



Imposing the health tax and its impact on reducing the risks of the digital drug: A survey of the opinions of a sample of employees in the General Tax Authority and the General Narcotics Directorate

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Abstract

The research aims to shed light on digital drugs and the health risks of their use and addiction and to show how to deal with them tax-wise to reduce their risks and health and psychological effects by relying on the descriptive analytical approach based on describing the phenomenon of digital drugs and analyzing their health and psychological effects on members of society. In addition, the statistical analysis method was adopted to show the nature of the relationship between the independent and dependent research variables according to a questionnaire designed from two axes. The questionnaire is distributed to a deliberate sample of 80 managers and estimators in the General Tax Authority and officers and lieutenants in the Drug Control Directorate. The hypotheses of the study were tested using SPSS software, and the obtained results refer to the existence of a significant correlation between imposing the health tax and the risks of digital drugs, which confirms the critical role of imposing the health tax in reducing the consumption of goods harmful to human health. Research recommends that educational institutions represented by universities, schools, security agencies, and media institutions must unify all awareness efforts, follow up and warn about the dangers of drugs, and encourage activating the role of digital anti-drug offices.

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Introduction

The world has witnessed significant progress in technology, communications, and the use of the Internet in various cultural, entertainment, commercial, and other aspects. As a result, problems have multiplied, and dangers have diversified, threatening human life and exposing it to risk through the new virtual world, where the Internet is one of the most essential means of circulation. Many individuals indulge themselves in this world, trying to reach what brings them happiness and pleasure and escape from the consequences and problems of real society, where the used technological progress has turned into a new source of harm, with what is published on various websites and electronic pages of crimes of violence, terrorism, extremism, arousal of instincts, pornography and others (Ladegaard, 2018). Recently, one of the problems of the era, called digital drugs (ear ringing), has emerged, which depends on music clips provided by some websites or electronic pages. Simply, through this

phenomenon, the user reaches a state of euphoria that traditional drug users feel. This kind of drug has begun to spread to affect human energy in any society, especially the youth segment of both genders. It is known that the physical and mental health of individuals in society is a wealth that has to be preserved. Therefore, combating and limiting it has become an indispensable necessity; imposing a health tax (selective) is one of the ways to limit the risks of consuming digital drugs that are harmful to human health, reduce their negative consequences and maintain the security of society and systems of values and moral controls in Arab societies (Aniței & Chraif, 2011)

Methodology

Research problem: The research problem can be summarized that digital drugs are the modern ways of psychological addiction that are promoted through the use of websites, which target the youth category, destroying the mind and disrupting the senses in a new and different way from the traditional methods of drugs,

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and have social, economic and health effects on human life and the progress of society. Therefore, it is necessary for those interested in finding ways to address this phenomenon by subjecting it to legal legislation and imposing a tax to raise the price of drug promotion to reduce the risks of its consumption and addiction to it on the one hand, and on the other hand to increase the state's tax revenue. The research problem arises in the fundamental question: Will imposing a health tax reduce the risks of digital drugs?

Importance of research: research gains special importance based on the novelty of the topic of digital drugs and their severe adverse effects on the economic, social, health and psychological levels as a result of their use. In addition, it highlights their health effects on the essential element in our society, which is the youth category, and the danger of their impact on the psychological and physical aspects of the user by health authorities in the state. It requires regulating digital drugs by subjecting them to legal legislation and imposing a tax on their promotion and consumption to reduce the health risks resulting from their use and protect future generations from this dangerous scourge.

Objectives of research: The research seeks mainly to achieve a set of goals as follows:

- Shedding light on digital drugs and the health risks of their use and addiction.
- Studying the financial effects of the health tax in general and identifying modern trends of the tax and the possibility of benefiting from it.
- Studying how to face the risks of digital drugs from a tax perspective to reduce their health and psychological effects.
- Measuring and analyzing the relationship of influence and correlation between imposing the health tax and reducing the risks of digital drugs.

