in churches in the Diocese of Seville in 1642. His successor, Pope Innocent X, banned tobacco use inside St. Peter's Basilica. The main justifications for these restrictions seem to have been the fact that tobacco use disturbed others during service and left behind dirty residue (Glatz 2023).

as a cigarette manufacturer, but also as a tax office responsible for collecting the taxes levied by the state on tobacco and as the public institution that carried out the agricultural policy in the tobacco sector.

Turkey's economic liberalisation, which began in the 1980s, has also affected the tobacco and tobacco products markets. Law No. 3291 of 1986 and subsequent regulations liberalised the production, distribution and marketing of tobacco products under certain conditions. In the same year, the private sector was allowed to produce cigarettes as long as this was done in partnership with TEKEL. In 1991, a decree of the Council of Ministers granted domestic and foreign natural or legal persons the right to manufacture tobacco products in Turkey. As a result, international tobacco companies began manufacturing cigarettes in Turkey. However, the incentive policies implemented to improve tobacco production in Turkey were far from rational due to populist politics. The amount of tobacco produced far exceeded domestic and international demand. All the tobacco produced was purchased by TEKEL, and since not all of it was used, tobacco stocks were built up and even burned. On the other hand, this policy also put a heavy burden on the government budget. In 1994, the economic crisis forced policy makers to review the tobacco support policy, and a limit was set on the amount of tobacco to be supported. Following the economic crisis in 2002, Turkey's government ceased purchasing tobacco to support tobacco producers<sup>2</sup> and began supporting growers who abandoned tobacco production for alternative crops.<sup>3</sup> TEKEL was included in the privatisation programme<sup>4</sup> in 2001 and sold to British American Tobacco (BAT) in 2008.

With the liberalisation of the tobacco and tobacco products markets and the inclusion of TEKEL in the privatisation program, in 2002, the duty and authority to regulate this market was transferred to the Tobacco, Tobacco Products and Alcoholic Beverages Market Regulatory Authority (TAPDK). In 2017, TAPDK was dissolved and its duties and powers related to tobacco farming, tobacco and alcohol production and trade were transferred to the Tobacco and Alcohol Department under the Ministry of Agriculture and Forestry (MoFA), which is still responsible for regulating this market.<sup>5</sup> The responsibilities previously held by the TAPDK related to preventing the harmful effects of smoking and drinking alcohol were assigned to the Ministry of Health (MoH).

Since the entry of multinational companies into cigarette production, the share of domestic tobacco in cigarettes has gradually decreased (Figure 4). In order to eliminate the negative effects of this trend on domestic tobacco producers, a regulation was introduced in 2020. According to this regulation, at least 30% of the total amount of tobacco used in the tobacco products produced in and imported into Turkey must be domestically produced. Under the scheme, the proportion of domestic tobacco used in manufactured and imported tobacco products would gradually increase during the transition period.<sup>6</sup>

<sup>2</sup> Law No. 4733 of 03.01.2002.

<sup>3</sup> 'Decision on Supporting Producers Who Give Up Tobacco Production and Grow Alternative Crops' annexed to the Resolution of the Council of Ministers dated 06.07.2001 and numbered 2001/2705 published in the Official Gazette of 13.07.2001 and numbered 24461.

<sup>4</sup> General Directorate of Tobacco, Tobacco Products, Salt and Alcohol Enterprises Decision of the High Council of Privatization dated 05.02.2001 and numbered 2001/06.

<sup>5</sup> For the sake of convenience, we will use the abbreviation TAPDK (in both the text and the References section) to refer to both the Tobacco, Tobacco Products and Alcoholic Beverages Market Regulatory Authority and its successor organisation, the Tobacco and Alcohol Department of the MoAF.

<sup>6</sup> According to this regulation, the domestic tobacco ratio was set at 17% for 2022, 21% for 2023, and 25% for 2024 ([www.mevzuat.gov.tr/mevzuat?MevzuatNo=4733&MevzuatTur=1&MevzuatTertip=5](http://www.mevzuat.gov.tr/mevzuat?MevzuatNo=4733&MevzuatTur=1&MevzuatTertip=5)).

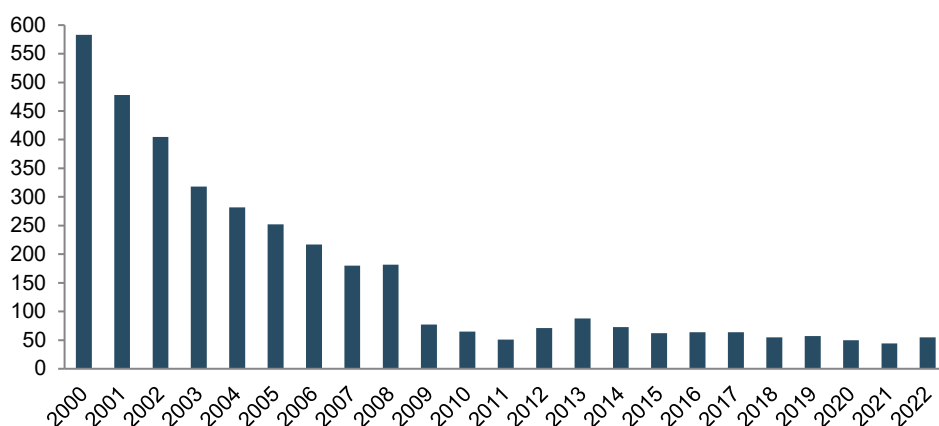
## 1.2. TOBACCO SUPPLY IN TURKEY

The dramatic change in the regulation of the tobacco and tobacco products markets in Turkey in the 1980s as well as the policies adopted in the following decades have led to new trends in both the production and foreign trade of tobacco products. This subsection uses official data to analyse developments in these two areas during the 2000s.

### 1.2.1. Raw tobacco production

The early 2000s saw a dramatic decline in leaf tobacco production. Accordingly, both the number of growers and the agricultural land used to grow tobacco declined rapidly (Figures 1 and 2). In Figure 1, it can be seen that the number of producers significantly decreased between 2000 and 2008, from 583,000 to 181,000. After the privatisation of TEKEL in 2008, the number of tobacco producers decreased by about 60%, to 77,000, in 2009. The decline continued in the following years, although less steeply than in previous years, and the number of producers fell to 55,000 in 2022.

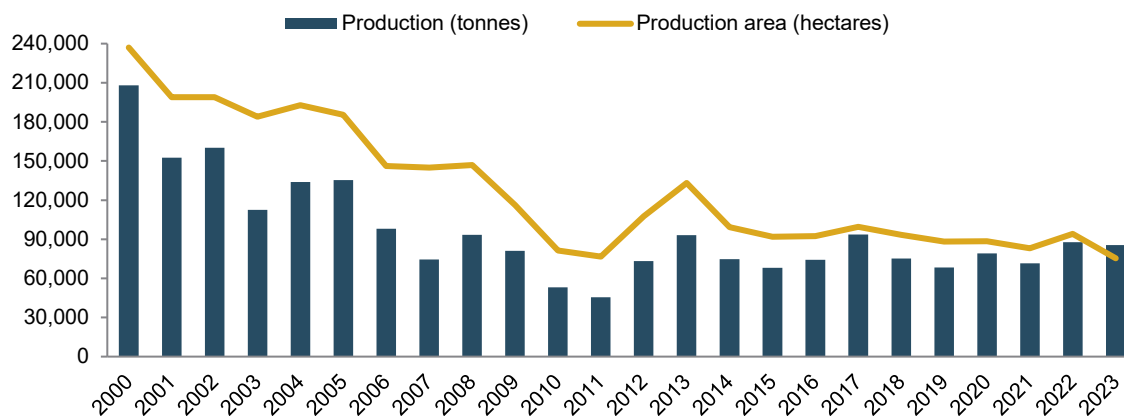
**Figure 1 / Number of leaf tobacco producers (thousands)**



Sources: TAPDK (2023) for the years between 2002 to 2022, and Bilir et al. (2009) for the years 2000 and 2001.

Similar trends were observed in tobacco cultivation areas and the amount of tobacco produced, as can be seen in Figure 2. While 208,000 tonnes of tobacco was produced on 237,000 hectares in 2000, the production area had fallen to 75,000 hectares and the amount of tobacco produced to 85,000 tonnes by 2023.

One contributing factor to the observed decline in tobacco production during the 2000s has been the reduction in state support for tobacco production, accompanied by increased incentives provided for alternative agricultural products. The decline in tobacco production in Turkey can also be attributed to the emergence of American blend-style cigarettes, which contain less domestic tobacco. This is due to the fact that foreign cigarette manufacturers, who have dominated the market following the liberalisation of the cigarette market, have begun to produce such cigarettes.

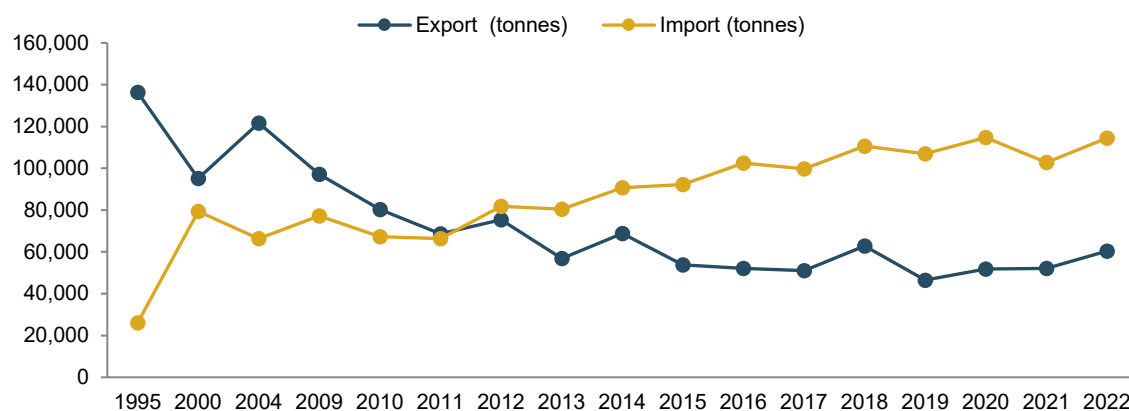
**Figure 2 / Leaf tobacco production and cultivation area in Turkey (2000-2023)**

Sources: SPO (2007) for the years between 2000 and 2003 and TurkStat ([www.tuik.gov.tr/](http://www.tuik.gov.tr/)) for the years between 2004 and 2023.

### 1.2.2. Foreign trade of raw tobacco

Turkey's tobacco exports are in decline due to a contraction in production. In contrast, tobacco imports have been rising in parallel with an increase in domestic tobacco product output and an increase in imported tobacco content in these products. In fact, while Turkey's tobacco exports were higher than its imports in the early 2000s, imports have exceeded exports since 2012.

Figure 3 illustrates the export and import quantities of leaf tobacco in Turkey in the 1995-2022 period. While Turkey exported 140,000 tonnes of tobacco in 1995, this amount gradually decreased over time, falling to 60,000 tonnes in 2022. The observed decline in tobacco exports can be attributed to a reduction in the cost advantages associated with tobacco production in Turkey, which has coincided with a decline in the level of government support for tobacco producers in the country. In contrast, tobacco imports increased rapidly following the lifting of the restriction on tobacco imports. Tobacco imports, which were only 26,000 tonnes in 1995, more than quadrupled by 2022, to 114,000 tonnes.

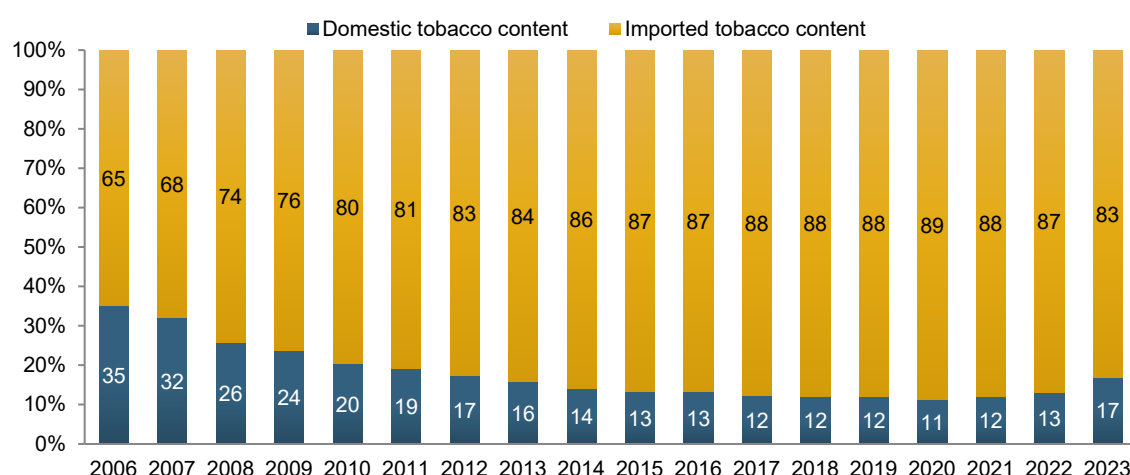
**Figure 3 / Export and import quantities of leaf tobacco in Turkey**

Sources: For 1995, SPO (2000); for the years from 2000 to 2004, SPO (2007); and for the years from 2009 to 2022, TAPDK (2023).

The increase in tobacco imports can be linked to the decline in the share of domestic tobacco used in cigarette production over the years. Figure 4 illustrates this share in the 2006-2023 period. In 2006, the share of domestic tobacco in the cigarette production of established cigarette manufacturers in Turkey was 35%. In the following years, the share steadily declined, reaching 11% in 2020. After the 2020 regulation to increase the use of domestic tobacco in tobacco products manufactured in Turkey, it started to increase again, reaching 17% in 2023.

Turkish policy makers anticipated that the liberalisation of the cigarette market would result in an increase in the importation of Virginia and Burley tobacco. Consequently, a kind of customs tax on imported tobaccos (the 'Tobacco Fund') was initiated in 1986 to discourage the importation of these tobaccos and stimulate their domestic production. However, as part of the negotiations with the European Union (EU), the level of the tax was gradually reduced beginning in 2010, and the 'Tobacco Fund' was terminated in 2018. The substantial increase in tobacco imports observed since 2010 is largely attributable to the termination of the Tobacco Fund (Vergiye Dair 2021).

**Figure 4 / Domestic tobacco content and imported tobacco content of cigarettes produced in Turkey**



Source: TAPDK (2023).

