

ASH Scotland SMOKING & TOBACCO STATISTICS FACT SHEET

August 2021

Notes: this document is a non-exhaustive summary of referenced statistics for Scotland (with selected UK/Worldwide figures). As smoking is a widely documented and researched area, there may be alternative sources. The figures here have been selected based on their robustness, frequency and availability of updates, and relevancy to Scotland. This document is updated once or twice a year.

Due to Covid-19 the Scottish Health Survey 2020 was disrupted. The 2019 survey remains the most up-to-date.



	Topic	Year(s) of data	Statistic	Reference (URLs accessed 01 May 2021)
P R E V A L E N C E	Scottish national adult (16+) prevalence	2019	Scottish Health Survey: 17% (19% in 2018) (Men: 21%, Women 17%) Cigarettes smoked per day dropped to 11.8 from 12.3 in 2017	Scottish Government. (2020). The Scottish Health Survey. 2019, edition, volume 1, main report. In The Scottish Health Survey Available from: https://www.gov.scot/publications/scottish-health-survey-2019-volume-1-main-report/
		2019	Office for National Statistics: 15.4% (16.3% in 2018)	Office for National Statistics. 2020. Adult Smoking Habits in the UK: 2019. Available from: https://www.ons.gov.uk/peoplepopulationandcommunity/healthandsocialcare/healthandlifeexpectancies/bulletins/adultsmokinghabitsingreatbritain/2019
	Scotland estimated number of adult smokers	2020	773,366 NB: 0.17* 4,549,217. (Scottish Health Survey 2019 smoking prevalence * mid-2020 population estimates for Scotland aged 16+)	National Records of Scotland: Mid-2020 Population Estimates Scotland National Records of Scotland (nrscotland.gov.uk)
	Scottish regional adult prevalence	2019	For local tobacco control profiles use the Scottish Public Health Observatory's online profile tool (OPT) - select profile product from dropdown list: www.scotpho.org.uk/comparative-health/profiles/online-profiles-tool	For local tobacco control profiles use the Scottish Public Health Observatory's online profile tool (OPT) - select profile product from dropdown list: www.scotpho.org.uk/comparative-health/profiles/online-profiles-tool or https://www.scotpho.org.uk/behaviour/tobacco-use/data/adult-smoking-in-scotland/
	UK adult (18+) prevalence	2019	14.1% (14.7% 2018) (Men: 15.9%, Women: 12.5%)	Office for National Statistics. 2020. Adult Smoking Habits in the UK: 2019. Available from: https://www.ons.gov.uk/peoplepopulationandcommunity/healthandsocialcare/healthandlifeexpectancies/bulletins/adultsmokinghabitsingreatbritain/2019
	Worldwide - adult (15+) smoking prevalence	2018	In 2015, over 1.1 billion people used tobacco, (939 million males 175 million females) decreasing to just below 1.1 billion in 2025	WHO global report on trend in prevalence of tobacco smoking 2000-2025, 2 nd ed. Geneva, World Health Organization. Available from: https://apps.who.int/iris/bitstream/handle/10665/272694/9789241514170-eng.pdf?ua=1
	Scottish national adult prevalence - time trends	2003-2018	Current smoking prevalence dropped from 51% in 1974, 28% in 2003, 21% in 2013, to 17% in 2019	Scottish smoking prevalence trend 1974 - 2019 (graph) https://www.ashscotland.org.uk/media/852067/smoking-trend-1974-2019.pdf

