

UNITED NATIONS HUMAN RIGHTS COUNCIL

**42th Session (Jan - Feb 2023) of the Fourth Cycle
Parallel Report to the Universal Periodic Review of the Government of
Argentina**

**Violation of the Right to Health in Argentina:
Absence of Effective Tobacco Control Measures**

REPORT FILED BY:



Fundación Interamericana del Corazón Argentina [Interamerican Heart Foundation- Argentina], whose mission is to promote public policies and social changes that guarantee the protection of the right to health, through the reduction of chronic non-communicable diseases (NCDs). FIC – Argentina is an affiliate of the Interamerican Heart Foundation, an organization with a trajectory of over 20 years.

Within the field of the prevention of NCDs, FIC Argentina takes different action lines to promote the design and implementation of tobacco control, alcohol abuse control, food and nutrition policies and prevention of obesity and physical activity policies with a human rights perspective. Furthermore, it also develops a variety of activities and projects to raise awareness of the importance of these measures with the final objective of protecting the right to health. <http://www.ficargentina.org>

O’Neill Institute for National and Global Health Law, at Georgetown University



is a research institute on topics related to health and law. Housed at Georgetown University Law Center, in Washington DC, O’Neill Institute’s mission is to provide innovative solutions for the leading health problems both domestically and globally. O’Neill Institute, a joint project of the Law Center and School

of Nursing and Health Studies, also draws upon the University’s considerable intellectual resources, including the School of Medicine, the Public Policy Institute, and the Kennedy Institute of Ethics. www.oneillinstitute.org

Foundation for Women’s Study and Research (FEIM) is a non-governmental organization (NGO) of women and young people that works to improve the social, political, work, educational, economic and health condition of women and girls in

Argentina by defending their rights and promoting better living conditions and parity between women and men.
<http://feim.org.ar/>



FUNDEPS
FUNDACIÓN PARA EL DESARROLLO
DE POLÍTICAS SUSTENTABLES

Foundation for the Development of Policies (FUNDEPS) is a non-profit organization based in Argentina, whose work is aimed towards the development of a fairer, more equitable and inclusive society, promoting a sustainable development, respectful of human

rights, through advocacy in public policies at the local, national and international levels. To achieve these goals, FUNDEPS promotes the empowerment of community stakeholders in the development process through training, lobbying, policy research, strategic litigation and cooperation. <http://fundeps.org/>

Violation of the Right to Health in Argentina: Absence of Effective Tobacco Control Measures

Table of Contents

I.	Introduction
II.	Health Consequences of tobacco use
III.	Argentina’s lack of ratification of the Framework Convention on Tobacco Control
IV.	Argentina’s Tobacco Control and Human Rights Obligations
	A. UPR
	B. CEDAW
	C. CESC
V.	Deficits in the existing tobacco control legal framework and policies in Argentina
	A. Argentina’s restrictions on tobacco marketing: Laudable but Insufficient
	B. Tobacco prices and consumption: "Tax Reform" No. 27,430
VI.	Conclusions and Recommendations for Argentina

I. Introduction

1. In the following document, FIC Argentina, the O’Neill Institute, FEIM, and FUNDEPS will present an analysis regarding the status of the right to health in relation to Argentina's tobacco control policy. We will explain the shortcomings of the current regulatory system as Argentina is not a State Party to the World Health Organization (WHO)’s Framework Convention on Tobacco Control (FCTC) and why the National Tobacco Control Law No. 26,687 (National Law) falls short in protecting and guaranteeing the right to health and other related rights in Argentina. As a result of our analysis, we will present some conclusions and recommendations to the State.
2. Argentina remains one of the top ten worldwide producers of tobacco¹ and the country’s legislative agenda has historically encouraged the production and commercialization of tobacco products, often at the expense of to the public health².
3. In 2011, after decades of unsuccessful parliamentary initiatives to implement tobacco control measures, the National Congress passed the National Tobacco. Although this law established some protections and standards and should be viewed as a significant first step in national tobacco regulation, it fell short of encompassing all aspects of the FCTC. In December 2017, a “Tax Reform” was passed (Law No. 27,430³) which established that cigarettes would be taxed on the sale price to the consumer, including taxes, except the “value-added tax”, with a

tax rate of seventy percent (70%). The corresponding tax must not be less than twenty-eight pesos (\$ 28)⁴ for each twenty (20)-unit cigarette package. The tax reform also established a minimum amount of taxation for cigarette packages, which was lower than the one previously established by Presidential Decrees of 2016 and 2017.

4. Weaknesses in Argentina's National Law continue to facilitate the tobacco industry's ability to interfere with the implementation of even the basic restrictions established by the law⁵. This legislation does not comply with international standards, as it neither fully regulates the taxation of tobacco products nor comprehensively prohibits tobacco company advertising, promotion, and sponsorship. We will refer to all these issues in the following sections.
5. As a result, in recent years there has not been a large impact on the level of consumption of tobacco products in Argentina (see for example par. 7), and, more importantly, the legislation on marketing restrictions has not provided the additional safeguards necessary for the protection of vulnerable populations, including women and children.

II. Health consequences of tobacco use

6. Tobacco is one of the biggest public health threats the world has ever faced. Tobacco consumption causes more than **8 million deaths worldwide each year**, and nearly 80% of the world's smokers live in low-and middle-income countries⁶. Tobacco use contributes to poverty by diverting household spending from basic needs such as food and shelter to tobacco⁷. In Latin America, smoking is responsible for approximately 345,000 adult deaths (12% of adult deaths), 2,21 million disease events, and 8,77 million years of healthy life lost⁸.
7. **In Argentina**, according to the National Health Ministry, more than 22% of the Argentinian population smoke. Additionally, 25% of the population are exposed to tobacco smoke at home, and around 22% are exposed at their place of work⁹. As a result, **tobacco causes** more than 225,000 illnesses (cancer, heart disease, and others) and accounts for 14 % of all deaths occurring in the country¹⁰. This represents **44,700 avoidable deaths per year**¹¹.
8. Tobacco use increases the risk of death from **many preventable diseases**, such as cancer, ischemic heart disease, chronic obstructive pulmonary disease, and stroke¹². Exposure to tobacco smoke has also been shown to be harmful,

indicating that tobacco consumption can be injurious to both the user's health and the health of those around them. According to the WHO, 1,2 million premature deaths per year and serious cardiovascular and respiratory diseases are attributable to secondhand smoke¹³.

