

WHO REPORT ON THE GLOBAL TOBACCO EPIDEMIC, 2015

Raising taxes on tobacco

fresh and alive



Raising taxes on tobacco is the most effective way to reduce tobacco use.

The tobacco industry will do whatever it can to keep taxes low.

Public support for tobacco tax increases is widespread.

mpower

 M onitor
 Monitor tobacco use and prevention policies

 Protect
 Protect people from tobacco smoke

 Offer
 Offer help to quit tobacco use

 Warn
 Warn about the dangers of tobacco

 enforce
 Enforce bans on tobacco advertising, promotion and sponsorship
 WHO report on the global tobacco epidemic, 2015: Raising taxes on tobacco i i ri Who r r r ck u cc i ic i c i r i j i.





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GLOBALLY, THE NUMBER OF PEOPLE FULLY PROTECTED BY AT LEAST ONE MPOWER MEASURE HAS NEARLY TRIPLED SINCE 2007

When the WHO Framework Con ention on Tobacco Control (WHO FCTC) entered into force in Febr. ar. 2005 it marked a momento sachie ement in the histor of tobacco control. In the decade that has ens ed, the treat has become one of the most rapid embraced and meas rabl s coessf I in united Nations histor. This istestament to the conjuction of countries worldwide, large and small, rich and poor, to combat the global tobacco epidemic and protect the health, and Itimatel the li es, of their people. The MPOWER meas res were established b WHO in 2008 to scale p ke WHOFCTC demand red ction meas res, with a foc s on cost-effecti eness, practicalit and impact.

Snoep blication of the rst WHO report on the global tobacco epidemic, then mber of people worldwide co ered b at least one MPCWHE meass reat the highest le el of achie ement has nearl tripled from 1 billion to 2.8 billion: an increase representing one q arter of the world's pop lation (then mber of co ntries has more than do bled).

CH-W besites efficient thin the series of CH-W bereports on the global tobacco epidemic, presents a contrile el avanniation of the epidemic and identi escon ntries that ha e applied effecti e tobacco control meas res Then mber of people workfwide protected b effecti e tobacco control meas res contin esto grow, and con trites that ha e adopted these meas res at the highest le el of achie ement can be considered models for action for those on ntries that ha e et to do so.

Progress in adopting MPOWER meas res demonstrates on thirs's commitment to tobacco control. In 2007, orl 1 in 10 people il in gin low- and middle-income on thiss were protected b at least one MPOWER meas re at the highest le el of achie ement. Se en earstate, this le of or protection is enjo ed b near 1 in 3 people in those con thries Thefoc sof this report is raising taxes on tobaco, the 'R component of MFONER Time and again, increasing taxes on tobacoo prod dsto increase retail prices has been pro en to be the most effecti e and ef dent of the best-b demand red dion mease res to red ce tobacoo se. And et it is also the least widd implemented mease ne.

For all the positi e progress made, raising tobaco taxes lags behind implementation of the other MFONEFmass res In 2014, on 10% of the world'spop lation were or end b taxes that total to more than 75% of retail price. Worr ing , the proportion of low- and middle-income on this sthat has implementeds f dient high taxes on tobacco remains small, at on 1 %6. More effort isneaded to ad ance progress inder the 'R mass reto le disachie ed with the other meas res.

The big pid: re, howe er, is promising: we are mo ing in the right direction on all MFOMER meas res with great progress made on some B it it is not en or gh. Witho t signi cant tobacco taxation, digarettes remain affordable to the world's billion-pl s smokers; and weirk re ersing the progress made on other meas res

This report comes at a or dal moment in the histor of tobacco control: 2015 marks the end of the Millenni m De elopment (Cads (MDCB), and the ad ent of a new de elopment era with new priorities and targets Decisions made this ear will shape the de elopment landscape for earsto come The new S stainable De elopment Cads (SDCB) are set to be far more comprehensi el than the MDCB, encompassing am ch troader de nition of what s coase! I de elopment entails

Effecti el addressing noncomm nicable diseases (NCDs) – primaril canoers, diabetes, cardio acc lar disease and chronic I ng disease – will be a ke req irement to achie ing the progressin health necessar for s cossif I and s stainable de elopment. The progress and de elopment of low- and middle-income on tritise aro in dithe world is threatened if dessee, disabilit and death from NCDs are left naddressed. Alread , more than 80% of premat re deaths from NCDs core in de eloping on intries. This birden is projected to rise intesse was at.

Astobacco se isthe largest pre entable risk factor for NCDs strong tobacco control efforts will ha eah geroleto pla in red cing thisb rden and ens ring con tritesis de elopment and prosperit. If we are to s coced in achie ing the targets we set for o rsel esithis ear, we m st contin e o r ght to rid the world of its leading pre entableca seof death.

D Margaret Ohan, Director-General of WHQ hasbeen a tireless champion of tobacco control worldwide Her strong words against tobacco ind st interference remind s that the ght isnot o er and that it isof the trrost importance, now more than e er, for all of sto work together arcosso in thies to implement these ke MPOWERtobacco control meas rea: The fated millions of li es depends pon all of sacting decisi el to erd this global epidemic.



