Health Information and Quality Authority

An tÚdarás Um Fhaisnéis agus Cáilíocht Sláinte

Protocol for an analysis of tobacco affordability in Ireland

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About the Health Information and Quality Authority

The Health Information and Quality Authority (HIQA) is an independent statutory body established to promote safety and quality in the provision of health and social care services for the benefit of the health and welfare of the public.

Reporting to the Minister for Health and engaging with relevant government Ministers and departments, HIQA has responsibility for the following:

- **Setting standards for health and social care services** — Developing person-centred standards and guidance, based on evidence and international best practice, for health and social care services in Ireland.
- **Regulating social care services** — The Chief Inspector of Social Services within HIQA is responsible for registering and inspecting residential services for older people and people with a disability, and children's special care units.
- **Regulating health services** — Regulating medical exposure to ionising radiation.
- **Monitoring services** — Monitoring the safety and quality of permanent international protection accommodation service centres, health services and children's social services against the national standards. Where necessary, HIQA investigates serious concerns about the health and welfare of people who use health services and children's social services.
- **Health technology assessment** — Evaluating the clinical and cost effectiveness of health programmes, policies, medicines, medical equipment, diagnostic and surgical techniques, health promotion and protection activities, and providing advice to enable the best use of resources and the best outcomes for people who use our health service.
- **Health information** — Advising on the efficient and secure collection and sharing of health information, setting standards, evaluating information resources and publishing information on the delivery and performance of Ireland's health and social care services.
- **National Care Experience Programme** — Carrying out national service-user experience surveys across a range of health and social care services, with the Department of Health and the HSE.

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1. Purpose and Aim

The purpose of this protocol is to outline the process by which the Health Information and Quality Authority (HIQA) will conduct an analysis of tobacco affordability in Ireland. This analysis was requested by the Chief Medical Officer and will support the work of the Department of Health.

2. Background

The World Health Organisation (WHO) and the WHO Framework Convention on Tobacco Control (FCTC) identify tobacco taxation as one of the most effective measures to reduce smoking prevalence.[1] Article 6 of the FCTC recognises that price and tax measures that decrease tobacco affordability are powerful means to reduce tobacco consumption and prevent uptake. As affordability decreases, smoking initiation and tobacco consumption decline and quit attempts increase.[2] WHO links tobacco affordability to smoking behaviour, outlining that economic growth can make tobacco products more affordable and increase smoking prevalence, unless tax policy adjusts accordingly.[3]

With the goal of reducing tobacco affordability, Article 6 of the FCTC encourages state parties to:

- increase excise taxes regularly and predictably
- ensure that every tax increase exceeds both inflation and income growth
- simplify tax structures to reduce brand manipulation
- limit product substitution by aligning tax and price increases across other tobacco products.[2]

The MPOWER measures are designed to support countries in implementing the recommendations of the FCTC. They consist of six evidence-based tobacco control measures introduced by the WHO in 2008:[4]

- monitoring tobacco use
- protecting people from tobacco smoke
- quitting tobacco
- warning about the dangers of tobacco
- enforcing tobacco advertising, promotion and sponsorship bans
- raising taxes on tobacco.[4]

The final measure, raising taxes on tobacco, aims to reduce tobacco affordability over time by encouraging tax increases that exceed both inflation and income growth. This approach is intended to discourage smoking uptake, reduce tobacco

consumption, and promote smoking cessation.[4] Within the MPOWER framework, tobacco affordability is commonly measured as the percentage of per capita gross domestic product (GDP) required to purchase 2,000 factory-made cigarettes (FMC) of the country's most sold brand (MSB).[5] This is assessed biennially and is used to compare affordability across countries and over time. It is the key indicator for the last measure, raising taxes on tobacco, and represents a relative income price, a ratio between a tobacco price metric and an income metric.[6]