Hypotheses of research: The research is based on a main hypothesis: *There is a statistically significant relationship between imposing health taxes and reducing the risks of digital drugs.* From the main hypothesis above, two sub-hypotheses emerged as follows:

- ✓ The first sub-hypothesis: *There is a statistically significant correlation between imposing health taxes and reducing the risks of digital drugs.*
- ✓ The second sub-hypothesis: *There is a statistically significant relationship between imposing health taxes and reducing the risks of digital drugs.*

Research methodology: The research is based on the descriptive analytical approach, describing the phenomenon of digital drugs, analyzing its health and psychological effects on individuals in society, and how to deal with it tax-wise to reduce its risks. It can be achieved by studying the literature that addresses this topic, which leads to extracting a set of results that would be a basic tributary to build on when conducting more research. In addition, the statistical analysis method should be adopted to prove or deny the research hypotheses in the practical aspect of this research.

Population and sample of research: The General Tax Authority and the Ministry of Interior in Iraq were chosen as a population to conduct the study. A random sample of 80 individuals of tax directors and estimators at various job levels and lieutenants and officers of the General Narcotics Directorate were selected.

Tools of research: To enrich the theoretical and practical aspects of the research with the necessary information, the following tools will be relied upon: The tools of the theoretical part: In order to enrich the theoretical aspect, we relied upon Arabic and foreign books, magazines, theses, research, and scientific studies related to the research topic, which are available in libraries and published on the Internet.

The tools of the practical part: We relied upon the questionnaire to collect data from the research sample after verifying its validity and proving it according to scientifically approved statistical methods.

Theoretical aspect

Health tax: A health tax has recently appeared in some countries and is imposed on harmful goods to human health to limit consumption and save lives (Carter & Cobham, 2016). The tax rate increases according to the harm the goods do to human health. The more harmful the goods are, the greater the tax value (Abdillah, Krisna, Nur, & Nadira, 2023). Health taxes save lives, reduce addiction cases, improve young people's health, and improve public health (Wright, Smith, & Hellowell, 2017). The health tax is defined as an amount of money imposed by force on goods harmful to human health to limit consumption. It is also described as a cash deduction imposed on products harmful to human health according to specific tax rates to enhance their consumption of valuable goods and limit their consumption of deleterious goods (Rozada & Carbajales, 2016). From the above, the health tax can be defined as *a financial obligation imposed by countries in a final manner with the aim of increasing the prices of harmful goods to reduce their*

consumption, limit their risks, and achieve both health and economic goals.

Importance of imposing the health tax: One of the essential advantages that justify imposing a health tax on goods that are harmful to health, including digital drugs, is as follows (Rozada & Carbajales, 2016) (Wright, Smith, & Hellowell, 2017), (World Health Organization, 2022), (Mytton, Gray, Rayner, & Rutter, 2007) El Toby, B. H. M., Abd, W. H., & Kareem, A. D. (2022) (Williams Iii, 2003):

- Imposing health taxes raises the prices of unhealthy or environmentally harmful products, which motivates people to avoid consuming them due to their increased cost and reduces the possibility of making them available at low prices, improving health.
- Imposing health taxes on digital drugs helps save lives and improve people's health by modifying the consumption pattern of individuals and eliminating dangerous factors affecting human and societal health.
- Imposing health taxes contributes to expanding the tax base to obtain new financial resources to increase the state's general revenues, address the deficit in its general budget, and use it to finance public services and infrastructure projects.
- The health tax enhances the economic role of countries by relying on a source other than oil to increase public revenues.
- The health tax contributes to addressing some negative phenomena and practices in society by making many consumers reconsider rescheduling financial priorities, as most consumers spend their money on purchasing goods that are harmful to health at the expense of goods that benefit them.

