

Cigarette Consumption Surveys

Background and Objectives

For the years 2009 to 2013, the Revenue Commissioners, in conjunction with the HSE's National Tobacco Control Office (formerly the Office of Tobacco Control), commissioned Ipsos MRBI to conduct research amongst smokers about the source of their cigarettes. The purpose of this research was to estimate the volume of illegal cigarettes being consumed in Ireland.

Key Findings of 2009, 2010, 2011 and 2012 surveys

- In both 2009 and 2010, 14% of all smokers were classified as having an illegal pack.
- In addition, 6% & 8% respectively of all smokers were classified as having a legal Non-Irish Duty Paid pack.

These findings were based on the 2006 Census population figures, which were the most up-to-date figures available at the time of the research. By applying the 2011 Census population figures, these findings were adjusted as follows:

2009: Illegal packs – 16% - Legal Non-Irish Duty Paid – 6%

2010: Illegal packs – 15% - Legal Non-Irish Duty Paid – 9%

In 2011, the findings were that 15% of all smokers were classified as having an illegal pack, while a further 8% of all packs were found to be legal Non-Irish Duty Paid, i.e. legal cross-border purchases.

In 2012, the survey found that 13% of all smokers had an illegal pack, and that a further 7% of packs were legal Non-Irish Duty Paid.

Key Findings of 2013 survey

Legality of Packs

- 12% of all smokers were classified as having an illegal pack in 2013.
- A further 5% of all packs were found to be legal Non-Irish Duty Paid, i.e. legal cross-border purchases.

Contraband and Counterfeit

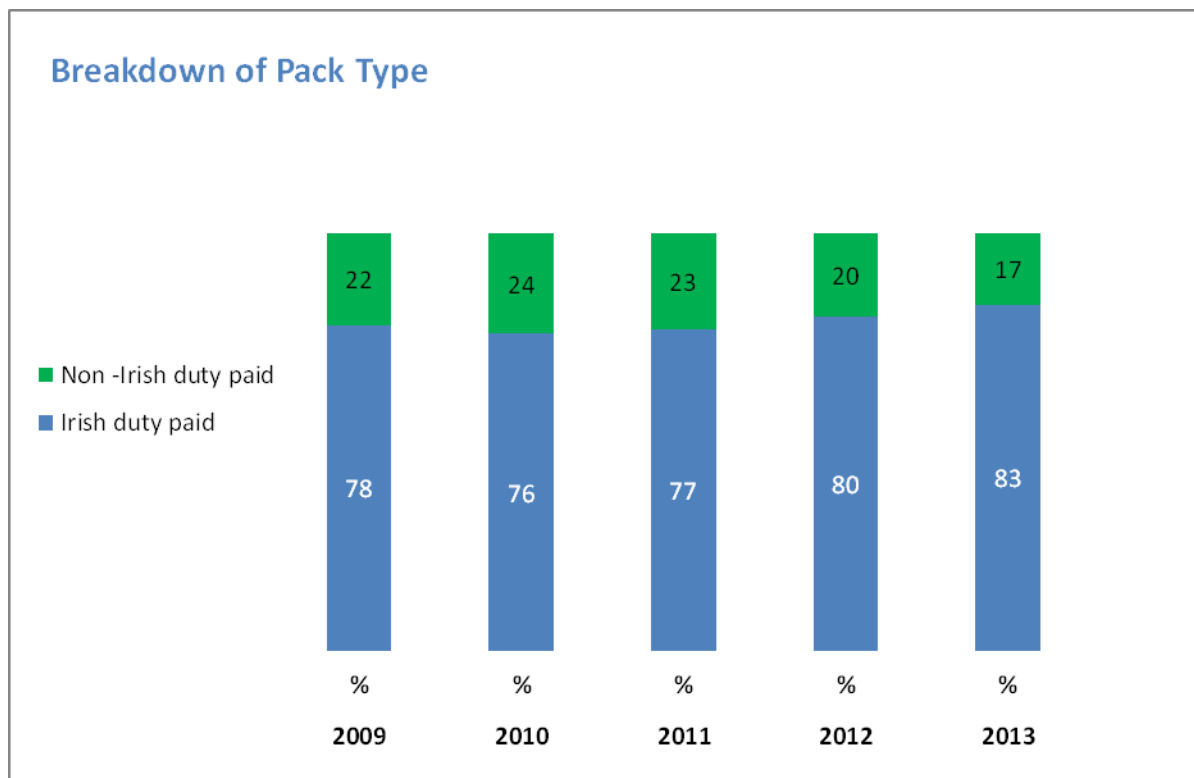
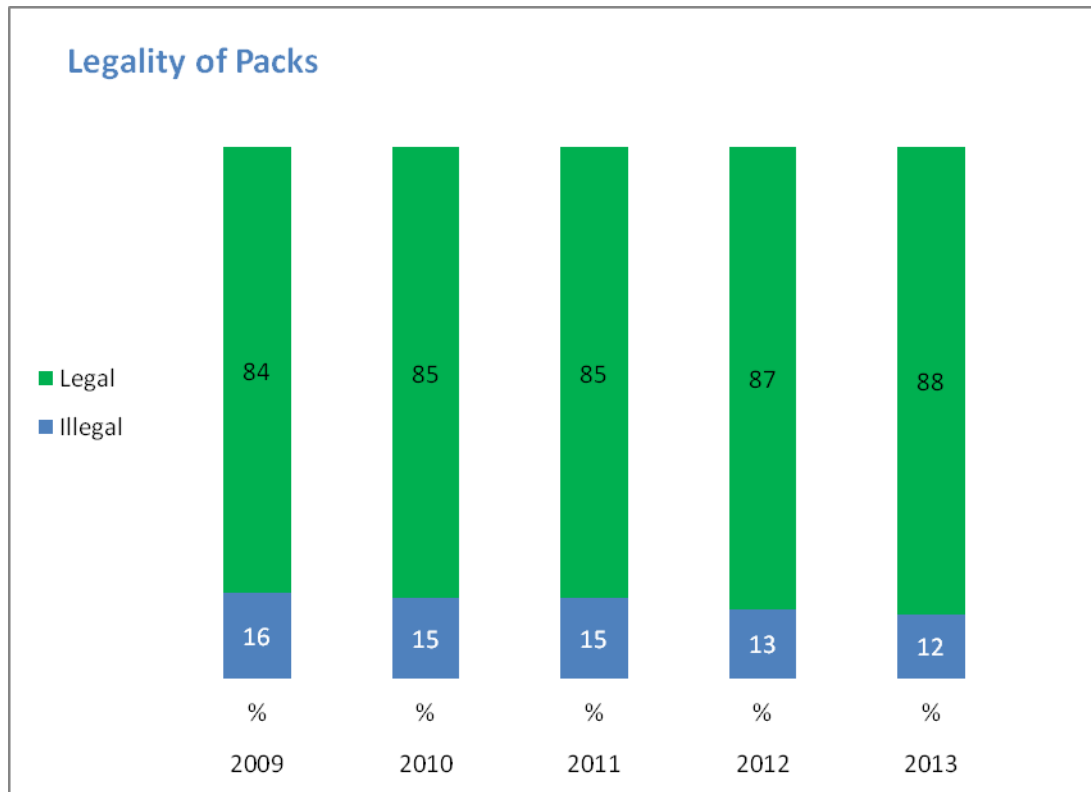
- Of the 12% of packs classified as illegal, 11% were classified as contraband and 1% as “illicit whites”. No counterfeit packs were recorded in the survey.