In summary, there are two main trends regarding the tobacco supply in Turkey in the 2000s: decreasing domestic production and increasing imports. The most important reason for the decline in domestic production has been the significant reduction in support policies for tobacco producers, which have put a significant burden on the budget and increased the inefficiency of agriculture. The second reason is the fact that after the abolition of the cigarette production monopoly, cigarette production has been entirely in the hands of international companies, which have been producing cigarettes with a low percentage of domestic tobacco in their products.

### 1.3. TOBACCO PRODUCTS

While the majority of tobacco produced globally is utilised in the manufacturing of cigarettes, the remainder is employed in the production of other tobacco products, including roll-your-own (RYO) shredded tobacco, hookah tobacco, pipe tobacco and cigars/cigarillos. This subsection analyses the trends in the production of, and foreign trade in, cigarettes and other tobacco products in Turkey over the last two decades.

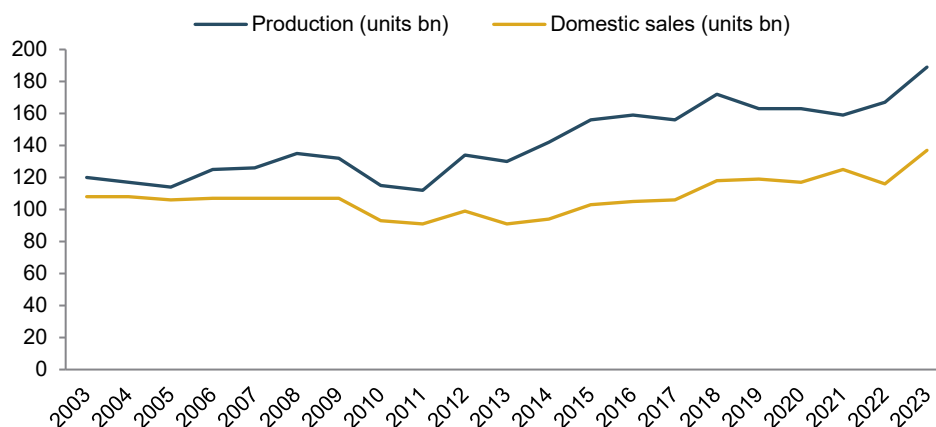
#### 1.3.1. Production of tobacco products

##### 1.3.1.1. Cigarettes

The abolition of the state monopoly on the production, distribution and marketing of tobacco products in 1986 and the subsequent deregulation allowed some multinational cigarette companies to invest in Turkey. Especially after the privatisation of TEKEL, almost all cigarette production was carried out by these multinational companies.

Figure 5 illustrates cigarette production, its domestic sales and its export in the 2003-2023 period. Since the 2000s, cigarette production has generally been on an upward trend. Cigarette production, which was 120 billion cigarettes in 2003, increased to 189 billion cigarettes in 2023. Most of the cigarettes produced were supplied to the domestic market. However, the main source of the increase in cigarette production in the 2000s was the increase in cigarette exports. As shown in Subsection 1.3.2, cigarette exports increased almost fivefold over this period.

**Figure 5 / Cigarette production and domestic sales**



Source: TAPDK (2023).

##### 1.3.1.2. Other tobacco products

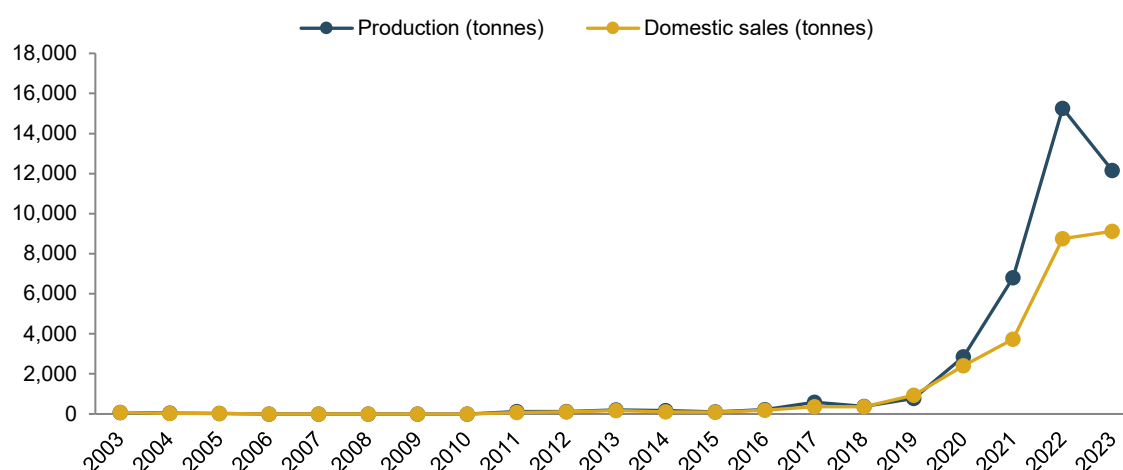
One of the most commonly used tobacco products in Turkey as a substitute for cigarettes is roll-your-own (RYO) shredded tobacco. RYO tobacco is consumed by wrapping it in rolling paper or filling it into empty filter cigarette tubes (macarons).



In recent years, as rapidly rising inflation has swiftly eroded the purchasing power of fixed-income earners and the price of cigarettes has risen due to increases in taxes on cigarettes, many cigarette users have switched to RYO cigarettes.<sup>7</sup> In parallel, there has been a rapid increase in the production of shredded tobacco. As can be seen in Figure 6, up to 2020, the amount of shredded tobacco production and domestic sales were very low. The amount of production increased to about 3,000 tonnes in 2020, about 7,000 tonnes in 2021, and 15,000 tonnes in 2022. In 2023, this level was more than four times higher than it was in 2020, although production dropped to about 12,000 tonnes. Most of the shredded tobacco produced (about 75%) was consumed on the domestic market.

In line with the increase in the quantity of shredded tobacco, the production of its complements (i.e. rolling paper and macarons) has increased significantly in recent years. Table 1 summarises the situation for the 2018-2023 period. The amount of rolling paper production tripled between 2018 and 2023, from 1.7 billion pieces to 4.9 billion pieces. The amount of macaron production also increased more than fivefold between 2018 and 2023.

**Figure 6 / Production and domestic sales of shredded tobacco products**



Source: TAPDK (2023).

**Table 1 / Production and domestic market supply of rolling paper and macarons**

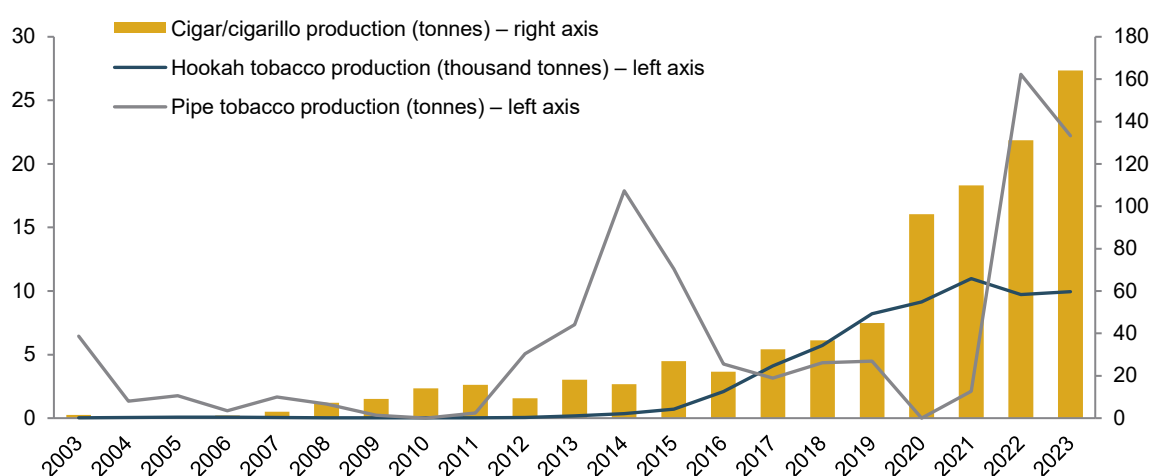
	Rolling paper		Macarons	
	Production (units)	Domestic supply (units)	Production (units)	Domestic supply (units)
2018	1,701,515,900	1,024,996,750	1,705,672,200	262,620,800
2019	741,410,400	1,042,080,750	3,693,516,800	3,665,455,200
2020	1,951,490,250	1,716,135,500	18,943,850,400	17,936,807,800
2021	1,879,287,210	1,451,490,500	11,295,985,871	10,162,079,800
2022	5,174,380,850	3,624,641,750	14,242,410,549	14,174,933,600
2023	4,910,556,430	3,905,046,250	9,251,298,463	7,797,134,600

Source: TAPDK (2023).

<sup>7</sup> Uznay and Gümüş (2020) show that the main determinant of the rapid increase in the use of RYO cigarettes in Turkey has been the rise in cigarette prices.

The production of other tobacco products has also increased in recent years. Figure 7 summarises the situation for the 2003-2023 period. The amount of hookah tobacco production was 36 tonnes in 2003 and did not increase significantly until 2016. In that year, the amount of production increased to 2,000 tonnes, and it continued to rise in the following years, reaching approximately 10,000 tonnes in 2023. A similar upward trend is observed in cigar/cigarillo production. In 2003, the amount of cigar/cigarillo production was only 1.5 tonnes, while this amount increased to 164 tonnes in 2023. Although there are fluctuations in the amount of pipe tobacco production, there has been a significant increase in recent years, and 22,000 tonnes of production was realised in 2023.

**Figure 7 / Other tobacco products**



Source: TAPDK (2023).

### 1.3.2. Foreign trade in tobacco products

Turkey neither exported nor imported cigarettes until 1981, when the first cigarettes were exported, followed by the first imports in 1984. It became a net importer of cigarettes, with a trade deficit of USD 56 million in 1985, reaching a peak of USD 289 million in 1990. Imports began to decline in 1991 and reached negligible levels in 1999. Cigarette exports, on the other hand, began to increase after 1990, peaking at USD 100 million in 1997 (FAO 2003).

The upward trend in tobacco product exports in the 1990s continued into the 2000s. In particular, exports of tobacco products other than cigarettes increased rapidly. Cigarette exports, which were about 10 billion units in the early 2000s, reached about 50 billion units (USD 490 million) in 2023. For other tobacco products, exports went from zero in the early 2000s to about 3,400 tonnes of shredded tobacco (USD 18 million), 9,000 tonnes of hookah tobacco (USD 73 million), 1.5 tonnes of pipe tobacco (USD 90.8 million), and 18 tonnes of cigars/cigarillos (USD 706 million) in 2023 (Table 2). Today, Turkey ranks 11th in the world in tobacco product exports (2.5% in world exports), with the Middle East as its main market (Izmir Chamber of Commerce 2021).

**Table 2 / Exports of tobacco products**

Years	Cigarettes (units m)	Shredded tobacco (kg)	Hookah tobacco (kg)	Pipe tobacco (kg)	Cigars/cigarillos (kg)
2003	12,961	0	0	0	0
2004	9,142	0	0	0	0
2005	11,701	0	0	0	0
2006	16,927	0	62,522	0	0
2007	18,383	0	22,430	0	0
2008	25,658	0	22,124	0	0
2009	20,366	0	10,738	0	0
2010	24,037	0	23,144	0	67
2011	24,326	19,368	21,372	0	0
2012	32,393	15,917	22,256	4,992	0
2013	36,794	0	163,164	6,952	0
2014	44,761	6,000	341,447	17,726	1,333
2015	47,818	0	702,906	10,625	1,261
2016	50,539	5,000	1,964,921	5,080	384
2017	49,339	0	3,691,099	3,156	1,590
2018	49,485	23,600	5,770,682	4,368	1,150
2019	49,144	33,880	8,122,413	4,480	954
2020	46,636	133,800	8,015,720	0	1,635
2021	35,608	2,400,770	10,299,833	2,112	783
2022	45,770	5,024,775	9,508,822	30	9,259
2023	49,742	3,443,012	8,963,852	1,527	18,561

Source: TAPDK (2023).

Similarly, imports of tobacco products, which fell to almost zero in the late 1990s, remained at the same level in the 2000s. In 2002, by decree, the right to import tobacco products was granted only to the manufacturers of cigarettes.<sup>8</sup> Since the 2002 regulation, multinational cigarette manufacturers in Turkey have not imported cigarettes and tobacco products, except in 2007, when about 7 million cigarettes were imported.

During this period, only the import of cigars and cigarillos showed the opposite trend. With a new regulation in 2008, the restrictions on importing cigars and cigarillos were lifted. Since then, imports of cigars/cigarillos have been steadily increasing, reaching 47,000 tonnes in 2023.

In summary, two trends can be identified in the external trade of tobacco products in the 2000s. The first is the increase in exports of these products. Turkey, which could not export at all during the period when the tobacco and tobacco products market was completely under state control, started to export tobacco products following privatisation and deregulation in the 1980s, and this increase has continued to this day. In fact, Turkey has become one of the world's leading exporters of tobacco products. Therefore, it would not be wrong to attribute the increase in exports to the dynamism that the private sector has brought to the industry.

<sup>8</sup> According to Law No. 4733, which entered into force in 2002, those who produce at least 2 billion units annually and at least 15 tonnes annually for other tobacco products are free to import, set prices and sell as long as it is from the same brand.

The opposite trend has been seen with imports. Although imports are not officially banned, a de facto restriction was imposed in 2002, when only cigarette manufacturers were allowed to import tobacco products. According to this regulation, domestic manufacturing companies decide which products (except for cigars and cigarillos) are sold in the tobacco products market. The fact that imports of tobacco products are almost zero today can be explained by the fact that producers in Turkey want to sell the products they produce domestically, probably because they are more profitable.

#### **1.4. SUMMARY OF RECENT TRENDS IN THE SUPPLY OF TOBACCO AND TOBACCO PRODUCTS IN TURKEY**

Until the 1980s, the tobacco and tobacco products markets in Turkey were strictly regulated. TEKEL, a state-owned company, was the only manufacturer of tobacco products in Turkey and the main purchaser of tobacco produced in the country. Imports of these products were also restricted. Governments generously subsidised tobacco leaf producers while generating significant revenues from taxes on the sale of tobacco products.

Since the 1980s, regulations in the tobacco and tobacco products markets have been significantly relaxed. The production of tobacco products has been left entirely to private entrepreneurs. Subsidies to tobacco production/producers have been substantially removed, but restrictions on imports of tobacco products have largely remained in place. Government regulation in this area has shifted to taxes, particularly taxation of tobacco products. Governments have focused on increasing tax revenues from these markets by introducing new types of taxes.