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Scottish national adult prevalence - age trends	2019	In 2019 smoking prevalence by age group was: 16-24 14% 25-34 22% 35-44 22% 45-54 21% 55-64 17% 65-74 12% and 75+ 7%	Scottish Government. (2020). The Scottish Health Survey. 2019, edition, volume 1, main report. In The Scottish Health Survey Available from: https://www.gov.scot/publications/scottish-health-survey-2019-volume-1-main-report/
Scottish national adult prevalence - deprivation trends	2019	32% of adults in the most deprived quintile (SIMD1) (up by 5% from 2017) smoke compared to 6% in the least deprived quintile (SIMD5). More than 5 time the number of people in the most deprive groups smoke compared to the least deprived	Scottish Government. (2020). The Scottish Health Survey. 2019, edition, volume 1, main report. In The Scottish Health Survey Available from: https://www.gov.scot/publications/scottish-health-survey-2019-volume-1-main-report/
Scottish national adult prevalence – living with long-term limiting health conditions	2019	26% of those living with long-term limiting health conditions smoke, compared with 13% of those with no limiting condition. Males: 30% v 18% Women: 24% v 13%	Scottish Government. (2020). The Scottish Health Survey. 2019, edition, volume 1, Supplementary data tables. In The Scottish Health Survey Available from: https://www.gov.scot/publications/scottish-health-survey-2019-volume-1-main-report/
Scottish national adult prevalence - targets	2011-2034	Scotland's target is to reduce adult (16+) smoking prevalence to 5% by 2034 Intermediary targets: 12% by 2021, 9% by 2026, 6% by 2031.	Scottish Government. 2018. Raising Scotland's Tobacco-free Generation: Our Tobacco Control Action Plan 2018. Edinburgh: Scottish Government. Available from: https://www.gov.scot/publications/raising-scotlands-tobacco-free-generation-tobacco-control-action-plan-2018/
DISEASE	*Scotland - smoking attributable deaths and hospital –admissions	2018 2018	There are 9,360, (16% of all annual deaths), 308 per 100,000 population (385 males/231 females), smoking-related deaths a year in Scotland, in aged 35+. There are 51,969 (1,637 per 100,000 population) smoking-related admissions every year in Scotland, aged 35+.
	Scotland - years of healthy life lost in middle age (35-69) for deaths attributable to smoking	2004	22 years life lost on average among men and women who die in middle age (35-69) as a result of smoking.
			Health Scotland, ISD Scotland and ASH Scotland. 2007. An atlas of tobacco smoking in Scotland: A report presenting estimated smoking prevalence and smoking-attributable deaths within Scotland. NHS Scotland/Scottish Public Health Observatory. Available from: www.scotpho.org.uk/publications/reports-and-papers/an-atlas-of-tobacco-smoking-in-scotland-a-report-presenting-estimated-smoking-prevalence-and-smoking-attributable-deaths-within-scotland/

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	Scotland - smoking attributable deaths by age	2004	<p>Among middle age (35-69) men, smoking related mortality decreased (it rose from 37% in 1950 to 50% in 1965, dropping to 28% in 2004).</p> <p>Among middle age (35-69) women it decreased (it rose from 9% in 1950 to 31% in 1985, but has only decreased slightly since, to 28% of all deaths in 2004).</p> <p>For both men and women aged 70+, the proportion of deaths attributable to smoking has been rising since 1950. (1950: 5% Male, 2% of Female deaths, 2004: 24% Male, 23% of Female deaths).</p>	Health Scotland, ISD Scotland and ASH Scotland. 2007. An atlas of tobacco smoking in Scotland: A report presenting estimated smoking prevalence and smoking-attributable deaths within Scotland. NHS Scotland/Scottish Public Health Observatory. Available from: https://www.scotpho.org.uk/publications/reports-and-papers/an-atlas-of-tobacco-smoking-in-scotland-a-report-presenting-estimated-smoking-prevalence-and-smoking-attributable-deaths-within-scotland/
	Scotland - smoking attributable deaths by deprivation	2018	8% of deaths in the least deprived SIMD quintile were from smoking-attributable causes, compared with 37% in the most deprived SIMD quintile. (SIMD 1) 37%, 2) 24.4%, 3) 17.4%, -4) 13%, 5) 8%)	Scottish Public Health Observatory (ScotPHO). [2018]. ScotPHO Online Profiles Tool. Available from: https://www.scotpho.org.uk/behaviour/tobacco-use/data/smoking-attributable-deaths/
	England - smoking attributable deaths and hospital admissions	2018/19	74,600 deaths attributable to smoking - 15% of all deaths of adults 35+ 506,100 hospital admissions attributable to smoking - 4% of all admissions	NHS Digital. 2020. Statistics on Smoking: England, 2019 Available from: https://digital.nhs.uk/data-and-information/publications/statistical/statistics-on-smoking/statistics-on-smoking-england-2020
	Great Britain – years of life lost in deaths attributable to smoking (all ages)	2000	On average, life-long smokers (who start early in adult life and never stop) die about 10 years sooner than non-smokers.	Peto R, Watt J, Boreham J. Deaths from smoking. Clinical Trial Service Unit & Epidemiological Studies Unit (CTSU), University of Oxford. Available from: www.ctsu.ox.ac.uk/deathsfromsmoking/
	Worldwide - smoking attributable deaths		'Globally, tobacco use killed 100 million people in the 20th century, much more than all deaths in World Wars I and II combined. Tobacco-related deaths will number around 1 billion in the 21st century if current smoking patterns continue. Among middle-aged persons, tobacco use is estimated to be the most important risk factor for premature death in men and the second most important risk factor in women (following high blood pressure) in 2010–2025.'	Drope J, Schluger N, Cahn Z, Drope J, Hamill S, Islami F, Liber A, Nargis N, Stoklosa M. 2018. The Tobacco Atlas. Atlanta: American Cancer Society and Vital Strategies. Available from: www.tobaccoatlas.org/
COS	Scotland - cost to the healthcare system	2011	£323 million (Estimated potential reduction in NHS expenditure if smoking prevalence were reduced by 1 percentage point: £13.4m)	Scottish Public Health Observatory (ScotPHO). 2012. ScotPHO Smoking Ready Reckoner - 2011 Edition. Available from: https://www.scotpho.org.uk/media/1186/scotpho120626_smokingreadyreckoner.pdf