Digital drugs: Digital drugs were first used in 1970 in psychiatric hospitals under the name the Binaural Beats by the physicist (Heinrich Dove) to treat some psychiatric patients suffering from depression and anxiety because they refused to treat drug-based depression by directing electromagnetic vibrations to the brain that lead to the secretion of a stimulating substance that helps improve the sleep cycle in patients, relieve pain, and give a feeling of comfort and improvement (Baakek & Debbal, 2021). Currently, they are used to obtain the same results as traditional drugs such as cocaine, heroin, hashish, and others (Sverdlov, Van Dam, Hannesdottir, & Tho, 2018). Digital drugs are defined as "audio files that are

designed and engineered to deceive the brain through different frequency audio tones that are broadcast in both ears, simply, so the brain works to unify them to reach a single level of sound difference, and thus the brain's electricity becomes unstable and reaches a certain feeling that mimics the feeling of one of the types of traditional drugs" (Qutishat, 2022) It is also known as one of the latest methods of addiction, as it relies on musical doses in the form of loud files that have connotations on the minds of young people, suggesting the euphoria of drug use and giving them a feeling of happiness and changing the mood where causing an effect similar to the impact of marijuana, hashish and cocaine (Alzyoud & Odeh, 2019). It is listened to through headphones or speakers, and the brain combines the two signals to produce a sensation of a third sound called Binaural Beat, which leads to hallucinations and creates illusions in the listener of the music, then moves to the subconscious and perhaps to death (Karthik & Geni, 2023). **From the above, digital drugs can be defined as a group of tones that are believed to be able to cause effects in the mind to reach a state of electrical disturbance in the brain similar to what is caused by the process of taking real drugs and gives the user a feeling of happiness and euphoria.**

Types of digital drugs: Several types of digital drugs differ according to the psychological and neurological effects they produce, and they carry names according to their impact. Sound waves (narcotic tones) are downloaded using an application called (I-Doser). These narcotic tones target a specific pattern of brain activity by specifying for each narcotic tone a sound mixture and a name for a drug similar to traditional drugs (Alabd, Mesbah, & Elattar, 2019) , (Meropi & Bernd , 2021) (Karthik & Geni, 2023) ,(Qutishat, 2022) , (Fawzi & Mansouri, 2017)). These types can be given as follows:

Crystal legend: It is a sound mix of quiet tones that aims to simulate mood, fun, and happiness and induce relaxation, hallucinations, calm, and joy in the soul. The tone also sends daydreams to the individual.

High wave: It is a sound mix of loud music that stimulates all the cells of the body and mind, amazingly increasing the individual's activity.

Alcohol file: It is a sound mix of quiet tones that work to give the user an effect similar to the impact of drinking alcohol of calm and relaxation.

Opium file: It is a sound mix of quiet tones that work to give the user a feeling of euphoria, happiness and

drowsiness, an effect similar to the actual effect of opium.

Marijuana file: It is a sound mix of tones that gives the user a feeling similar to smoking marijuana, so it works to calm the body's functions and enter a state of euphoria and calm.

Cocaine file: These are sound mixtures of broken tones that work to stimulate the nervous system, generating a feeling of energy and activity and giving a feeling similar to taking cocaine itself, and are considered one of the most dangerous types for the individual.

Sexual waves: These are sound mixtures of tones that work to give the user a feeling of sexual ecstasy, similar to practising the sexual process and reaching the peak of pleasure, and are considered one of the most dangerous types for the individual.

On the other hand, the types of digital drugs also differ in terms of frequency intensity (dose). Digital drugs are not one type but rather types, and each type has a specific effect and purpose. These types take the form of sound waves, and what distinguishes them is the strength of the sound frequencies (the amount of hertz). The duration of the audio clip also varies from one type to another. It is longer in the intense type, which leads to a significant effect on the body and mind, affecting the nervous system significantly, causing the person to feel a kind of hallucination or convulsions, as shown below (Davis, Clinton, Jewett , & Zieli, 2011), (Grunwald, Weiss, Krause, & Beyer, 1999) (Barratt, Maddox, Smith, & Davis, 2022):

Waves (Delta, 0.5-4 HZ MHz) include sound mixtures of slow, low-frequency tones. These waves make the mind enter a deep sleep episode, meditation state, daydream, or feel greatness or invulnerability.

Waves (Theta, 4-7 HZ MHz) are used for extended meditation and are responsible for dreams, strengthening memory, and strengthening concentration.

Waves (Alpha, 7-13 HZ MHz) are musical mixtures that simulate quiet mental activities, creating a feeling of relaxation for the brain and a feeling of drowsiness, speed of learning and cheerfulness.

