



APPENDIX II: TOBACCO TAXES AND PRICES

Appendix II provides detailed information on tobacco taxes and prices in WHO Member States for each WHO region. Data in this appendix were primarily provided by Member States and were reviewed by WHO; calculations of comparable tax rates were performed by WHO. The following data are reported in this appendix:

- The share of total and excise taxes in the price of the most sold brand of cigarettes, based on tax policy information collected at country level. Figures published in this appendix were calculated by WHO based on data submitted by countries. Because of the calculations and assumptions made in some cases, the figures in the report and those submitted by countries as statutory tax rates are not identical.

- The price of Marlboro or equivalent premium brand as well as the cheapest brand price found in countries.
- Supplementary information on tobacco taxation are compiled in three main themes: tax structure/level; affordability and price dispersion; and tax administration.
- Information in relation to countries that earmark tobacco taxes or tax revenues to fund health programmes and/or tobacco control activities.

Please refer to Technical Note III for detailed description of the methodology used by WHO to produce the data in this appendix.

Africa

Table 2.1.1
National taxes and retail price for a pack of 20 cigarettes of the most sold brand in Africa, 2014

+ Total tax includes excise taxes, import duties, VAT and other taxes as applicable.

* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/home/standards/currency_codes.htm).

** The country has increased tobacco excises since 2012; however, due to price variability the effect is not necessarily apparent in the tax indicators.

... Data not reported /not available.

COUNTRY
Algeria
Angola
Benin
Botswana **
Burkina Faso
Burundi
Cabo Verde
Cameroon
Central African Republic
Chad **
Comoros
Congo **
Côte d'Ivoire **
Democratic Republic of the Congo
Equatorial Guinea
Eritrea
Ethiopia
Gabon
Gambia **
Ghana
Guinea
Guinea-Bissau
Kenya
Lesotho **
Liberia
Madagascar **
Malawi **
Mali
Mauritania **
Mauritius **
Mozambique **
Namibia **
Niger
Nigeria
Rwanda
Sao Tome and Principe
Senegal **
Seychelles
Sierra Leone **
South Africa **
South Sudan
Swaziland **
Togo **
Uganda **
United Republic of Tanzania **
Zambia
Zimbabwe **

PRICE OF A 20-CIGARETTE PACK OF THE MOST SOLD BRAND				TAXES AS A % OF PRICE OF THE MOST SOLD BRAND					
IN REPORTED CURRENCY	CURRENCY REPORTED *	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE	AD VALOREM EXCISE	VALUE ADDED TAX/SALES TAX	IMPORT DUTIES	OTHER TAXES	TOTAL TAX +
85.00	DZD	1.43	1.08	38.14%	0.00%	12.65%	0.00%	0.00%	50.79%
200.00	AOA	2.18	2.06	0.00%	0.00%	22.90%	0.00%	0.76%	23.66%
500.00	XOF	2.04	1.02	0.00%	5.38%	2.42%	0.00%	0.94%	8.74%
27.33	BWP	7.10	3.08	42.44%	9.53%	10.71%	0.00%	0.00%	62.68%
500.00	XOF	2.21	1.02	0.00%	16.95%	15.25%	0.00%	0.00%	32.20%
1 600.00	BIF	2.05	1.03	27.50%	0.00%	15.25%	0.00%	0.00%	42.75%
180.00	CVE	2.45	2.18	0.00%	12.32%	9.24%	0.00%	0.31%	21.87%
500.00	XAF	1.92	1.02	0.00%	6.69%	6.44%	6.18%	1.34%	20.65%
500.00	XOF	1.59	1.02	0.00%	16.81%	15.97%	0.00%	0.00%	32.77%
700.00	XAF	2.87	1.43	0.00%	20.00%	11.88%	0.00%	2.09%	33.97%
500.00	KMF	1.84	1.36	0.00%	37.73%	9.09%	3.14%	1.41%	51.38%
600.00	XAF	1.87	1.22	6.67%	14.19%	15.25%	0.00%	4.76%	40.87%
700.00	XOF	2.17	1.43	0.00%	15.18%	10.93%	0.00%	0.00%	26.11%
750.00	CDF	1.34	0.81	13.55%	10.21%	13.79%	10.21%	0.00%	47.76%
500.00	XOF	1.18	1.02	0.00%	22.06%	8.60%	13.24%	0.44%	44.35%
60.00	ERN	4.67	3.90	0.00%	44.64%	10.71%	0.00%	0.00%	55.36%
15.00	ETB	1.91	0.76	0.00%	13.90%	4.87%	0.00%	0.00%	18.77%
1 000.00	XAF	3.21	2.04	0.00%	19.56%	15.25%	0.00%	0.00%	34.81%
30.00	GMD	3.26	0.71	30.00%	0.00%	6.56%	2.29%	6.90%	45.75%
2.50	GHS	2.29	0.82	0.00%	13.20%	14.89%	0.00%	0.22%	28.31%
...
300.00	XOF	1.40	0.61	0.00%	3.28%	13.04%	2.07%	0.72%	19.11%
100.00	KES	1.95	1.14	0.00%	35.00%	13.79%	0.00%	0.00%	48.79%
34.99	LSL	6.47	3.27	33.15%	0.00%	13.04%	0.00%	0.00%	46.20%
79.12	LRD	...	0.90	0.00%	10.86%	6.54%	1.48%	0.15%	19.03%
2 500.00	MGA	2.26	1.01	0.00%	63.78%	16.67%	0.00%	0.00%	80.45%
800.00	MWK	7.43	2.01	14.53%	0.00%	4.09%	2.06%	0.00%	20.68%
1 000.00	XOF	3.37	2.04	0.00%	6.70%	6.80%	5.07%	0.63%	19.20%
500.00	MRO	3.31	1.74	0.00%	8.26%	12.28%	3.58%	0.55%	24.67%
125.00	MUR	6.98	4.10	59.47%	0.00%	13.04%	0.00%	0.00%	72.52%
30.00	MZN	1.76	0.98	16.33%	0.00%	14.53%	0.00%	0.00%	30.86%
40.00	NAD	5.74	3.74	29.00%	0.00%	3.80%	0.00%	0.00%	32.80%
500.00	XOF	1.86	1.02	0.00%	11.11%	15.97%	0.00%	0.83%	27.91%
265.00	NGN	2.74	1.71	0.00%	15.87%	4.76%	0.00%	0.00%	20.63%
650.00	RWF	2.12	0.95	0.00%	17.42%	5.23%	0.00%	0.00%	22.64%
20 000.00	STD	1.39	1.09	0.00%	18.33%	0.00%	6.67%	0.00%	25.00%
400.00	XOF	1.47	0.82	0.00%	25.00%	15.25%	0.00%	0.00%	40.25%
75.00	SCR	10.64	6.09	66.67%	0.00%	13.04%	0.00%	0.00%	79.71%
3 500.00	SLL	1.51	0.78	0.00%	6.76%	13.04%	0.00%	0.11%	19.91%
31.76	ZAR	5.36	2.97	36.52%	0.00%	12.28%	0.00%	0.00%	48.80%
...
35.00	SZL	6.54	3.27	33.14%	0.00%	20.00%	0.00%	0.00%	53.14%
400.00	XOF	1.36	0.82	0.00%	8.26%	4.79%	0.00%	0.36%	13.41%
2 000.00	UGX	1.73	0.76	35.00%	0.00%	10.08%	0.00%	0.00%	45.08%
3 700.00	TZS	5.41	2.24	14.43%	0.00%	15.25%	0.00%	0.00%	29.69%
9.00	ZMW	1.80	1.47	0.00%	20.00%	1.36%	0.00%	0.00%	21.36%
1.30	USD	1.05	1.30	23.08%	23.95%	13.04%	0.00%	0.00%	60.08%



The Americas

Table 2.1.2
National taxes and retail price for a pack of 20 cigarettes of the most sold brand in the Americas, 2014

* Total tax includes excise taxes, import duties, VAT and other taxes as applicable.
* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/home/standards/currency_codes.htm).
** The country has increased tobacco excises since 2012; however, due to price variability the effect is not necessarily apparent in the tax indicators.
... Data not reported /not available.

COUNTRY
Antigua and Barbuda
Argentina
Bahamas**
Barbados
Belize
Bolivia
Brazil**
Canada ^{1**}
Chile**
Colombia**
Costa Rica**
Cuba
Dominica
Dominican Republic**
Ecuador**
El Salvador
Grenada
Guatemala
Guyana
Haiti
Honduras**
Jamaica
Mexico
Nicaragua**
Panama
Paraguay
Peru
Saint Kitts and Nevis
Saint Lucia**
Saint Vincent and the Grenadines
Suriname
Trinidad and Tobago
United States of America ^{2,3**}
Uruguay**
Venezuela (Bolivarian Republic of)

PRICE OF A 20-CIGARETTE PACK OF THE MOST SOLD BRAND				TAXES AS A % OF PRICE OF THE MOST SOLD BRAND					
IN REPORTED CURRENCY	CURRENCY REPORTED*	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE	AD VALOREM EXCISE	VALUE ADDED TAX/SALES TAX	IMPORT DUTIES	OTHER TAXES	TOTAL TAX*
8.00	XCD	3.99	2.96	0.00%	0.00%	13.04%	5.56%	1.59%	20.19%
14.50	ARS	3.42	1.77	0.00%	64.33%	5.51%	0.00%	0.00%	69.84%
7.00	BSD	9.41	7.00	42.86%	0.00%	0.00%	0.00%	0.00%	42.86%
13.85	BBD	11.30	6.93	27.15%	0.00%	14.89%	0.00%	0.00%	42.04%
5.00	BZD	4.78	2.50	0.00%	0.00%	11.11%	0.00%	26.00%	37.11%
10.00	BOB	2.74	1.45	0.00%	27.31%	13.04%	0.00%	0.00%	40.35%
5.75	BRL	2.75	2.54	20.87%	8.10%	25.00%	0.00%	10.97%	64.94%
9.25	CAD	7.50	8.49	60.93%	0.00%	8.87%	0.00%	0.00%	69.80%
2 500.00	CLP	5.98	4.38	4.35%	60.50%	15.97%	0.00%	0.00%	80.81%
2 479.00	COP	1.82	1.32	25.65%	10.00%	13.79%	0.00%	0.00%	49.44%
1 600.00	CRC	3.85	2.97	27.38%	30.88%	11.50%	0.00%	0.00%	69.76%
...
4.25	XCD	3.19	1.57	10.35%	0.00%	13.04%	0.00%	0.00%	23.40%
150.00	DOP	5.93	3.43	26.67%	16.95%	15.25%	0.00%	0.00%	58.87%
3.10	USD	5.14	3.10	59.68%	0.00%	10.71%	0.00%	0.00%	70.39%
2.00	USD	3.85	0.23	22.50%	18.52%	11.50%	0.00%	0.00%	52.52%
7.50	XCD	4.93	2.78	0.00%	32.76%	13.04%	0.00%	1.95%	47.76%
16.00	GTQ	2.98	2.05	0.00%	38.27%	10.71%	0.00%	0.00%	48.98%
300.00	GYD	3.11	1.45	0.00%	11.40%	13.79%	0.00%	0.00%	25.19%
...
36.00	HNL	3.56	1.72	21.51%	0.00%	15.25%	0.00%	0.00%	36.76%
800.00	JMD	13.00	7.10	26.25%	0.00%	14.16%	0.00%	2.52%	42.94%
45.00	MXN	5.08	3.45	15.56%	36.52%	13.79%	0.00%	0.00%	65.87%
39.00	NIO	3.70	1.50	19.23%	0.00%	13.04%	0.00%	0.00%	32.27%
4.25	PAB	6.40	4.25	0.00%	43.48%	13.04%	0.00%	0.00%	56.52%
1 500.00	PYG	0.54	0.35	0.00%	6.91%	9.09%	0.00%	0.00%	16.00%
6.20	PEN	3.81	2.22	22.58%	0.00%	15.25%	0.00%	0.00%	37.83%
8.00	XCD	3.55	2.96	0.00%	4.03%	14.53%	0.00%	1.21%	19.76%
7.25	XCD	4.40	2.69	48.55%	0.00%	13.04%	0.00%	1.29%	62.88%
5.00	XCD	3.44	1.85	2.20%	0.00%	13.04%	0.00%	1.52%	16.76%
9.00	SRD	3.88	2.73	48.40%	0.00%	6.97%	0.00%	0.42%	55.79%
23.00	TTD	3.51	3.60	16.57%	0.00%	13.04%	0.00%	0.00%	29.61%
6.23	USD	6.23	6.23	37.38%	0.00%	5.16%	0.00%	0.00%	42.54%
78.00	UYU	3.62	3.35	48.72%	0.00%	18.03%	0.00%	0.00%	66.75%
90.00	VEF	15.13	14.32	0.00%	67.57%	3.47%	0.00%	0.00%	71.04%