In the 2025 Economics for Health *Cigarette Tax Scorecard*, Ireland is identified as performing strongly on cigarette price, tax share and tax structure, reflecting its long-standing use of excise duties as a tobacco control measure. Ireland's overall scorecard rating has remained unchanged at 3.25 out of 5 since the first scorecard assessment in 2020, indicating a lack of progress on reducing affordability over time.[7] In 2026, the Royal College of Physicians of Ireland (RCPI) report, *Time for a Tobacco Free Future*, outlined that while government taxation in Ireland has added 24% to the price of a packet of 20 FMC since 2020, average weekly earnings have increased 28%.[8] This report also noted that smoking prevalence in Ireland in those aged 15 years or older has shown little change in recent years.[8, 9] Following a drop in the percentage of current smokers from 23% in 2015 to 17% in 2019, smoking prevalence has remained at 17% or 18% across the 2019 to 2025 period. Additionally, it was noted that the 2013 Tobacco Free Ireland target to have a smoking prevalence rate of less than 5% by 2025 was not met.[10] RCPI also stated that the Irish Government should use taxation effectively to make smoking less affordable.[8] This is in line with calls from the Commission for Taxation and Welfare (2022),[11] and the Irish Cancer Society (2025),[12] for the Government to take further action on tobacco taxes in order to reduce smoking prevalence. The above findings suggest that, despite Ireland's high cigarette prices and tax levels, further investigation of tobacco affordability is needed.

A central methodological issue in assessing tobacco affordability is the choice of indicator used to represent household resources. While GDP per capita is widely used internationally as a metric of national wealth, its use as a proxy for income in affordability analyses is debated, particularly in countries where GDP may be distorted by multinational corporate activity.[13] This concern is particularly relevant for Ireland, where GDP-based indicators have been criticised for overstating the domestic resources available to households.[14] In response to these limitations, alternative indicators which may be more appropriate to use have been considered. These include household disposable income, wage growth, and household expenditure, and may better reflect actual household purchasing power.[15, 16] Considering the above, a comprehensive analysis of tobacco affordability in Ireland will be undertaken. This analysis will support the work of the Department of Health.

3. Process outline

It is important that a standardised approach to the process for this analysis is developed and documented, to allow for transparency, aid project management, and to mitigate risks.

Five distinct steps in the process have been identified. These are listed below and described in more detail in Sections 4.1 to 4.5:

1. Defining the scope
2. Outlining the research questions
3. Identifying the data sources
4. Performing the data analyses
5. Summarising the findings.

4. Analysis process

4.1 Defining the scope

This analysis will examine how tobacco affordability is currently measured, how Ireland compares with other EU countries and the UK, and whether alternative affordability indicators (used internationally) may be more appropriate for use in the Irish context. As part of the EU up until 2020, the UK is included in the primary analysis. Where harmonised EU datasets do not include the UK, alternative sources for UK data from 2020 will be searched as appropriate. Tobacco affordability will be examined in relation to three broad components: tobacco prices, income measurement or purchasing power, and taxation levels. Particular attention will be given to the selection of income measure used in tobacco affordability calculations.

Information on smoking prevalence and related smoking behaviours will be included to support the interpretation of tobacco affordability. The analysis will also consider the extent to which current tobacco tax policy supports the objective of reducing tobacco affordability, with potential implications for smoking prevalence in Ireland. To conduct the analyses outlined in Section 4.4, relevant data on FMC and roll-your-own (RYO) tobacco will be included. Data on other tobacco products (such as cigars, cigarillos, and nicotine pouches) and electronic cigarettes is considered out of scope and will not be included in the primary analysis. However, they will be considered as contextual indicators of the wider tobacco and nicotine-use landscape in Ireland.

4.2 Outlining the research questions

This analysis will focus on the following three research questions (RQs):

RQ1. Considering the current WHO FCTC, how is Ireland performing in terms of tobacco affordability compared with other EU countries, and how do trends in tobacco affordability compare with smoking prevalence?

Tobacco affordability performance will be assessed by identifying if tobacco affordability has decreased or increased overtime, primarily using relative income price.

RQ2. Is there an alternative indicator for tobacco affordability (other than the WHO tobacco affordability indicator), that can be used appropriately for Ireland?

RQ3. Given RQ1 and RQ2, how can tobacco affordability be effectively leveraged through taxation in Ireland?