Waves (Beta, 13-39 HZ MHz) are used for mental activity and perception, to carry out specific tasks, or to feel anxiety, fear, and panic.

Waves (Gamma, above 40 MHz) are used to stimulate the mind in a high way and solve problems and fear.

Thus, the people in charge of the digital drug-selling sites claim that if the customer does not like any audio packages offered in the drug library, they can manufacture music packages according to what that customer wants. All he has to do is contact them and provide a recipe for the feeling that the customer wants to obtain, and they manufacture the audio drug that gives that feeling for a price agreed upon in advance (Meropi & Bernd , 2021) . *Based on the above, if the listener wants to take these drugs, he requires the availability of some things and using them in a specific way in order to achieve the desired goal. The websites that sell digital drugs sell them with booklets that include instructions for the user to follow and how to take them to avoid an overdose that may lead to the destruction of the listener's brain and his death. The listener must also create an ideal environment for relaxation, lie down in dim light, close the eyes, use high-quality headphones in both ears and then play the audio drug and focus on it. Its duration ranges from 15 to 30 minutes, which may be longer than that, depending on the strength of the audio drug and its effect. It results in the user feeling as if he is taking traditional drugs or feeling a particular sensation depending on the type of digital drug.*

Digital Drug Promotion: With the emergence of unsupervised social media and networks, some have exploited this to promote this type of musical tunes by convincing young people that this type of drug is harmless by using fictitious stories of people who have had the experience and their lives have become more beautiful, in addition to selling it at low prices that everyone can obtain, all in order to trap and mislead the targets (Sverdlov, Van Dam, Hannesdottir, & Tho, 2018). Digital drugs are promoted using various websites. The idea of marketing these drugs began through a specialized and world-famous website called (I-Doser), where the letter (I) refers to the Internet. The site's products are promoted as safe audio clips, and it provides some free music clips intending to promote other paid clips. The products of the (i-Doser) site are also promoted through electronic website platforms such as Facebook, Instagram, Twitter, Pinterest, and others (Qutishat, 2022). However, another site that represents The European version is Digipill.com, which translates to digital pills. It offers products similar to those provided by the iDozer website. The website gives pills to reduce stress or disorders, pills to quit smoking, reduce tension and stimulation, and others. For example, if the user wants to sleep, all he has to do is choose deep sleep pills and listen to the audio file according to the instructions to find himself falling into

a deep sleep, and so on with the rest of the products (Sverdlov, Van Dam, Hannesdottir, & Tho, 2018).

Dangers of digital drugs: Digital drugs have social, psychological and health risks for individuals, leading to young people being isolated from reality and seeking ecstasy, and weakening the person's ability to adapt socially and familial due to his isolation from reality and the occurrence of psychological addiction (Manning, 2013). Digital drugs also pose risks to the nervous system, causing neurological and psychological effects as a result of the sound waves clicking in the ears, which prompts the mind to produce light waves such as alpha waves that are specialized in relaxation and fast beta waves that work to activate the mind and alertness. Hence, the listener feels a state of hallucinations and unconsciousness and loss of physical, psychological and mental balance. Excessive use of vibrations and audio files (Meropi & Bernd , 2021) leads to a negative effect on the brain's electricity because it does not only make the recipient feel happy but also causes him what is known as mental distraction, which is one of the most dangerous moments that the brain reaches, as it leads to separation from reality and a severe reduction in concentration. It also leads to weak memory in the rapid retrieval of information and increased rates of depression after a short time (Qutishat, 2022). *Based on the above, the negative effects of digital drugs do not stop there; instead, they make the user lose control of his mental and physical powers, which leads to committing crimes to obtain the money with which he buys digital drugs. The user may steal money from the people closest to him, and he may commit embezzlement, forgery, fraud, and other crimes in order to obtain drugs, which poses a significant danger to himself and society.*

Measures to prevent the risks of digital drugs: The most critical measures that must be taken to reduce the phenomenon of digital drugs are (Alabd, Mesbah, & Elattar, 2019) ,(Qutishat, 2022) ,(Manning, 2013), (Abd Samad, Ibrahim, & Omar, 2023):

- ✓ Subjecting digital drugs to the law (Iraqi Narcotics and Psychotropic Substances Law No. (50) of 2017).
- ✓ Imposing deterrent penalties commensurate with the seriousness of this phenomenon.
- ✓ Training and equipping security forces to detect and limit sites that promote these drugs.
- ✓ Activating the supervisory role in the digital environment to monitor suspicious sites and combat them.