NOTES

¹ Subnational rates and national excise taxation rates have been used by WHO to reflect an average Canadian taxation rate. Consequently, the reported taxation rates will be different to the posted tax rates. The price is a sales-weighted average of the price in Canada for the most sold brand.
² The price is a sales-weighted average of state prices, the taxes include the federal taxes and a state tax sales-weighted average.
³ Data not approved by national authorities.



South-East Asia

Table 2.1.3
National taxes and retail price for a pack of 20 cigarettes of the most sold brand in South-East Asia, 2014

+ Total tax includes excise taxes, import duties, VAT and other taxes as applicable.

* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/home/standards/currency_codes.htm).

** The country has increased tobacco excises since 2012; however, due to price variability the effect is not necessarily apparent in the tax indicators.

... Data not reported /not available.

— Data not required/not applicable.

COUNTRY
Bangladesh **
Bhutan ¹
Democratic People's Republic of Korea
India **
Indonesia**
Maldives
Myanmar
Nepal **
Sri Lanka **
Thailand **
Timor-Leste

PRICE OF A 20-CIGARETTE PACK OF THE MOST SOLD BRAND				TAXES AS A % OF PRICE OF THE MOST SOLD BRAND					
IN REPORTED CURRENCY	CURRENCY REPORTED *	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE	AD VALOREM EXCISE	VALUE ADDED TAX/SALES TAX	IMPORT DUTIES	OTHER TAXES	TOTAL TAX +
70.00	BDT	1.93	0.90	0.00%	61.00%	15.00%	0.00%	0.00%	76.00%
—	—	—	—	—	—	—	—	—	—
246.38	KPW	...	2.51	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
106.00	INR	4.50	1.76	42.45%	1.27%	16.67%	0.00%	0.00%	60.39%
18 333.33	IDR	2.51	1.58	40.91%	4.09%	8.40%	0.00%	0.00%	53.40%
38.00	MVR	3.18	2.47	0.00%	0.00%	0.00%	65.79%	0.00%	65.79%
650.00	MMK	1.28	0.67	0.00%	50.00%	0.00%	0.00%	0.00%	50.00%
132.00	NPR	3.02	1.37	16.29%	0.00%	11.50%	0.00%	0.00%	27.79%
600.00	LKR	9.24	4.61	59.15%	3.91%	10.71%	0.00%	0.00%	73.78%
65.00	THB	3.66	2.03	2.86%	63.72%	6.54%	0.00%	0.00%	73.13%
1.25	USD	6.25	1.25	30.40%	0.00%	2.44%	0.67%	0.00%	33.51%

NOTES

¹ It is illegal to sell cigarettes in Bhutan.



Europe

Table 2.1.4
National taxes and retail price for a pack of 20 cigarettes of the most sold brand in Europe, 2014

* Total tax includes excise taxes, import duties, VAT and other taxes as applicable.
* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/home/standards/currency_codes.htm).
** The country has increased tobacco excises since 2012; however, due to price variability the effect is not necessarily apparent in the tax indicators.
... Data not reported /not available.

COUNTRY
Albania **
Andorra **
Armenia
Austria **
Azerbaijan
Belarus**
Belgium **
Bosnia and Herzegovina **
Bulgaria
Croatia **
Cyprus **
Czech Republic **
Denmark **
Estonia **
Finland **
France **
Georgia **
Germany **
Greece **
Hungary **
Iceland **
Ireland **
Israel **
Italy **
Kazakhstan **
Kyrgyzstan **
Latvia **
Lithuania **
Luxembourg **
Malta **
Monaco
Montenegro **
Netherlands **
Norway **
Poland **
Portugal **
Republic of Moldova **
Romania **
Russian Federation **
San Marino
Serbia **
Slovakia **
Slovenia **
Spain **
Sweden **
Switzerland **
Tajikistan **
The former Yugoslav Republic of Macedonia **
Turkey **
Turkmenistan
Ukraine **
United Kingdom of Great Britain and Northern Ireland **
Uzbekistan **

PRICE OF A 20-CIGARETTE PACK OF THE MOST SOLD BRAND				TAXES AS A % OF PRICE OF THE MOST SOLD BRAND					
IN REPORTED CURRENCY	CURRENCY REPORTED *	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE	AD VALOREM EXCISE	VALUE ADDED TAX/SALES TAX	IMPORT DUTIES	OTHER TAXES	TOTAL TAX *
200.00	ALL	3.87	1.93	45.00%	0.00%	16.67%	2.42%	0.00%	64.08%
3.50	EUR	...	4.68	63.88%	0.00%	4.31%	0.00%	0.00%	68.18%
600.00	AMD	2.74	1.48	16.67%	0.00%	16.67%	0.00%	0.00%	33.33%
4.90	EUR	5.63	6.56	16.33%	41.00%	16.67%	0.00%	0.00%	74.00%
1.40	AZN	2.49	1.79	2.02%	0.00%	15.25%	0.03%	0.00%	17.30%
14 500.00	BYR	2.80	1.41	34.48%	0.00%	16.67%	0.00%	0.00%	51.15%
5.79	EUR	6.44	7.75	8.15%	50.41%	17.36%	0.00%	0.00%	75.92%
3.70	BAM	4.50	2.53	24.32%	42.00%	14.53%	1.48%	0.00%	82.33%
4.70	BGN	6.44	3.21	42.98%	23.00%	16.67%	0.00%	0.00%	82.65%
23.00	HRK	5.50	4.04	18.26%	37.00%	20.00%	0.00%	0.00%	75.26%
4.00	EUR	5.47	5.35	27.50%	34.00%	15.97%	0.00%	0.00%	77.47%
72.00	CZK	5.32	3.49	33.06%	27.00%	17.36%	0.00%	0.00%	77.42%
44.00	DKK	5.06	7.89	53.75%	1.00%	20.00%	0.00%	0.00%	74.75%
3.50	EUR	5.51	4.68	26.57%	34.00%	16.67%	0.00%	0.00%	77.24%
5.50	EUR	5.49	7.36	10.18%	52.00%	19.35%	0.00%	0.00%	81.53%
7.00	EUR	7.76	9.37	13.93%	49.70%	16.67%	0.00%	0.00%	80.30%
2.20	GEL	2.22	1.26	34.09%	0.00%	15.25%	0.00%	0.00%	49.35%
5.47	EUR	6.45	7.32	35.19%	21.74%	15.97%	0.00%	0.00%	72.90%
4.00	EUR	5.95	5.35	41.25%	20.00%	18.70%	0.00%	0.00%	79.95%
1 000.00	HUF	6.78	4.29	25.00%	31.00%	21.26%	0.00%	0.00%	77.26%
1 219.00	ISK	8.89	10.59	36.08%	0.00%	20.32%	0.00%	0.00%	56.40%
9.60	EUR	11.16	12.84	50.38%	8.72%	18.70%	0.00%	0.00%	77.80%
30.00	ILS	7.78	8.75	26.60%	42.43%	15.25%	0.00%	0.00%	84.28%
5.00	EUR	5.82	6.69	5.24%	52.41%	18.03%	0.00%	0.00%	75.68%
210.00	KZT	1.42	1.15	28.57%	0.00%	10.71%	0.00%	0.00%	39.29%
35.00	KGS	1.42	0.68	16.00%	8.00%	10.71%	3.83%	0.00%	38.54%
3.00	EUR	7.14	4.01	34.53%	25.00%	17.36%	0.00%	0.00%	76.89%
9.40	LTL	5.34	3.65	33.40%	25.00%	17.36%	0.00%	0.00%	75.76%
5.00	EUR	4.71	6.69	7.10%	48.14%	15.00%	0.00%	0.00%	70.24%
4.80	EUR	7.77	6.42	34.38%	25.00%	15.25%	0.00%	0.00%	74.63%
...
1.30	EUR	2.96	1.74	26.92%	35.00%	15.97%	0.00%	0.00%	77.89%
6.32	EUR	7.40	8.46	55.09%	0.95%	17.36%	0.00%	0.00%	73.40%
97.90	NOK	8.99	15.59	48.83%	0.00%	20.00%	0.00%	0.00%	68.83%
13.70	PLN	6.87	4.41	30.18%	31.41%	18.70%	0.00%	0.00%	80.29%
4.50	EUR	6.70	6.02	38.81%	17.00%	18.70%	0.00%	0.00%	74.51%
15.00	MDL	1.91	1.08	10.00%	24.00%	16.67%	0.00%	0.00%	50.67%
14.50	RON	6.46	4.39	37.06%	19.00%	19.35%	0.00%	0.00%	75.41%
67.00	RUB	2.42	1.88	23.88%	8.50%	15.25%	0.00%	0.00%	47.63%
4.50	EUR	4.68	6.02	0.00%	74.17%	0.00%	0.00%	0.00%	74.17%
170.00	RSD	3.72	1.95	28.25%	33.00%	16.67%	0.00%	0.00%	77.92%
2.84	EUR	5.28	3.80	41.87%	23.00%	16.67%	0.00%	0.00%	81.54%
3.45	EUR	5.66	4.62	39.37%	23.01%	18.03%	0.00%	0.00%	80.41%
4.95	EUR	6.82	6.62	9.74%	51.00%	17.36%	0.00%	0.00%	78.09%
58.95	SEK	6.50	8.55	47.84%	1.00%	20.00%	0.00%	0.00%	68.84%
8.40	CHF	5.21	9.24	28.79%	25.00%	7.41%	0.00%	0.00%	61.20%
5.00	TJS	2.26	1.01	2.66%	0.00%	15.25%	7.97%	0.00%	25.88%
60.00	MKD	2.85	1.31	48.33%	9.00%	15.25%	0.00%	0.00%	72.59%
8.00	TRY	5.61	3.82	1.63%	65.25%	15.25%	0.00%	0.00%	82.13%
11.65	TMT	5.25	4.09	0.00%	12.23%	13.04%	0.83%	0.00%	26.11%
9.00	UAH	2.09	0.74	48.11%	10.00%	16.67%	0.00%	0.00%	74.78%
7.52	GBP	11.00	12.69	48.99%	16.50%	16.67%	0.00%	0.00%	82.16%
2 200.00	UZS	1.92	0.94	15.86%	0.00%	16.67%	0.00%	0.00%	32.53%



Eastern Mediterranean

Table 2.1.5
National taxes and retail price for a pack of 20 cigarettes of the most sold brand in the Eastern Mediterranean, 2014

+ Total tax includes excise taxes, import duties, VAT and other taxes as applicable.

* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/home/standards/currency_codes.htm).

** The country has increased tobacco excises since 2012; however, due to price variability the effect is not necessarily apparent in the tax indicators.

... Data not reported /not available.

< Refers to a territory.

COUNTRY
Afghanistan
Bahrain
Djibouti
Egypt **
Iran (Islamic Republic of)
Iraq
Jordan **
Kuwait
Lebanon
Libya
Morocco **
Oman
Pakistan **
Qatar
Saudi Arabia
Somalia
Sudan
Syrian Arab Republic
Tunisia
United Arab Emirates
West Bank and Gaza Strip ¹ <**
Yemen **

PRICE OF A 20-CIGARETTE PACK OF THE MOST SOLD BRAND				TAXES AS A % OF PRICE OF THE MOST SOLD BRAND					
IN REPORTED CURRENCY	CURRENCY REPORTED *	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE	AD VALOREM EXCISE	VALUE ADDED TAX/SALES TAX	IMPORT DUTIES	OTHER TAXES	TOTAL TAX +
20.00	AFN	0.59	0.35	0.00%	0.00%	0.00%	2.78%	0.00%	2.78%
0.50	BHD	1.71	1.33	0.00%	0.00%	0.00%	40.00%	0.00%	40.00%
200.00	DJF	1.92	1.13	0.00%	26.34%	2.31%	0.00%	0.00%	28.65%
8.00	EGP	2.31	1.12	23.13%	50.00%	0.00%	0.00%	0.00%	73.13%
22 000.00	IRR	1.94	0.84	0.00%	0.00%	2.41%	0.00%	2.42%	4.83%
500.00	IQD	0.48	0.43	0.00%	0.00%	0.00%	19.24%	0.00%	19.24%
1.20	JOD	1.95	1.69	69.50%	0.00%	13.79%	0.00%	0.00%	83.29%
0.75	KWD	2.34	2.65	0.00%	0.00%	0.00%	34.72%	0.00%	34.72%
3 250.00	LBP	3.22	2.16	0.00%	32.61%	9.09%	1.51%	0.00%	43.21%
3.00	LYD	2.69	2.38	0.00%	0.00%	1.04%	0.00%	7.33%	8.37%
19.50	MAD	3.92	2.34	34.56%	20.63%	15.26%	0.00%	0.00%	70.46%
0.90	OMR	2.84	2.34	0.00%	0.00%	0.00%	22.22%	0.00%	22.22%
47.00	PKR	1.10	0.48	46.17%	0.00%	14.53%	0.00%	0.00%	60.70%
10.00	QAR	2.76	2.75	0.00%	0.00%	0.00%	20.00%	0.00%	20.00%
10.00	SAR	3.42	2.67	0.00%	0.00%	0.00%	20.00%	0.00%	20.00%
...
14.00	SDG	3.35	2.46	0.00%	57.90%	14.53%	0.00%	0.00%	72.43%
...
2.55	TND	3.47	1.48	40.20%	26.19%	8.21%	0.00%	0.00%	74.60%
10.00	AED	1.90	2.72	0.00%	0.00%	0.00%	20.00%	0.00%	20.00%
22.00	ILS	...	6.42	36.27%	33.26%	13.10%	0.00%	0.00%	82.63%
280.00	YER	1.91	1.30	6.43%	0.00%	47.37%	0.00%	0.00%	53.80%

NOTES

¹ Data apply only to West Bank.



Western Pacific

Table 2.1.6
National taxes and retail price for a pack of 20 cigarettes of the most sold brand in the Western Pacific, 2014

+ Total tax includes excise taxes, import duties, VAT and other taxes as applicable.
* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/home/standards/currency_codes.htm).
** The country has increased tobacco excises since 2012; however, due to price variability the effect is not necessarily apparent in the tax indicators.
... Data not reported /not available.

COUNTRY
Australia **
Brunei Darussalam
Cambodia**
China
Cook Islands
Fiji**
Japan **
Kiribati **
Lao People's Democratic Republic
Malaysia **
Marshall Islands
Micronesia (Federated States of)
Mongolia **
Nauru
New Zealand **
Niue
Palau **
Papua New Guinea
Philippines **
Republic of Korea
Samoa
Singapore **
Solomon Islands **
Tonga **
Tuvalu
Vanuatu
Viet Nam

PRICE OF A 20-CIGARETTE PACK OF THE MOST SOLD BRAND				TAXES AS A % OF PRICE OF THE MOST SOLD BRAND					
IN REPORTED CURRENCY	CURRENCY REPORTED *	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE	AD VALOREM EXCISE	VALUE ADDED TAX/SALES TAX	IMPORT DUTIES	OTHER TAXES	TOTAL TAX +
17.05	AUD	10.99	15.90	47.67%	0.00%	9.09%	0.00%	0.00%	56.76%
8.10	BND	8.79	6.52	61.73%	0.00%	0.00%	0.00%	0.00%	61.73%
1 800.00	KHR	1.12	0.44	0.00%	13.15%	9.09%	0.00%	0.00%	22.24%
10.00	CNY	2.33	1.62	0.60%	29.30%	14.53%	0.00%	0.00%	44.43%
19.00	NZD	...	16.12	52.00%	0.00%	8.81%	0.00%	0.00%	60.81%
7.80	FJD	4.56	4.21	31.05%	0.00%	13.04%	0.00%	0.00%	44.09%
430.00	JPY	4.22	4.18	56.95%	0.00%	7.41%	0.00%	0.00%	64.36%
2.70	AUD	10.55	2.52	77.78%	0.00%	11.11%	0.00%	0.00%	88.89%
8 000.00	LAK	1.93	0.99	6.25%	1.43%	9.09%	0.00%	0.48%	17.25%
12.00	MYR	6.22	3.76	41.67%	8.93%	4.76%	0.00%	0.00%	55.36%
2.14	USD	5.98	2.14	0.00%	0.00%	11.93%	46.73%	0.00%	58.66%
2.12	USD	4.83	2.12	0.00%	0.00%	25.00%	37.74%	0.00%	62.74%
2 700.00	MNT	2.50	1.44	33.26%	0.00%	9.09%	0.00%	0.00%	42.35%
...
17.00	NZD	10.22	14.43	64.16%	0.00%	13.04%	0.13%	0.00%	77.34%
12.00	NZD	...	10.18	0.00%	0.00%	11.11%	50.35%	8.34%	69.80%
5.25	USD	8.69	5.25	66.67%	0.00%	0.00%	0.00%	0.00%	66.67%
16.00	PGK	8.63	6.54	26.42%	0.00%	9.09%	0.00%	0.00%	35.51%
26.75	PHP	1.03	0.62	63.55%	0.00%	10.71%	0.00%	0.00%	74.27%
2 500.00	KRW	3.14	2.43	52.90%	0.00%	9.09%	0.00%	0.00%	61.99%
9.50	WST	7.05	4.13	42.32%	0.00%	13.04%	0.00%	0.00%	55.36%
13.00	SGD	12.31	10.44	59.69%	0.00%	6.54%	0.00%	0.00%	66.23%
30.08	SBD	7.01	4.13	19.15%	0.00%	10.00%	0.00%	0.00%	29.15%
8.50	TOP	8.30	4.68	58.82%	0.00%	13.04%	0.00%	0.00%	71.87%
2.50	AUD	2.50	2.33	0.00%	2.26%	0.11%	0.31%	0.01%	2.68%
720.00	VUV	11.90	7.56	44.44%	0.00%	6.12%	1.60%	0.00%	52.17%
18 730.00	VND	1.80	0.88	0.00%	32.50%	9.09%	0.00%	0.00%	41.59%



Africa

Table 2.2.1
Retail price for a pack of 20
cigarettes – premium brand and
cheapest brand – in Africa, 2014

* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/home/standards/currency_codes.htm).

... Data not reported/not available.

COUNTRY
Algeria
Angola
Benin
Botswana
Burkina Faso
Burundi
Cabo Verde
Cameroon
Central African Republic
Chad
Comoros
Congo
Côte d'Ivoire
Democratic Republic of the Congo
Equatorial Guinea
Eritrea
Ethiopia
Gabon
Gambia
Ghana
Guinea
Guinea-Bissau
Kenya
Lesotho
Liberia
Madagascar
Malawi
Mali
Mauritania
Mauritius
Mozambique
Namibia
Niger
Nigeria
Rwanda
Sao Tome and Principe
Senegal
Seychelles
Sierra Leone
South Africa
South Sudan
Swaziland
Togo
Uganda
United Republic of Tanzania
Zambia
Zimbabwe

CURRENCY REPORTED*	PRICE OF A 20-CIGARETTE PACK OF MARLBORO OR OTHER PREMIUM BRAND			PRICE OF A 20-CIGARETTE PACK OF THE CHEAPEST BRAND		
	IN REPORTED CURRENCY	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES	IN REPORTED CURRENCY	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES
DZD	150.00	2.53	1.91	50.00	0.84	0.64
AOA	200.00	2.18	2.06	150.00	1.63	1.54
XOF	...	...	...	200.00	0.81	0.41
BWP	27.33	7.10	3.08	...	...	...
XOF	600.00	2.65	1.22	300.00	1.33	0.61
BIF	6 000.00	7.69	3.88	1 600.00	2.05	1.03
CVE	250.00	3.40	3.03	...	...	...
XAF	1 100.00	4.21	2.24	300.00	1.15	0.61
XAF	2 000.00	6.37	4.08	300.00	0.95	0.61
XAF	1 000.00	4.11	2.04	500.00	2.05	1.02
KMF	1 250.00	4.61	3.40	225.00	0.83	0.61
XAF	1 150.00	3.59	2.35	400.00	...	0.82
XOF	800.00	2.48	1.63	475.00	1.48	0.97
CDF	2 600.00	4.64	2.81	550.00	0.98	0.60
...
ERN	200.00	15.58	13.01	40.00	3.12	2.60
ETB	40.00	5.10	2.04	5.00	0.64	0.25
...
GMD	40.00	4.35	0.95	10.00	1.09	0.24
GHS	6.00	5.50	1.98	1.00	0.92	0.33
...
XOF	600.00	2.79	1.22	...	...	...
KES	200.00	3.89	2.28	60.00	1.17	0.68
LSL	...	...	...	30.00	5.55	2.80
LRD	79.12	...	0.90	26.68	...	0.30
MGA	10 000.00	9.04	4.06	1 550.00	1.40	0.63
MWK	1 200.00	11.14	3.01	400.00	3.71	1.00
XOF	700.00	2.36	1.43	250.00	0.84	0.51
MRO	500.00	3.31	1.74	200.00	1.33	0.70
MUR	155.00	8.66	5.09	90.00	5.03	2.96
MZN	80.00	4.70	2.62	30.00	1.76	0.98
NAD	38.00	5.46	3.55	17.00	2.44	1.59
XOF	1 500.00	5.57	3.06	250.00	0.93	0.51
...
RWF	1 000.00	3.26	1.46	350.00	1.14	0.51
STD	60 000.00	4.16	3.28	20 000.00	1.39	1.09
XOF	700.00	2.57	1.43	400.00	1.47	0.82
SCR	93.00	13.19	7.56	75.00	10.64	6.09
SLL	6 500.00	2.80	1.44	1 500.00	0.65	0.33
ZAR	33.60	5.67	3.14	18.03	3.04	1.68
...
SZL	48.00	8.97	4.48	...	...	...
XOF	1 000.00	3.40	2.04	250.00	0.85	0.51
UGX	6 000.00	5.20	2.29	2 000.00	1.73	0.76
TZS	5 000.00	7.30	3.02	...	...	...
ZMW	30.00	6.00	4.89	6.00	1.20	0.98
USD	2.00	1.61	2.00	1.00	0.80	1.00



The Americas

Table 2.2.2
Retail price for a pack of 20
cigarettes – premium brand and
cheapest brand – in the Americas,
2014

* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/home/standards/currency_codes.htm).

