

ABSTRACT

Tobacco smoking has become a threat to the mankind which leads to various health, societal and domestic problems. It harms not only to the smokers but also to the surrounding people through passive smoking that causes for serious health consequences as serious as active smokers. Sri Lanka signed as first country in the Asia and became a party to the WHO-FCTC which was the first multinational effort of the global community to curb the tobacco smoking and implemented most of its measures through establishing the NATA. However in Sri Lanka, price of most sold cigarettes have increased more than 500 percent during 2005 - 2018 due to the high taxation policy of the Government where the smoking prevalence has declined only 3 percent (31.5 percent to 28.5 percent) among males which has not yielded expected results. Even though, it shows an insignificant decline, nearly 200,000 smokers have been increased due to the increased population of the country during same periods. The main objective of this study was to examine the impact of pricing of cigarettes resulted by taxation on tobacco smoking prevalence in Sri Lanka. Three sample districts have been selected to collect primary data from smokers and retailers through structured questionnaires. Data analyses have been done based on the research questions and the research design developed for the study. Descriptive statistics such as frequency, percentage, range and regression analysis were used to describe quantitative data while thematic analysis method was used for the analyzing of qualitative data collected from interviews. Affordability, commonly sold cigarettes, cheaper legal alternatives and illegal alternatives were the variables of the study. Even though the price has increased through taxation for the most sold legal cigarettes, the affordability also increased due to the increment of per capita income. The beedi market as a cheaper alternative is largely unregulated and underpriced and there is a statistical significance between affordability and the cheaper legal alternatives according to the regression analysis. Introducing a pricing formula for the cigarettes, price determination of cigarettes based on the proportionating with most sold cigarettes, regulating beedi market and bringing to the correct pricing formula and strict law enforcement to curb the illicit cigarette market are some of the key recommendations.

Keywords: *Smoking prevalence, Taxation, Affordability, Alternatives, illicit market*