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T	Scotland - cost to society	2006 - 2010	Approximately £1.1 billion annually. (£271m in healthcare costs, £692m in productivity losses due to active smoking, £60m in productivity losses due to passive smoking, £34m in clearing smoking-related litter, £12m in fires caused by smoking in commercial properties)	ASH Scotland. 2010. Up in smoke: The economic cost of tobacco in Scotland. Edinburgh: ASH Scotland. Available from: www.ashscotland.org.uk/what-we-do/campaign/policy-reports/up-in-smoke-tobacco-economics.aspx
Y O U N G P E O P L E	Scotland - smoking prevalence among 13 & 15 year olds	2018	Similar to 2015, in 2018, almost all 13 year olds (97%) were non-smokers. 2% were regular smokers and 2% were occasional smokers. Similar to 2015, in 2018, smoking was more common among 15 year olds but the prevalence was still low: 7% were regular smokers and 6% were occasional smokers.	Scottish Government. Scottish Schools Adolescent Lifestyle and Substance Use Survey (SALSUS): Smoking Report 2018. 2019. Available from: https://www.gov.scot/publications/scottish-schools-adolescent-lifestyle-substance-use-survey-salsus-drug-use-report-2018/
	Trends	The proportion of 13 and 15 year olds who regularly smoke has decreased over time and is now at its lowest level since the SALSUS survey began. In 2013, 2% of 13 year olds smoked regularly, down from a peak of 8% in 1998, and 9% of 15 year olds, from a peak of 29% in 1996.		
	Girl/Boys	Over the previous three decades or so, smoking prevalence tended to be somewhat higher among girls, but this is no longer true among 15 year olds in 2018		
	Scotland – e-cigarette use prevalence among 13 & 15 year olds	2018	In 2018, 17% of 13yo and 35% of 15yo ever used an e-cigarette, 2% of 13yo and 3% of 15yo used e-cigarettes more than once a week. E-cigarettes use primarily occurs in regular and occasional [tobacco] smokers in both 13 and 15 year olds.	Scottish Government. Scottish Schools Adolescent Lifestyle and Substance Use Survey (SALSUS): Smoking Report 2018. 2019. Available from: https://www.gov.scot/publications/scottish-schools-adolescent-lifestyle-substance-use-survey-salsus-drug-use-report-2018/
Trends	There has been a significant increase in e-cigarette use, in all groups between 2013 - 2018. Much smaller differences between 2015 - 2018			
Girls/Boys	Boys were more likely to have used e-cigarettes (29% of boys, 22% of girls). 3% of boys and 1% of girls use e-cigarettes regularly.			
	Scotland - smoking prevalence amongst young adults (16 - 24)	2018	19% of adults aged 16-24 were current smokers. (24% men, 13% women)	Cheong, C K., Dean, L., Dougall, I., Hinchliffe, S., Mirani, K., Vosnaki, K., Wilson, V., (eds). Scottish Health Survey 2018: Volume 1: Main Report. 2018. Available from: https://www2.gov.scot/Topics/Statistics/Browse/Health/scottish-health-survey