Policy changes in the tobacco and tobacco products markets have led to significant changes in these markets. First, tobacco leaf production declined rapidly, especially in the early 2000s, and tobacco imports increased over time. The first reason for these two developments in the tobacco market was that governments significantly reduced their support for tobacco production; the second reason was that foreign cigarette manufacturers, who had dominated the market after the withdrawal of the state from cigarette production, started to produce American blend-style cigarettes with limited amounts of domestic tobacco.

The second important development was in the tobacco products market: the increase in exports of tobacco products in general, and the increase in the production of tobacco products that are substitutes for cigarettes. The increase in exports of tobacco products can be attributed to the increase in competition in this market and the resulting improvement in product quality as well as to the motivation brought about by privatisation. The increase in the production of tobacco products that are substitutes for cigarettes can be explained by the increase in taxes on cigarettes and the shift of consumers to substitute products due to the economic crisis in Turkey in recent years.

## 2. Tobacco use in Turkey

### 2.1. HISTORICAL OVERVIEW

Tobacco use is a pervasive global issue, with millions of people engaging in the habit across diverse regions. China, India and Indonesia lead the list of countries with the highest prevalence of tobacco users, accounting for a significant portion of the global tobacco-consuming population. Turkey also ranks prominently, ranking around 10th globally in terms of the number of tobacco users. This widespread use reflects cultural, economic and policy influences that vary from country to country, highlighting the need for targeted public health strategies to address tobacco consumption on both the local and international scales.

Tobacco consumption in Turkey has undergone significant transformation over the centuries, evolving from traditional practices to modern cigarette use. During the Ottoman era, tobacco was primarily consumed via pipes, such as the narghile (water pipe) and çubuk (a long-stemmed pipe), as well as via hand-rolled cigarettes. With the advent of industrially manufactured cigarettes in the late 19th and early 20th centuries, cigarette smoking quickly gained prominence, particularly in urban centres, and became the dominant form of tobacco consumption. By the mid-20th century, cigarette smoking had become widespread among both men and women, fuelled by cultural acceptance, advertising and the social normalisation of smoking.

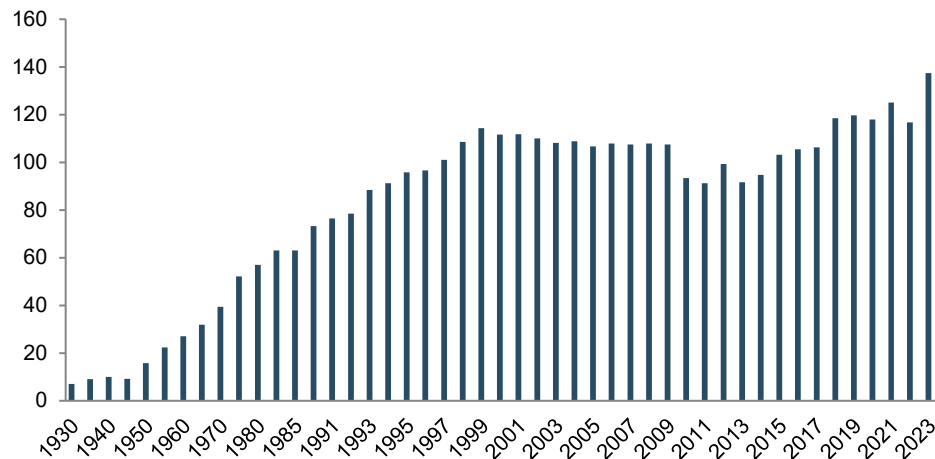
The prevalence of tobacco use in Turkey peaked in the second half of the 20th century. Smoking rates among men were among the highest globally, with estimates suggesting that over 60% of adult males smoked regularly by the 1980s. Women, though historically less likely to smoke due to cultural norms, also saw increasing rates of cigarette use during this period, particularly in urban areas. However, awareness of the health risks associated with smoking began to rise in the late 20th century, prompting governmental and non-governmental efforts to reduce tobacco consumption.

Since the 2000s, Turkey has made significant strides in tobacco control, including joining the WHO Framework Convention on Tobacco Control (FCTC) in 2004. The introduction of comprehensive smoking bans in public spaces, graphic warning labels on cigarette packaging, and restrictions on tobacco advertising have contributed to a gradual decline in smoking prevalence. According to recent data, smoking rates among men have decreased to around 40%, while rates among women remain significantly lower but show slower declines. Despite these efforts, Turkey continues to face challenges, including high rates of tobacco use among youth and the popularity of alternative products (e.g. water pipes, electronic cigarettes and heated tobacco devices) that maintain the cultural and social allure of tobacco in certain segments of the population.

Figure 8 shows the cigarette sales figures in Turkey between 1930 and 2023, based on data obtained from TAPDK and TEKEL records. Between 1930 and 2000, annual cigarette consumption increased from approximately 10 billion to 118 billion cigarettes. Then it sailed horizontally for a while before entering a decreasing trend in the 2009-2011 period. On the other hand, tobacco consumption in Turkey followed a fluctuating trend in the 2011-2013 period; it showed a sharp increase in 2013 and thereafter,

returning to its 2000 level in 2018. This increase is noteworthy as it continued into 2023 and reached its highest level, at 137 billion.

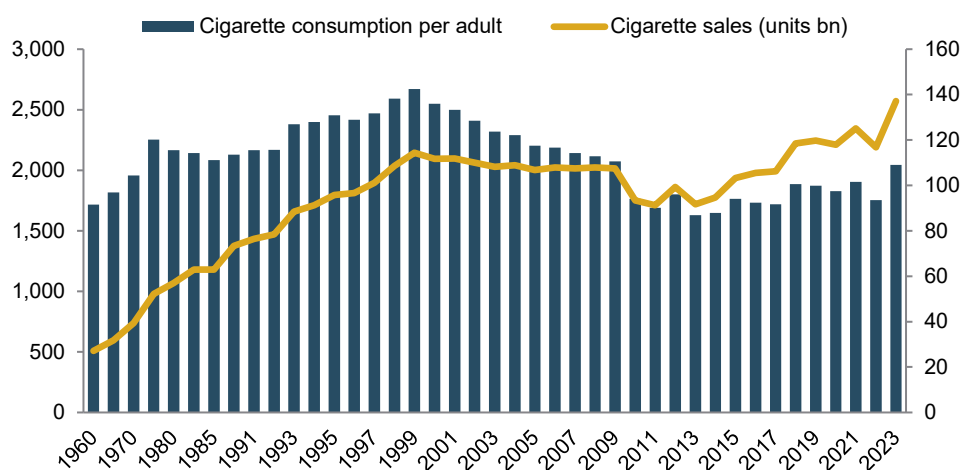
**Figure 8 / Domestic sales quantity in Turkey during the 1930-2023 period (units bn)**



Source: TAPDK (2023).

Similarly, Figure 9 shows cigarette consumption per adult (aged 15+) in Turkey between 1960 and 2023. When the figure is examined, an increasing trend is observed in the 1960-2000 period, while a decreasing trend is seen between 2000 and 2013. It tends to fluctuate in 2013 and thereafter before starting to increase in 2023.

**Figure 9 / Cigarette consumption per adult (15 +), 1960-2023**

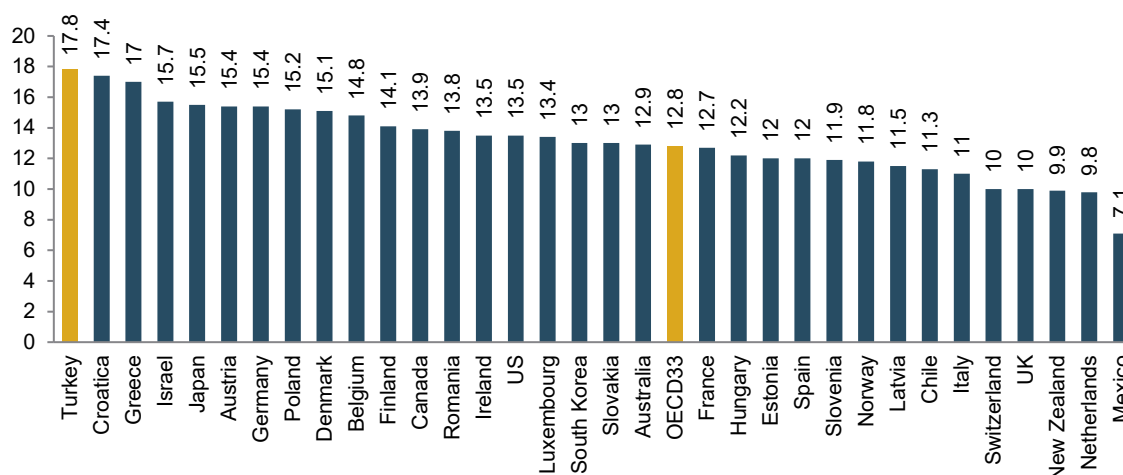


Source: TAPDK (2023).

There are significant differences among countries in terms of the prevalence of tobacco product use. Figure 10 shows the average daily cigarette consumption per smoker in adults aged 15 years and over in OECD countries, including Turkey, for the purpose of international comparison. In this context, according to OECD data (OECD 2023), the average number of cigarettes per smoker for adults aged 15

years and over was 12.8 per day in 2021; in Turkey, it was calculated as 17.8. While Turkey is well above the OECD average, it ranks first in per smoker cigarette consumption among adults aged 15 years and over.

**Figure 10 / International comparison of the average number of cigarettes used daily, 2021**



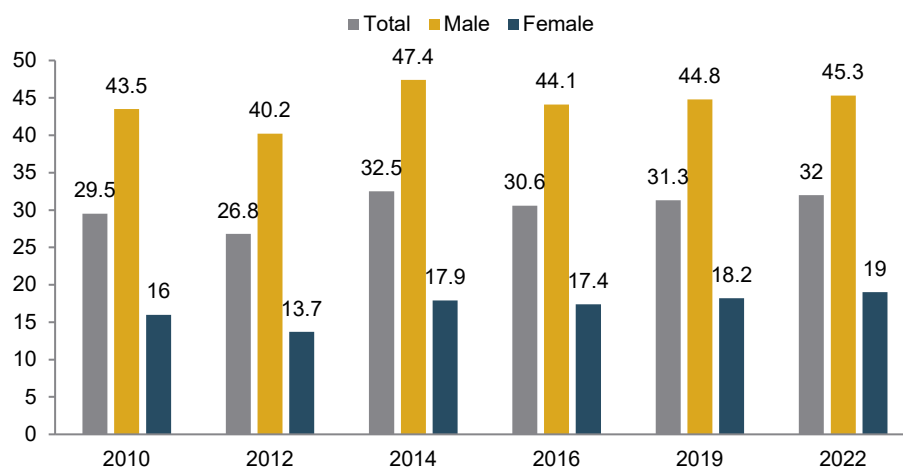
Sources: TurkStat (2022); OECD (2023).

## 2.2. TOBACCO CONSUMPTION AMONG ADULTS

Tobacco is a highly addictive substance that is used in many ways (e.g. as cigarettes, cigars, hookahs and electronic cigarettes). According to WHO (2023a) data, more than 8 million people die every year due to tobacco use, which is a major risk for health. In addition to being life-threatening to smokers, tobacco also poses a danger to non-smokers. It is estimated that 1.2 million deaths occur each year due to second-hand smoke. Approximately half of all children breathe air exposed to tobacco smoke, and approximately 65,000 children die every year due to second-hand smoke (ibid.).

### 2.2.1. Smoking prevalence

Smoking prevalence is at a very high level in Turkey, as smoking is quite common among adults. In this context, TurkStat has carried out studies at the national level to calculate the current extent of smoking prevalence in Turkey. Smoking prevalence rates in Turkey by year are shown in Figure 11. In 2022, the prevalence of smoking in the 15+ age group was found to be 32% (TurkStat 2023). This rate was estimated to be 19% for women and 45.3% for men. In 2010, the prevalence of smoking among those aged 15 and over was calculated as 29.5% (43.5% for men; 16.0% for women). Data on tobacco use in Turkey are also included in the Global Adult Tobacco Survey (GATS) reports prepared in collaboration with the Centers for Disease Control and Prevention (CDC) and the WHO. Adult cigarette consumption rates in Turkey are classified as 'non-smokers' and 'current smokers', which are further classified as either 'daily smokers' or 'occasional smokers' (see Appendix A for details).

**Figure 11 / Smoking prevalence by gender, 2010-2022 (%) (15+)**

Note: Smokers includes both daily and occasional users.

Source: TurkStat (2023)

Table 3 shows the distribution of individuals' tobacco use by gender and age group. The prevalence of tobacco and tobacco product use in Turkey varies significantly between age groups. The age group with the highest use of tobacco products is 35-44, considering all years. This rate increases from 35.2% in 2016 to 36.1% in 2022. In general, it is noteworthy that tobacco use tends to increase in most age groups between 2016 and 2022. The prevalence of tobacco use is higher among men than among women. In 2022, the highest value was in the 45-54 age group for women (20.6%) and in the 25-34 age group for men (51.4%). The use of tobacco products tends to decrease after the age group of 65-74 and reaches the lowest value in the 75+ years group.

**Table 3 / Users of tobacco products by gender and age group, 2016-2022 (%) (15+ age)**

Age	2016			2019			2022		
	Total	Male	Female	Total	Male	Female	Total	Male	Female
15-24	18.1	28.2	7.8	19.6	31.0	7.9	19.3	29.0	9.0
25-34	33.2	49.6	16.6	34.4	51.3	17.6	34.9	51.4	18.3
35-44	35.2	50.6	19.6	38.6	52.9	24.1	36.1	49.0	23.2
45-54	31.6	45.3	17.7	31.8	45.1	18.4	34.5	48.4	20.6
55-64	22.8	35.0	10.9	25.1	37.8	12.8	27.4	40.9	14.3
65-74	13.5	24.2	4.4	12.5	19.9	6.1	15.2	26.1	5.6
75+	4.8	10.7	1.0	7.1	13.2	3.1	5.9	11.6	2.1

Source: TurkStat (2023).