9. The tobacco industry actively and successfully persuades consumers to start or continue using tobacco, by shaping conditions for their products' availability, accessibility, and desirability. Studies have shown that tobacco marketing has a substantial influence on both smokers and non-smokers. For instance, one-third of youth experimentation occurs as a result of exposure to tobacco marketing, and 78% of youth aged 13–15 report regular exposure to tobacco marketing worldwide^{14,15}. This situation strongly contributes to turning adolescents into smokers. Moreover, in Argentina, in terms of age of initiation, more than half (56.9%) of those who reported having smoked at some time did so for the first time between 12 and 13 years of age and 76.0% of young people started smoking before the age of 14 years.¹⁶
10. In line with what is happening around the world, the tobacco epidemic in Argentina is shifting: **the most economically vulnerable population smokes the most**: 24.7%, compared to 20.3% in the richer population¹⁷.
11. **Although consumption has diminished among women** (from 20.9% in 2013 to 18.6% in 2018) **and men** (from 29.9% in 2013 to 26.1% in 2018), **the gap between them has narrowed**¹⁸. Moreover, **in adolescents aged 13 to 15, girls smoke more than boys: 20% compared to 15.5%**¹⁹. Furthermore, **young women consume more tobacco than young men** (21.4% against 18.7%)²⁰. Tobacco consumption causes the death of 11,348 women every year²¹. According to estimated data, lung cancer has doubled among women in the last 38 years,²² maintaining an upward trend in every jurisdiction, with a 2.5% growth between 2000 and 2015, and the tendency to suffer from lung cancer is increasing among women, while it is decreasing among men²³. Studies also assessed this problem with reference to specific women groups: 11% of Argentinian pregnant women smoke during their pregnancy²⁴.
12. Tobacco consumption is also responsible for large **public budget expenditures**. In 2020, the direct cost of tobacco-related diseases was estimated at around **\$196,900 million** Argentinian pesos. However, the fiscal revenue for tobacco taxes was only about \$95,604 million Argentinian pesos, which is not even half of the public spending on diseases related to tobacco²⁵.

III. Argentina's lack of ratification of the Framework Convention on Tobacco Control

13. As a response to the globalization of the tobacco epidemic, the FCTC was the first international treaty to be adopted. As its foreword states, the FCTC is an evidence-based treaty that seeks to protect the right of all people to the highest standard of health. Soon it became one of the most widely and rapidly ratified treaties in United Nations' history²⁶. To date, although 182 countries have ratified the FCTC²⁷, **Argentina remains the only country in South America that is not a State Party to this Convention.**
14. As well as placing obligations upon States to adopt tobacco control policies, the treaty also facilitates the implementation of laws through the different guidelines that have been adopted, determining the content and scope of a number of effective measures that are necessary to protect the global population from the toxic effects of tobacco consumption and exposure to secondhand smoke²⁸.
15. The FCTC establishes a set of measures that have proven to be effective to protect the human right to health from the consequences of tobacco consumption and exposure to secondhand smoke²⁹. The treaty requests governments to implement 100% smoke-free environments, to establish complete tobacco marketing bans, to introduce health warning labels on the packages, to raise tobacco prices, to implement mechanisms to control illicit trade, to promote transparency and accountability in the relationship between the tobacco industry and decision-makers, among others.
16. As it will be explained later, although there are some regulations in Argentina aimed at discouraging tobacco use, the majority of them are not the most effective. Therefore, by strengthening the legal framework and introducing evidence-based measures to fight the tobacco epidemic, ratification of the FCTC would facilitate the implementation of sound tobacco control measures that foster the realization of human rights.
17. Moreover, according to the discussions held throughout the Conference of the Parties (COP), States can move forward with policies that go beyond the standards originally established in the FCTC. In fact, by not being part of the treaty, Argentina loses the opportunity to participate in these international discussion forums. Different guidelines have been achieved by the COP for the implementation of different articles of the treaty, such as promoting bigger health warnings on tobacco products or promoting plain packaging.

18. Scientific evidence demonstrates that, worldwide, the tobacco industry has undermined countries' efforts to implement effective tobacco control policies that endanger industry profitability, even during the COVID19 pandemic³⁰³¹. In Argentina, the tobacco industry has systematically interfered in the design and implementation of tobacco control policies and in the process of ratification of the FCTC³². By requiring the enactment and enforcement of national laws and policies designed to prevent the tobacco industry interference with tobacco control measures, FCTC Art 5.3 provides tobacco control advocates and governments with an important tool to ensure that public health is prioritized over increased tobacco industry profits. In this way, Argentina's ratification of the Convention could pave the way for the government to implement transparency policies by building on the practices of other FCTC States Parties.
19. The ratification will serve as a milestone to raise tobacco control measures at the national and sub-national level to the best international standards³³. In addition, the UN Sustainable Development Goal (SDG) No. 3: Ensure Healthy Lives and Promote Well-Being for All at All Ages, recognizes the FCTC ratification as an indicator for achieving this goal.
- 20. Therefore, Argentina's ratification of the FCTC would not only provide a legal framework to advance in stronger public health policies in the field of tobacco control but also allow the State to develop international cooperation mechanisms with other neighboring States (e.g. to ratify the Protocol to Eliminate Illicit Trade in Tobacco Products), to learn from the experience of other State Parties of the treaty, and participate in the progressive development of those measures, giving effect to political commitments undertaken under the SDGs and contributing towards the realization of human rights.**

IV. Argentina's Tobacco Control and Human Rights Obligations

21. Argentina's obligation to protect human health is contained in the National Constitution (Arts 41 and 42) and in international human rights treaties that enjoy constitutional hierarchy due to their incorporation in Art 75.22. These international instruments bind the State to fulfill its obligations to respect, protect and guarantee human rights, including the right to the highest attainable standard of health³⁴.
22. In relation to the right to health³⁵, States have the duty to address the determinants of health³⁶, including its commercial determinants³⁷, as well as to

adopt measures “to move as expeditiously and effectively as possible towards the full realization”³⁸ of the right. In the context of business activities, the obligation to protect demands States to adopt measures that *effectively* prevent these activities from infringing economic, social and cultural rights³⁹. This duty is not simply fulfilled by the adoption of *any* actions towards that aim. On the contrary, it requires State implementation of measures that are adequate to prevent human rights violations, which in the case of harmful products, such as tobacco, could extend to direct regulation and State intervention⁴⁰.

23. Bearing in mind tobacco impacts on health, States are obliged to discourage the use and marketing of tobacco products to fulfill their duty to protect human rights⁴¹. Therefore, to materialize its human rights obligations, Argentina must address the current tobacco epidemic through the adoption of stronger and more robust tobacco control policies. In this context, the evidence-based provisions of the FCTC provide an opportunity to give effect to human rights obligations and galvanize progress towards their realization.

24. As it will be shown, **different human rights treaty bodies have already stressed Argentina’s lack of compliance with its human rights obligations in relation to tobacco control and recommended the country** take stronger measures to reduce tobacco consumption, regulate tobacco marketing, and **ratify the FCTC. The Universal Periodic Review (UPR), the Committee on Economic, Social, and Cultural Rights (CESCR), and the Committee on the Elimination of Discrimination Against Women (CEDAW) have all highlighted these issues, emphasizing the need for Argentina to adopt stronger tobacco control measures to comply with its international human rights obligations, calling for ratification of the FCTC as an adequate means towards that end.**

A. *Universal Periodic Review (2012 and 2017)*

25. **The UPR Working Group has twice recommended Argentina ratifies and implements the FCTC, as adopted by the WHO**⁴²⁴³.