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Scotland - initiation (number)	2011-2013	An average of 13,300 children in Scotland aged 11-15 start smoking each year.	Calculation based on England smoking prevalence (Smoking, Drinking and Drug Use Among Young People in England 2013, Health & Social Care Information Centre) extrapolated to the Scotland population (ONS Mid-year Population Estimates). Calculated by the Statistics Team at Cancer Research UK
Great Britain - age of smoking initiation	2011	Around two thirds (66%) of smokers said they started smoking regularly before the age of 18, and 40% under the age of 16.	Office for National Statistics. 2013. General Lifestyle Survey Overview - a report on the 2011 General Lifestyle Survey. Newport: Office for National Statistics. Available from: www.ons.gov.uk/ons/rel/ghs/general-lifestyle-survey/2011/rpt-chapter-1.html#tab-Age-started-smoking
Scotland - availability and sources of tobacco	2018	23% of 13 year-old regular smokers buy cigarettes from shops. 33% of 15 year-old regular smokers buy cigarettes from shops. 47% of 13 year-old and 15 year-old smokers get somebody else to buy them cigarettes. (More sources of cigarettes are reported in the reference.)	Scottish Government. Scottish Schools Adolescent Lifestyle and Substance Use Survey (SALSUS): Smoking Report 2018. 2019. Available from: https://www.gov.scot/publications/scottish-schools-adolescent-lifestyle-substance-use-survey-salsus-drug-use-report-2018/
P R E G N A N C Y	Scotland - pregnancy, smoking at booking	2019 2017: 14.8% smoked at booking 11.7% ex-smoker 71.7% never smoker 1.9% smoking status not known. 2018: 14.4% smoked at booking 10.9% ex-smoker 71.6% never smoker 5% smoking status not known).	Public Health Scotland. Maternity & Births: Publications. Available from: https://www.isdscotland.org/Health-Topics/Maternity-and-Births/Publications/data-tables2017.asp?id=2047%20-%202047
	Scotland - pregnancy, associations with deprivation and age	2019 Mothers in the most deprive quintile are 8 time more like to smoker at time maternal booking SIMD1 26.6% SIMD2 18.9% SIMD3 12.6% SIMD4 7.2% SIMD5 3.3% Age <20: 32.6% 20-24: 26.8% 25-29: 16.5% 30-34: 10.3% 35-39: 8.4% 40+: 8.7%	Public Health Scotland. Maternity & Births: Publications. Available from: https://www.isdscotland.org/Health-Topics/Maternity-and-Births/Publications/data-tables2017.asp?id=2047%20-%202047

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E - C I G A R E T T E S	Scotland – e-cigarette use among adults (16+)	2019	In 2018, current e-cigarettes use among adults was 7% unchanged from 2015.	Scottish Government. (2020). The Scottish Health Survey. 2019, edition, volume 1, Supplementary data tables. In The Scottish Health Survey Available from: https://www.gov.scot/publications/scottish-health-survey-2019-volume-1-main-report/
		Man/Women	There is no difference between use in men and women Men were also more likely to have previously used e-cigarettes than women (12% compared with 10%) and women were more likely than men to have never used e-cigarettes (84% compared with 80%).	
Age groups	Current e-cigarette use by age group: 16-24 5% 25-34 6% 35-44 11% 45-54 8% 55-64 9% 65-74 5% 75+ 1%			
Dual use	3% of the population uses both e-cigarettes and smokes tobacco. Dual use is the highest in the 35-44 age group and is higher in the most deprived group compared to the least deprived (SIMD1 4% v SIMD5 1%)			
	Scotland – attitudes, behaviours and beliefs (18+)	2018	76% of Scottish adults who used to use, or still use e-cigarettes, most often use/used an e-cigarette containing nicotine. 61% of Scottish adults who have smoked and tried e-cigarettes find vaping is less satisfying than smoking cigarettes, excluding those not applicable. 67% of Scottish adults (70% of smokers) think that the use of e-cigarettes is common, 11% (10% of smokers) disagree.	All figures, unless otherwise stated, are from YouGov Plc. Total sample size was 1110 adults in Scotland. Fieldwork was undertaken between 08/02/2018 and 06/03/2018. The survey was carried out online. The figures have been weighted and are representative of all Scotland adults (aged 18+).