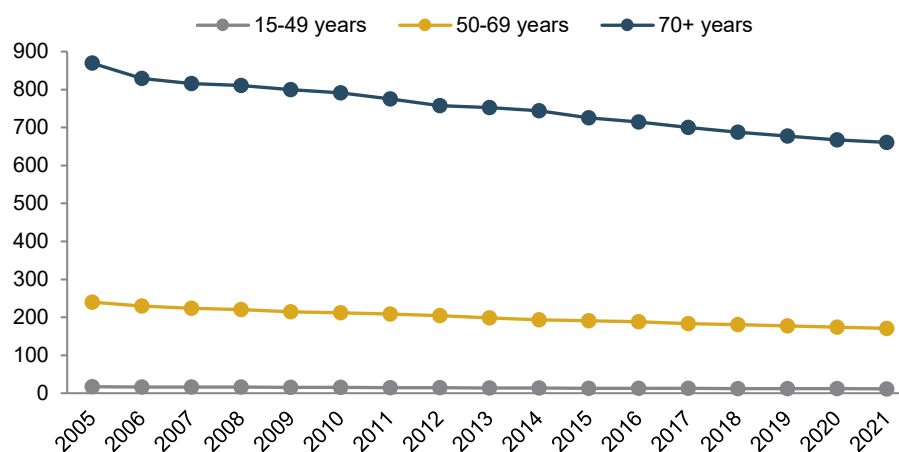
### 2.2.2. Smoking-related mortality rates

The high incidence of diseases caused by smoking can result in increased mortality. Figure 12 shows age-specific mortality rates due to smoking, expressed as numbers of premature deaths per 100,000 in each age group (IHME 2024). The pattern indicates a dramatic concentration of mortality among the elderly: mortality rates are highest for those over 70 and next-highest for those aged 50-69. Although this distribution implies a higher burden among the elderly, it is not sufficient to ignore the preventable



nature of smoking-attributable deaths in all adult age groups. Indeed, given the mean life expectancy in Turkey of 75.3 as of 2022 (WHO n.d.), many such deaths reflect years of life lost that would have been preventable. The statistics therefore highlight the larger imperative of overall tobacco control – not just to safeguard the elderly, but to curtail premature death in the entire adult population.

**Figure 12 / Smoking-related mortality rates by age**

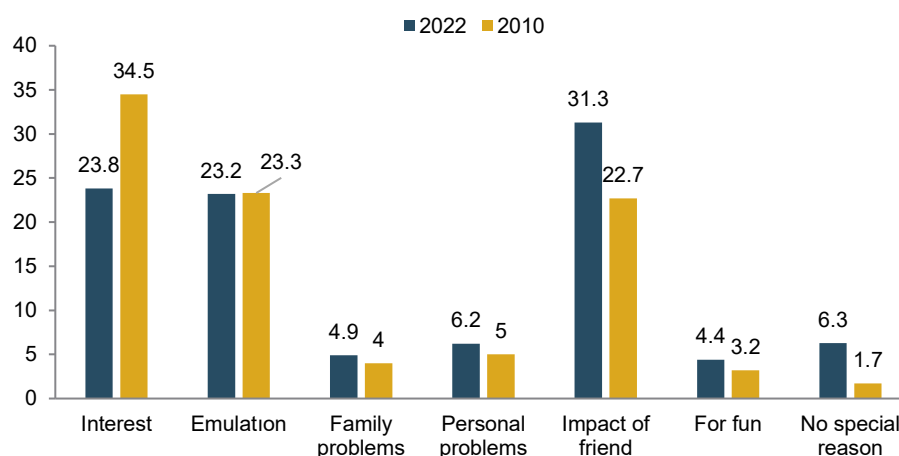


Source: IHME (2024).

### 2.2.3. Recent trends in tobacco consumption and factors influencing usage

It is possible to state that tobacco consumption in Turkey is generally on the rise and that the prevalence rate among men is well above that among women. However, the reasons why individuals start using tobacco products vary. Figure 13 shows that, in 2022, the highest share of smokers cited the influence of friends (31.3%) as the main reason they started tobacco use. This is followed by curiosity (23.8%) and emulation (23.2%). It is notable that instead of own interest, friends became more influential starting in 2010. On the other hand, pleasure, family problems and personal problems were less important.

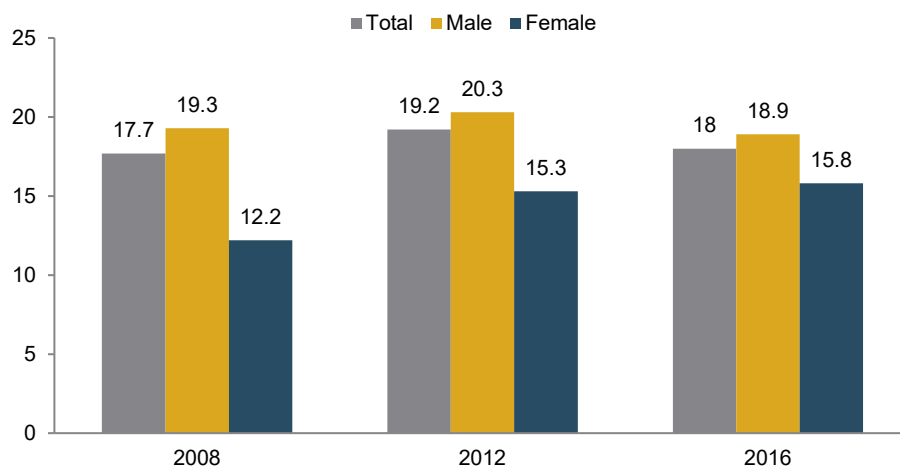
**Figure 13 / Reasons for starting tobacco product use, adults (15+) by gender, 2010-2022 (%)**



Source: TurkStat (2023).

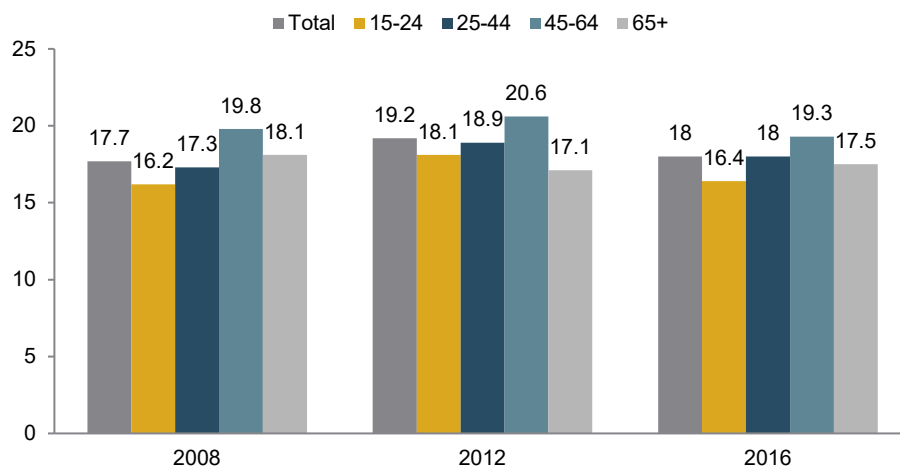
Figure 14 shows the average number of cigarettes consumed per day and the distribution by gender. These values are also expressed as an indicator representing the level of tobacco addiction. The average number of cigarettes smoked per day in 2008 was approximately 17.7 (19.3 for men and 12.2 for women). While the average number of cigarettes smoked per day was 19.2 in 2012, it showed a decreasing trend and was calculated as 18 in 2016. Looking at gender disparities, the average number of cigarettes consumed per day by women was 15.3 in 2012 and 15.8 in 2016. It is seen that the average number of cigarettes consumed per day by men was 20.3 in 2012 and 18.9 in 2016. This shows not only that a higher percentage of men smoke, but also that men tend to consume higher quantities than women.

**Figure 14 / Average number of cigarettes smoked daily, by gender**



Sources: CDC (2011, 2014, 2016).

**Figure 15 / Average number of cigarettes smoked daily by age group**



Sources: CDC (2011, 2014, 2016).

Figure 15 shows the average number of cigarettes consumed per day by adult smokers and their distribution by age groups. The age group with the highest number of cigarettes consumed daily

between 2008 and 2016 was 45-64. In 2008, the lowest average number of cigarettes smoked per day was 16.2 in the 15-24 age group. Similarly, in 2016, the average number of cigarettes smoked per day was lowest in the 15-24 age group, with a level of 16.4.

Table 4 shows the monthly cigarette expenditure of current smokers by gender and the price of 20 manufactured cigarettes. On average, adults spent 80.6 Turkish liras (TRY) per month to buy finished cigarettes in 2008, TRY 146.1 in 2012, and TRY 269.4 in 2016. When examined by gender, it is seen that men spend more on average monthly tobacco use than women. Specifically, the average monthly cigarette expenditure for men was TRY 88.4 in 2008, TRY 157.6 in 2012, and TRY 286.1 in 2016. On the other hand, the average monthly cigarette expenditure for women was found to be TRY 52.5 in 2008, TRY 110.0 in 2012, and TRY 232.4 in 2016. Additionally, the table shows that the average price of 20 finished cigarettes was TRY 3.3 TL in 2008, TRY 5.7 in 2012, and TRY 10.5 in 2016, which corresponds to an 88.52% change in real prices over eight years (TRY 3.57 to TRY 6.73). Looking at the changes in real cigarette expenditure, it can be seen that it increased more for women, which can be attributed to increasing consumption among women in the same period (see Figure 14 above).

**Table 4 / Cigarette expenditure and average prices by gender (TRY)**

Year	2008			2012			2016		
	Total	Male	Female	Total	Male	Female	Total	Male	Female
Cigarette expenditure per month (nominal)	80.6	88.4	52.5	146.1	157.6	110.0	269.4	286.1	232.4
Real cigarette expenditure per month (CPI in 2008=100)	80.6	88.4	52.5	112.8	121.7	85.0	164.5	174.7	141.9
% change in real cigarette expenditure per month relative to 2008	—	—	—	40.0%	37.7%	61.8%	104.1%	97.6%	170.3%
Share of cigarette expenditure in monthly total consumption expenditure (%)	11.21	12.29	7.30	13.34	14.39	10.04	16.40	17.42	14.15
Average number of cigarettes smoked per day (sticks)	17.7	19.3	12.2	19.2	20.3	15.3	18.0	18.9	15.8
Average cost of a pack of 20 manufactured cigarettes	3.3	3.3	3.1	5.7	5.7	5.4	10.5	10.5	10.6
Real cigarette price*	3.80	3.80	3.57	4.91	4.91	4.65	6.67	6.67	6.73

Note: \* Consumer price index (CPI) 2010=100

Sources: CDC (2011, 2014, 2016)

Table 5 shows the price of 20 manufactured cigarettes and the monthly cigarette expenditure of current smokers by age groups. According to the table, it can be seen that individuals in the 45-64 age group were the highest-spending group between 2008 and 2016 in terms of monthly cigarette expenditure. Monthly cigarette expenditure by individuals in the 45-64 age group was TRY 86.6 in 2008, TRY 158.1 in 2012, and TRY 282.0 in 2016. Adults who spent the least on cigarettes were in the 65+ age group.

**Table 5 / Distribution of cigarette expenditure and average prices, by age group (TRY)**

Year	2008		2012		2016	
	Cigarette expenditure per month	Average cost of a pack of 20 manufactured cigarettes	Cigarette expenditure per month	Average cost of a pack of 20 manufactured cigarettes	Cigarette expenditure per month	Average cost of a pack of 20 manufactured cigarettes
<b>Age</b>	<b>Nominal</b>					
15-24	75.2	3.4	127.9	5.6	252.4	10.7
25-44	80.5	3.4	148.0	5.7	273.2	10.6
45-64	86.6	3.1	158.1	5.7	282.0	10.5
65+	66.3	2.7	114.5	5.2	230.3	9.3
	<b>Real (in 2008 prices)</b>					
15-24	75.2	3.4	98.8	4.3	154.1	6.5
25-44	80.5	3.4	114.3	4.4	166.8	6.5
45-64	86.6	3.1	122.1	4.4	172.2	6.4
65+	66.3	2.7	88.4	4.0	140.6	5.7
	<b>% change in real prices and costs relative to 2008</b>					
15-24	—	—	31.4%	27.2%	105.0%	92.2%
25-44	—	—	42.0%	29.5%	107.2%	90.4%
45-64	—	—	41.0%	42.0%	98.8%	106.8%
65+	—	—	33.4%	48.8%	112.1%	110.3%

Sources: CDC (2011, 2014, 2016).

#### 2.2.4. Use of heated tobacco products and electronic cigarettes

Table 6 shows the distribution of heated tobacco products and electronic cigarette (HTEC) consumption by age group in Turkey. The use of HTECs has not become widespread, as the import, sale and distribution of HTECs have been prohibited in Turkey since 2008 following the adoption of Law No. 5727. For this reason, not much statistical data is available. Within the scope of the available data, it is seen that men prefer electronic cigarettes more than women in every age group. In the 15-29 age group, 4.6% of men and 1.2% of women use electronic cigarettes. In the 30-44 age group, 4.1% of men and 1.1% of women prefer electronic cigarettes. The age group that consumes the most electronic cigarettes is 15-29. However, although their usage rates are lower, electronic cigarettes continue to negatively affect public health due to improved communication and marketing opportunities and the easy availability of products.

**Table 6 / Percentage of the respondent currently using electronic cigarette, 2023 (%)**

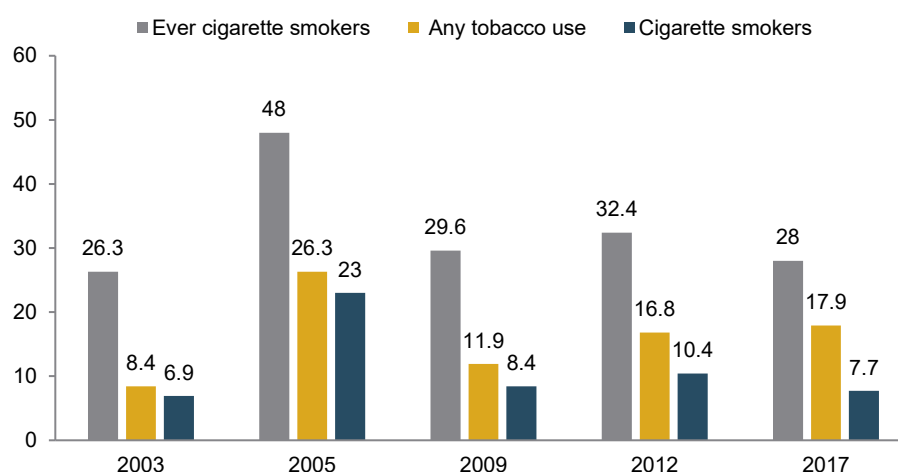
Age	Total	Male	Female
15-29	2.9	4.6	1.2
30-44	2.6	4.1	1.1
45-59	0.7	0.9	0.6
60-69	0.6	0.7	0.5
70+	0.0	0.0	0.0
<b>Total</b>	<b>1.8</b>	<b>2.9</b>	<b>0.8</b>

Source: WHO (2023b).