✓ Finding international cooperation to identify sites promoting digital drugs across borders and work to combat them.

✓ Develop awareness programs in the educational curricula of schools and universities to educate them about the dangers of addiction, develop self-confidence and attachment to higher values, and clarify the importance of a healthy life.

✓ Use media and social networking to guide young people about the dangers of digital drugs and their harm to society, family, and the individual.

✓ Urge mosques and religious institutions to spread awareness messages about the sanctity of digital drugs due to the harm resulting from their use, as Islamic law prohibits all harm that befalls a person in his mind, soul, religion, or money.

✓ Educate families about the dangers of digital drugs to enhance control over their children's behaviour, and guide and direct them by planting the seeds of self-confidence and directing them to use their free time to practice valuable activities such as sports, reading, and drawing, and not to use threats and violence in dealing with children, and to be keen to bring them closer and contain them during adolescence.

Digital drugs in the Arab world: Digital drugs spread in our Western world in Lebanon and the Kingdom of Saudi Arabia in the year (2012). The news was circulated in Saudi circles about the first death due to digital drug use. However, the Kingdom of Saudi Arabia raised the level of alert to limit the access of this type of drug via the Internet to Saudi society (Sverdlov, Van Dam, Hannesdottir, & Tho, 2018). However, the Ministry of Health acknowledged its inability to access important information about this type of drug. At the same time, the Lebanese government noted the need to increase community and family awareness of such kinds of drugs and urged them to monitor their young children when they use websites on the Internet. Lebanese government agencies also called for blocking websites that promote this type of musical tunes (Manning, 2013).

Practical aspect: This aspect includes analyzing the research variables at the level of the researched sample represented by the General Tax Authority and the Anti-Narcotics Division, with (100) employees from managers, estimators, officers and lieutenants, to whom the questionnaire was distributed. Approximately (80) questionnaires were retrieved based on the frequency distributions of the answers of the research sample individuals and their percentage to reach the arithmetic

mean and standard deviation for each paragraph of the questionnaire. The research relied on the five-point (Likert) scale in the sample answers. The arithmetic mean is attributed to the maximum value of the (Likert) scale, i.e. 5, and is used to express the response rate or relative importance. Note that the hypothetical standard mean is 3. The analysis of the paragraphs included in the questionnaire for the research variables will be described through the responses of the researched sample in light of the arithmetic mean, standard deviation, coefficient of variation and response rates.

First: Description and stability of research variables

This paragraph aims to code the research variables to familiarize the reader with the most critical variables

addressed and identify the dimensions and paragraphs associated with each, such as imposing a health tax and the risks of digital drugs. It also seeks to measure the level of stability of the measurement tool towards the research sample by testing Cronbach's alpha coefficient for dimensions and variables. Table No. (1) shows the results of the stability coefficient for the health tax imposition variable, which amounted to 0.919. In contrast, the stability coefficient for the digital drug risks variable amounted to 0.946, with an overall stability coefficient of 0.951. This reflects the consistency of the study variables in their dimensions and the validity of the questionnaire tool towards the target sample.

Table (1) Description and stability of research variables

Main variable	Sub-dimensions	Paragraphs	Symbol	Stability of measurement tool	
Imposing Health Tax	One-dimensional	11	HTA	0.919	0.951
Digital Drug Dangers	One-dimensional	11	DDD	0.946	

Source: Prepared by the researcher

Normality of data

The test of normality for data helps define a basic concept for analyzing variables in the research, which explains how the data is distributed in a balanced

manner around the value. The normality test ensures that no extreme or abnormal values affect the results. Hence, the results of Table (2) below show that the data follows a normal distribution, which paves the way for generalizing the results to the researched community.