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	Great Britain - adult (16+) e-cigarette use	2018	<p>Current e-cigarette users in Great Britain is 6.1% of the population, decreased for the first time from 6.3% in 2018.</p> <p>52.2% of current smokers have used e-cigarettes and 15.9% of current smokers currently use e-cigarettes</p> <p>0.4% of current e-cigarettes users have never previously smoked</p> <p>Just over half (52.8%) of current e-cigarettes users said their main reason for vaping was to quit smoking. While 14.5% said their main reason was because they felt e-cigarettes were less harmful than cigarettes, down from 29.2% in 2017</p> <p>Dual use: Whereas 15% of current smokers also use an e-cigarette, 12.8% of ex-smokers use an e-cigarette, 3.6% are ex-smoker and ex-vaper</p>	Office for National Statistics. 2018. E-cigarette use in Great Britain: 2019. Available from: https://www.ons.gov.uk/peoplepopulationandcommunity/healthandsocialcare/drugusealcoholandsmoking/datasets/ecigaretteuseingreatbritain
	Scotland – use of e-cigarettes among 13 & 15 year olds	2018	17% of 13 year olds and 35% of 15 year olds have ever used an e-cigarette. Only 2% of 13 year olds and 3% of 15 year olds used them regularly (once a week or more):	Scottish Government. Scottish Schools Adolescent Lifestyle and Substance Use Survey (SALSUS): Smoking Report 2018. 2019. Available from: https://www.gov.scot/publications/scottish-schools-adolescent-lifestyle-substance-use-survey-salsus-smoking-report-2018/
C E S S A T I O N	Scotland - cessation, who wants to give up	2017/18	66% of Scottish smokers report they would like to stop smoking. 24% of smokers had made no attempts to quit smoking, 37% had made one or two attempts, and 39% had made three or more attempts to quit. Females are slightly more likely to try to quit	Cheong, C K., Dean, L., Dougall, I., Hinchliffe, S., Mirani, K., Vosnaki, K., Wilson, V., (eds). Scottish Health Survey 2018: Volume 1: Supplementary data tables. 2018. Available from: https://www2.gov.scot/Topics/Statistics/Browse/Health/scottish-health-survey
	Scotland - cessation, service performance	2018/19	<p>51,078 quit attempts were set with NHS smoking cessation, 7.9% reduction from 2016/17, and 57.9% reduction from 2011/12.</p> <p>Of the 51,078, 38.7% self-reported smoke-free at 4 weeks and 23.6% at 12 weeks.</p>	Information Services Division. NHS Smoking Cessation Service Statistics (Scotland) 2018/19. ISD Scotland. 22 October 2019. Available from https://www.isdscotland.org/Health-Topics/Public-Health/Publications/index.asp
	Scotland - cessation targets – Local Delivery Plan (LDP) Standards	2017/18	<p>NHS Boards to sustain and embed successful smoking quits at 12 weeks post quit, in the 40 per cent most deprived SIMD areas (60 per cent in the Island Boards).</p> <p>In 2018/19 due to a change in methodology and the exclusion of prisons the 2018/19 the LDP Standard was 7,568 successful twelve week quits in the most deprived areas.</p>	Scottish Government. Scotland Performs: NHS Scotland. Smoking cessation 2017. Available from: www.gov.scot/About/Performance/scotPerforms/partnerstories/NHSScotlandperformanc e/Smoking-LDP

	Topic	Year(s) of data	Statistic	Reference (URLs accessed 01 October 2018)
S H S	Scotland – children’s exposure to second-hand smoke in home	2018	6% of children (aged 0-15) reported exposure to second-hand smoke in own home. This figure has been stable since 2015. dropping down from 12% in 2012	Cheong, C K., Dean, L., Dougall, I., Hinchliffe, S., Mirani, K., Vosnaki, K., Wilson, V., (eds). Scottish Health Survey 2018: Volume 1: Main Report. 2018. Available from: https://www2.gov.scot/Topics/Statistics/Browse/Health/scottish-health-survey
	Scotland – target for reducing children’s exposure to second-hand tobacco smoke in the home	2012 - 2020	Reduce the proportion of children in Scotland exposed to second-hand smoke in the home from 12% in 2012 to 6% by 2020.	Scottish Government. 2013. Creating a Tobacco-Free Generation: A Tobacco Control Strategy for Scotland. Edinburgh: Scottish Government. Available from: www.scotland.gov.uk/Resource/0041/00417331.pdf Scottish Government. 25 March 2014. Campaign urges smokers to ‘take it right outside’. <i>News release</i> . Available from: https://news.gov.scot/news/campaign-urges-smokers-to-take-it-right-outside
P O L L S	Scotland - public support for tobacco control measures	2018 v 2019	<p>In 2019 45% (18% of smokers/22% vapers) think that the government is not doing enough to limit smoking. In 2018 this was 35% of Scottish adults (18% of smokers)</p> <p>Scottish adults agree that smoking should be banned in all cars. support/oppose (smokers) - 2018: 63%(24%) / 20%(54%). 2019: 63% (27%) / 18% (54%)</p> <p>Support/oppositions to the requirement for tobacco to be sold in plain standardised packaging with the product name in standard lettering: support/oppose (smokers) 2018: 57%(21%) / 12% (38%). 2019: 62%(30%) / 12%(42%)</p> <p>2018: 49% of Scottish adults (33% of smokers) disagree that exposing under-18s to smoking on TV is acceptable. 2019:</p> <p>72% of Scottish adults (66% of smokers) agree smokers staying in hospital should be offered medication and support to help them not to smoke. Support</p> <p>49% of Scottish adults (50% of smokers) support rolling out a scheme to all pregnant women who might benefit to help improve their chances of quitting.</p> <p>28% of Scottish adults (26% of smokers) who rent their home responded that their tenancy agreement includes a rule that they must not smoke in their home.</p>	<p>All figures, unless otherwise stated, are from YouGov Plc. In 2018 the total sample size was 1110 adults in Scotland. Fieldwork was undertaken between 08/02/2018 and 06/03/2018. The 2019 survey sample size was 1009, undertaken between 12/02/2019 and 10/03/20219</p> <p>The survey was carried out online. The figures have been weighted and are representative of all Scotland adults (aged 18+).</p>