### 2.3. TOBACCO CONSUMPTION AMONG YOUNG PEOPLE

It is important to analyse the tobacco consumption behaviour of young people who are potential consumers due to the period when they start tobacco consumption. Studies on tobacco consumption by young people in Turkey are generally carried out by the Global Youth Tobacco Survey (GYTS).<sup>9</sup> The GYTS aims to provide national data on the prevalence of smoking among young people. In this context, the first GYTS was conducted in 2003 (CDC 2003), with a total of 11,441 young people participating. As a result of the research, it was determined that 26.3% of the young people participating in the study smoked at least once in their lives, 6.9% continue to smoke currently, and 8.4% use any tobacco product other than cigarettes. The GYTS was conducted again in 2005, 2009, 2012 and 2017 (CDC 2005, 2009, 2012, 2017). In Turkey, the number of students participating in the GYTS was 2,608 in 2005, 3,317 in 2009, 5,308 in 2012, and 84,007 in 2017. According to the study results (shown in Figure 16), the rate of young people who smoked at least once in their lives was 48% in 2005, 29.6% in 2009, 32.4% in 2012, and 28% in 2017. The reason for the high data volume in 2005 is that the GYTS was conducted by the Institutions of Child Protective Services that year, while it was a school-based survey and was conducted in primary and high schools in the other years (i.e. 2003, 2009, 2012 and 2017). Given the resulting variations in data-collection practices, the data for 2005 is not comparable and should be considered non-representative of the population.

**Figure 16 / Tobacco consumption among young people aged 13-15 (%)**



Note: Given the resulting variations in data-collection practices, the data for 2005 is not comparable and should be considered non-representative of the population.

Source: CDC (2003, 2005, 2009, 2012, 2017).

Table 7 shows the distribution of tobacco use among young people by gender. The rate of smoking at least once in a lifetime among young people was 31.7% for boys and 19.7% for girls in 2003, which is quite high. The rate of using any tobacco product was estimated as 11.1% for boys and 4.4% for girls. In 2023, 9.4% of all boys in Turkey were current cigarette smokers, compared to 3.5% of girls. However, the rate of boys who smoked at least once in their lives among young people participating in the GYTS was estimated to be 51.2% in 2005, 32.3% in 2009, 36.2% in 2012, and 32.9% in 2017. For girls, the

<sup>9</sup> The list of all GYTS studies conducted in the European region is accessible from the Global Tobacco Surveillance System Data portal: <https://nccd.cdc.gov/GTSSDataSurveyResources/Ancillary/DataReports.aspx?CAID=1>

respective rates were 38.5%, 25.4%, 26.9% and 23.0%. In this context, the rate of boys who smoked at least once in their lives was higher than that of girls in the years examined. The rate of using any tobacco product among boys was 25.9% in 2005, 14.4% in 2009, 20.3% in 2012, and 23.2% in 2017. For girls, the respective rates were 18.3%, 7.4%, 12.8% and 12.1%. Finally, the rate of currently smoking cigarettes among boys was 22.1% in 2005, 10.2% in 2009, 12.1% in 2012, and 9.9% in 2017, while the respective rates for girls were 16.6%, 5.3%, 8.3% and 5.3%. As with the other two indicators of youth tobacco consumption, it can be stated that the tobacco consumption rate of boys was significantly higher than that of girls in the 2003-2017 period.

**Table 7 / Tobacco consumption status among young people aged 13-15, by gender (%)**

Year	Ever cigarette smokers		Any tobacco use		Cigarette smokers	
	Boys	Girls	Boys	Girls	Boys	Girls
2003	31.7	19.7	11.1	4.4	9.4	3.5
2005	51.2	38.5	25.9	18.3	22.1	16.6
2009	32.3	25.4	14.4	7.4	10.2	5.3
2012	36.2	26.9	20.3	12.8	12.1	8.3
2017	32.9	23.0	23.2	12.1	9.9	5.3

Note: Given the resulting variations in data-collection practices, the data for 2005 is not comparable and should be considered non-representative of the population.

Source: CDC (2003, 2005, 2009, 2012, 2017).

## 2.4. SUMMARY OF TOBACCO CONSUMPTION IN TURKEY

Tobacco use is one of the most important and preventable problems globally due to the presence of various harmful substances in its content and the negative effects of tobacco smoke (both first- and second-hand) on human health. Based on the research findings on the demand for tobacco market in Turkey, there is a need for more effective policies targeting specific demographic groups and alternative methods to quit smoking. In other words, although various programs are implemented to combat it, tobacco consumption is still at a very high level in Turkey.

According to the findings of the Global Adult Tobacco Surveys (GATSs) conducted in Turkey in 2008, 2012 and 2016 (CDC 2011, 2014, 2016), although the tobacco consumption rate showed a similar trend in 2008 and 2012, it showed a striking increasing trend in 2016. The increase in tobacco consumption in Turkey in 2016 might be linked to the gradual adaptation of society to the tobacco control measures introduced by Law No. 5727 in 2008. This law was a significant step in regulating tobacco use, as it imposed stricter rules (e.g. smoking bans in public spaces and restrictions on advertising). While these measures initially led to a decline in tobacco use, similar trends observed in 2012 suggest that such effects may diminish over time as the population adjusts to the restrictions. By 2016, the initial deterrent effects of the law may have weakened, possibly due to a combination of factors, including normalisation of compliance, reduced enforcement, or the emergence of counterproductive behaviours (e.g. increased consumption in private spaces). Additionally, economic, social and/or cultural dynamics could have played a role, making tobacco use more appealing or accessible again despite the regulations. This underscores the importance of continuously updating and reinforcing tobacco control policies to sustain long-term reductions in consumption. Furthermore, in terms of both the tobacco consumption rate and the average number of cigarettes smoked per day, men are the most at-risk group. Among the age groups, those aged 25-44 are at risk in terms of consumption rates, while those aged 45-64 are at risk in

terms of the average number of cigarettes smoked per day. On the other hand, both the average monthly expenditure on cigarettes and the average cigarette price showed an increasing trend in 2008 and 2016, both in current and constant prices.

Regarding the Global Youth Tobacco Study (GYTS) on tobacco consumption behaviour among young people, it has been observed that the proportion of young people using tobacco products increased from 2003 to 2017, driven by the increasing trend among young females (while male prevalence continues to be higher than female prevalence, the gap is decreasing). In this context, individuals in Turkey start smoking at an early age, and there is a high prevalence of smoking among young people and students. This highlights the importance of tobacco control policies that focus on keeping young people away from tobacco and helping those who have started smoking to quit, especially with efforts to educate families, schools and educators.

Combating tobacco use remains a highly significant issue in Turkey because of its widespread prevalence and the serious health, social and economic consequences associated with it. Tobacco consumption is a leading cause of preventable diseases (e.g. cancer, cardiovascular diseases and respiratory illnesses), which place a heavy burden on the healthcare system. Additionally, it contributes to significant economic costs, including medical expenses and productivity losses, while disproportionately affecting vulnerable populations. Addressing this issue is essential not only for improving public health, but also for reducing inequalities and promoting sustainable development in the country. Tobacco control policies require a multifaceted approach to prevent individuals from starting tobacco use and to help current users quit. It is essential to raise health awareness about the negative effects of smoking from an early age across all segments of society. Accordingly, individuals should be informed about the disease risks associated with aging and supported in quitting tobacco use from an early age. Additionally, factors leading to early tobacco use should be identified, and intervention programs should be implemented to prevent future generations from starting tobacco use. Lastly, increasing penalties for violating smoke-free regulations and applying taxes and price increases on tobacco products are also important policy tools to reduce the likelihood and quantity of tobacco consumption among adults.

### 3. Tobacco control policies and regulations in Turkey

Scientific evidence has proved that tobacco use causes serious health problems, and tobacco use is one of the leading preventable causes of death and disability in Turkey. While the number of deaths due to tobacco use was around 78,000 in 2000, it reached almost 85,000 in 2017. If the current smoking habit continues similarly over the next 10 or 20 years, it is estimated that more than 100,000 people will die each year in Turkey due to tobacco use (IHME 2017). Contrary to the global trend, the rate of smokers in Turkey is not decreasing. Additionally, the rate of smoking among women in Turkey is one of the highest in the world. Not only is the smoking rate higher among well-educated women, but almost as many women with university degrees smoke as their male counterparts (WHO 2023b). Additionally, according to GYTS fact sheets, the number of students between the ages of 13 and 15 who use any type of tobacco product seems to have alarmingly increased between 2003 and 2017, from 8.4 % to 17.9% (see Subsection 2.1.2). This trend weakens the possibility of an expected decrease in tobacco consumption in the future without new policy interventions targeting very young generations in Turkey.

Furthermore, in a developing country like Turkey, where human capital and productivity are already at low levels and the efficiency of human capital is not sufficiently high, tobacco-related diseases and deaths pose a serious threat to the future of the country. Urgent intervention is required to halt and reverse this trend. Governments around the world have adopted various policies to discourage their citizens from smoking. Public-awareness and advertising campaigns are powerful tools in influencing smoking behaviour, while taxes imposed by governments, smoking bans in public places, and age restrictions are other important policy measures in the fight against smoking. Countries like Brazil, Germany, Japan, the Philippines and Russia have succeeded in reducing tobacco use rates; however, Turkey does not stand out as an 'exemplary case' in this regard (WHO 2023b). Therefore, given the highly addictive nature of smoking and the enormous difficulty of quitting for many smokers, in order to decrease future addiction rates, there is a need for innovative policies and the effective use of current policies (e.g. high tax rates on tobacco products) to ensure that young and new generations do not start using tobacco in the first place.

In the following part of the report, we summarise (1) tax regulations, (2) non-price policies and (3) the impact of regulations in Turkey.

#### 3.1. TAX REGULATIONS

Taxes on tobacco products have become the most important regulation instrument in the tobacco and tobacco products markets, as subsidies for tobacco production have been significantly curtailed in the last few decades. In many countries, tobacco products are heavily taxed compared to other goods due to the link between tobacco consumption and various adverse health effects. Turkey has been increasing the tax burden on tobacco products since 2002. The total tax burden on an above-average-priced and an average-priced cigarette pack is 84.8%. The overall tax burden on a cigarette with a



hypothetical low price is much higher, at 92.1% (WHO 2023a). TurkStat presents the monthly prices of different commodities, including the cigarette brands with monthly prices under the Consumer Price Index (CPI) statistics. Among these brands, the current prices of Marlboro and Parliament are higher than the average cigarette prices announced by TurkStat, and there are some local brands with lower-than-average prices.

Currently, there are two main tax items on tobacco consumption in Turkey: the value-added tax (VAT) and the special consumption tax (SCT), an excise tax including the following components: SCT1 (specific excise tax per package), SCT2 (minimum specific excise tax per stick), and SCT3 (ad valorem excise tax). Over time, SCT3 has fluctuated up and down, while the lump-sum SCT has been steadily increasing (see Table B.1 in Appendix B). Table B.2 in Appendix B shows the tax components on the retail prices of cigarettes. VAT and SCT1 are applied on all cigarettes, while the maximum between SCT2 and SCT3 is chosen to charge as an additional tax. The imposition of a minimum tax amount (via choosing the higher of SCT2 and SCT3)<sup>10</sup> combined with the specific tax (SCT1) leads to a variation in the tax burden of different cigarette segments in Turkey. The current conditional tax structure also enables an indirect regulation to determine the minimum retail price in Turkey (Table 8). If the SCT3 component is higher than the SCT2 component, SCT3 will be included in the retail price. The purpose of this approach is to circumvent the sale of cigarettes at a low price, to discourage uptake among youth, and to limit switching to cheaper brands. In recent years, it has been difficult for SCT3 to exceed SCT2 due to the increasing SCT2 per stick price. Decreasing SCT3 and increasing SCT2 indicates a change in tax policy (Table B.2 in Appendix B).<sup>11</sup>

**Table 8 / An example to show the tax components on minimum cigarettes retail price**

	VAT	SCT1	SCT2	SCT3	Minimum Price (per pack)
<b>2024</b>	16.67%	4.81 TL	1.42 TL	57%	$(4.81+1.42*20)*(1+0.17) = 38.85$

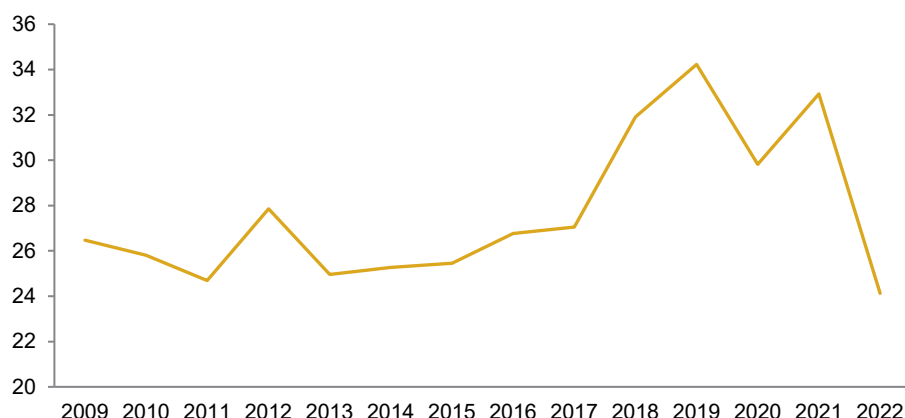
Source: authors' calculations.

Taxes on tobacco products make a significant contribution to the tax revenues of Turkey's government. In a year, SCT on tobacco products contributes from one fourth to one third of the total SCT revenues of the Turkish government. These are made up of taxes on luxury items (e.g. fur and jewellery), products harmful to health (e.g. alcohol and cigarettes), and products harmful to the environment (e.g. gasoline and motor vehicles).

Figure 17 illustrates the proportion of SCT from tobacco products relative to total SCT revenues for the years 2009 to 2022. Until 2017 (except in 2012), this ratio remained stable, fluctuating between 24% and 28%. However, post-2017, the ratio became more volatile, exceeding 34% before dropping back to 24% in 2022 and 22% in 2023, particularly due to the increase in SCT revenues from other items (e.g. motor vehicles).