26. In its 2020 Mid-Term Report, the State noted that there were bills for the FTCT ratification in the National Congress, without any clear indication of when they may be passed or what efforts were being made to make it happen. Instead, the State mentioned the Tax Reform and the National Law, and argued that the implementation of the prohibition of all forms of advertising had been

strengthened⁴⁴, but, as noted in a parallel report submitted on that occasion by civil society organizations, this law continues to enable the industry to promote its products⁴⁵. Moreover, **international human rights law does not consider partial implementation of similar provisions as tantamount to the adoption and full compliance with the convention.**⁴⁶

B. Committee on the Elimination of Discrimination against Women (2010, 2016)

27. The CEDAW requires Argentina to adopt measures to protect women's health⁴⁷ particularly against the harms of non-communicable diseases brought about by tobacco use and exposure to second-hand smoke^{48,49}.

28. In this sense, in 2016, in a parallel report submitted in the context of Argentina's 7th report to the CEDAW⁵⁰, the civil society stressed the need for implementing stronger tobacco control measures, as well as ratifying the FCTC. The Coalition argued that **"the high and increasing tobacco consumption among girls and women and the consequences to health are *prima facie* indicators that the State is derelict in its duties to protect women's health by adopting effective measures to control tobacco"**⁵¹.

29. The points of concern raised by civil society were echoed by the Committee in its recommendations.⁵² The CEDAW stated its worry that, in 2016, girls consumed more tobacco than boys, and women's rate of consumption of tobacco was high. **In its recommendations, once again CEDAW joined other human rights bodies and recommended Argentina to "ratify the Framework Convention on Tobacco Control, [to] reduce the high tobacco consumption among adolescents, in particular girls, and [to] address the health consequences."**⁵³

30. Years before, in 2010, in its 6th report, the CEDAW had expressed its concern over the high consumption of tobacco products among women in Argentina and its impact on women's health, making three recommendations: **implement smoke-free zones, restrict tobacco advertising, and ratify the FTCT**⁵⁴. In twelve years, Argentina has accomplished just one of these recommendations.

C. Committee on Economic, Social, and Cultural Rights (2011 and 2018)

31. FIC Argentina, the O'Neill Institute, and other organizations submitted parallel reports⁵⁵ to Argentina 3rd and 4th reports to the CESCR during the 47th Session in 2011⁵⁶ and the 64th Session in 2017⁵⁷. Both reports concluded that the State

was not in compliance with its obligations under the International Covenant on Economic, Social, and Cultural Rights Art. 12 by failing to substantially enact and enforce comprehensive tobacco control measures.⁵⁸

32. In 2017, Argentina presented the List of issues in relation to the fourth periodic report. Once again, Argentina repeated the same arguments stated in previous reports presented to human rights bodies since 2011. The State recognized that the FCTC had not been ratified yet and pointed that the Government "was working" on the issue⁵⁹. Argentina provided no reasons or justification as to why or when the National Congress may consider the ratification and reiterated the provisions of the National Law, which do not meet FCTC standards.
33. In 2018, the CESCR stated that it was "concerned about the negative health impact of the high rate of tobacco use, the insufficient level of tobacco taxes, and the weak regulations on advertising campaigns"⁶⁰, as well as the consumption among women and youth. **CESCR urged Argentina "to ratify the World Health Organization (WHO) Framework Convention on Tobacco Control and to bring domestic regulations on the advertising of tobacco products into compliance with the standards laid down in that Convention."**⁶¹

V. Deficits in the existing tobacco control legal framework and policies in Argentina

34. After eleven years and despite all recommendations mentioned above, Argentina has not advanced on strong tobacco control measures, hence there has been almost no impact on the consumption of tobacco products. In the following paragraphs, we will explain the deficits of Argentina's tobacco control policies on a. Marketing restrictions and b. Tobacco prices and taxation.

A. *Argentina's restrictions on tobacco marketing: Laudable but Insufficient*

35. Tobacco marketing, which includes advertising, promotion, sponsorship, and product display, has been shown to increase youth initiation of smoking⁶². The continuing tobacco epidemic is directly linked to the effectiveness of the industry's advertising and promotional schemes, which are targeted at the recruitment of new smokers who are primarily children and adolescents. Marketing has been shown to increase tobacco consumption and frequently achieve this end by presenting information designed to mislead or confuse younger audiences⁶³⁶⁴⁶⁵.

36. In 2011, the National Congress passed the National Law, which met the standards of FCTC in some aspects, such as the implementation of smoke-free environments, health warning labels, prohibition on the sale of tobacco products to minors, and regulated the content of cigarettes and educational programs. However, the adopted restrictions on tobacco advertising, promotion, and sponsorship are insufficient to protect the right to health and show the necessity to move forward to stronger regulations.
37. Regarding tobacco advertising, Art 5 bans ads on TV, radio, newspapers, and the internet, and restricts certain promotion and sponsorship activities⁶⁶. However, Art 6 enumerates exceptions to Art 5's prohibition, and, as a result, permits "point of sale advertising", and allows "direct communications toward individuals 18 years old and older" with verification of age and consent.
38. These exceptions essentially undermine the efficacy of Art 5 and leave the door open to the industry's ability to directly advertise on potentially more effective modalities, including in-person advertising, social media, and mobile delivery apps. According to a 2022 FIC Argentina's observational study in 5 Argentinian provinces, in 64.59% of the observed points of sale, product display was the marketing strategy most used by the tobacco industry⁶⁷. Significantly, evidence at the international level has demonstrated that the display of cigarettes is almost always near consumable products such as sweets, snacks, and sugary drinks⁶⁸ and successfully captures the attention of students between the ages of 13 to 15⁶⁹.
39. Indeed, taking advantage of the loopholes of the National Law throughout the COVID19 pandemic, the tobacco industry has been using unconventional marketing strategies to advertise its products through email and on brand websites, as well as encouraging purchases through mobile delivery applications (*apps*), where they also advertise their products. A recent study showed that children were able to see tobacco advertising and purchase tobacco products on those *apps*, where no proof of age was required, in violation of the National Law that prohibits the sale to minors⁷⁰. The ads aimed to maintain communication with the consumers even during the pandemic and, in addition to product promotion, references to COVID-19 and the recommendations to "*stay at home*"⁷¹ were used.
40. FIC Argentina has been closely monitoring the industry's activities regarding its aggressive marketing and has concluded that tobacco product marketing is present in several types of mass means of communication, from email newsletters to advertisements at music events⁷².