4.3 Identifying the data sources

To answer the three proposed RQs, a number of data sources will be used. These sources are grouped according to their purpose.

4.3.1 Data sources for retail tobacco prices and taxation components

The WHO Global Health Observatory provides cross-country comparable retail price series for EU Member States at biennial reporting points, with observations available from 2014 to 2024.[17] For FMC, WHO reports the retail price (tax-inclusive) in US dollars of the most sold, premium, and cheapest brands standardised to a packet of 20 cigarettes. For RYO tobacco, WHO reports the retail price of the MSB standardised to 20 grams. For analytic comparability across EU countries, where required, these prices will be converted to Euros at official exchange rates.

The European Commission's Taxes in Europe Database provides annual information on tobacco excise structures across EU Member States from 2016 to 2026, and for the UK up to 2020.[18, 19] These sources report the weighted average retail selling price (WAP) of manufactured tobacco products, with prices expressed per 1,000 units for FMC and per kilogram for RYO tobacco. They also detail the composition of tobacco taxation, examining how the tax structure contributes to retail prices. These data will be used to characterise the tax structure and WAP-based price environment for manufactured tobacco products across countries and over time.

Eurostat Harmonised Indices of Consumer Prices for tobacco products will be used to complement WHO MSB prices and European Commission WAP data by capturing annual changes in tobacco prices.[20] These indices will support cross-country analyses of tobacco price inflation and the changes in the nominal price and tax variables over time.

Irish data on tobacco excise and trade-related increases for each annual Budget, from 2003, will be extracted from the Tax Strategy Group's annual reports on General Excise published by the Department of Finance.[21-23]

4.3.2 Data sources for income measurement

GDP per capita data, used for income measurement within the MPOWER framework, will be sourced primarily from the International Monetary Fund's (IMF) World Economic Outlook database.[24] Where IMF data are unavailable, World Bank GDP per capita estimates will be used as a secondary source.[25] For comparison purposes, the use of GDP per capita adjusted in purchasing power standards will be derived from the Eurostat database to compare affordability across the EU countries.[26]

Alternative income measures will be considered to assess the sensitivity of affordability estimates to the choice of income denominator. Gross national income (GNI) per capita, in purchasing power parity terms, will be obtained from the World Bank. For Ireland-specific analyses, modified GNI at constant market prices (GNI*) will be explored as a supplementary income measure, recognising that it is specific to Ireland and is not available as a harmonised EU-wide indicator.

The Organisation for Economic Cooperation and Development (OECD), Eurostat and the International Labour Organisation (ILO) data provide a further set of household-level and distributional economic indicators and these will also be considered to assess alternatives to the GDP-based MPOWER affordability approach. They will include OECD measures of household disposable income and average annual wages.[27, 28] Eurostat measures will include disposable household income, median equivalised income, income distribution, poverty thresholds, price levels and household consumption expenditure including tobacco spending where available.[20, 26, 29-32] ILO measures will include average and median monthly earnings and statutory monthly minimum wages.[33] World Bank price level indictors will be included where relevant.[34]

These indicators represent a set of candidate income and expenditure sources for assessing tobacco affordability beyond the GDP-based MPOWER approach.

4.3.3 Data sources for smoking prevalence

Sources on smoking prevalence by age and sex in Ireland will be drawn primarily from the Healthy Ireland Survey.[9] The Healthy Ireland Survey is an annual, nationally representative survey of people aged 15 years and older living in Ireland. It collects information on a range of health behaviours including smoking status and smoking frequency (daily or occasional). [9] Additional information includes

deprivation status from 2016 to 2019 (see Section 4.3.4).[35] Smoking prevalence estimates and deprivation status will also be obtained from the 2022 Central Statistics Office (CSO) census.[36] European comparison data on smoking prevalence will be obtained from the WHO GHO and the World Bank Health Nutrition and Population Statistics database, as appropriate,[17, 34] these sources provide harmonised, cross-country estimates of adult tobacco use.