... Data not reported/not available.

— Data not required/not applicable.

COUNTRY
Antigua and Barbuda
Argentina
Bahamas
Barbados
Belize
Bolivia
Brazil
Canada
Chile
Colombia
Costa Rica
Cuba
Dominica
Dominican Republic
Ecuador
El Salvador
Grenada
Guatemala
Guyana
Haiti
Honduras
Jamaica
Mexico
Nicaragua
Panama
Paraguay
Peru
Saint Kitts and Nevis
Saint Lucia
Saint Vincent and the Grenadines
Suriname
Trinidad and Tobago
United States of America
Uruguay
Venezuela (Bolivarian Republic of)

CURRENCY REPORTED*	PRICE OF A 20-CIGARETTE PACK OF MARLBORO OR OTHER PREMIUM BRAND			PRICE OF A 20-CIGARETTE PACK OF THE CHEAPEST BRAND		
	IN REPORTED CURRENCY	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES	IN REPORTED CURRENCY	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES
XCD	8.00	3.99	2.96	6.00	3.00	2.22
ARS	15.50	3.65	1.90	6.50	1.53	0.80
BSD	8.20	11.02	8.20	3.99	5.36	3.99
BBD	15.19	12.39	7.60	12.05	9.83	6.03
BZD	12.00	11.48	6.00	5.00	4.78	2.50
BOB	14.00	3.83	2.03	5.00	1.37	0.72
BRL	6.75	3.23	2.98	4.00	1.92	1.76
—	—	—	—	—	—	—
CLP	2 800.00	6.69	4.91	1 300.00	3.11	2.28
COP	3 407.00	2.50	1.82	1 444.00	1.06	0.77
CRC	1 700.00	4.09	3.16	1 300.00	3.13	2.41
...
XCD	12.00	9.00	4.44	4.50	3.38	1.67
DOP	180.00	7.11	4.11	112.00	4.43	2.56
USD	3.50	5.80	3.50	2.80	4.64	2.80
USD	2.75	5.29	0.31	1.75	3.37	0.20
XCD	13.29	8.74	4.92	6.45	4.24	2.39
GTQ	18.00	3.35	2.31	13.00	2.42	1.67
GYD	500.00	5.19	2.42	300.00	3.11	1.45
...
HNL	38.00	3.76	1.81	32.00	3.16	1.53
JMD	820.00	13.32	7.28	400.00	6.50	3.55
MXN	45.00	5.08	3.45	37.00	4.18	2.83
...
PAB	4.50	6.78	4.50	3.50	5.27	3.50
PYG	8 500.00	3.06	1.98	1 500.00	0.54	0.35
PEN	7.50	4.60	2.68	4.20	2.58	1.50
XCD	7.50	3.33	2.78	6.50	2.88	2.41
XCD	16.68	10.12	6.18	7.25	4.40	2.69
XCD	6.75	4.64	2.50	5.00	3.44	1.85
SRD	13.00	5.61	3.94	2.00	0.86	0.61
TTD	25.00	3.82	3.91	15.00	2.29	2.35
—	—	—	—	—	—	—
UYU	85.00	3.95	3.65	73.00	3.39	3.13
VEF	95.00	15.97	15.12	...	...	...



South-East Asia

Table 2.2.3
Retail price for a pack of 20
cigarettes – premium brand and
cheapest brand – in South-East Asia,
2014

* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/home/standards/currency_codes.htm).

... Data not reported/not available.

— Data not required/not applicable.

COUNTRY
Bangladesh
Bhutan ¹
Democratic People's Republic of Korea
India
Indonesia
Maldives
Myanmar
Nepal
Sri Lanka
Thailand
Timor-Leste

CURRENCY REPORTED*	PRICE OF A 20-CIGARETTE PACK OF MARLBORO OR OTHER PREMIUM BRAND			PRICE OF A 20-CIGARETTE PACK OF THE CHEAPEST BRAND		
	IN REPORTED CURRENCY	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES	IN REPORTED CURRENCY	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES
BDT	190.00	5.23	2.45	30.00	0.83	0.39
—	—	—	—	—	—	—
KPW	...	...	...	7.47	...	0.08
INR	190.00	8.06	3.15	38.00	1.61	0.63
IDR	15 500.00	2.12	1.34	6 666.67	0.91	0.58
MVR	40.00	3.35	2.60	32.00	2.68	2.08
MMK	2 300.00	4.54	2.37	320.00	0.63	0.33
NPR	170.00	3.89	1.77	25.00	0.57	0.26
LKR	700.00	10.78	5.38	200.00	3.08	1.54
THB	90.00	5.07	2.81	32.00	1.80	1.00
USD	2.00	10.00	2.00	...	...	...

NOTES

¹ It is illegal to sell cigarettes in Bhutan.



Europe

Table 2.2.4
Retail price for a pack of 20
cigarettes – premium brand and
cheapest brand – in Europe, 2014

* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/home/standards/currency_codes.htm).

... Data not reported/not available.

COUNTRY
Albania
Andorra
Armenia
Austria
Azerbaijan
Belarus
Belgium
Bosnia and Herzegovina
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Georgia
Germany
Greece
Hungary
Iceland
Ireland
Israel
Italy
Kazakhstan
Kyrgyzstan
Latvia
Lithuania
Luxembourg
Malta
Monaco
Montenegro
Netherlands
Norway
Poland
Portugal
Republic of Moldova
Romania
Russian Federation
San Marino
Serbia
Slovakia
Slovenia
Spain
Sweden
Switzerland
Tajikistan
The former Yugoslav Republic of Macedonia
Turkey
Turkmenistan
Ukraine
United Kingdom of Great Britain and Northern Ireland
Uzbekistan

CURRENCY REPORTED*	PRICE OF A 20-CIGARETTE PACK OF MARLBORO OR OTHER PREMIUM BRAND			PRICE OF A 20-CIGARETTE PACK OF THE CHEAPEST BRAND		
	IN REPORTED CURRENCY	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES	IN REPORTED CURRENCY	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES
ALL	270.00	5.23	2.60	120.00	2.32	1.16
EUR	3.50	...	4.68	2.55	...	3.41
AMD	600.00	2.74	1.48	180.00	0.82	0.44
EUR	4.90	5.63	6.56	3.95	4.54	5.28
AZN	2.50	4.44	3.21	0.60	1.07	0.77
BYR	16 000.00	3.10	1.55	5 700.00	1.10	0.55
EUR	5.79	6.44	7.75	4.68	5.21	6.27
BAM	4.30	5.23	2.94	2.90	3.53	1.98
BGN	5.20	7.12	3.56	4.05	5.55	2.77
HRK	25.00	5.98	4.39	17.00	4.07	2.98
EUR	4.50	6.16	6.02	3.25	4.45	4.35
CZK	91.00	6.73	4.42	65.00	4.81	3.15
DKK	44.00	5.06	7.89	36.00	4.14	6.46
EUR	3.50	5.51	4.68	2.70	4.25	3.61
EUR	6.00	5.99	8.03	4.60	4.60	6.15
EUR	7.00	7.76	9.37	6.50	7.21	8.70
GEL	3.20	3.23	1.84	0.80	0.81	0.46
EUR	5.47	6.45	7.32	4.84	5.71	6.48
EUR	4.00	5.95	5.35	3.30	4.91	4.42
HUF	1 084.21	7.35	4.65	789.47	5.35	3.39
ISK	1 219.00	8.89	10.59	1 049.00	7.65	9.11
EUR	9.60	11.16	12.84	7.95	9.24	10.64
ILS	30.00	7.78	8.75	24.00	6.22	7.00
EUR	5.00	5.82	6.69	4.00	4.66	5.35
KZT	265.00	1.79	1.45	180.00	1.21	0.98
KGS	50.00	2.03	0.97	12.00	0.49	0.23
EUR	3.30	7.86	4.42	2.55	6.07	3.41
LTL	10.20	5.79	3.96	6.29	3.57	2.44
EUR	5.00	4.71	6.69	4.00	3.77	5.35
EUR	4.80	7.77	6.42	4.10	6.63	5.49
...
EUR	2.40	5.47	3.21	0.80	1.82	1.07
EUR	6.32	7.40	8.45	4.58	5.36	6.13
NOK	97.90	8.99	15.59	79.90	7.34	12.72
PLN	14.70	7.37	4.73	9.95	4.99	3.20
EUR	4.50	6.70	6.02	3.80	5.65	5.08
MDL	22.00	2.80	1.58	5.50	0.70	0.39
RON	14.80	6.60	4.48	12.70	5.66	3.85
RUB	87.00	3.15	2.44	35.00	1.27	0.98
EUR	4.50	4.68	6.02	3.80	3.95	5.08
RSD	260.00	5.69	2.98	125.00	2.74	1.43
EUR	3.37	6.26	4.51	2.21	4.11	2.96
EUR	3.90	6.39	5.22	2.89	4.74	3.87
EUR	4.95	6.82	6.62	3.95	5.44	5.28
SEK	58.95	6.50	8.55	43.00	4.74	6.24
CHF	8.40	5.21	9.24	5.80	3.60	6.38
TJS	12.00	5.42	2.42	2.00	0.90	0.40
...
TRY	10.00	7.02	4.78	5.50	3.86	2.63
TMT	13.00	5.86	4.56	11.13	5.02	3.91
UAH	18.00	4.18	1.49	5.00	1.16	0.41
GBP	9.00	13.18	15.19	6.31	9.23	10.65
UZS	5 000.00	4.36	2.14	1 300.00	1.13	0.56



Eastern Mediterranean

Table 2.2.5
Retail price for a pack of 20
cigarettes – premium brand and
cheapest brand – in the Eastern
Mediterranean, 2014

* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/home/standards/currency_codes.htm).

... Data not reported/not available.

< Refers to a territory.