41. Furthermore, the tobacco industry has aggressively marketed flavored cigarettes in Argentina. The National Law allows the industry to sell tobacco tasting like sweets or alcoholic drinks because it does not prohibit the use of flavors. It has been proven that flavored cigarettes are more appealing to young people and the tobacco industry has been promoting these products in order to attract new smokers⁷³⁷⁴.
42. In addition, although corporate social responsibility activities are recognized as a form of sponsorship⁷⁵, the National Law does not prohibit the tobacco industry to implement those strategies: Art 8 expressly states that only "brand sponsorship" is prohibited. In this context, the industry is allowed to contribute to events, activities, or individuals with the aim of promoting tobacco products and tobacco consumption, and therefore market their products. In the same sense, the FCTC defines "tobacco sponsorship" as "(...) any form of contribution to any event, activity or individual with the aim, effect or likely effect of promoting a tobacco product or tobacco use either directly or indirectly"⁷⁶.
43. In this regard, the Argentinian legislation ignores international standards and allows the tobacco industry to carry out corporate social responsibility programs targeting children and adolescents, in violation of Argentina's duty to protect people, particularly those in context of vulnerability, from adverse human rights impacts generated by the activities of non-state parties. In addition, as several public agencies participate in the tobacco industry's corporate social responsibility activities, Argentina could also be violating its obligation to respect human rights⁷⁷⁸⁷⁹.
44. It has been demonstrated that a complete marketing ban of tobacco products is an effective, as well as an adequate, and proportionate measure to protect the right to health. This interpretation has been supported by the National Supreme Court of Justice, which has considered that a complete ban on tobacco marketing is in accordance with the domestic legal framework⁸⁰.
45. However, the reality in Argentina is that the legal protections from tobacco marketing differ from one province to another. While the provinces of Tierra del Fuego⁸¹, Córdoba⁸², and La Pampa⁸³ have established robust regulations to reduce the negative impacts of the tobacco epidemic in their jurisdictions -establishing a total bans on advertising, promotion, and sponsorship, including product display- this is not the case in other jurisdictions. In fact, there are still some provinces (in particular tobacco grower provinces) that have not passed any tobacco control regulations and others that are not enforcing the minimum standards contained in the National Law.

46. In this context, the tobacco industry takes advantage of these legal loopholes to display the same marketing strategies in every jurisdiction, focusing on the display of flavored cigarettes⁸⁴, and interfering with the enactment of new tobacco control laws through lobby actions⁸⁵.
47. The above proves that, by allowing broad exceptions that are widely exploited by the tobacco industry, Argentina's current marketing regulation falls short in protecting the human right to health and in adopting the most effective measure to discourage tobacco use: a complete and uniform marketing ban of tobacco products, as outlined by the FCTC⁸⁶. The current legal framework also fails in protecting the right to health of children and adolescents as interpreted by the Committee on the Rights of the Child⁸⁷.
48. In the same sense, **the WHO has noted that, in order to have effective controls in this area, the ban must be directed at "all individuals and entities" responsible for the "production, placement, and/or dissemination of tobacco advertising, promotion, and sponsorship"**⁸⁸.
49. **Partial bans encourage manipulation and allow the development of new strategies. Only by enacting regulations that ensure an absolute and complete ban on all forms of direct and indirect tobacco advertising can Argentina make progress toward the goal of reducing tobacco consumption and protecting the right to health. Argentina's current legal framework lacks many of the most significant components of the FCTC, severely hampered the government's efforts to curb tobacco use.**

B. Tobacco prices and consumption: "Tax Reform" No. 27,430

50. Argentina has a complex system of taxation of tobacco products. In short, there are different taxes that coexist in the final price of tobacco products. In the following paragraphs, we will explain why the Argentine tax system is not an effective tobacco control measure.
51. In December 2017, the National Congress passed the "Tax Reform"⁸⁹. This law established an excise tax on cigarettes which includes both an ad valorem and a minimum component. The ad valorem tax rate was established at 70% of the retail price, while the corresponding minimum tax to pay may not be less than twenty-eight pesos (\$28) for each twenty (20)-unit package. Therefore, if 70% of

the retail price⁹⁰ is a value lower than the minimum tax, the minimum tax should be paid instead. If, on the contrary, 70% of the price gives a value equal to or greater than the minimum tax, 70% should be paid. In short, there are 2 different taxes (the ad valorem and the minimum tax) that coexist in the final price of tobacco products and, depending on the sale value, one or the other may be applied.

52. Furthermore, for the other tobacco products, such as roll-your-own and cigars, the established tax is lower, which makes the products more affordable (affordability is the amount of tobacco that people can buy with an average salary).
53. Studies have consistently demonstrated that a significant increase in cigarette prices markedly reduces tobacco consumption, especially diminishing the use by young and by those in lower socio-economic sectors.⁹¹⁹²⁹³⁹⁴ This price sensitivity represents a powerful deterrent to tobacco demand and evidence indicates that for every 10% increase in the price of cigarettes consumption is reduced by 4% and 8%, in adults and young people respectively⁹⁵⁹⁶. A recent study in Argentina demonstrated that the **youth are the most affected by a change in the price of cigarettes**: doubling the price of a pack of cigarettes reduces the number of smokers in the total population by 3 percent, while the reduction of this age group is 6.5 percent⁹⁷.
54. After the Tax Reform, in December 2021, it was possible to buy 643 packages with an average salary, while in May 2016, after Decree 626/2016 (which increased the tax rate to 75%) it was possible to buy 460 packages with an average salary⁹⁸. As nowadays tobacco products are more affordable than in 2016, the current tax framework is less effective in discouraging tobacco use.
55. It is worth mentioning that the ad valorem tax rate was set at a lower value than the previous tax rate established by Presidential Decrees of 2016 and 2017 (75%) and the minimum tax is not currently paid by several small and medium local tobacco companies that have filed injunctions and precautionary measures to avoid paying it. For that reason, **the current tobacco tax system in Argentina is not effective to discourage tobacco consumption and guarantee a public health objective**. Therefore, the current tax regulation in Argentina is deficient in complying with international standards and the recommendations of International Human Rights Committees. It also stands against the principle of non – retrogression.
56. Considering the increase in the number of people under poverty (particularly

women and children), according to the National Institute of Statistics and Census report⁹⁹, and the last Argentina Catholic University report on children and adolescents' status of life, the increase of taxes will be a very effective tobacco control policy to decrease smoking among young, especially women. Those who are most affected by the marketing strategies that cigarette producers are using during the pandemic continue to apply as mentioned before.¹⁰⁰

57. We believe that a fiscal measure must be designed with a public health objective, to discourage tobacco consumption. It is through the tax system that age and gender inequalities can be fought. Secondly, fiscal policies have a redistributive function with the potential to correct systemic social, economic, and gender inequalities. The concern about the regressive nature of tobacco taxation can be addressed through the greater potential benefits for the most vulnerable sectors. Young people and those with lower incomes tend to be more sensitive to price changes. As a result these groups are the ones that change their behavior to a greater extent than others, receive greater benefits in terms of health as well as savings in health care costs¹⁰¹.

