Some people think that taxes on cigarettes and alcohol are essential for public well-being. Others believe that these taxes are unnecessary because they fail to change the behavior of heavy users. This essay will discuss ..... perspectives before explaining my point of ..... on this matter.

On the one ....., there are strong .....to support the view that taxes on cigarettes and alcohol are essential for public ..... The first reason is that heavy taxes on smoking and alcohol reduce the .....of cigarette and alcohol among frequent smokers and drinkers. As consumption is lower, these taxes can reduce the .....smokers and alcohol drinkers cause. They reduce the number of patients with .....diseases like lung cancer, and reduce the number of accidents caused by alcohol drinkers. Besides, they reduce the pool of .....smokers and drinkers by stopping them, especially young and poor people, from getting into the .....

On the other hand, those who think taxes on cigarettes and alcoholic drinks are unnecessary because they fail to change the behavior of heavy users make .....points. It is true that taxes on smoking and alcohol may have little .....on heavy cigarette smokers and alcoholic drinkers, who are often dependent .....these products, so they may continue buying them even when prices ..... In this case, the tax increases their financial .....but does not necessarily change their ..... Therefore, some people may think the government is taking advantage of addicts .....making profits from their dependency.

In my opinion, ...taxes on cigarettes and alcohol may not be effective in changing the behavior of heavy users, they are still necessary for society. First, these taxes can discourage young people and occasional users from starting or increasing their consumption. More importantly, the money collected from these taxes can .....used to deal with some of the damage caused by smoking and alcohol consumption. For ....., governments can use the tax revenue to build more ....., improve healthcare services, and provide treatment for people suffering from smoking- or alcohol-related illnesses. In this way, even if heavy users continue their habits, they can still contribute financially to dealing with the .....of their behavior.

In ....., although taxes on .....and alcoholic drinks may not significantly change the behavior of heavy users, I believe they are still beneficial and necessary. They can discourage some people from consuming these products and, at the same time, provide governments with additional funds to reduce and compensate for the social and health costs associated with smoking and alcohol consumption.

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