

Sehr geehrte Damen und Herren,

sehr gerne möchten wir Sie und alle anderen Interessierten zu der kommenden Veranstaltung aus der Reihe *Hamburger Rechtsgespräche* des Fachgebiets Rechtswissenschaft einladen.

Wann: **Donnerstag, 17. November 2016**
Wo: **Rechtshaus, Schlüterstr. 28, Raum A 131**
Uhrzeit: **18 Uhr (c.t.)**

Titel: **Quit, Pay or Smuggle? On the Relationship between Taxation and Smuggling Tobacco**
Referent: **Dr. Cihat Öner, Associate Professor in Tax Law at Ankara University Faculty of Law**

Abstract:

Smuggling tobacco and tobacco products have great impact both on the public order and the public revenues of the governments. While the implications of smuggling on the public order are related to the public health and the financing of organised crime, the loss in the public revenue is explained with the loss observed in the indirect taxes especially in the excise duty revenues of the governments. International organisations such as the World Health Organisation and the World Bank claim that the best way to reduce tobacco consumption and prevent smuggling is to raise tax rates on those products. On the other hand, an opposing idea adduced in the literature is that raising tax rates on tobacco products would not affect the consumers' behaviours but could even provoke smuggling. In this presentation these two arguments will be discussed around four main sections with a comparative view examining different country applications: Results of the high taxes; the sociological results of smuggling; the role of the governments and the relationship between taxation, price and the purchasing power.

Mit freundlichen Grüßen
Beate Hartmann

Beate Hartmann
Universität Hamburg
Fakultät für Wirtschafts- und Sozialwissenschaften
Fachbereich Sozialökonomie
Geschäftszimmer Rechtswissenschaft
Von-Melle-Park 9, Raum B 328
20146 Hamburg
Tel.: +49 40 42838 - 3521
Email: Beate.Hartmann@wiso.uni-hamburg.de
Website: <http://www.wiso.uni-hamburg.de/fachbereich-sozoek/ueber-den-fachbereich/fachgebiete/fachgebiet-rechtswissenschaft.de>