Table (2) Data Normality Test

Normality test	Variables	
	Imposing Health Tax	Digital Drug Dangers
Mean	4.55	4.59
Std. Deviation	0.57	0.61
Test Statistic	0.246	0.251
Sig.	0.200	

Source: Prepared by the researcher based on the SPSS program

Description of research variables

The results of Figure (1) indicate that the overall rate of the health tax variable was (4.55) with a standard deviation equal to (0.57) and a relative importance of (91%). This proves that employees of the General Tax Authority and the General Directorate of Narcotics have a significant priority and interest in imposing a health tax to save lives and improve the health of individuals by modifying the consumption pattern of individuals and eliminating the dangerous factors affecting human

and community health. This is what the second paragraph, HTA2, proved by achieving an arithmetic mean of (4.65) and a standard deviation equal to (0.65) and a relative importance of (93%), while the third paragraph HTA3 came in last place with an arithmetic mean of (4.45) and a standard deviation of (0.79) and a relative importance equal to (89%). This shows that the employees of the research sample have weak horizons and understanding towards imposing a health tax to expand the tax base to obtain a new financial resource to increase the state's general revenues.

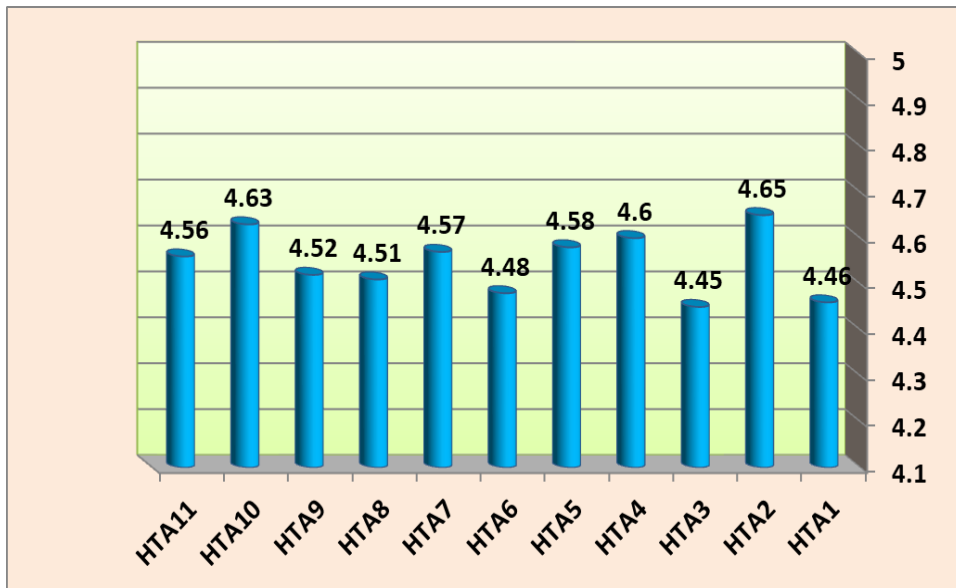


Figure (1) Distribution of the importance of the arithmetic means of the items of the health tax imposition variable

The results of Figure (2) also indicate that the overall rate of the digital drug risk variable was (4.59) with a standard deviation equal to (0.61) and a relative importance of (92%). Analyzing the results of the study shows that the surveyed workers have a great interest in the behaviours and attitudes preferred by society, as digital drugs are more dangerous than traditional drugs due to their ease of access from sites spread on the Internet and their low material cost, which makes it difficult for parents to notice due to the lack of apparent physical symptoms on the user. This is what the

eleventh paragraph, DDD11, showed with an arithmetic mean of (4.71), a standard deviation equal to (0.60) and a relative importance of (94%), while the fourth paragraph, DDD4, came in last place with an arithmetic mean of (4.47) and a standard deviation of (0.87) and a relative importance equal to (89%). This shows that excessive use of digital drugs can lead to long-term sleep disorders or anxiety, such as the use of traditional stimulants. In some pathological cases, as a psychological treatment, and to exacerbate the severity of epileptic seizures.