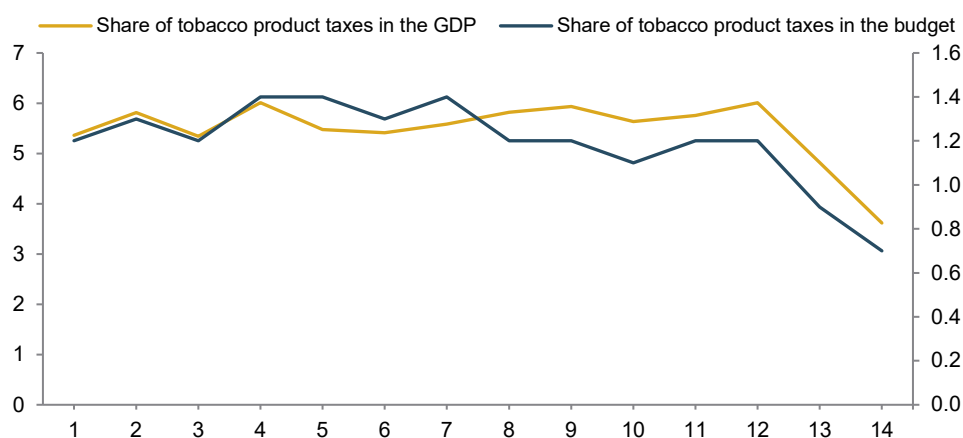
<sup>10</sup> Note that, contrary to most mixed excise tax systems with a minimum excise tax, Turkey specifies a minimum for the ad valorem component rather than for the total excise tax. As discussed in the text, the implications of the two approaches are effectively the same.

<sup>11</sup> For the changes in excise taxes on tobacco products over the years, see [www.gib.gov.tr/yaritim-ve-kaynaklar/yararli-bilgiler/ozel-tuketim-vergisi-tutarlari-ve-oranlari](http://www.gib.gov.tr/yaritim-ve-kaynaklar/yararli-bilgiler/ozel-tuketim-vergisi-tutarlari-ve-oranlari).

**Figure 17 / Share of SCT revenue from tobacco products in total SCT revenues (%)**

Source: Republic of Turkey Ministry of Treasury and Finance ([www.hmb.gov.tr/kamu-finansmani-istatistikleri](http://www.hmb.gov.tr/kamu-finansmani-istatistikleri)).

Due to the decreasing share of tobacco products in total SCT revenues, the share of SCT revenues from tobacco products in the budget and GDP has decreased in recent years (Figure 18).

**Figure 18 / Share of SCT from tobacco products in the budget and GDP**

Source: Republic of Turkey Ministry of Treasury and Finance ([www.hmb.gov.tr/kamu-finansmani-istatistikleri](http://www.hmb.gov.tr/kamu-finansmani-istatistikleri)).

In parallel with the increase in taxes, the average price of cigarettes has risen rapidly in real terms over the past 20 years. TurkStat data<sup>12</sup> show that while consumer prices increased 20-fold between 2005 and 2024, average cigarette prices increased 30-fold. Even though the increase in the tax burden yielded an increase in cigarette prices,<sup>13</sup> this only had a limited impact on the affordability of cigarettes in Turkey (WHO 2023a). This means that the current tax structure and the current tax rates in Turkey still need to be adjusted and require an alternative design that considers this issue. Table B.3 in Appendix B shows the total tax burden on cigarette prices, which dropped from 85% to 81% from 2020 to 2024.<sup>14</sup> However,

<sup>12</sup> Available at <https://www.tuik.gov.tr/Home/Index>.

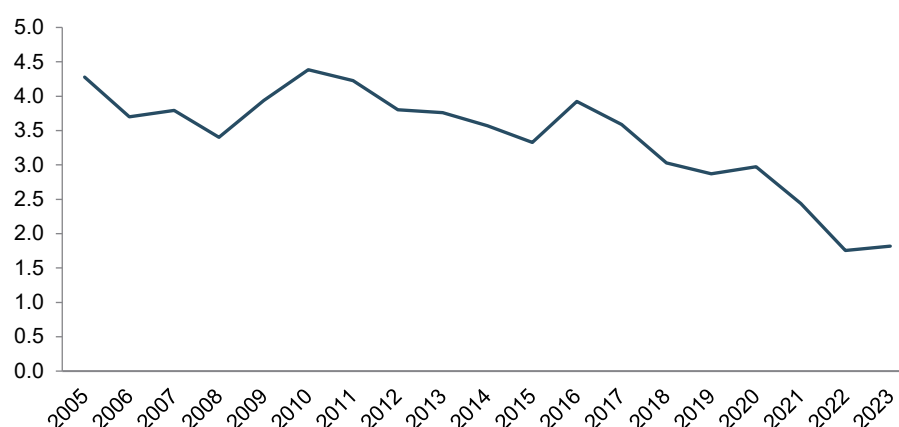
<sup>13</sup> Only excise taxes have increased in Turkey in the 2000s.

<sup>14</sup> In Turkey, the excise share and the total tax share in the retail price of the best-selling cigarette brands in 2022 were 65.5% and 80.75%, respectively (WHO 2023a).

an increase in the tax share does not always result in high prices that could influence consumption rates. The WHO (ibid.) recommends that all countries index tobacco taxes to inflation and income growth so as to prevent tobacco products from becoming more affordable and to thereby reduce consumption. Although an inflation adjustment mechanism exists in Turkey,<sup>15</sup> the adjustments seem to be insufficient. A World Bank analysis (Cetinkaya and Marquez 2017) found that average cigarette prices increased more slowly than inflation in Turkey, making cigarettes relatively cheaper than other goods and services and thereby contributing to increased affordability over time. The WHO-FCTC summary of that report reinforces this, noting that although taxes were raised between 2003 and 2013, the real price growth of cigarettes lagged behind inflation, making them more affordable.

Figure 19 is a graphical representation of the affordability of cigarettes in Turkey. Although 100 packs of cigarettes were about 4% of GDP per capita until the early 2010s, it fell rapidly in subsequent years and to 1.8% in 2023. Although cigarette prices increased in real terms during this period, cigarettes nevertheless became more affordable.

**Figure 19 / Price of 100 packs of Marlboro cigarettes as a percentage of GDP per capita**



Source: authors' calculation using data from the Republic of Turkey's Ministry of Treasury and Finance.

Furthermore, there are other factors that impact the effectiveness of the tax increases, such as the availability of substitute products at a lower price within the domestic market, at duty-free outlets or via illicit trade. According to recent studies, illicit consumption does not change with increasing tax (Cetinkaya and Marquez 2017), so the tax structure and tax administration need to cover these issues in order to have a proper tax policy.

To sum up, taxation policies should take into account developments in the affordability and real prices of tobacco products, the potential substitution with cheaper alternatives, and the possible rise in illicit trade. While taxation is the most effective tool for reducing smoking, its impact is significantly stronger when combined with non-price tobacco control measures. These complementary policies are discussed in more detail in the following section.

<sup>15</sup> The SCT1 and SCT2 components of the special consumption tax are adjusted twice a year, in January and July, based on change in the producer price index over the previous six months (Special Consumption Tax Law No. 4760, Article 12/3).

### 3.2. NON-PRICE POLICIES TO CONTROL TOBACCO CONSUMPTION

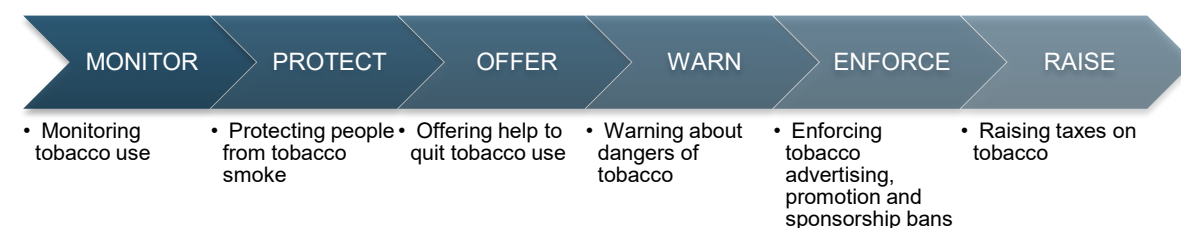
Tobacco control efforts of countries consist of a multifaceted intervention process aimed at preventing individuals from starting to consume tobacco, supporting individuals who consume tobacco to quit, and preventing individuals from being passively affected by tobacco consumption. The World Bank (WB), which emphasised the necessity of tobacco control in the early 1990s, and the World Health Organization (WHO), which took decisions to create an international framework on tobacco control in 1995, have carried out various studies to combat tobacco consumption. The Framework Convention on Tobacco Control (FCTC) was adopted by the WHO in 2003 and entered into force in 2005. The FCTC started to address health-related aspects of tobacco use internationally as the FCTC became the international legal mechanism obligating countries to implement tobacco control policies given their adverse health impacts (Table 9). During the 2000s, measures taken to reduce the prevalence of tobacco use were strengthened with the incorporation of the FCTC into Turkish legislation and practice. Furthermore, the WHO declared six main policy areas in 2008, abbreviated as MPOWER (Figure 20): (1) monitoring tobacco use; (2) protecting people from tobacco smoke; (3) quitting tobacco; (4) warning about the danger of tobacco; (5) enforcing tobacco advertising, promoting and sponsorship bans; and (6) raising taxes on tobacco products. These represent the key summary indicators of tobacco control policies that are related to controlling different areas and aspects of tobacco use. In 2008, Turkey became the first country to adopt all MPOWER measures and to begin taking the related actions, such as introducing regulations (WHO 2023a; see timeline in Figure 21).

**Table 9 / FCTC tobacco control policies**

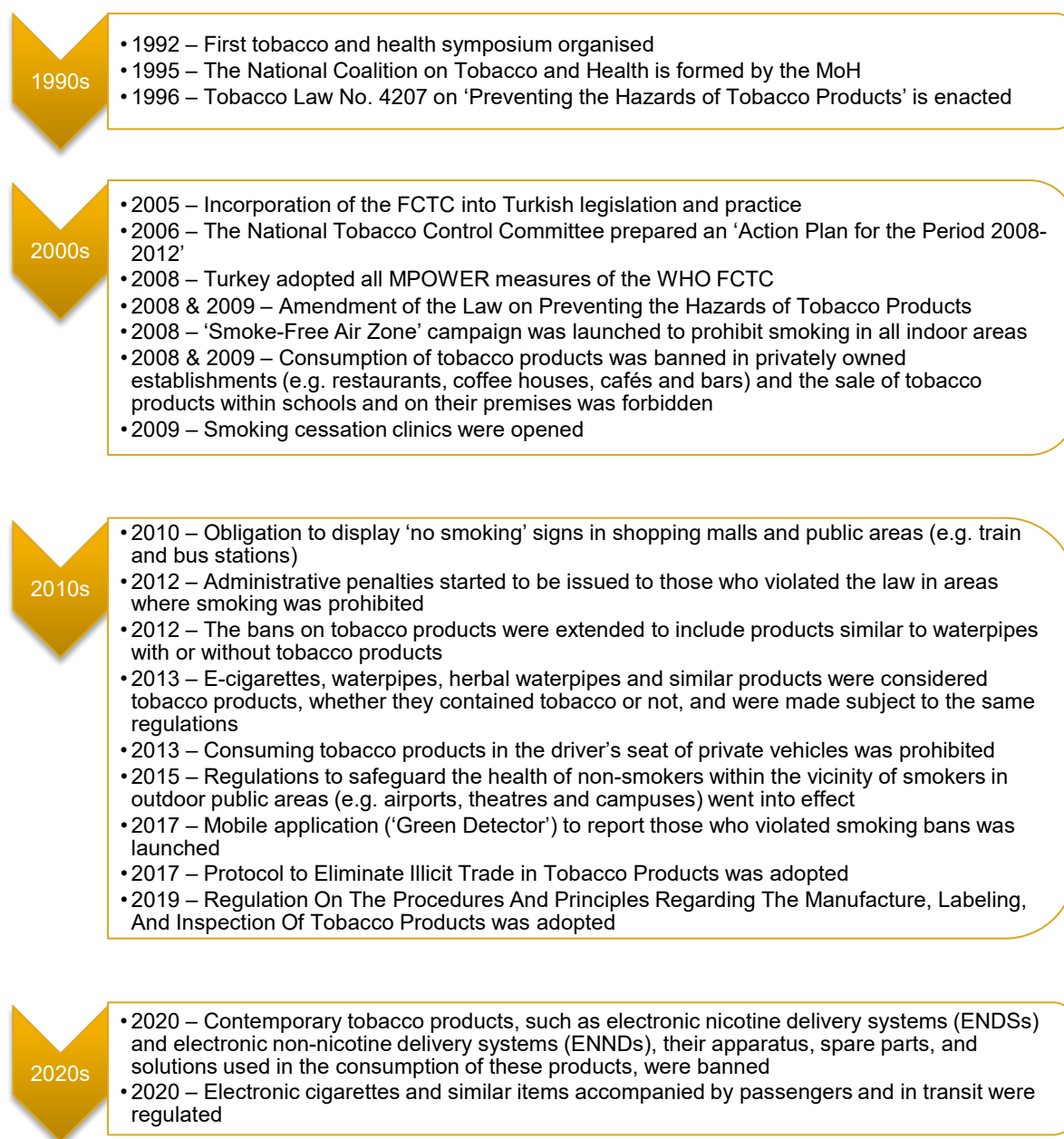
Article 6: Price and tax measures to reduce the demand for tobacco
Article 7: Non-price measures to reduce the demand for tobacco
Article 8: Protection from exposure to tobacco smoke
Article 9: Regulation of the contents of tobacco products
Article 10: Regulation of tobacco product disclosures
Article 11: Packaging and labelling of tobacco products
Article 12: Education, communication, training and public awareness
Article 13: Tobacco advertising, promotion and sponsorship
Article 14: Demand reduction measures concerning tobacco dependence and cessation
Article 15: Illicit trade in tobacco products
Article 16: Sales to and by minors
Article 17: Provision of support for economically viable alternative activities

Source: WHO (2003).

**Figure 20 / MPOWER policy package components**



Source: [www.who.int/initiatives/mpower](http://www.who.int/initiatives/mpower)

**Figure 21 / Timeline of regulations**

After the enactment of the Law Amending the Law on Prevention of Hazards of Tobacco Products (Law No. 5727) in 2008, control practices started all around the country. According to MoH reports, between 9 July 2009 and 31 May 2023, a total of 34,007,390 inspections were carried out nationwide by teams appointed by local administrative authorities. During these inspections, administrative fines totalling TRY 575,202,025 (about EUR 41 million or USD 45 million)<sup>16</sup> were imposed on businesses and individuals found to be in violation of the law (Havani Koru 2024).

<sup>16</sup> Calculated by taking the simple average of the period between the relevant years.

Moreover, in 2017, the 'Green Detector' mobile application to denounce those who violated smoking bans was launched. With this application, users can report violations with a single click by determining the location and selecting the venue name. After the violation report is submitted, it will reach the field inspection teams. The field teams will go to the reported location to check for violations and take necessary actions (e.g. imposing fines). The goal is to protect the rights of customers who do not use tobacco products, ensure compliance with the ban, and minimise violations. However, although the application has been downloaded by many people and reports are being submitted (more than 100,000 in two years), the implementation remains questionable.