Additional contextual data on the prevalence of other tobacco and nicotine products use in Ireland and across the EU countries will also be considered using the Special Eurobarometer on attitudes towards tobacco and related products.[37]

For Ireland, CSO data on cigarette consumption per person aged 15 years and older will be used as a supplementary indicator of cigarette consumption alongside smoking estimates.[38]

4.3.4 Additional data sources

Demographic data (for example, population size, age and sex) will be obtained from the CSO database.[39]

Socioeconomic deprivation status in Ireland will be obtained from the Pobal HP Deprivation Index. The HP Deprivation index is based on the combination of three dimensions of relative affluence and deprivation: Demographic Profile, Social Class Composition and Labour Market Situation. The HP index outlines the deprivation score for various geographic units such as county, constituency, or electoral division.[35]

Data on illicit tobacco consumption in Ireland will be sourced from the Revenue Commissioners Illegal Tobacco Products Research Surveys conducted on behalf of Revenue and the HSE National Tobacco Control Office.[40]

Any other data required will be sourced nationally and or internationally, as appropriate, and noted in the report.

4.4 Performing the data analyses

Data from the sources described in Section 4.3 will be analysed to answer the RQs described in Section 4.2.

Tobacco affordability will be assessed using the WHO affordability indicator. Tobacco affordability in Ireland will be investigated from 2014 onwards and compared with tobacco affordability across other EU countries. Data for years prior to 2014 will be considered for inclusion in the analysis where data quality and completeness permit. This will be complemented by descriptive analyses of smoking prevalence in Ireland,

including smoking prevalence by age, sex, and deprivation status (where data are available). Age groups will be categorised using 10-year age bands: 15-24, 25-34, 35-44, 45-54 and ≥65 years old. A secondary analysis of people aged 15-20 years will be undertaken given its relevance to smoking initiation and early smoking. Additionally, analysis of people aged 21 years and older will be undertaken to align with the approved legislation to increase the legal minimum age of sale of tobacco products in Ireland.[41] The purpose of this analysis will be to assess whether changes in tobacco affordability are broadly consistent with observed changes in smoking prevalence. To support interpretation, additional descriptive analyses of smoking-related behaviours will also be undertaken based on available data. Data may include estimates of use of alternative nicotine products such as e-cigarettes or heated tobacco products, and of illicit tobacco use and non-Irish duty-paid or duty-free tobacco products. These findings will provide contextual information on changes in the wider nicotine and tobacco market and help inform the interpretation of tobacco affordability, and smoking prevalence.

Alternative affordability indicators will be compared with the WHO GDP-based indicator. The selection will be informed by investigating indicators and methodological approaches currently used in international literature, by government bodies and or international organisations (see Appendix 1). This analysis will examine whether the standard WHO GDP-based indicator adequately reflects tobacco affordability in Ireland, or whether alternative combinations of price, income, and taxation measures provide a more appropriate measure. The analysis will distinguish the tobacco price component (the numerator); the income or purchasing-power component (denominator), and the taxation component (which shapes the final retail price and determines the scope for reducing affordability through tax policy). For example, the price component may compare MSB prices with WAP, while the income component may compare GDP per capita with measures that better reflect Irish living standards (such as median household income). The taxation component will assess how the level and structure of tobacco taxation affect affordability over time. Alternative indicators will be assessed according to their relevance to Ireland, cross-country comparability, availability over time, and interpretability.

Based on the observed results of tobacco affordability trends in Ireland using alternative indicators, taxation scenario analysis will then be conducted using an affordability-based approach. The analysis will first calculate the price increase in tobacco retail price required to maintain current affordability, based on observed or assumed income growth. It will then estimate the additional price increase required to achieve selected reductions in affordability. These price increases will be compared with recent excise duty tax increases on tobacco to assess whether tax

policy has been sufficient to prevent tobacco products from becoming more affordable over time. The analysis will examine both the relative affordability of FMC and RYO tobacco. Where RYO tobacco remains cheaper on a cigarette-equivalent basis, illustrative scenarios will estimate the price increase required to narrow this gap. Finally, required price increases will be considered in relation to the overall level and structure of tobacco taxation, including whether current tax arrangements are sufficient to reduce affordability and limit incentives to switch to lower-priced tobacco products.