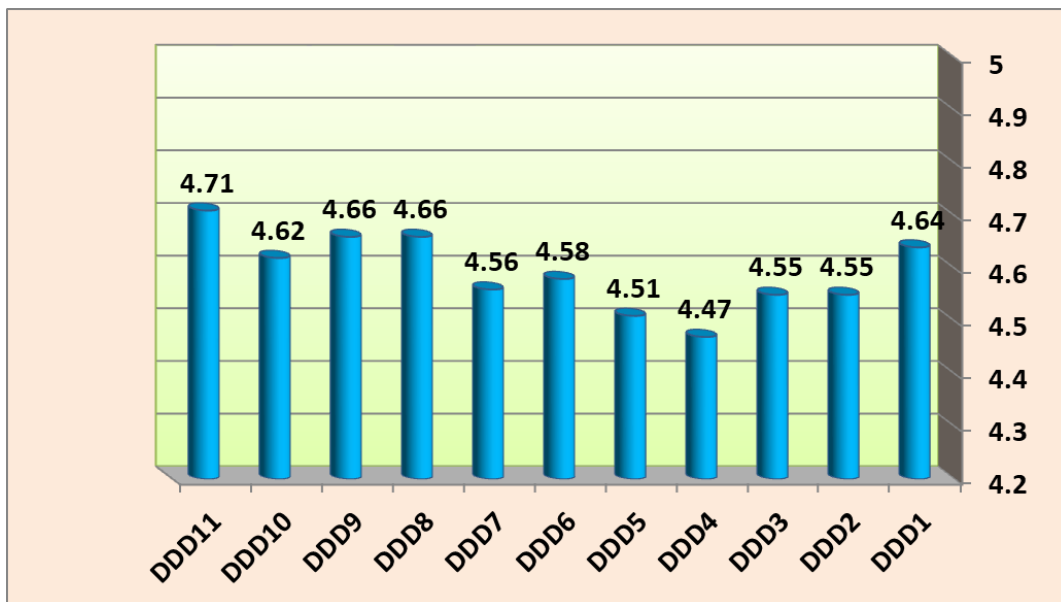


Figure (2) Distribution of the importance of the arithmetic means of the paragraphs of the digital drug risk variable

Table (3) Descriptive statistics for research variables

NO.	Mean	S.D	Percent	NO.	Mean	S.D	Percent
HTA1	4.46	0.89	89%	DDD1	4.64	0.67	93%
HTA2	4.65	0.65	93%	DDD2	4.55	0.77	91%
HTA3	4.45	0.79	89%	DDD3	4.55	0.74	91%
HTA4	4.60	0.70	92%	DDD4	4.47	0.87	89%
HTA5	4.58	0.75	92%	DDD5	4.51	0.75	90%
HTA6	4.48	0.90	90%	DDD6	4.58	0.77	92%
HTA7	4.57	0.76	91%	DDD7	4.56	0.81	91%
HTA8	4.51	0.84	90%	DDD8	4.66	0.72	93%
HTA9	4.52	0.72	90%	DDD9	4.66	0.73	93%
HTA10	4.63	0.62	93%	DDD10	4.62	0.82	92%
HTA11	4.56	0.72	91%	DDD11	4.71	0.60	94%
HTA	4.55	0.57	91%	DDD	4.59	0.61	92%

Source: Prepared by the researcher based on the SPSS program

1.1 Testing research hypotheses

To test whether there is a statistically significant correlation between imposing a health tax and reducing the risks of digital drugs, the results in Table (4) indicate the existence of a substantial correlation between imposing a health tax and the dangers of

digital drugs, with a value of (0.635). This shows that the target sample seeks to impose a health tax and reduce the use of digital drugs, which leads to the isolation of young people from the real world and a decrease in their productive efficiency due to their separation from reality and the occurrence of psychological addiction.