58. Argentina must legislate so that the increase in taxes can be transferred to an increase in prices, as is established by international standards. A comprehensive, tobacco control law must include a stringent taxing scheme that includes all tobacco products. FCTC's Art 6 mandates that parties "recognize that price and tax measures are an effective and important means of reducing tobacco consumption by various segments of the population, in particular, young persons,"¹⁰² and suggests the implementation of tax policies and pricing devised "to contribute to the health objectives"¹⁰³. While the FCTC respects the sovereign right of Parties to determine their national fiscal policy, it stresses the critical nature of this specific intervention to achieve the goal of reducing the consumption of toxic tobacco products.

59. **Taxation is a key policy component** and synergy with other control measures (including bans on price-reducing market strategies (coupons and multipack offers), educational campaigns, and cessation support) can **ensure the right to health. A comprehensive national tobacco control law should include a strict taxation scheme on tobacco products, including all tobacco products.**¹⁰⁴

VI. Conclusions and Recommendations for Argentina

60. This report begins with a brief description of the current tobacco epidemic in

Argentina and reiterates the long-term health harms caused by tobacco consumption. The State is aware of these facts and of the disproportionate risk burden of tobacco-induced health impacts for women, youth, and socioeconomically vulnerable persons. As several human rights bodies, including the UPR, have noted since 2010, Argentina has fallen behind in the full realization of the highest attainable standard of health. Reverting this situation will only be possible through public policies that create a healthy environment and protect people from the harmful actions of third parties, such as the tobacco industry.

61. As highlighted throughout this report, negligible progress has been observed in reducing tobacco consumption in Argentina¹⁰⁵. One of the **factors preventing further progress toward reducing tobacco use and protecting vulnerable populations is that Argentina has neither ratified the FCTC nor adopted legislation that meets its standards. Thus, ratification of the FCTC would be the first and essential step towards meeting its human rights obligations, as the establishment of a mandate for additional regulations would encourage the development of a fully integrated and functional government policy capable of producing maximum and synergistic results from legislative initiatives.**
62. Although the National Law was a step in the right direction, the law has deficiencies in terms of advertising, promotion, and sponsorship. In turn, the absence of a comprehensive tobacco control law at the national level that regulates fiscal and pricing policy makes it unlikely that public health will be improved or that Argentina's international human rights obligations will be fully satisfied.
63. Given the harmful effects of tobacco use and exposure on health, States must adopt strong tobacco control measures to comply with their human rights obligations, in particular their obligation to protect human rights from violations by third parties. Human rights bodies mentioned here have indicated the need for effective controls on tobacco consumption, use, and promotion, and multiple human rights bodies have pointed to the FCTC ratification as an adequate means towards State compliance with international human rights law. In addition, the UN SDG 3, looks to FCTC ratification as an indicator for achieving the goal¹⁰⁶, where ratification becomes an instrument to comply with political compromises assumed in Agenda 2030.
64. **Argentina has been urged by the CESCR, to ratify the FCTC and implement measures that will reduce tobacco use among women,**

children, and adolescents, and otherwise generally; the State has not done so, and is therefore solely culpable for its violation of its citizens' fundamental human right to health. If the FCTC remains unratified, Argentina would demonstrate not only its lack of concern for its citizens' right to health but also its unwillingness to commit to the International Human Rights Treaties and the bodies that are responsible for reviewing its application.

65. FIC Argentina, the O'Neill Institute, FEIM, and FUNDEPS conclude that Argentina has not fulfilled its commitments or adhered to the UPR's recommendations for strong tobacco control measures.

66. Respectfully to the State and the UPR, we request the UPR Working Group to consider the analysis and position presented in this report and once again recommend to the Government of Argentina the following:

- 1. The Government of Argentina must ratify the Framework Convention on Tobacco Control and implement the FCTC into its national and sub-national legal framework.** The UPR Working Group should take into account that Argentina has received this same recommendation since 2010 and from several human rights bodies and has NOT provided reasons or justification for not complying with it.
- 2. The Government of Argentina must comprehensively ban advertising, promotion, and sponsorship, including the display of tobacco products.** Marketing strategies employed to influence young people and drive tobacco consumption must be directly mitigated. Public health should not be a secondary concern to the interests of the State.
- 3. The Government of Argentina should implement a more effective tax regime for tobacco products, including both excise-specific and ad valorem taxes.** An effective and sustainable tax regime on cigarettes and tobacco products would have a measurable impact on reducing tobacco consumption, particularly among vulnerable groups. -

References

¹ Ministerio de Salud y Desarrollo Social. (2019). *Boletín vigilancia epidemiológica, Situación de salud por cáncer de pulmón y tabaquismo en Argentina*. Available at: <https://bancos.salud.gob.ar/sites/default/files/2020-03/0000001441cnt-boletin-epidemiologia-situacion-salud-cancer-pulmon-y-tabaquismo-argentina-2019.pdf>

² PERFECT INSIDER (2015), *Top Ten Tobacco Producing Countries in the World*. Available at: <http://www.perfectinsider.com/top-ten-tobacco-producing-countries-in-the-world/>

³ Art. 98, Modification of Art. 1 of Law No. 24,674, Law No. 27,430 (2017). Available at: <http://servicios.infoleg.gob.ar/infolegInternet/verNorma.do?id=305262>

⁴ The amount of twenty-eight pesos (\$ 28) will be updated quarterly, by calendar quarter, based on changes in the Consumer Price Index (CPI), provided by the National Institute of Statistics and Census, considering the cumulative variations of said index from the month of January 2018, inclusive.

⁵ GGTC (2021) *Global Tobacco Index; Latin America Regional Tobacco Interference Index*. Available at: <https://globaltobaccoindex.org/>

⁶ WHO (2021), *WHO Report on the global tobacco epidemic*. Available at: <https://www.who.int/publications/i/item/9789240032095>

⁷ CHALOUPKA FJ AND BLECHER E. (2018). *Tobacco & Poverty: Tobacco Use Makes the Poor Poorer; Tobacco Tax Increases Can Change That. A Tobacconomics Policy Brief*. Chicago, IL: Tobacconomics, Health Policy Center, Institute for Health Research and Policy, University of Illinois at Chicago. Available at: www.tobacconomics.org

⁸ PICHON-RIVIERE, ANDRÉS ET AL.(2020). *The health and economic burden of smoking in 12 Latin American countries and the potential effect of increasing tobacco taxes: an economic modelling study*. The Lancet Global Health, Volume 8, Issue 10, e1282 - e1294.