Consumption Estimates*

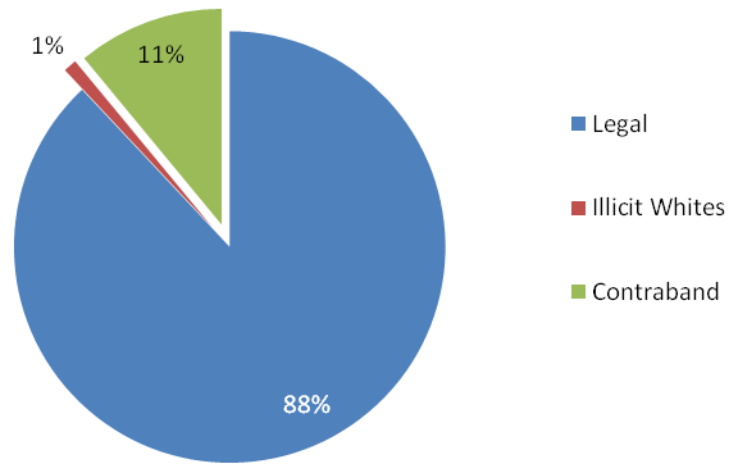
- The total cigarette consumption in Ireland in 2013 was estimated to be 5.19 billion, based on claimed smoking behaviour.
- It is estimated that approximately 582 million illegal cigarettes were consumed in Ireland in 2013.
- In this context, “illegal cigarettes” means contraband, “illicit whites” or counterfeit cigarettes, which were neither tax paid in the State, nor brought into the State by way of legal cross-border purchases.

Loss to Revenue

The consumption of 582 million illegal cigarettes represents a loss to Revenue of approximately €212 million (Excise & VAT).



Counterfeit/Contraband/Illicit White 2013



**No estimate for illegal cigarette consumption has been included for the 5% of the population not covered by this research or for Irish occasional cigarette smokers. The consumption estimates do however include an estimate for 15-17 year old smokers who were not covered by this research. There are no estimates included for smokers under the age of 15.*