Opening 'smoking cessation clinics' was another important non-tax-related tobacco control measure implemented by the MoH to support people intending to quit smoking. Between 2009 and 2023, a total of 3,485,516 examinations were conducted in these clinics. Varenicline- and bupropion-based medications as well as nicotine replacement therapy preparations – all of which are used in smoking cessation treatment but not reimbursed in Turkey – are procured by the MoH and made available in smoking cessation clinics for free. In addition, the Tobacco Addiction Treatment Monitoring System (TUBATIS) was developed to track patients who visit smoking cessation clinics and to monitor their medications (Havani Koru 2024).

As seen in the timeline (Figure 21), in 2017 and 2019, new regulations were put in place to eliminate the illicit trade of tobacco products as well as to reduce the attractiveness of tobacco-product packaging. Over the course of the last decade, the tobacco industry has been changing with the introduction of new products (e.g. electronic cigarettes and heated tobacco products). In 2020, 'the import of tobacco products that are consumed by being heated or being lit, other than cigarettes, shredded tobacco products for hand-rolled cigarettes, tobacco products for use in pipes, tobacco products for use in hookahs, cigars, and cigarillos, and all products that are used to imitate tobacco products regardless of their nicotine content including electronic cigarettes and electronic hookahs as well as electronic devices, apparatus, spare parts, and solutions used in the consumption of these products' (Official Gazette 2020) was banned, with the exception of imports for personal use (including one device per person).

Although Turkey enacted laws to take the measures to protect people recommended by the FCTC and the MPOWER initiative, smoking prevalence remains very high. Hence, more work needs to be done on implementation, enforcement and compliance issues regarding regulations (e.g. clean air laws and bans on sales to minors to keep youth away from smoking).

In addition, since 2008, there have been 100% smoke-free zones to prohibit smoking in public places and indoor areas so as to reduce the effects of passive (i.e. second-hand) smoking (Figure 21).<sup>17</sup> The change in responses to questions on second-hand smoke in the Centers for Disease Control and Prevention's Global Adult Tobacco Survey (GATS) shows that smoking in public places decreased significantly after the 2008 regulation entered into force – in other words, that the smoke-free policy has been successful (Table 10).

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<sup>17</sup> Law No. 5727

**Table 10 / Responses to questions related to second-hand smoke in GATS surveys (2008-2016)**

Question	Response	Weighted percentage		
		2008	2012	2016
Which of the following best describes the indoor smoking policy where you work?	Always	14.9	6.4	5.2
Did anyone smoke inside of any government buildings or government offices that you visited in the past 30 days?	Yes	11.3	6.5	4.7
Did anyone smoke inside of any health care facilities that you visited in the past 30 days?	Yes	6	3.8	4.4
Did anyone smoke inside of any restaurants that you visited in the past 30 days?	Yes	69.7	12.9	12.7
Did anyone smoke inside of any public transportation other than underground that you used in the past 30 days?	Yes	16.5	10.4	4.5

Source: CDC 2011, 2014, 2016

Within the scope of combating tobacco consumption, individuals were offered help to quit tobacco consumption and individuals were informed about the harms of smoking. TV channels and radio stations are required to make informative broadcasts about the harms of tobacco consumption. In addition, it is obligatory to include written warnings or messages describing the harms of tobacco products on tobacco product packaging (Law No. 5727, 2008).

Within the scope of the implemented policies, the tendency of adults to quit tobacco consumption was researched by the GATS. Figure B.1 in Appendix B shows that the attempt to quit smoking among adults was 44.8% in 2008, 46.0% in 2012, and 24.6% in 2016. Attempts to quit smoking among men were 44.1% in 2008, 45.1% in 2012, and 26.2% in 2016. For women, the rate of attempting to quit smoking was estimated to be 46.9% in 2008, 48.8% in 2012, and 20.8% in 2016. Another study (Cakır 2023) reports that 44.5% of participants in the 2019 Turkey Health Survey attempted to quit smoking in the last 12 months. Figure B.2 in Appendix B shows the distribution of adults' tendency to quit tobacco consumption by age groups. However, although these figures show that there was an increasing tendency to quit smoking between 2008 and 2012, this figure decreased in 2018.

## 4. Illicit Tobacco Products

Cigarettes are known as the world's most widely smuggled legal consumer product, and there is a global effort to end their illicit trade. The WHO reports that one in every 10 cigarettes and many other tobacco products consumed in the world are illicitly traded, suggesting that a majority of the cigarette market – and even the larger tobacco market – is legal (WHO 2015). Although it is hard to end illicit trade in tobacco products, the FCTC Protocol to Eliminate Illicit Trade in Tobacco Products (WHO 2013) aims to keep this market under control and at low levels.

As in any highly regulated industry, tobacco and tobacco products in Turkey are heavily smuggled and produced informally (World Bank 2019; Daily Sabah 2022). There are no accurate estimates of the size of the illicit tobacco industry. However, seizures of illegal tobacco products by public institutions provide an indication of the size and development of the market. While 42.6 million packs of smuggled cigarettes were seized in 2017 in operations conducted by the anti-smuggling and organised crime units of the Turkish National Police, this amount decreased in subsequent years, falling to 3.9 million packs in 2021. On the other hand, there has been a significant increase in cigarette substitutes over the years. Between 2017 and 2021, the number of empty macaroons seized increased about 930%, to 1.7 billion pieces. In the same years, the amount of tobacco seized more than doubled and the number of pre-filled macaroons tripled (Tables 11 and 12). These tables show only illegal amounts of cigarette substitutes, while legal substitutes of these products are also available in the market. As can be seen, the main trends in the illicit tobacco market are parallel to those in the legal markets; as in the legal market, demand for cigarette substitutes has increased in recent years.

**Figure 22 / Timeline for illicit tobacco trade control initiatives in Turkey**

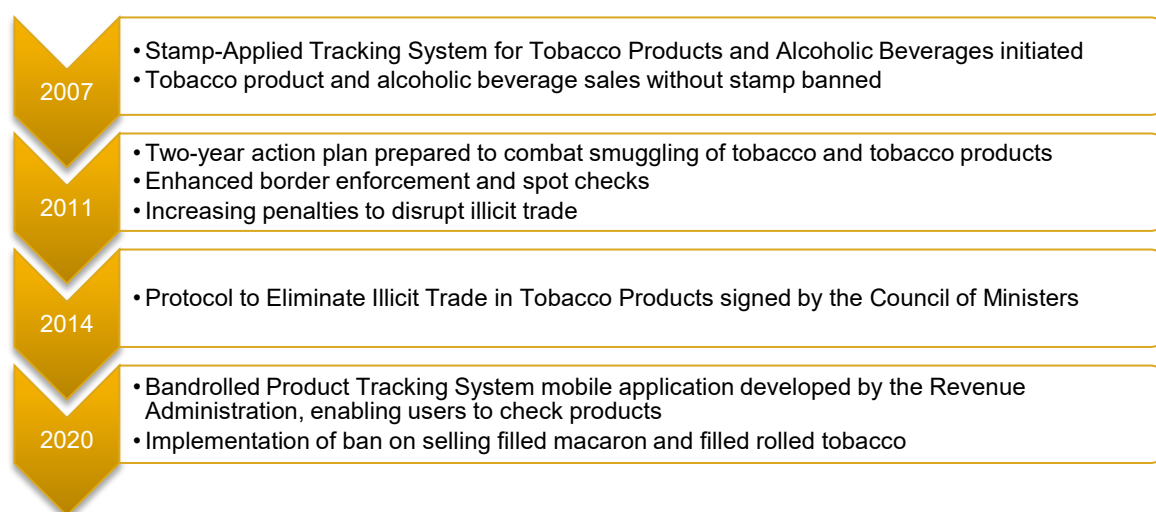




Figure 22 shows the main measures for illicit tobacco trade control initiatives in Turkey. The country was the first to implement a track-and-trace system with digital tax stamps on cigarettes, which has prevented products without tax stamps from remaining on the market (Cetinkaya and Marquez 2017). In 2020, there was a dramatic increase in the smuggling of filled macaroons after the sale of filled macaroons was banned (Table 11 and Table 12).

A similar trend was observed for tobacco products seized by Customs Enforcement. The number of contraband cigarettes seized decreased sevenfold, to 1.4 million packs, between 2020 and 2023. In the same period, the number of seized macaroons increased threefold, and the amount of seized tobacco increased fivefold (Table 12). During this period, the minimum excise tax (SCT2) per stick was doubled.

**Table 11 / Tobacco products seized by the General Directorate of Security**

	2017	2018	2019	2020	2021
Cigarettes (packs m)	42.6	20.1	8.7	3.9	3.9
Macarons (pieces m)	18.2	48.4	179.8	267.7	1.702.8
Filled macaroons (pieces m)	17.1	10.6	8.4	18	51.5
Tobacco (rolling, hookah, pipe, etc.) (kg)	141,692	177,229	304,807	277,786	334,035

Source: GMGM 2023.

**Table 12 / Tobacco products seized by the General Directorate of Customs Enforcement**

	2020	2021	2022	2023
Cigarettes (packs m)	9.8	3.7	2.6	1.4
Macarons (pieces m)	144	26.1	101.5	389.1
Rolling paper (thousand pieces)	1,344	7,072	12,046	60,2
Tobacco (tonnes)	105	40,9	50,3	515,5
Electronic cigarette devices (thousand units)	10,9	17,4	104	1,100

Source: GMGM 2023, 2024.

There are concerns about the effect of tax increases on tax avoidance and tax evasion activities. However, evidence show that tax increases did not result in a rise in illicit trade in Turkey (Cetinkaya and Marquez 2017). Moreover, the statements of the Ministry of Trade (MoT) also confirm that the illicit market is limited and on the decline. Besides, the report by the Ministry of Interior (MoI) quoted several market research sources that estimated the share of illicit trade at 11.3% in 2017 and 6.9% in 2018. Hence, these findings indicate that Turkey has some successful implementations to safeguard the borders and to decrease the entry of tobacco products into the country via passengers bringing them from abroad (ibid.).

In addition to traditional tobacco products, the MoI also combats the illicit trade of heated tobacco products (HTPs) and e-cigarettes. Electronic nicotine delivery systems (ENDs) and electronic non-nicotine delivery systems (ENNDs) heat a liquid to create aerosols that are inhaled by the user. In particular, an increase in the smuggled e-cigarettes is highlighted by the MoI. Even though sales of HTPs and e-cigarettes are prohibited by law in Turkey, in the case of e-cigarettes, online sales are cited as the primary source of these illegal products. In addition, the MoT points out that most of the alternative products enter the country via passengers bringing them from abroad. Since the introduction of the new products of ENDs, ENNDs and HTPs are quite recent, there is a lack of sufficient survey data on these products to allow the trend to

be estimated. However, the latest studies show that use of e-cigarettes is very low in Turkey, although it may be higher among university students and young adults (Turan et al. 2021; Sayılı et al. 2020; Özpulat and Oztas 2020).

Additionally, the introduction of new products has not caused a sudden drop in demand for traditional tobacco products. On the contrary, the new products seem to be expanding their market share and could be the driving force behind the industry's growth in the coming years. In Turkey, there are questions to be investigated regarding the launch and adoption of new products. Hence, although prohibiting the sale of these new products might seem like a missed opportunity for the Turkish government to generate tax revenues, it may represent an obstacle to the accessibility of alternative products and to the growth of their market share. In this regard, to be able to evaluate tobacco use and product preferences in detail in the future, the existing surveys will need to be expanded to collect more data on demand for these new products and Turkey needs to consider precautionary measures to prevent the increased use of these new products by young generations. In addition, these products should be brought under the scope of existing tobacco regulations. For example, although the sale of such new products is banned in Turkey, they are still being used in indoor public spaces. This poses significant health risks not only to users, but also to others given the recognised harmful effects of second-hand exposure to vaping aerosol. Hence, prohibiting the use of HTPs and ENDs in indoor public places, as well as prohibiting the advertisement, promotion and sponsorship of these products, are also issues that need to be addressed.

## 5. Conclusion

The findings of this report reveal the ongoing challenges that Turkey faces in reducing tobacco consumption and mitigating the health risks associated with smoking. Despite significant progress in implementing comprehensive tobacco control policies – including higher taxes, public smoking bans and anti-smoking campaigns – tobacco use remains prevalent across various demographics. This report highlights that while government initiatives (e.g. the adoption of the MPOWER measures and stricter regulations on tobacco advertising and packaging) have contributed to raising public awareness, smoking prevalence still remains high. This, in turn, suggests that the effectiveness of all these regulations and policies has been limited and that there may be problems with their enforcement.

The first section of this report presented how the supply side of tobacco products has changed in Turkey over the years. Until the 1980s, Turkey's tobacco market was heavily regulated, with the state-owned company TEKEL monopolising production and purchase, while imports were restricted. Tobacco leaf growers received generous subsidies, and the government profited significantly from taxing tobacco sales. Since the 1980s, the market has undergone significant changes. Private entrepreneurs took over production, subsidies were largely eliminated, and the focus of government regulation shifted to taxation. Despite relaxed production rules, import restrictions have remained in place, and new taxes have been introduced to increase government revenue. These policy shifts have led to two key outcomes: (i) a decline in domestic tobacco production and a rise in imports, and (ii) changes in the tobacco products market, such as increasing exports of tobacco products due to improved competition, privatisation and quality.

The second section of this report presented demand-related trends in the Turkish population over the years. Key risk groups include men, young people, and individuals between the ages of 25 and 44. Smoking initiation often occurs at early ages, and youth tobacco use – particularly among young females – is increasing. It is essential to raise health awareness about the negative effects of smoking from an early age across all segments of society. Accordingly, individuals should be informed about the disease risks associated with aging and supported in quitting tobacco use from an early age. Additionally, factors leading to early tobacco use should be identified, and intervention programs should be implemented to prevent future generations from starting tobacco use.

The third section of this report discussed tobacco control policies and regulations in Turkey. Turkey has been a signatory to the WHO Framework Convention on Tobacco Control (FCTC) since 2005 and fully adopted the MPOWER measures by 2008. However, compliance and enforcement remain challenges. For instance, while the public supports smoke-free zones, enforcement gaps undermine the effectiveness of these regulations. Turkey has a relatively high total tax burden on cigarettes, which averages around 85% of the sale price. Taxes include special consumption taxes (e.g. SCT) and value-added tax (VAT). However, the relative affordability of cigarettes has increased over the years, thereby limiting the impact of tax increases on reducing consumption. Therefore, tax policies must adapt to inflation and income growth while addressing enforcement gaps to maximise their impact. To sum up, this section emphasises that, in addition to introducing higher penalties for violations of smoke-free air

regulations, upward tax adjustment – one of the most effective policy tools for combating smoking – is essential if the country aims to successfully reduce the high prevalence of smoking.