⁹NATIONAL MINISTRY OF HEALTH. (2018) National survey of risk factors. Available at: <https://cutt.ly/9LdqhTt>

¹⁰ INSTITUTO DE EFECTIVIDAD CLÍNICA Y SANITARIA (IECS)(2016); *Deaths, illness and tobacco taxation in Argentina*. Available at: <https://cutt.ly/ALdq9jm>

¹¹ INSTITUTO DE EFECTIVIDAD CLÍNICA Y SANITARIA. (IECS) (2021) *¿Por qué aumentar los impuestos al tabaco en Argentina?* Buenos Aires, Argentina. Available at : www.iecs.org.ar/tabaco

¹² MICHAEL ERIKSEN ET. AL, (2015) THE TOBACCO ATLAS, at 15.

¹³ WHO (2021) *Leading cause of death, illness and impoverishment*. Available at: <http://www.who.int/mediacentre/factsheets/fs339/en/>

¹⁴WHO (2013), *Ban tobacco advertising to protect young people*. Available at: http://www.who.int/mediacentre/news/releases/2013/who_ban_tobacco/en/

¹⁵ HORNIK R, ET AL. (2022) *The Effects of Tobacco Coverage in the Public Communication Environment on Young People's Decisions to Smoke Combustible Cigarettes*. J Commun. 2022 Jan 13;72(2):187-213. doi: 10.1093/joc/jqab052. PMID: 35386823; PMCID: PMC8974361

¹⁶NATIONAL MINISTRY OF HEALTH and PAHO (2018). *Global Youth Tobacco Survey: Argentina Final Report*. Available at: <https://cutt.ly/ZLdwoxX>

¹⁷ID. AT 9: NATIONAL MINISTRY OF HEALTH. (2018) National survey of risk factors.

¹⁸ Id. AT 9: NATIONAL MINISTRY OF HEALTH. (2018) National survey of risk factors.

¹⁹WHO (2021) *WHO report on the global tobacco epidemic, Profile Argentina*. Available at: <https://cutt.ly/oLs8Top>

²⁰ ID. AT 9: NATIONAL MINISTRY OF HEALTH. (2018) National survey of risk factors.

²¹ R. MEJIA & E.J. PEREZ-STABLE, *Tobacco epidemic in Argentina: The cutting edge of Latin America*, 2 Prevention and Control 49-55 (2006).

²² NATIONAL MINISTRY OF HEALTH; Tobacco consumption in Argentina report (2010) Available at <http://www.msal.gov.ar/htm/site/pdf/informe-especial-Tabaco-31mayo2010.pdf>.

²³ NATIONAL MINISTRY OF HEALTH AND SOCIAL DEVELOPMENT (2019). *Boletín vigilancia epidemiológica, Situación de salud por cáncer de pulmón y tabaquismo en Argentina*. Available at: <https://cutt.ly/OLs8A6r>

²⁴ F. ALTHABE ET. AL (2008), *Smoking during pregnancy in Argentina and Uruguay*, 68 MEDICINA 48-54.

²⁵ ID. AT 11: INSTITUTO DE EFECTIVIDAD CLÍNICA Y SANITARIA. (IECS) (2021)

²⁶History of the World Health Organization Framework Convention on Tobacco Control (2009), World Health Organization

²⁷United Nations, Chapter IX Health, 4. WHO Framework Convention on Tobacco Control, treaty record and status. Available at: <https://cutt.ly/aLW2VXF>

²⁸ WHO Framework Convention on Tobacco Control Guidelines for implementation (2011). Available at: https://apps.who.int/iris/bitstream/handle/10665/75218/9789241501316_eng.pdf

²⁹ CHUNG-HALL J, CRAIG L, GRAVELY S, ET AL (2019), *Impact of the WHO FCTC over the first decade: a global evidence review prepared for the Impact Assessment Expert Group Tobacco Control* ;28:s119-s128.

³⁰ ID. AT 5: GGTC (2021) *Global Tobacco Index; Latin America Regional Tobacco Interference Index*

³¹ PANAMERICAN HEALTH ORGANIZATION(2019), *Profits Over People: Tobacco Industry Activities to*

Market Cigarettes and Undermine Public Health in Latin America and the Caribbean. Available at: <https://iris.paho.org/handle/10665.2/2807>

³² Id. At 5: GGTC (2021) *Global Tobacco Index; Latin America Regional Tobacco Interference Index*

³³ FIC ARGENTINA (2021) *Why Argentina needs to ratify the Framework Convention on Tobacco Control (FCTC)*. Available at: https://www.ficargentina.org/wp-content/uploads/2021/05/2104_CMCT.pdf

³⁴ Such international agreements include the Universal Declaration of Human Rights; the American Declaration of the Rights and Duties of Man (Art. XI); the International Covenant on Economic, Social, and Cultural Rights (Art. 12); the Convention on the Elimination of All Forms of Discrimination Against Women (Arts. 3, 10, 11, 12); the Covenant on the Rights of the Child (Art. 19); and the American Convention on Human Rights (Art. 5)

³⁵ The right to health is protected by the International Covenant on Economic, Social, and Cultural Rights (Art. 12); the Convention on the Elimination of All Forms of Discrimination Against Women (Arts. 10, 11); the Convention on the Rights of the Child (Art. 24); and the American Convention on Human Rights (Art. 26).

³⁶ UN COMMITTEE ON ECONOMIC, SOCIAL AND CULTURAL RIGHTS (CESCR) (2000), *General Comment No. 14: The Right to the Highest Attainable Standard of Health (Art. 12 of the Covenant)*, E/C.12/2000/4. Available at: <http://www.refworld.org/docid/4538838do.html>, para 11.

³⁷ WORLD HEALTH ORGANIZATION (2021), *Commercial determinants of health: Key facts*. Available at: <https://www.who.int/news-room/fact-sheets/detail/commercial-determinants-of-health>

³⁸ ID. 36: UN COMMITTEE ON ECONOMIC, SOCIAL AND CULTURAL RIGHTS (CESCR) (2000), par. 31.

³⁹ UNITED NATIONS Committee on Economic, Social and Cultural Rights (2017). GENERAL Comment No. 24 on State obligations under the International Covenant on Economic, Social and Cultural Rights in the context of business activities, E/C.12/GC/24, para 14.

⁴⁰ ID, AT 39: UNITED NATIONS Committee on Economic, Social and Cultural Rights (2017). PAR 19.

⁴¹ ID. 36, UN COMMITTEE ON ECONOMIC, SOCIAL AND CULTURAL RIGHTS (CESCR) (2000), pa.a 51.