COUNTRY
Afghanistan
Bahrain
Djibouti
Egypt
Iran (Islamic Republic of)
Iraq
Jordan
Kuwait
Lebanon
Libya
Morocco
Oman
Pakistan
Qatar
Saudi Arabia
Somalia
Sudan
Syrian Arab Republic
Tunisia
United Arab Emirates
West Bank and Gaza Strip ¹ <
Yemen

CURRENCY REPORTED*	PRICE OF A 20-CIGARETTE PACK OF MARLBORO OR OTHER PREMIUM BRAND			PRICE OF A 20-CIGARETTE PACK OF THE CHEAPEST BRAND		
	IN REPORTED CURRENCY	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES	IN REPORTED CURRENCY	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES
AFN	100.00	2.95	1.73	15.00	0.44	0.26
BHD	1.00	3.42	2.66	0.50	1.71	1.33
DJF	200.00	1.92	1.13	130.00	1.25	0.73
EGP	20.00	5.79	2.80	8.00	2.31	1.12
IRR	100 000.00	8.81	3.80	15 000.00	1.32	0.57
IQD	3 500.00	3.34	3.00	350.00	0.33	0.30
JOD	1.80	2.92	2.54	1.10	1.79	1.55
KWD	0.75	2.34	2.65	0.27	0.84	0.96
LBP	3 250.00	3.22	2.16	750.00	0.74	0.50
LYD	4.00	3.58	3.17	0.50	0.45	0.40
MAD	32.00	6.43	3.83	10.00	2.01	1.20
OMR	0.90	2.84	2.34	0.50	1.58	1.30
PKR	111.00	2.60	1.12	43.00	1.01	0.44
QAR	10.00	2.76	2.75	3.00	0.83	0.82
SAR	10.00	3.42	2.67	...	...	...
...
SDG	24.00	5.74	4.21	4.00	0.96	0.70
...
TND	5.45	7.43	3.17	0.40	0.54	0.23
AED	10.00	1.90	2.72	3.00	0.57	0.82
ILS	25.00	...	7.29	20.00	...	5.83
YER	300.00	2.05	1.40	100.00	0.68	0.47

NOTES

¹ Data apply to West Bank only.



Western Pacific

Table 2.2.6
Retail price for a pack of 20
cigarettes – premium brand and
cheapest brand – in the Western
Pacific, 2014

* According to International Organization for Standardization, ISO 4217
 currency names and code elements (http://www.iso.org/iso/home/standards/currency_codes.htm).

... Data not reported/not available.

COUNTRY
Australia
Brunei Darussalam
Cambodia
China
Cook Islands
Fiji
Japan
Kiribati
Lao People's Democratic Republic
Malaysia
Marshall Islands
Micronesia (Federated States of)
Mongolia
Nauru
New Zealand
Niue
Palau
Papua New Guinea
Philippines
Republic of Korea
Samoa
Singapore
Solomon Islands
Tonga
Tuvalu
Vanuatu
Viet Nam

CURRENCY REPORTED*	PRICE OF A 20-CIGARETTE PACK OF MARLBORO OR OTHER PREMIUM BRAND			PRICE OF A 20-CIGARETTE PACK OF THE CHEAPEST BRAND		
	IN REPORTED CURRENCY	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES	IN REPORTED CURRENCY	INTERNATIONAL DOLLARS (AT PURCHASING POWER PARITY)	IN US\$ AT OFFICIAL EXCHANGE RATES
AUD	18.56	11.96	17.31	14.65	9.44	13.66
BND	8.10	8.79	6.52	6.20	6.72	4.99
KHR	5 400.00	3.37	1.33	620.00	0.39	0.15
CNY	16.00	3.73	2.59	2.50	0.58	0.41
...
FJD	14.90	8.72	8.03	6.80	3.98	3.67
JPY	460.00	4.52	4.48	210.00	2.06	2.04
AUD	5.00	19.53	4.66	2.70	10.55	2.52
LAK	15 000.00	3.62	1.86	6 000.00	1.45	0.75
MYR	12.00	6.22	3.76	7.00	3.63	2.20
USD	3.50	9.78	3.50	2.14	5.98	2.14
USD	3.50	7.97	3.50	2.12	4.83	2.12
MNT	3 000.00	2.77	1.60	1 300.00	1.20	0.69
...
NZD	18.80	11.30	15.95	17.00	10.22	14.43
NZD	...	...	...	12.00	...	10.18
USD	5.25	8.69	5.25	2.85	4.72	2.85
PGK	17.00	9.16	6.94	11.20	6.04	4.58
PHP	55.00	2.11	1.27	...	...	...
KRW	2 700.00	3.39	2.63	2 000.00	2.51	1.95
...
SGD	13.00	12.31	10.44	8.50	8.05	6.82
SBD	...	...	...	30.08	7.01	4.13
TOP	10.00	9.77	5.51	7.00	6.84	3.85
AUD	5.07	5.08	4.73	2.50	2.50	2.33
VUV	760.00	12.56	7.97	720.00	11.90	7.56
VND	22 750.00	2.18	1.07	5 630.00	0.54	0.26



Africa

Table 2.3.1
Supplementary information on
taxation in Africa, 2014

... Data not reported /not available.

— Data not required/not applicable.

* Indicates that the country implements a system of encrypted tax stamps which include unique identification markings that are machine-readable only and which are used to monitor legal and illegal products found in the market. These stamps are also used to monitor production in the country through monitoring devices installed in manufacturing facilities that scan the digital stamps. The devices register a wealth of information which is automatically sent to tax administrators and is useful for tracking and tracing, and enforcement work.

COUNTRY			
	EXCISE TAX PROPORTION OF PRICE	TYPE OF EXCISE TAX APPLIED	UNIFORM EXCISE TAX APPLIED YES (UNIFORM), NO (TIERED/VARYING RATES)
Algeria	38.14%	Specific excise	No
Angola	0.00%	No excise	—
Benin	5.38%	Ad valorem excise	Yes
Botswana	51.97%	Mixed excise	Yes
Burkina Faso	16.95%	Ad valorem excise	No
Burundi	27.50%	Specific excise	Yes
Cabo Verde	12.32%	Ad valorem excise	Yes
Cameroon	6.69%	Ad valorem excise	...
Central African Republic	16.81%	Ad valorem excise	Yes
Chad	20.00%	Ad valorem excise	Yes
Comoros	37.73%	Ad valorem excise	Yes
Congo	20.86%	Mixed excise	Yes
Côte d'Ivoire	15.18%	Ad valorem excise	No
Democratic Republic of the Congo	23.76%	Mixed excise	No
Equatorial Guinea	22.06%	Ad valorem excise	Yes
Eritrea	44.64%	Ad valorem excise	Yes
Ethiopia	13.90%	Ad valorem excise	Yes
Gabon	19.56%	Ad valorem excise	Yes
Gambia	30.00%	Specific excise	Yes
Ghana	13.20%	Ad valorem excise	Yes
Guinea	...	...	...
Guinea-Bissau	3.28%	Ad valorem excise	...
Kenya	35.00%	Ad valorem excise	Yes
Lesotho	33.15%	Specific excise	Yes
Liberia	10.86%	Ad valorem excise	...
Madagascar	63.78%	Ad valorem excise	Yes
Malawi	14.53%	Specific excise	Yes
Mali	6.70%	Ad valorem excise	No
Mauritania	8.26%	Ad valorem excise	Yes
Mauritius	59.47%	Specific excise	Yes
Mozambique	16.33%	Specific excise	No
Namibia	29.00%	Specific excise	Yes
Niger	11.11%	Ad valorem excise	Yes
Nigeria	15.87%	Ad valorem excise	Yes
Rwanda	17.42%	Ad valorem excise	Yes
Sao Tome and Principe	18.33%	Ad valorem excise	Yes
Senegal	25.00%	Ad valorem excise	No
Seychelles	66.67%	Specific excise	Yes
Sierra Leone	6.76%	Ad valorem excise	Yes
South Africa	36.52%	Specific excise	Yes
South Sudan	...	...	...
Swaziland	33.14%	Specific excise	...
Togo	8.26%	Ad valorem excise	Yes
Uganda	35.00%	Specific excise	No
United Republic of Tanzania	14.43%	Specific excise	No
Zambia	20.00%	Ad valorem excise	Yes
Zimbabwe	47.03%	Mixed excise	Yes

TAX STRUCTURE/LEVEL			AFFORDABILITY AND PRICE DISPERSION				TAX ADMINISTRATION		
GREATER RELIANCE ON SPECIFIC TAX IN MIXED EXCISE REGIME	MINIMUM SPECIFIC TAX APPLIED IN AD VALOREM OR MIXED EXCISE REGIME	RETAIL PRICE USED AS BASE OF AD VALOREM COMPONENT IN AD VALOREM OR MIXED EXCISE REGIME (OR RETAIL PRICE EXCLUSIVE OF VAT)	% OF GDP PER CAPITA REQUIRED TO PURCHASE 100 PACKS OF MOST SOLD BRAND (THE HIGHER THE %, THE LESS AFFORDABLE)	CIGARETTES LESS AFFORDABLE IN 2014 COMPARED TO 2008	SPECIFIC TAX COMPONENT AUTOMATICALLY ADJUSTED FOR INFLATION (OR OTHER)	PRICE DISPERSION: SHARE OF CHEAPEST BRAND PRICE IN PREMIUM BRAND PRICE (THE HIGHER THE %, THE SMALLER THE GAP)	TAX STAMPS APPLIED ON TOBACCO PRODUCTS	BANS OR LIMITS ON DUTY FREE IMPORTS BY TRAVELLERS	IF DUTY FREE IMPORTS ARE LIMITED, DUTY FREE ALLOWANCE (NUMBER OF CIGARETTE STICKS)
—	—	—	1.84%	No	No	33.33%	No	Limited	200
—	—	—	...	...	—	75.00%	...	None	—
—	No	No	11.69%	No	—	...	No	Limited	...
Yes	No	No	3.98%	No	...	...	Yes	Banned	—
—	Yes	No	13.28%	No	—	50.00%	No	Limited	200
—	—	—	31.32%	Yes	No	26.67%	Yes	None	—
—	No	No	5.73%	No	—	...	Yes	Limited	200
—	No	No	7.15%	No	—	27.27%	Yes	Banned	—
—	No	No	...	...	—	15.00%	...	...	...
—	No	Yes	10.17%	Yes	—	50.00%	No	None	—
—	No	No	13.62%	No	—	18.00%	No	Limited	...
No	No	No	3.71%	Yes	No	...	No	None	—
—	No	No	10.42%	No	—	59.38%	Yes	None	—
Yes	No	No	19.71%	No	...	21.15%	Yes	...	...
—	No	No	0.52%	Yes	—	...	No	None	—
—	No	No	65.91%	Yes	—	20.00%	No	Limited	200
—	No	No	13.96%	Yes	—	12.50%	No	Banned	—
—	No	No	1.56%	No	—	...	Yes	Limited	...
—	—	—	15.01%	Yes	...	25.00%	No	None	—
—	No	No	6.09%	No	—	16.67%	No	Limited	...
...
—	...	No	10.22%	No	—	...	...	...	...
—	Yes	Yes	7.79%	No	—	30.00%	Yes*	Limited	250
—	—	—	25.41%	No	Yes	...	No	Banned	—
—	...	No	18.26%	No	—	...	...	...	...
—	No	No	21.34%	Yes	—	15.50%	No	None	—
—	—	—	...	...	...	33.33%	No	Limited	...
—	No	No	29.43%	Yes	—	35.71%	Yes	Banned	—
—	No	No	15.46%	No	—	40.00%	No	Banned	—
—	—	—	4.23%	Yes	...	58.06%	Yes	Limited	200
—	—	—	15.66%	Yes	No	37.50%	No	None	—
—	—	—	6.84%	Yes	...	44.74%	No	None	—
—	No	No	21.05%	No	—	16.67%	No	None	—
—	Yes	No	5.00%	No	—	...	No	Limited	...
—	No	No	13.18%	No	—	35.00%	Yes	Banned	—
—	No	No	5.90%	No	—	33.33%	No	None	—
—	No	No	7.47%	No	—	57.14%	No	Limited	...
—	—	—	3.89%	Yes	No	80.65%	No	Limited	200
—	No	No	8.96%	No	—	23.08%	No	Limited	...
—	—	—	4.67%	Yes	Yes	...	...	Limited	200
...
—	—	—
—	No	No	11.80%	No	—	25.00%	No	Banned	—
—	—	—	11.11%	Yes	No	33.33%	No	None	—
—	—	—	29.11%	Yes	No	...	Yes	Limited	...
—	Yes	No	8.61%	Yes	—	20.00%	No	Limited	...
No	No	No	12.55%	Yes	No	50.00%	No	Limited	...