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T O B A C C O I N D U S T R Y	UK - market value	2012	Estimated £15.1 billion (85% of this on cigarettes)	Tobacco Manufacturers Association. UK tobacco market summary. Available from: www.the-tma.org.uk/tma-publications-research/facts-figures/uk-tobacco-market-summary/	
	UK - illicit trade	2016/17	Cigarettes (mid point estimates) - the estimated UK illicit market share in 2015/16 is 15% (estimated revenue loss £1.8 billion) Hand rolled tobacco (mid point estimates) - the estimated UK illicit market share in 2015/16 is 28% (estimated revenue loss £0.7 billion)	HM Revenue & Customs. Tobacco tax gap estimates for 2016-17. 26 October 2017. Available from: www.gov.uk/government/statistics/tobacco-tax-gap-estimates	
	UK- illicit trade - historic figures	2005/06 - 2015/16	Trends in the cigarette and hand-rolling tobacco market appear to be diverging. UK tax-paid consumption of cigarettes continues to fall whereas the UK tax-paid consumption of hand-rolling tobacco has steadily increased since 2005-06, levelling off in recent years. The central estimate for the cigarette tax gap was 13% in 2015-16. There is an overall long-term downward trend since 2005-06 from a central estimate of 16% but year-on-year changes are inconsistent. The tax gap for hand-rolling-tobacco was estimated to be 32% in 2015-16. There is a long-term trend of a relatively steadily decreasing tax gap, down from 60% in 2005-06.	HM Revenue & Customs. Measuring tax gaps 2017. 26 October 2016. Available from: https://www.gov.uk/government/statistics/measuring-tax-gaps	
	World – revenue	2013	\$315.16 billion The combined gross revenue of the world's leading tobacco companies is more than the 2012 GDP of Denmark (\$315.16 billion), the 34th highest GDP in the world.	American Cancer Society & World Lung Foundation. 2015. The Tobacco Atlas: Fifth Edition. Available from: www.tobaccoatlas.org/	
	World - profit	2013	\$44.1 billion The 2013 profits of the top six tobacco companies are equivalent to the combined profits of The Coca-Cola Company, Walt Disney, General Mills, FedEx, AT&T, Google, McDonald's and Starbucks in the same year.	American Cancer Society & World Lung Foundation. 2015. The Tobacco Atlas: Fifth Edition. Available from: www.tobaccoatlas.org/	
	Tax issues - UK	2019	1.5 Billion (1500 million) is the calculated short fall (cost to society of smoking v the tax income) Many tobacco companies shift their corporate structures to minimise their UK tax bills For the last 7 years (since 2016) Imperial has only paid an effective rate of 12.6% and generally a lot lower, BAT has paid virtually nothing, while PMI's subsidiary reports its UK profits in a way wholly out of line with the size of its UK market share. Only Gallaher has paid at anything like the UK rate in the recent years	Branston, J. R. & Gilmore, A. B. The failure of the UK to tax adequately tobacco company profits. J. Public Health (Bangkok). 1–8 (2019) https://doi.org/10.1093/pubmed/fdz004	