⁴² UNITED NATIONS, OFFICE OF THE HIGH COMMISSIONER FOR HUMAN RIGHTS (2018). *Report of the Working Group on the Universal Periodic Review Argentina; Thirty-seventh session, A/HRC/37/5*. Available at: <https://www.ohchr.org/en/hr-bodies/hrc/regular-sessions/session37/list-reports>

⁴³ UNITED NATIONS HUMAN RIGHTS COUNCIL (2012). *Report of the Working Group on the Universal Periodic Review: Argentina, A/HRC/22/4*. Available at: <https://cutt.ly/ULdrOsr>

⁴⁴ UNITED NATIONS HUMAN RIGHTS COUNCIL (2020) *Universal Periodic Review - Argentina; Third Cycle; National mid-term report*. Available at: <https://www.ohchr.org/en/hr-bodies/upr/ar-index>

⁴⁵ Shadow Report: Violations of the Right to Health Due to Inadequate Regulation of Tobacco in Argentina; 28th Session (6-17 Nov 2017) of the Third Cycle (2017-2021) Parallel Report to the Universal Periodic Review of the Government of Argentina. Available at: https://www.ficargentina.org/wp-content/uploads/2017/12/2017_epu_tabaco.pdf

⁴⁶ UNITED NATIONS, OFFICE OF THE HIGH COMMISSIONER FOR HUMAN RIGHTS (2014), *Core Human Rights in the Two Covenants*. Available at: <https://cutt.ly/ZLdwOsd>

⁴⁷ CEDAW, Articles 11.1(f) and 12.

⁴⁸ UN COMMITTEE ON THE ELIMINATION OF DISCRIMINATION AGAINST WOMEN (CEDAW) (2016), *Concluding observations of the Committee on the Elimination of Discrimination against Women on the Seventh Periodic Report of Argentina*, CEDAW/C/ARG/CO/7. Available at: <https://digitallibrary.un.org/record/861773?ln=es>

⁴⁹ UN COMMITTEE ON THE ELIMINATION OF DISCRIMINATION AGAINST WOMEN (CEDAW) (2010), *Concluding observations of the Committee on the Elimination of Discrimination against Women*, CEDAW/C/ARG/CO/6, at 9, ¶39-40. Available at: <https://www2.ohchr.org/english/bodies/cedaw/docs/co/CEDAW-C-ARG-CO-6.pdf>

⁵⁰ ID. AT 43: ⁵⁰ UNITED NATIONS HUMAN RIGHTS COUNCIL (2012). *Report of the Working Group on the Universal Periodic Review: Argentina*.

⁵¹ Among other recommendations, this Coalition recommended to Argentina the following in 2016: ratification of the FCTC, prohibit advertising, promotion, sponsorship and marketing tobacco products, implement tax and price mechanisms to reduce tobacco consumption.

⁵² FIC-ARGENTINA ET. AL (2016), *Shadow Report to the Seventh Periodic Report by the Government of Argentina*.

⁵³ UN COMMITTEE ON THE ELIMINATION OF DISCRIMINATION AGAINST WOMEN (CEDAW) (2016), *Concluding*

observations of the Committee on the Elimination of Discrimination against Women on the Seventh Periodic Report of Argentina, CEDAW/C/ARG/CO/7. Available at: <https://digitallibrary.un.org/record/861773?ln=es>

⁵⁴ ID. 44: UNITED NATIONS, OFFICE OF THE HIGH COMMISSIONER FOR HUMAN RIGHTS (2018). *Report of the Working Group on the Universal Periodic Review Argentina*

⁵⁵ FIC-Argentina et. al, *Shadow Report to the Periodic Report by the Government of Argentina* (2011).

⁵⁶ UN COMMITTEE ON ECONOMIC, SOCIAL AND CULTURAL RIGHTS (CESCR) (2011), *Consideration of reports submitted by States parties under articles 16 and 17 of the Covenant : concluding observations of the Committee on Economic, Social and Cultural Rights: Argentina*, E/C.12/ARG/CO/3. Available at: <https://www.refworld.org/docid/52d650a14.html>

⁵⁷ FIC ARGENTINA ET AL. (2017), *Parallel Report to the Universal Periodic Review of the Government of Argentina, 28th Session (6-17 Nov 2017) of the Third Cycle (2017-2021)*. Available at: https://www.ficargentina.org/wp-content/uploads/2017/12/2017_epu_tabaco.pdf

⁵⁸ The Civil Society report of 2011 recommended a comprehensive ban on all forms of advertising, promotion, and sponsorship of tobacco products, implementing a tax on cigarette packs and tobacco products that increases the prices of these products, and the ratification of the FCTC. In 2018, seven years later, civil society made the same recommendations.

⁵⁹ List of issues in relation to the fourth periodic report of Argentina (2017). Available at: <https://cutt.ly/OLs42qe>

⁶⁰ UN ECONOMIC AND SOCIAL COUNCIL (ECOSOC) (2018), *Concluding observations on the fourth periodic report of Argentina*, E/C.12/ARG/CO/4. Available at: <https://cutt.ly/pLdwNmk>

⁶¹ Id. at 56: FIC ARGENTINA ET AL. (2017), *Parallel Report to the Universal Periodic Review of the Government of Argentina, 28th Session*

⁶² MORAN MB, HELEY K, CZAPLICKI L, WEIGER C, STRONG D, PIERCE J. (2021) *Tobacco Advertising Features That May Contribute to Product Appeal Among US Adolescents and Young Adults*. *Nicotine Tob Res.* 4;23(8):1373-1381. doi: 10.1093/ntr/ntaa275. PMID: 33377146; PMCID: PMC8360628.

⁶³ PADON AA, LOCHBUEHLER K, MALONEY EK, CAPPELLA JN (2018), *A Randomized Trial of the Effect of Youth Appealing E-Cigarette Advertising on Susceptibility to Use E-Cigarettes Among Youth*. *Nicotine Tob Res.* 9;20(8):954-961. doi: 10.1093/ntr/ntx155. PMID: 29106669; PMCID: PMC6037103.

⁶⁴ R.L. ANDREWS & G.R. FRANKE (1991) *The determinants of cigarette consumption: A meta-analysis*, 10 *J. Pub. Policy and Marketing* 81-100;

⁶⁵ K.E.WARNER (1986) *Selling Smoking: Cigarette Advertising and Public Health*. Washington, DC: American Public Health Association.

⁶⁶ Article 5: "(...) advertising, promotion, and sponsorship of tobacco products through any media outlets or communication, whether direct or indirect, is prohibited". Law 26.687 (2011).

⁶⁷ FIC ARGENTINA (2022), *Marketing de productos de tabaco en puntos de venta de cinco provincias argentinas*. Available at: <https://cutt.ly/BLs4BkU>

⁶⁸ BROWN JL, ROSEN D, CARMONA MG, ET AL (2022). *Spinning a global web: tactics used by Big Tobacco to attract children at tobacco points-of-sale* *Tobacco Control*. doi: 10.1136/tobaccocontrol-2021-057095

⁶⁹ ID. AT XVI

⁷⁰ FIC ARGENTINA (2021), *Publicidad, compra y venta de productos de tabaco en aplicaciones de delivery: análisis en siete ciudades de Argentina*. Available at: <https://cutt.ly/SLdw6cp>

⁷¹ FIC ARGENTINA (2021), *Acciones de la industria tabacalera en el marco del COVID 19 en Argentina*. Available at: https://www.ficargentina.org/wp-content/uploads/2021/04/2104_tabaco_covid.pdf

⁷² FIC ARGENTINA (2015), *Mojito Fest Analysis* Available at: http://ficargentina.org/images/stories/Documentos/informe_mojito_fest.pdf

⁷³ JOHNS HOPKINS BLOOMBERG SCHOOL OF PUBLIC HEALTH (2017), *Deadly Flavor Technical Report Latin America Sabores*. Available at: <https://cutt.ly/MLs7eXY>

⁷⁴ BROWN JL, ROSEN D, CARMONA MG, ET AL (2022). *Spinning a global web: tactics used by Big Tobacco to attract children at tobacco points-of-sale* *Tobacco Control*. doi: 10.1136/tobaccocontrol-2021-057095

⁷⁵ WHO (2008) *Guidelines for the application of Article 13 (Tobacco Advertising, Promotion and Sponsorship) of the WHO Framework Convention on Tobacco Control*.