The Americas

Table 2.3.2
Supplementary information on
taxation in the Americas, 2014

... Data not reported /not available.

— Data not required/not applicable.

* Indicates that the country implements a system of encrypted tax stamps which include unique identification markings that are machine-readable only and which are used to monitor legal and illegal products found in the market. These stamps are also used to monitor production in the country through monitoring devices installed in manufacturing facilities that scan the digital stamps. The devices register a wealth of information which is automatically sent to tax administrators and is useful for tracking and tracing, and enforcement work.

COUNTRY			
	EXCISE TAX PROPORTION OF PRICE	TYPE OF EXCISE TAX APPLIED	UNIFORM EXCISE TAX APPLIED YES (UNIFORM), NO (TIERED/VARYING RATES)
Antigua and Barbuda	0.00%	No excise	—
Argentina	64.33%	Ad valorem excise	Yes
Bahamas	42.86%	Specific excise	Yes
Barbados	27.15%	Specific excise	Yes
Belize	0.00%	No excise	—
Bolivia	27.31%	Ad valorem excise	Yes
Brazil	28.97%	Mixed excise	No
Canada	60.93%	Specific excise	Yes
Chile	64.85%	Mixed excise	Yes
Colombia	35.65%	Mixed excise	Yes
Costa Rica	58.26%	Mixed excise	Yes
Cuba	...	...	...
Dominica	10.35%	Specific excise	Yes
Dominican Republic	43.62%	Mixed excise	Yes
Ecuador	59.68%	Specific excise	Yes
El Salvador	41.02%	Mixed excise	Yes
Grenada	32.76%	Ad valorem excise	Yes
Guatemala	38.27%	Ad valorem excise	Yes
Guyana	11.40%	Ad valorem excise	Yes
Haiti	...	...	...
Honduras	21.51%	Specific excise	Yes
Jamaica	26.25%	Specific excise	Yes
Mexico	52.08%	Mixed excise	Yes
Nicaragua	19.23%	Specific excise	...
Panama	43.48%	Ad valorem excise	Yes
Paraguay	6.91%	Ad valorem excise	...
Peru	22.58%	Specific excise	Yes
Saint Kitts and Nevis	4.03%	Ad valorem excise	Yes
Saint Lucia	48.55%	Specific excise	Yes
Saint Vincent and the Grenadines	2.20%	Specific excise	Yes
Suriname	48.40%	Specific excise	Yes
Trinidad and Tobago	16.57%	Specific excise	Yes
United States of America ¹	37.38%	Specific excise	Yes
Uruguay	48.72%	Specific excise	Yes
Venezuela (Bolivarian Republic of)	67.57%	Ad valorem excise	...

NOTES

¹ Data not approved by national authorities.

² Applies to cigarettes entering by air. Cigarettes entering by land are limited to 60.

TAX STRUCTURE/LEVEL			AFFORDABILITY AND PRICE DISPERSION				TAX ADMINISTRATION		
GREATER RELIANCE ON SPECIFIC TAX IN MIXED EXCISE REGIME	MINIMUM SPECIFIC TAX APPLIED IN AD VALOREM OR MIXED EXCISE REGIME	RETAIL PRICE USED AS BASE OF AD VALOREM COMPONENT IN AD VALOREM OR MIXED EXCISE REGIME (OR RETAIL PRICE EXCLUSIVE OF VAT)	% OF GDP PER CAPITA REQUIRED TO PURCHASE 100 PACKS OF MOST SOLD BRAND (THE HIGHER THE %, THE LESS AFFORDABLE)	CIGARETTES LESS AFFORDABLE IN 2014 COMPARED TO 2008	SPECIFIC TAX COMPONENT AUTOMATICALLY ADJUSTED FOR INFLATION (OR OTHER)	PRICE DISPERSION: SHARE OF CHEAPEST BRAND PRICE IN PREMIUM BRAND PRICE (THE HIGHER THE %, THE SMALLER THE GAP)	TAX STAMPS APPLIED ON TOBACCO PRODUCTS	BANS OR LIMITS ON DUTY FREE IMPORTS BY TRAVELLERS	IF DUTY FREE IMPORTS ARE LIMITED, DUTY FREE ALLOWANCE (NUMBER OF CIGARETTE STICKS)
—	—	—	2.12%	Yes	—	75.00%	...	Limited	200
—	No	No	1.39%	Yes	—	41.94%	Yes	...	...
—	—	—	2.91%	Yes	...	48.66%	Yes	Banned	—
—	—	—	4.52%	Yes	...	79.33%	No	Banned	—
—	—	—	5.35%	No	—	41.67%	...	Limited	200
—	No	No	4.78%	Yes	—	35.71%	Yes	Limited	400
Yes	No	Yes	2.29%	Yes	No	59.26%	Yes*	Limited	400
—	—	—	1.68%	Yes	Yes	...	Yes*	...	...
No	No	Yes	2.94%	Yes	...	46.43%	No	Banned	—
Yes	No	Yes	1.58%	Yes	Yes	42.38%	No	Banned	—
No	Yes	No	2.81%	Yes	Yes	76.47%	No	Limited	...
...
—	—	—	2.17%	Yes	...	37.50%	No	Limited	200
Yes	No	Yes	5.82%	Yes	...	62.22%	No	Limited	...
—	—	—	4.94%	Yes	Yes	80.00%	No	Limited	400 ²
Yes	No	No	0.58%	No	No	63.64%	No	Limited	200
—	No	No	...	...	—	48.53%	...	None	—
—	No	No	5.58%	Yes	—	72.22%	No	Limited	80
—	No	No	3.68%	No	—	60.00%	No	Banned	—
...
—	—	—	7.32%	Yes	Yes	84.21%	No	Banned	—
—	—	—	14.28%	Yes	No	48.78%	No	Limited	200
No	No	No	3.18%	Yes	...	82.22%	No	Limited	200
—	—	—	7.86%	Yes	...	...	...	...	...
—	Yes	No	3.60%	Yes	—	77.78%	No	Banned	—
—	...	No	0.77%	Yes	—	17.65%	...	...	...
—	—	—	3.35%	Yes	...	56.00%	No	Limited	400
—	Yes	No	2.18%	Yes	—	86.67%	No	...	...
—	—	—	3.39%	Yes	...	43.47%	No	Limited	...
—	—	—	2.73%	No	No	74.07%	No	Limited	...
—	—	—	2.86%	Yes	No	15.38%	Yes	Limited	200
—	—	—	1.64%	Yes	No	60.00%	No	Limited	200
—	—	—	1.14%	Yes	No	...	Yes	Limited	...
—	—	—	2.05%	Yes	...	85.88%	No	Limited	800
—	...	Yes	20.85%	Yes	—	...	...	...	...



South-East Asia

Table 2.3.3
Supplementary information on
taxation in South-East Asia, 2014

... Data not reported /not available.

— Data not required/not applicable.

COUNTRY			
	EXCISE TAX PROPORTION OF PRICE	TYPE OF EXCISE TAX APPLIED	UNIFORM EXCISE TAX APPLIED YES (UNIFORM), NO (TIERED/VARYING RATES)
Bangladesh	61.00%	Ad valorem excise	No
Bhutan ¹	—	—	—
Democratic People's Republic of Korea	0.00%	No excise	—
India	43.73%	Mixed excise	No
Indonesia	45.00%	Mixed excise	No
Maldives	0.00%	No excise	—
Myanmar	50.00%	Ad valorem excise	Yes
Nepal	16.29%	Specific excise	No
Sri Lanka	63.07%	Mixed excise	No
Thailand	66.59%	Mixed excise	Yes
Timor-Leste	30.40%	Specific excise	Yes

TAX STRUCTURE/LEVEL			AFFORDABILITY AND PRICE DISPERSION				TAX ADMINISTRATION		
GREATER RELIANCE ON SPECIFIC TAX IN MIXED EXCISE REGIME	MINIMUM SPECIFIC TAX APPLIED IN AD VALOREM OR MIXED EXCISE REGIME	RETAIL PRICE USED AS BASE OF AD VALOREM COMPONENT IN AD VALOREM OR MIXED EXCISE REGIME (OR RETAIL PRICE EXCLUSIVE OF VAT)	% OF GDP PER CAPITA REQUIRED TO PURCHASE 100 PACKS OF MOST SOLD BRAND (THE HIGHER THE %, THE LESS AFFORDABLE)	CIGARETTES LESS AFFORDABLE IN 2014 COMPARED TO 2008	SPECIFIC TAX COMPONENT ADJUSTED FOR INFLATION (OR OTHER)	PRICE DISPERSION: SHARE OF CHEAPEST BRAND PRICE IN PREMIUM BRAND PRICE (THE HIGHER THE %, THE SMALLER THE GAP)	TAX STAMPS APPLIED ON TOBACCO PRODUCTS	BANS OR LIMITS ON DUTY FREE IMPORTS BY TRAVELLERS	IF DUTY FREE IMPORTS ARE LIMITED, DUTY FREE ALLOWANCE (NUMBER OF CIGARETTE STICKS)
—	No	Yes	7.66%	Yes	—	15.79%	Yes	Limited	200
—	—	—	—	—	—	—	...	Limited	200
—	—	—	—
Yes	No	No	10.82%	No	No	20.00%	Yes	Limited	...
Yes	No	No	4.65%	No	No	43.01%	Yes	Limited	200
—	—	—	3.51%	Yes	—	80.00%	...	...	...
—	No	No	...	...	—	13.91%	Yes	Limited	400
—	—	—	19.66%	Yes	...	14.71%	Yes	Banned	—
Yes	No	Yes	13.50%	No	No	28.57%	No	Limited	200
No	Yes	No	3.66%	Yes	...	35.56%	Yes	Limited	200
—	—	—	...	...	...	...	No	Banned	—

NOTES

¹ It is illegal to sell cigarettes in Bhutan.



Table 2.3.4
Supplementary information on
taxation in Europe, 2014

... Data not reported /not available.

— Data not required/not applicable.

* Indicates that the country implements a system of encrypted tax stamps which include unique identification markings that are machine-readable only and which are used to monitor legal and illegal products found in the market. These stamps are also used to monitor production in the country through monitoring devices installed in manufacturing facilities that scan the digital stamps. The devices register a wealth of information which is automatically sent to tax administrators and is useful for tracking and tracing, and enforcement work.