Table (4) Correlation Matrix

	Pearson Correlation	HTA	DDD
HTA	Sig. (2-tailed)	1	.635**
	N		.000
	Pearson Correlation	104	104
DDD	Sig. (2-tailed)	.635**	1
	N		

** Correlation is significant at the 0.01 level (2-tailed).

Source: Prepared by the researcher based on the SPSS program

The second hypothesis states that there is a statistically significant relationship between imposing a health tax and reducing the risks of digital drugs. The results of the standard model in Figure (3) below showed that imposing a health tax affects minimizing the dangers of digital drugs for the target sample, which means that increasing the imposition of a health tax by

(0.670) contributes to reducing the risks of digital drugs, and this has a standard error of (0.081), and a critical value equal to (8.272), which means that imposing a health tax plays an essential role in reducing the risks of digital drugs, and this proves the validity of the second hypothesis.

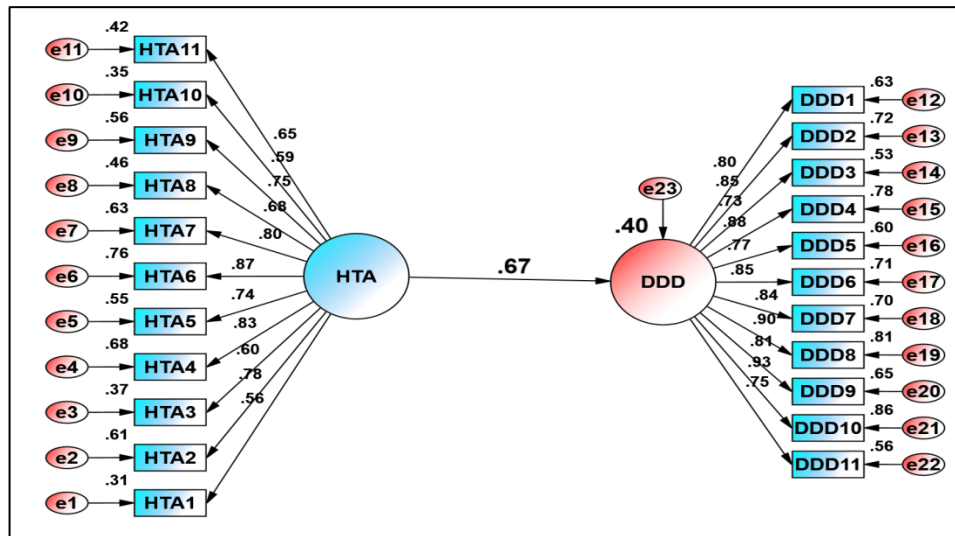


Figure (3) Standard model of the impact of imposing health tax on the risks of digital drugs

Table (5) below shows that the reasons contributing imposing the health tax in explaining (0.403) of the to reducing the risks of digital drugs are due to square of the variance in the dangers of digital drugs.

Table (5) Outputs of the measurement model for the effect of imposing the health tax on the risks of digital drugs

Path	Estimate	S.E	C.V-value	R ²	F	Sig.
HTA ---> DDD	0.670	0.081	8.272	0.403	68.804	0.001

Source: Prepared by the researcher based on the SPSS program

Conclusions

In this article, we concluded that there is a significant correlation between imposing a health tax and the risks of digital drugs, which confirms the critical role of imposing a health tax in reducing the consumption of goods that are harmful to human health and that digital drugs are a modern type of drugs that have the same effect as traditional drugs on the mind, provided by many websites such as (i-Doser) and (Digipill.com) on the Internet. In particular, the tax systems in Iraq can target digital drugs to reduce the possibility of their availability at low prices and limit their consumption to help save lives and improve the health of people. Imposing the health tax contributes to adding a new source of tax revenues. This requires imposing a health tax on the consumption of goods that are harmful to human health and banning their promotional advertisements. Educational institutions represented by universities, schools, security agencies, and media institutions must unify their awareness efforts, follow up, warn against the dangers of drugs, and urge the activation of digital drug control offices. In addition, the General Tax Authority has unified tax accounting for harmful goods to prevent double taxation between direct and indirect taxes, contributing

enormously to enhancing revenues and achieving comprehensive health coverage.

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