⁷⁶ Id. 26: WHO FRAMEWORK CONVENTION ON TOBACCO CONTROL (2003), Article 1.(g)

⁷⁷ FIC ARGENTINA (2020), *Programas de responsabilidad social empresaria de la industria tabacalera en Argentina*. Available at: https://www.ficargentina.org/wp-content/uploads/2020/01/2001_RSE.pdf

- ⁷⁸ ID AT 5: GGTC (2021) *Global Tobacco Index; Latin America Regional Tobacco Interference Index*
- ⁷⁹ WHO (2021), *Report on the Global Tobacco Epidemic: Country profile Argentina*. Available at: <https://www.who.int/publications/m/item/tobacco-arg-2021-country-profile>
- ⁸⁰ NATIONAL SUPREME COURT OF JUSTICE (2015), “Nobleza Piccardo S.A.I.C. y F. c/ Provincia de Santa Fe” Case, 188/2006 (42-N)/CS1.
- ⁸¹ TIERRA DEL FUEGO, ANTARCTICA AND THE SOUTH ATLANTIC ISLANDS (2017), *Law No. 1.203*. Available at: <http://www.legistdf.gob.ar/lp/leyes/Provinciales/LEYP1203.pdf>
- ⁸² CÓRDOBA (2019) *Law No. 10.666*. Available at: <https://cutt.ly/6Ls7biI>
- ⁸³ LA PAMPA (2021); *Law No. 3.392*. Available at: <https://cutt.ly/hLs7Qci>
- ⁸⁴ ID. AT 58: List of issues in relation to the fourth periodic report of Argentina (2017).
- ⁸⁵ ID. AT : GGTC (2021) *Global Tobacco Index; Latin America Regional Tobacco Interference Index*
- ⁸⁶ ID. AT 27: List of issues in relation to the fourth periodic report of Argentina (2017).
- ⁸⁷ “States parties (...) should regulate targeted or age-inappropriate advertising, marketing and other relevant digital services to prevent children’s exposure to the promotion of (...) tobacco and other nicotine products.”; COMMITTEE ON THE RIGHTS OF THE CHILD (2021); *General Comment No. 25 on children’s rights in relation to the digital environment*; Paragraph 97.
- ⁸⁸ WHO (2008) *Guidelines for the application of Article 13 (Tobacco Advertising, Promotion and Sponsorship) of the WHO Framework Convention on Tobacco Control*.
- ⁸⁹ Art. 98, Modification of Art. 1 of Law No. 24,674, LAW NO. 27,430 (2017). Available at: <http://servicios.infoleg.gob.ar/infolegInternet/verNorma.do?id=305262>
- ⁹⁰ It refers to the sale price to the consumer, including taxes, except the “value added tax”.
- ⁹¹ WORLD HEALTH ORGANIZATION (2008), *WHO Report on the Global Tobacco Epidemic, 2008: The MPOWER package*.
- ⁹² WORLD HEALTH ORGANIZATION (2010), *WHO Technical Manual on Tobacco Tax Administration*.
- ⁹³ F.J. CHALOUKKA ET.AL. (2011), *Effectiveness of tax and price policies in tobacco control*. *Tob Control*; 20(3):235-8. Epub 2010 Nov 29.
- ⁹⁴ H. ROSS & F.J. CHALOUKKA (2006), *Economic policies for tobacco control in developing countries*. *Salud Publica Mex.*; 48 Suppl 1:S113-20.
- ⁹⁵ CDC: MMWR (1999), *Achievements in Public Health, 1900-1999: Tobacco Use -- United States, 1900-1999*, p. 986-93.
- ⁹⁶ F. J. CHALOUKKA (1999), *Macro-Social Influences: The Effects of Prices and Tobacco Control Policies on the Demand for Tobacco Products*, *Nicotine and Tobacco Research* 1(Suppl 1):S105-9.
- ⁹⁷ CRUCES, G.; FALCONE, G.; PUIG, J. (2020). *Impuestos al tabaco en Argentina: Hacia un análisis costo-beneficio más exhaustivo*. CEDLAS, Universidad Nacional de La Plata.
- ⁹⁸ FIC ARGENTINA (2021), *Reporte del mercado de cigarrillos en Argentina. Cuarto trimestre de 2021*. Available at: <https://cutt.ly/3Ldrob6>
- ⁹⁹ NATIONAL INSTITUTE OF STATISTICS AND CENSUS (2021), *Incidencia de la pobreza y la indigencia en 31 aglomerados urbanos*. Available at: https://www.indec.gob.ar/uploads/informesdeprensa/eph_pobreza_03_22F5E124A94B.pdf
- ¹⁰⁰ TUÑÓN, I. ET AL (2022), *Condiciones de vida y desarrollo de la infancia: continuidades y rupturas en la salida de la pandemia*. Documento Estadístico. Barómetro de la Deuda Social de la Infancia. Serie Agenda para la Equidad (2017- 2025). Available at: <https://cutt.ly/RLs6IGH>
- ¹⁰¹ GOODCHILD, PERUCIC Y NARGIS (2016) cited in COMISIÓN ECONÓMICA PARA AMÉRICA LATINA Y EL CARIBE (CEPAL) (2019), *Panorama Fiscal de América Latina y el Caribe (LC/PUB.2019/8-P)* Chapter III:Page 95
- ¹⁰² ID. AT 26: FRAMEWORK CONVENTION ON TOBACCO CONTROL
- ¹⁰³ Id. At 26: FRAMEWORK CONVENTION ON TOBACCO CONTROL, Article 6(2)(a).
- ¹⁰⁴ UNITED NATIONS DEVELOPMENT PROGRAM (UNDP), *Taxes on Tobacco*. Available at: <https://cutt.ly/FLdrlqA>
- ¹⁰⁵ ID. AT 9: NATIONAL MINISTRY OF HEALTH. (2018) National survey of risk factors.
- ¹⁰⁶ UNITED NATIONS (2016), *Report of the Inter-Agency and Expert Group on Sustainable Development Goal Indicators E/CN.3/2016/2/Rev.1*. Available at: <https://cutt.ly/1Ls6MIW>