COUNTRY	TAX STRUCTURE/LEVEL		
	EXCISE TAX PROPORTION OF PRICE	TYPE OF EXCISE TAX APPLIED	UNIFORM EXCISE TAX APPLIED YES (UNIFORM), NO (TIERED/VARYING RATES)
Albania	45.00%	Specific excise	Yes
Andorra	63.88%	Specific excise	No
Armenia	16.67%	Specific excise	No
Austria	57.33%	Mixed excise	Yes
Azerbaijan	2.02%	Specific excise	No
Belarus	34.48%	Specific excise	No
Belgium	58.56%	Mixed excise	Yes
Bosnia and Herzegovina	66.32%	Mixed excise	Yes
Bulgaria	65.98%	Mixed excise	Yes
Croatia	55.26%	Mixed excise	Yes
Cyprus	61.50%	Mixed excise	Yes
Czech Republic	60.06%	Mixed excise	Yes
Denmark	54.75%	Mixed excise	Yes
Estonia	60.57%	Mixed excise	Yes
Finland	62.18%	Mixed excise	Yes
France	63.63%	Mixed excise	Yes
Georgia	34.09%	Specific excise	No
Germany	56.93%	Mixed excise	Yes
Greece	61.25%	Mixed excise	Yes
Hungary	56.00%	Mixed excise	Yes
Iceland	36.08%	Specific excise	Yes
Ireland	59.10%	Mixed excise	Yes
Israel	69.03%	Mixed excise	Yes
Italy	57.65%	Mixed excise	Yes
Kazakhstan	28.57%	Specific excise	Yes
Kyrgyzstan	24.00%	Mixed excise	No
Latvia	59.53%	Mixed excise	Yes
Lithuania	58.40%	Mixed excise	Yes
Luxembourg	55.24%	Mixed excise	Yes
Malta	59.38%	Mixed excise	Yes
Monaco	...	...	...
Montenegro	61.92%	Mixed excise	Yes
Netherlands	56.04%	Mixed excise	Yes
Norway	48.83%	Specific excise	Yes
Poland	61.59%	Mixed excise	Yes
Portugal	55.81%	Mixed excise	Yes
Republic of Moldova	34.00%	Mixed excise	No
Romania	56.06%	Mixed excise	Yes
Russian Federation	32.38%	Mixed excise	Yes
San Marino	74.17%	Ad valorem excise	...
Serbia	61.25%	Mixed excise	Yes
Slovakia	64.87%	Mixed excise	Yes
Slovenia	62.38%	Mixed excise	Yes
Spain	60.74%	Mixed excise	Yes
Sweden	48.84%	Mixed excise	Yes
Switzerland	53.79%	Mixed excise	Yes
Tajikistan	2.66%	Specific excise	No
The former Yugoslav Republic of Macedonia	57.33%	Mixed excise	Yes
Turkey	66.88%	Mixed excise	Yes
Turkmenistan	12.23%	Ad valorem excise	Yes
Ukraine	58.11%	Mixed excise	No
United Kingdom of Great Britain and Northern Ireland	65.49%	Mixed excise	Yes
Uzbekistan	15.86%	Specific excise	No

TAX STRUCTURE/LEVEL			AFFORDABILITY AND PRICE DISPERSION				TAX ADMINISTRATION		
GREATER RELIANCE ON SPECIFIC TAX IN MIXED EXCISE REGIME	MINIMUM SPECIFIC TAX APPLIED IN AD VALOREM OR MIXED EXCISE REGIME	RETAIL PRICE USED AS BASE OF AD VALOREM COMPONENT IN AD VALOREM OR MIXED EXCISE REGIME (OR RETAIL PRICE EXCLUSIVE OF VAT)	% OF GDP PER CAPITA REQUIRED TO PURCHASE 100 PACKS OF MOST SOLD BRAND (THE HIGHER THE %, THE LESS AFFORDABLE)	CIGARETTES LESS AFFORDABLE IN 2014 COMPARED TO 2008	SPECIFIC TAX COMPONENT AUTOMATICALLY ADJUSTED FOR INFLATION (OR OTHER)	PRICE DISPERSION: SHARE OF CHEAPEST BRAND PRICE IN PREMIUM BRAND PRICE (THE HIGHER THE %, THE SMALLER THE GAP)	TAX STAMPS APPLIED ON TOBACCO PRODUCTS	BANS OR LIMITS ON DUTY FREE IMPORTS BY TRAVELLERS	IF DUTY FREE IMPORTS ARE LIMITED, DUTY FREE ALLOWANCE (NUMBER OF CIGARETTE STICKS)
—	—	—	3.93%	Yes	...	44.44%	Yes*	Limited	200
—	—	—	...	...	No	...	No	Limited	300
—	—	—	4.38%	No	No	30.00%	Yes	Limited	400
No	Yes	Yes	1.28%	Yes	...	80.61%	No	Limited	200
—	—	—	2.16%	Yes	...	24.00%	Yes	Limited	600
—	—	—	1.72%	Yes	No	35.63%	Yes	Limited	200
No	Yes	Yes	1.64%	Yes	...	80.91%	Yes	Limited	200
No	Yes	Yes	5.16%	Yes	No	67.44%	Yes	Limited	...
Yes	Yes	Yes	4.20%	Yes	...	77.88%	Yes	Limited	200
No	Yes	Yes	2.96%	Yes	...	68.00%	Yes	Limited	200
No	Yes	Yes	2.23%	Yes	...	72.22%	No	Limited	200
Yes	Yes	Yes	1.84%	Yes	No	71.43%	Yes	Limited	200
Yes	Yes	Yes	1.28%	Yes	No	81.82%	Yes	Limited	...
No	Yes	Yes	2.37%	Yes	No	77.14%	Yes	Limited	200
No	Yes	Yes	1.46%	Yes	...	76.67%	Yes	Limited	200
No	Yes	Yes	2.06%	Yes	...	92.86%	No	Limited	200
—	—	—	3.50%	No	No	25.00%	Yes	Limited	200
Yes	No	Yes	1.55%	Yes	...	88.46%	Yes	Limited	200
Yes	Yes	Yes	2.40%	Yes	...	82.50%	Yes	Limited	200
No	Yes	Yes	3.26%	Yes	No	72.82%	Yes	Limited	200
—	—	—	2.12%	Yes	No	86.05%	No	Limited	200
Yes	Yes	Yes	2.51%	Yes	...	82.81%	Yes	Limited	200
No	No	No	2.31%	Yes	...	80.00%	...	Limited	...
No	Yes	Yes	1.88%	Yes	No	80.00%	Yes	Limited	200
—	—	—	0.88%	Yes	No	67.92%	Yes	Limited	200
Yes	Yes	Yes	5.04%	No	No	24.00%	Yes	Limited	200
Yes	Yes	Yes	2.49%	Yes	...	77.27%	Yes	Limited	200
Yes	Yes	Yes	2.22%	Yes	...	61.67%	Yes	Limited	200
No	Yes	Yes	0.57%	Yes	...	80.00%	Yes	Limited	200
Yes	Yes	Yes	2.64%	Yes	...	85.42%	Yes	Limited	200
...
No	Yes	Yes	2.33%	Yes	No	33.33%	Yes	None	—
Yes	Yes	Yes	1.62%	Yes	Yes	72.50%	Yes	Limited	200
—	—	—	1.57%	Yes	No	81.61%	No	Limited	200
No	Yes	Yes	3.07%	Yes	No	67.69%	Yes	Limited	200
Yes	Yes	Yes	2.77%	Yes	No	84.44%	Yes	Limited	200
No	No	Yes	4.94%	Yes	No	25.00%	Yes	Limited	200
Yes	Yes	Yes	4.32%	Yes	...	85.81%	Yes	Limited	200
Yes	Yes	Yes	1.31%	Yes	No	40.23%	Yes	Limited	200
—	No	No	...	...	—	84.44%	No	Banned	—
No	Yes	Yes	3.29%	Yes	Yes	48.08%	Yes	Limited	200
Yes	Yes	Yes	2.06%	Yes	...	65.63%	Yes	Limited	200
Yes	Yes	Yes	1.91%	Yes	...	74.10%	Yes	Limited	200
No	Yes	Yes	2.20%	Yes	...	79.80%	Yes	Limited	200
Yes	Yes	Yes	1.49%	Yes	Yes	72.95%	No	Limited	200
Yes	Yes	Yes	1.10%	Yes	No	69.05%	No	Limited	250
—	—	—	...	...	...	16.67%	Yes	Limited	400
Yes	Yes	Yes	2.48%	No	No	...	...	...	...
No	Yes	Yes	3.63%	Yes	Yes	55.00%	Yes*	Limited	400
—	Yes	No	4.98%	No	—	85.62%	Yes	Limited	200
Yes	Yes	Yes	2.50%	Yes	No	27.78%	Yes	Limited	200
Yes	Yes	Yes	2.87%	Yes	...	70.06%	No	Limited	200
—	—	—	4.58%	No	No	26.00%	Yes	Limited	400



Eastern Mediterranean

Table 2.3.5
Supplementary information
on taxation in the Eastern
Mediterranean, 2014

... Data not reported /not available.

— Data not required/not applicable.

< Refers to a territory.

* Indicates that the country implements a system of encrypted tax stamps which include unique identification markings that are machine-readable only and which are used to monitor legal and illegal products found in the market. These stamps are also used to monitor production in the country through monitoring devices installed in manufacturing facilities that scan the digital stamps. The devices register a wealth of information which is automatically sent to tax administrators and is useful for tracking and tracing, and enforcement work.

COUNTRY			
	EXCISE TAX PROPORTION OF PRICE	TYPE OF EXCISE TAX APPLIED	UNIFORM EXCISE TAX APPLIED YES (UNIFORM), NO (TIERED/ VARYING RATES)
Afghanistan	0.00%	No excise	—
Bahrain	0.00%	No excise	—
Djibouti	26.34%	Ad valorem excise	...
Egypt	73.13%	Mixed excise	No
Iran (Islamic Republic of)	0.00%	No excise	—
Iraq	0.00%	No excise	—
Jordan	69.50%	Specific excise	No
Kuwait	0.00%	No excise	—
Lebanon	32.61%	Ad valorem excise	Yes
Libya	0.00%	No excise	—
Morocco	55.20%	Mixed excise	No
Oman	0.00%	No excise	—
Pakistan	46.17%	Specific excise	No
Qatar	0.00%	No excise	—
Saudi Arabia	0.00%	No excise	—
Somalia	...	...	...
Sudan	57.90%	Ad valorem excise	Yes
Syrian Arab Republic	...	...	...
Tunisia	66.39%	Mixed excise	Yes
United Arab Emirates	0.00%	No excise	—
West Bank and Gaza Strip ¹ <	69.53%	Mixed excise	Yes
Yemen	6.43%	Specific excise	Yes