4.5 Summarising the findings

The final report will present the findings of each of the RQs. A high-level discussion of the other factors which impact smoking prevalence in Ireland will be included. Where similar and contrasting data results are identified between Ireland and the countries included, this will also be discussed.

5. Quality assurance process

The work will be undertaken in accordance with HIQA's HTA Directorate Quality Assurance Framework and led by an experienced member of the team. The report will be reviewed by at least two members of the senior management team to ensure processes are followed and quality is maintained. To further ensure quality and accurate interpretation of the information included, an Expert Advisory Group, comprising representation from the Department of Health, patient representatives, and relevant national and international experts in the fields of health economics, public health, fiscal policy, national statistics, health psychology and tobacco control, will be formed. The Expert Advisory Group will review this protocol, the final and draft report, and attend two virtual meetings to inform the planned approach and interpretation of the evidence and development of the advice to the Department of Health.

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Appendix 1: Examples of international tobacco affordability indicators

Tobacco affordability indicator	Numerator (Tobacco price measure)	Denominator (Income measure)	Countries used and or references
WHO tobacco affordability indicator – Relative Income Price (RIP)	One pack of 20 sticks of Most Sold Brand (MSB).	Gross domestic product (GDP) per capita.	All WHO member states[42]
Affordability of tobacco index	RTPI = (Tobacco Price Index (TPI)/Retail Prices Index (RPI)) *100 TPI = shows how much the average price of tobacco has changed compared with the base price (1987). RPI = shows by how much the prices of all items have changed compared with the base price (1987).	RHDI (Real Households Disposable Income) is an index of total households' income, minus payments of income tax and other taxes, social contributions and other current transfers, converted to real terms (for example after dividing by a general price index to remove the effect of inflation). Adjusted by dividing the RHDI index by total number of UK adults (aged 18 and over) to give a per capita measure (A/RHDI).	England[43]
Purchasing Power Parity (PPPs) - adjusted price comparison and the Price Level Index (PLI) (for tobacco)	PLIs are the ratios of PPPs to exchange rates.	PPPs are price relatives that show the ratio of the prices in national currencies of the same goods or services in different countries.	Ireland[44] and the EU[30]
Big Mac index of cigarette affordability	Local currency price of a single cigarette.	Local currency price of a Big Mac hamburger.	Lal and Scollo[45]
Minutes of Labour	MSB.	Average wages.	Guindon et al.[46]
Cigarette price/daily income ratio	One pack of 20 cigarettes	Mean average daily wage of the seven occupations with the lowest daily wage.	Kan[16]

Tobacco affordability indicator	Numerator (Tobacco price measure)	Denominator (Income measure)	Countries used and or references
Income quintile affordability	Self-reported expenditure from Household Income, Expenditure and Consumption Survey in Egypt.	Household tobacco expenditure share as a proportion of total household expenditure.	Mostafa and Hussein[16]
Income purchasing capacity	Weighted average price (WAP) of 1 pack of 20 cigarettes.	Nationwide per capita disposable income.	Zheng et al[16]
Excise duty rates on tobacco goods increase in March and September each year under the law, based on average weekly ordinary time earnings (AWOTE) In addition to AWOTE indexation, the tax treatment of per-kilogram tobacco products, such as roll-your-own tobacco, is being aligned with the per-stick rate for manufactured cigarettes. This alignment is occurring through a staged reduction of the 'equivalisation weight' from 0.7 grams to 0.6 grams.			Australia[47]

Key: A/RHDI = Adjusted/Real Households Disposable Income; AWOTE = Average Weekly Ordinary Time Earnings; GDP = Gross Domestic Product; MSB = Most Sold Brand; PLI = Price Level Index; PPP = Purchasing Power Parity; RIP = Relative Income Price; RPI = Retail Prices Index; RTPI = Relative Tobacco Price Index; TPI = Tobacco Price Index; WAP = Weighted Average Price; WHO = World Health Organization.

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