In the fourth section, substitute products for cigarette and illicit trade on tobacco products were examined. One of the most critical issues identified is the growing market for illicit tobacco products and alternative forms of tobacco use (e.g. HTPs and ENDs), which undermine public health efforts. The report shows a notable increase in the consumption of filled macarons, roll-your-own tobacco and ENDs, particularly as consumers seek cheaper alternatives due to rising cigarette prices as a result of higher taxes. This shift complicates the government's efforts to reduce tobacco use, as these alternative products often evade strict regulatory oversight.

To conclude, combating tobacco use remains a highly significant issue in Turkey. While Turkey has made notable progress in tobacco control, the road ahead remains challenging. This report calls for a multi-pronged approach to prevent individuals from starting tobacco use and to help current users quit. Reversing current trends and protecting future generations from the harmful effects of tobacco will require sustained political commitment, strengthened enforcement of existing regulations, evidence-based tobacco taxation policies, comprehensive policy reform, stiffer penalties for non-compliance, and improved public health campaigns aimed at reducing youth smoking initiation, educating the public about the risks of smoking, and supporting cessation. By addressing both the demand and supply sides of the tobacco market and promoting a culture of health awareness, Turkey can move closer to its public health goals and significantly reduce the burden of tobacco-related disease and mortality in the coming decades. The government must also address the socioeconomic factors that drive tobacco consumption, particularly in underserved regions, by providing more effective smoking-cessation programs. The report also highlights the importance of having regulatory frameworks keep pace with the emergence of new tobacco products.

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# Appendices

## APPENDIX A

Global Adult Tobacco Survey (GATS) Data

**Table A.1 / Smoking prevalence by gender in Turkey (%)**

Year	2008			2012			2016		
	Total	Male	Female	Total	Male	Female	Total	Male	Female
Currently smokers	31.2	47.9	15.2	27.1	41.5	13.1	31.6	44.1	19.2
Daily smokers	27.4	43.8	11.6	23.8	37.3	10.7	29.6	41.8	17.5
Occasional smokers	3.8	4.1	3.6	3.3	4.1	2.4	2.0	2.3	1.7
Currently non-smokers	15.9	22.1	10.0	59.8	39.9	79.1	61.4	45.3	77.4
Never smoker	52.8	30.0	74.8	13.1	18.6	7.8	7%	10.5	3.4

Source: CDC (2011, 2014, 2016).

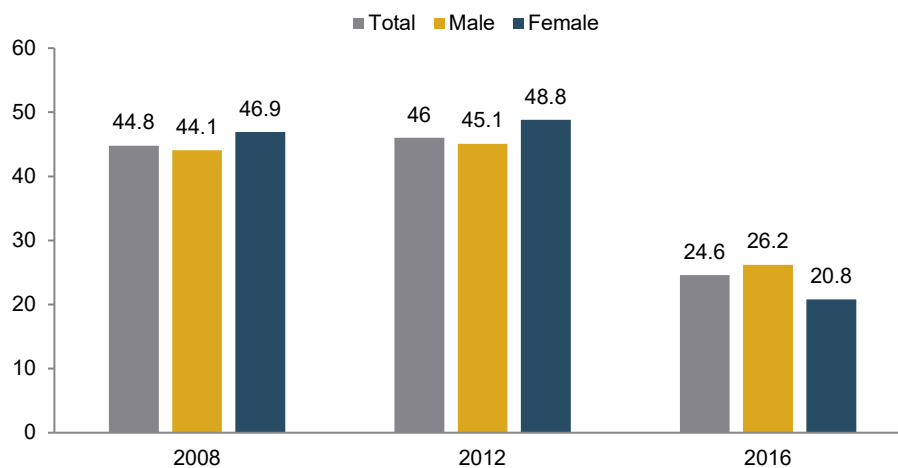
**Table A.2 / Prevalence of cigarette consumption by age group in Turkey**

Year	2008				2012				2016			
Age	15-24	25-44	45-64	65+	15-24	25-44	45-64	65+	15-24	25-44	45-64	65+
Currently smokers	25.3	39.9	29.5	10.3	20	35.7	25.9	8.8	31.9	37	31.6	10.9
Daily smokers	21.7	34.7	27.0	8.7	16.9	31.4	23.2	7.9	29.8	34.7	29.6	10.2
Occasional smokers	3.6	5.2	2.5	1.6	3.1	4.3	2.7	0.9	2.0	2.3	2.1	0.7
Currently non-smokers	6.8	14.1	23.1	26.6	3.0	11.2	21.3	23.6	2.0	5.2	10.2	15.3
Never smoker	67.9	45.9	47.4	63.1	77	53.2	52.8	67.6	66.2	57.8	58.2	73.8

Source: CDC (2011, 2014, 2016).

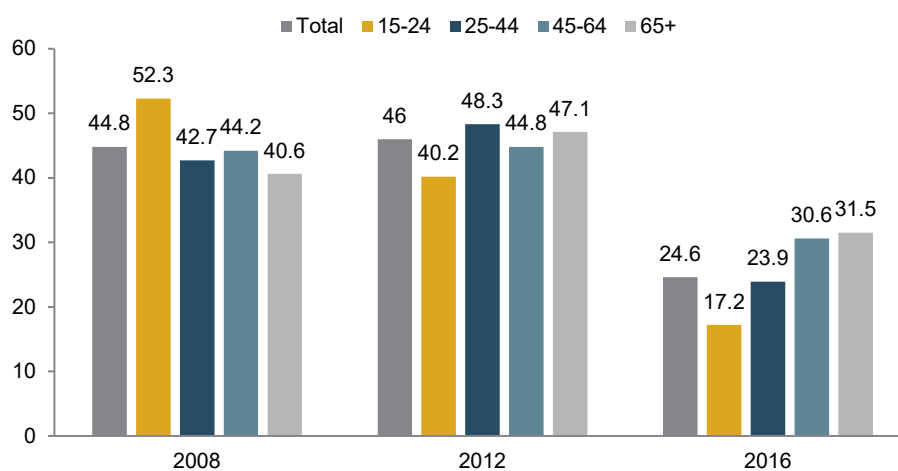
## APPENDIX B

**Figure B.1 / Attempt to quit smoking among adults in the last 12 months, in %**



Source: CDC (2011, 2014, 2016).

**Figure B.2 / Attempt to quit smoking in the last 12 months by age group, in %**



Sources: CDC (2011, 2014, 2016).

**Table B.1 / Tobacco taxes**

	Cigarettes		Shredded tobacco		Hookah tobacco		Cigars/cigarillos		Macarons	
	Private consumption tax rate (%)*	Lump-sum tax (TRY)**	Private consumption tax rate (%)*	Lump-sum tax (TRY)**	Private consumption tax rate (%)*	Lump-sum tax (TRY)**	Private consumption tax rate (%)*	Lump-sum tax (TRY)**	Private consumption tax rate (%)*	Lump-sum tax (TRY)**
2002	49.5		49.5				49.5			
2003	55.3		55.3				55.3			
2004	55.3	Based on the retail price of a pack	55.3				55.3			
2004	28	Based on the proportion of oriental tobacco content	50	Per gram			50	Per gram		
2005	58		58				58			
2006	58		58				58			
2007	58		58				58			
2008	58		58				30			
2009	58		58				30			
2010	63		63				30			
2011	65		65				65			
2012	65		65				65			
2013	65.25	0.0922	65.25	0.0922			40	0.0922		
2014	65.25	0.1366	65.25	0.1366			40	0.1366		
2015	65.25	0.1968	65.25	0.1968			40	0.1968		
2016	65.25	0.3246	65.25	0.3246			40	0.3246		
2017	65.25	0.3246	65.25	0.3246			40	0.3246		
2018	63	0.42	63	0.42	63	0.42	40	0.3749	0	-
2019	67	0.4539	63	0.4539	63	0.4539	40	0.4686	0	-
2020	67	0.4851	40	0.4851	63	0.4851	80	0.5008	0	-
2021	63	0.4851	40	0.5679	63	0.5679	45	0.5863	0	-
2022	63	0.7865	55	0.9207	63	0.9207	45	0.9506	0	-
2023	63	1.1043	55	1.2927	63	1.2927	45	1.3346	0	-
2024	57	4.8058	55	1.6237	63	1.6237	45	1.6763	0	-

Notes: \*The government also sets a minimum lump-sum tax per pack. Manufacturers must pay the higher of these two taxes. \*\* Based on per pack unless otherwise mentioned.

Source: Information regarding tax rates has been obtained from the official website of the Revenue Administration available at [www.gib.gov.tr/yarim-kaynaklar/yararli-bilgiler/ozel-tuketim-vergisi-oranlari-3-sayili-liste](http://www.gib.gov.tr/yarim-kaynaklar/yararli-bilgiler/ozel-tuketim-vergisi-oranlari-3-sayili-liste).

**Table B.2 / Tax components on cigarettes**

	VAT (%)	SCT1 per package (TRY)	SCT 2 per stick (TRY)	SCT 3 (%)
August 2002	15.25	49.50		
January 2003	15.25	55.30		
February 2004	15.25	0.025	0.025, 0.050, 0.080 (*)	55.30
August 2004	15.25	0.350	0.350, 0.450, 0.600, 1.000 (*)	28.00
August 2004	15.25	0.350	0.350, 0.535, 1.000 (*)	28.00
January 2005	15.25	0.350	0.350, 0.534, 1.000 (*)	28.00
February 2005	15.25	0.376	0.376, 0.800, 1.350 (*)	28.00
July 2005	15.25	0.0600	58.00	
March 2006	15.25	0.0600	58.00	
February 2007	15.25	0.0700	58.00	
November 2007	15.25	0.0750	58.00	
January 2008	15.25	0.0775	58.00	
July 2008	15.25	0.0775	58.00	
June 2009	15.25	0.1025	58.00	
December 2009	15.25	0.1325	63.00	
February 2011	15.25	0.1325	63.00	
October 2011	15.25	0.1450	69.00	
October 2011	15.25	0.1450	65.00	
January 2013	15.25	0.0900	0.1575	65.25
July 2013	15.25	0.0922	0.1613	65.25
January 2014	15.25	0.1300	0.1875	65.25
July 2014	15.25	0.1366	0.1971	65.25
January 2015	15.25	0.1866	0.1971	65.25
July 2015	15.25	0.1968	0.2103	65.25
January 2016	15.25	0.2468	0.2210	65.25
July 2016	15.25	0.2546	0.2280	65.25
December 2016	15.25	0.3246	0.2280	65.25
March 2018	15.25	0.3246	0.2429	65.25
June 2018	15.25	0.4200	0.2800	63.00
January 2019	15.25	0.4200	-	67.00
May 2019	15.25	0.4200	0.2679	67.00
July 2019	15.25	0.4539	0.2895	67.00
August 2019	15.25	0.4539	0.3899	67.00
May 2020	15.25	0.4539	0.4569	67.00
December 2020	15.25	0.4851	0.4883	63
December 2021	15.25	0.715	0.7197	63
May 2022	15.25	0.7865	0.7916	63
May 2022	15.25	0.9618	0.968	63
May 2023	16.67	1.1043	1.1114	63
May 2023	16.67	4.8058	1.4249	57
May 2024	16.67	5.7424	1.7026	57
May 2024	16.67	7.8	1.7026	53.5

Notes: \* These specific excise taxes were applied based on different criteria over time. In the regulation introduced in February 2004, the tax amount was determined by the retail price. In August 2004, January 2005 and February 2005, the tax amount was instead based on the proportion of oriental tobacco. The higher the share of oriental tobacco, the lower the specific tax.

Source: Information regarding tax rates has been obtained from the official website of the Revenue Administration available at [www.gib.gov.tr/yarim-kaynaklar/yararli-bilgiler/ozel-tuketim-vergisi-oranlari-3-sayili-liste](http://www.gib.gov.tr/yarim-kaynaklar/yararli-bilgiler/ozel-tuketim-vergisi-oranlari-3-sayili-liste).

**Table B.3 / Total tax burden on cigarettes**

Year	SCT3 ad valorem (%) (1)	SCT1 per pack (2)	SCT2 minimum excise tax (3)	VAT (%) (4)	Total tax burden (5)
2002	49.50%	-	-	15.25%	64.75%
2003	55.30%	-	-	15.25%	70.55%
2004	28.00%	0.35-1.00 TRY	-	15.25%	71.60%
2005	58.00%	-	1.20 TRY	15.25%	73.25%
2006	58.00%	-	1.20 TRY	15.25%	73.25%
2007	58.00%	-	1.50 TRY	15.25%	73.25%
2008	58.00%	-	1.55 TRY	15.25%	73.25%
2009	58.00%	-	2.05 TRY	15.25%	73.25%
2010	63.00%	-	2.65 TRY	15.25%	78.25%
2011	65.00%	-	2.90 TRY	15.25%	80.25%
2012	65.00%	-	2.90 TRY	15.25%	80.25%
2013	65.25%	0.0922	3.23 TRY	15.25%	81.52%
2014	65.25%	0.1366	3.94 TRY	15.25%	81.94%
2015	65.25%	0.1968	4.21 TRY	15.25%	82.47%
2016	65.25%	0.3246	4.56 TRY	15.25%	83.00%
2017	65.25%	0.3246	4.86 TRY	15.25%	82.82%
2018	63.00%	0.4200	5.60 TRY	15.25%	81.25%
2019	67.00%	0.4539	7.78 TRY	15.25%	85.28%
2020	67.00%	0.4851	9.77 TRY	15.25%	84.94%
2021	63.00%	0.4851	9.77 TRY	15.25%	80.56%
2022	63.00%	0.7865	15.83 TRY	15.25%	80.79%
2023	63.00%	1.1043	22.23 TRY	16.67%	81.64%
2024	57.00%	5.7424	34.05 TRY	16.67%	81,32%

**Notes:**

- (1) Percentage of price of a pack
- (2) TRY per pack, except for 2004, when the tax was based on the amount of oriental tobacco in cigarettes.
- (3) TRY per pack
- (4) The actual VAT rate was 18% and raised to 20% in 2023; here, it is expressed as a percentage of the retail price the consumer pays.
- (5) The total tax burden is calculated for the best-selling brand. It should be noted that taxes are subject to change through the year. The most recent alteration has been considered in the construction of the table.



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