TAX STRUCTURE/LEVEL			AFFORDABILITY AND PRICE DISPERSION				TAX ADMINISTRATION		
GREATER RELIANCE ON SPECIFIC TAX IN MIXED EXCISE REGIME	MINIMUM SPECIFIC TAX APPLIED IN AD VALOREM OR MIXED EXCISE REGIME	RETAIL PRICE USED AS BASE OF AD VALOREM COMPONENT IN AD VALOREM OR MIXED EXCISE REGIME (OR RETAIL PRICE EXCLUSIVE OF VAT)	% OF GDP PER CAPITA REQUIRED TO PURCHASE 100 PACKS OF MOST SOLD BRAND (THE HIGHER THE %, THE LESS AFFORDABLE)	CIGARETTES LESS AFFORDABLE IN 2014 COMPARED TO 2008	SPECIFIC TAX COMPONENT ADJUSTED FOR INFLATION (OR OTHER)	PRICE DISPERSION: SHARE OF CHEAPEST BRAND PRICE IN PREMIUM BRAND PRICE (THE HIGHER THE %, THE SMALLER THE GAP)	TAX STAMPS APPLIED ON TOBACCO PRODUCTS	BANS OR LIMITS ON DUTY FREE IMPORTS BY TRAVELLERS	IF DUTY FREE IMPORTS ARE LIMITED, DUTY FREE ALLOWANCE (NUMBER OF CIGARETTE STICKS)
—	—	—	4.99%	Yes	—	15.00%	...	Limited	...
—	—	—	0.47%	No	—	50.00%	...	Limited	400
—	...	No	6.68%	No	—	65.00%	...	...	...
No	No	Yes	3.35%	Yes	No	40.00%	Yes	Limited	200
—	—	—	1.62%	Yes	—	15.00%	...	Limited	200
—	—	—	0.66%	No	—	10.00%	...	None	—
—	—	—	3.10%	No	No	61.11%	No	Banned	—
—	—	—	0.59%	Yes	—	36.00%	...	Banned	—
—	No	No	2.05%	Yes	—	23.08%	No	Limited	400
—	—	—	3.00%	Yes	—	12.50%	...	Limited	400
Yes	Yes	No	6.89%	No	No	31.25%	Yes*	Banned	—
—	—	—	1.08%	Yes	—	55.56%	...	Limited	400
—	—	—	3.73%	Yes	No	38.74%	No	Limited	...
—	—	—	0.29%	Yes	—	30.00%	...	Limited	...
—	—	—	1.05%	Yes	—	...	...	...	...
...
—	No	No	12.38%	No	—	16.67%	No	Banned	—
...
Yes	No	No	3.32%	Yes	...	7.34%	No	Limited	200
—	—	—	0.61%	Yes	—	30.00%	...	Limited	200
Yes	Yes	No	23.05%	Yes	No	...	Yes	Banned	—
—	—	—	7.87%	Yes	...	33.33%	Yes	Limited	600

NOTES

¹ Data refer to West Bank only.



Western Pacific

Table 2.3.6
Supplementary information on
taxation in the Western Pacific, 2014

... Data not reported /not available.

— Data not required/not applicable.

§ Tobacco products are allowed for sale at border exit-entry tax free shops, but not any other tax free shops.

COUNTRY			
	EXCISE TAX PROPORTION OF PRICE	TYPE OF EXCISE TAX APPLIED	UNIFORM EXCISE TAX APPLIED YES (UNIFORM), NO (TIERED/VARYING RATES)
Australia	47.67%	Specific excise	Yes
Brunei Darussalam	61.73%	Specific excise	Yes
Cambodia	13.15%	Ad valorem excise	Yes
China	29.90%	Mixed excise	No
Cook Islands	52.00%	Specific excise	Yes
Fiji	31.05%	Specific excise	No
Japan	56.95%	Specific excise	No
Kiribati	77.78%	Specific excise	Yes
Lao People's Democratic Republic	7.68%	Mixed excise	No
Malaysia	50.60%	Mixed excise	Yes
Marshall Islands	0.00%	No excise	—
Micronesia (Federated States of)	0.00%	No excise	—
Mongolia	33.26%	Specific excise	Yes
Nauru	...	...	...
New Zealand	64.16%	Specific excise	Yes
Niue	0.00%	No excise	—
Palau	66.67%	Specific excise	...
Papua New Guinea	26.42%	Specific excise	No
Philippines	63.55%	Specific excise	No
Republic of Korea	52.90%	Specific excise	Yes
Samoa	42.32%	Specific excise	Yes
Singapore	59.69%	Specific excise	Yes
Solomon Islands	19.15%	Specific excise	No
Tonga	58.82%	Specific excise	No
Tuvalu	2.26%	Ad valorem excise	Yes
Vanuatu	44.44%	Specific excise	...
Viet Nam	32.50%	Ad valorem excise	Yes

TAX STRUCTURE/LEVEL			AFFORDABILITY AND PRICE DISPERSION				TAX ADMINISTRATION		
GREATER RELIANCE ON SPECIFIC TAX IN MIXED EXCISE REGIME	MINIMUM SPECIFIC TAX APPLIED IN AD VALOREM OR MIXED EXCISE REGIME	RETAIL PRICE USED AS BASE OF AD VALOREM COMPONENT IN AD VALOREM OR MIXED EXCISE REGIME (OR RETAIL PRICE EXCLUSIVE OF VAT)	% OF GDP PER CAPITA REQUIRED TO PURCHASE 100 PACKS OF MOST SOLD BRAND (THE HIGHER THE %, THE LESS AFFORDABLE)	CIGARETTES LESS AFFORDABLE IN 2014 COMPARED TO 2008	SPECIFIC TAX COMPONENT AUTOMATICALLY ADJUSTED FOR INFLATION (OR OTHER)	PRICE DISPERSION: SHARE OF CHEAPEST BRAND PRICE IN PREMIUM BRAND PRICE (THE HIGHER THE %, THE SMALLER THE GAP)	TAX STAMPS APPLIED ON TOBACCO PRODUCTS	BANS OR LIMITS ON DUTY FREE IMPORTS BY TRAVELLERS	IF DUTY FREE IMPORTS ARE LIMITED, DUTY FREE ALLOWANCE (NUMBER OF CIGARETTE STICKS)
—	—	—	2.53%	Yes	Yes	78.96%	No	Limited	50
—	—	—	1.54%	Yes	No	76.54%	No	Banned	—
—	No	No	4.03%	No	—	11.48%	Yes	Limited	400
No	No	No	2.14%	Yes	No	15.63%	No	Restricted [§]	...
—	—	—	...	...	...	...	No	Limited	200
—	—	—	...	...	...	45.64%	No	Limited	200
—	—	—	1.11%	Yes	No	45.65%	No	None	—
—	—	—	17.19%	No	No	54.00%	No	Limited	200
Yes	No	No	5.86%	No	No	40.00%	No	Limited	200
Yes	No	No	3.40%	Yes	No	58.33%	...	Limited	200
—	—	—	6.45%	No	—	61.14%	...	Limited	200
—	—	—	6.47%	Yes	—	60.57%	...	Limited	600
—	—	—	3.60%	Yes	...	43.33%	Yes	Limited	400
...
—	—	—	3.26%	Yes	Yes	90.43%	No	Limited	200
—	—	—	...	...	—	...	...	Limited	200
—	—	—	3.59%	Yes	...	54.29%	...	...	...
—	—	—	...	...	...	65.88%	No	Limited	250
—	—	—	2.11%	Yes	Yes	...	Yes	Limited	...
—	—	—	0.85%	No	No	74.07%	No	Limited	200
—	—	—	9.61%	Yes	No	...	...	...	...
—	—	—	1.86%	No	No	65.38%	No	Banned	—
—	—	—	...	...	...	...	No	Limited	25
—	—	—	9.83%	No	No	70.00%	No	Limited	250
—	No	No	6.52%	No	—	49.31%	No	Limited	200
—	—	—	25.24%	Yes	...	94.74%	No	Limited	250
—	No	No	4.25%	No	—	24.75%	Yes	Limited	400



Table 2.4
Use of earmarked tobacco taxes in countries* that reported earmarking parts of their excise taxes or excise tax revenues for health purposes

* Only countries that have reported earmarking tobacco taxes or tobacco tax revenues for a specific health purpose are listed in this table. Some other countries may be applying a similar policy but no data were provided for the purposes of this report. Additionally, some countries did report earmarking tobacco taxes but for purposes other than health, therefore, they are not included in this table.

COUNTRY
Algeria
Argentina
Bangladesh
Cabo Verde
Colombia
Comoros
Congo
Costa Rica
Côte d'Ivoire
Egypt
El Salvador
Guatemala
Iceland
India
Indonesia
Iran (Islamic Republic of)
Jamaica
Madagascar
Mongolia
Nepal
Panama
Philippines
Poland
Republic of Korea
Romania
Switzerland
Thailand
The former Yugoslav Republic of Macedonia
United States of America

REPORTED USE OF EARMARKED TOBACCO TAXES
6 dinars per pack of cigarettes go to the emergency fund and medical care activities, 2 dinars per pack go to cancer control
Additional emergency tax of 7% of retail price to finance social and/or health programmes of the Rural Change Program and the Social-Agricultural Programmes
Additional excise of 1% of the retail price goes to the Ministry of Health
All excise tax revenues are used for sports and health
16% of the specific excise tax on tobacco products is used for sports while all revenues from ad valorem excise go to health
Part of the 5% of tax on tobacco goes to Ministry of Sports and the hospital emergencies section
Specific excise tax per pack (40 XOF): half goes to health insurance and half to sports
All revenues from the specific excise tax are used to fund programmes for the prevention and treatment of diseases related to tobacco use, cancer treatment, harmful use of alcohol, and sports
An extra tax of 5% goes to the AIDS solidarity fund and another 2% extra tax goes to sports
An extra tax of 10 piasters per pack is used to fund student health insurance
35% of revenues from taxes on tobacco, alcohol and firearms, ammunition and explosives (or a minimum of US\$ 20 million per year) fund the FOSALUD (solidarity fund for health)
All revenues from the ad valorem excise tax on tobacco are used for health programmes
At least 0.9% of gross tobacco sales is allocated to tobacco control
Specific amount for all tobacco products (varies by product), except bidis, goes to the Health Cessation Fund and an amount levied on bidis goes to the Bidi Workers' Welfare Fund, which also includes medical care to workers involved in the bidi industry
10% surcharge imposed on tobacco excise; at least 50% of its proceeds are allocated for health programmes and law enforcement at the regional level. 2% of tobacco tax revenues are allocated to regional governments of which a proportion should be used for health
Up to 2% of taxes collected on tobacco products are used to support tobacco control activities
20% of the Special Consumption Tax (SCT) on tobacco and another 5% of the SCT on all products including tobacco go to the National Health Fund
6 ariary per pack to fund the National Fund for the Promotion and Development of Youth, Sports and Recreation
A proportion of tobacco (2%) and alcohol (1%) excise tax revenues is allocated to the Health Promotion Foundation
All tobacco tax revenues go to the Health Tax Fund, financing mainly prevention and treatment of noncommunicable diseases
50% of tobacco tax revenues collected go to National Institute of Oncology, the Ministry of Health for cessation services and Customs to fight illicit trade in tobacco products. The Ministry of Health also funds regional activities on tobacco control through the money received
Following the tax increase in 2012, about 80% of incremental revenues will be allocated for universal health care while 20% will be allocated nationwide for medical assistance and health facility enhancement programmes
0.5% of the excise duty levied funds a programme to reduce tobacco product consumption
An amount of 354 won per pack goes to the Health Promotion Fund which finances health promotion research and projects
10 euros per 1,000 cigarettes and 13 euros per kilogram of loose tobacco are dedicated for health. Additionally, 1% of the budget from the excise on cigarettes is used to finance sports
0.26 francs per pack of cigarettes goes to the Tobacco Prevention Fund
Surcharge of 2% on tobacco and alcohol excise goes to ThaiHealth Fund
Amount of 0.053 denars per piece (cigarette) allocated to fund drugs for rare diseases
Varies by state. Amount per pack funds different types of activities, mainly health activities