Dr Oleg Chestnov

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Progress in adopting MPOWER measures demonstrates countries' commitment to tobacco control.

The fate of millions of lives depends upon all of us acting decisively to end this global epidemic.

Dr Oleg Onestnov, Assistant Director-General, World Health Organization

MANY PARTIES IMPLEMENTED CHANGES IN THEIR TOBACCO TAXES IN LINE WITH ARTICLE 6 OF THE WHO FCTC AND ITS GUIDELINES

The World Health Organi ation Framework Con ention on Tobacco Control (WHO FCTC) Secretariat welcomes the p blication of the WHO report on the global tobacco epidemic, 2015, which coincides with the 10th anni ersar of the entr into force of the WHO FCTC The 180 Parties to the WHO FCTC- the world's inst in blic health treat nder the a spices of WHO-ha e committed to making tobacco control and sa ing li es a priorit

Price and tax meas resto red ce the demand for tobacco, the foc sof this report, are one of the core demand red ction strategies that the WHO FCTC req ires its Parties to implement: in Article 6. Parties recognie that, "price and tax meas res are an effecti e and important means of . Frther red ding tobacco cons mption.. the WHO FCTC calls on the Parties to adopt and maintain tax and price policies that will " contrib te to the health objecti es aimed at red cing tobacco cons mption". To assist Parties in their efforts, the Conference of the Parties (COP) adopted a set of g iding principles and recommendations in 2012 and 2 earslater in October 2014, a fill set of G idelines for implementation of Article 6 (Price and tax meas restored ce the demand for tobacco) of the WHO FCTC This effort has alread, started to bear fr it As detailed in this report, more than half of contries ha e increased their excise taxes since 2012, man of which implemented changes in their tobacco taxes in line with these new g idelines.

The WHO FCTC Secretariat, in collaboration with WHO and in partnership with the World Bank (an intergo emmental organi ation accredited as obser er to the Conference of the Parties), has engaged with go emments of more than 30 Parties to re iew their implementation of price and tax meas resas part of a needs assessment exercise. Parties with identi ed needs were ai en taraeted assistance in the area of tobacco taxation in line with the g idelines Cook Islands, Gambia and Jamaica arejsta few of the contries that have increased tobacco tax rates as part of this process

B t challenges remain. Tax increases ha e not been niform - s bstantial differences in prices and taxes still exist among neighbo ring contries and e en within s bregions and regions of some contries We will contin e to work to ens re that WHO FCTC req irements and g idelines are appropriatel addressed b each Part . Regional and s bregional economic organi ationsha ethe nig egoport nit to promote tobacco tax harmoni ation within their constit encies to eliminate differential tax treatment. Additionall, the WHO FCTC Secretariat strongl enco rages WHO Member States who are not et Parties to the WHO FCTC to p t in place the e idencebased pro-isions of the treat that ser e as the fo indations of meeting its req irements Artide 5.3 of the WHO FCTC req ires that, "in setting and implementing their p blic health policies with respect to tobacco control, Parties shall act to protect these policies from commercial and other ested interests of the tobacco ind str ... Howe er, Parties report that the tobacco ind str often presents signi cant challenges to implementation of the WHO FCTC. Since increasing tobacco taxes is a potent p blic health tool that meas rable red ces tobacco cons mption, it is strongl opposed b the tobacco ind str and its front gro ps both openI and behind the scenes, who acti el interfere with Parties' de elopment and introd ction of strong tobacco taxation policies

To identif ind strattempts at interference, Parties non-Parties and obser ers from intergo emmental and ci il societ organi ations need to remain igilant. Front gro pss ch as chambers of commerce and international think tanks engage with oo emmentstopre ent dil te dela or derail taxation polic de elopment. One preferred tactic is to instill false fears abo t the escalation of illicit tobacco trade d e to higher taxes and prices and promote "sol tions" for the illicit trade problem that are not in line with Article 15 (Illicit trade in tobacco prod cts) of the WHO FCTC Go emments have the power to cointer ind str interference and implement strong tax policies. The WHO FCTC Secretariat, in collaboration with WHQ, the World Bank, the International Monetar F nd and other

obser ers to the COP, stands read to promote and s pport Parties as the work to adopt taxation meas resthat achie e p blic health goals The WHO FCTC pro ides three main polic approaches to do so: application of the pro isions and g idelines for implementation of Article 6; addressing tobacco ind str inference b adopting g idelines for implementation of Article 5.3; and implementation of Article 15 and entr into force of the Protocol to Eliminate Illicit Trade in Tobacco Prod cts These approaches, if sed together, will have a combined effect that will ens re that tax and price policies lead to red oed tobacco cons mption along with all the attendant health bene ts We wold like to congrat late or WHO colleac esat all le els (from heado artersto Regional and Contr Of ces), as well as the man Bloomberg Initiati e partners, for the solid research ndings p blished here. This high-q alit information and comparable data on progress in implementing selected demand red ction meas res, as well as the monitoring mechanisms that allow the tobacco epidemic to be meas red and inter entionse al ated, shows the ad ances that ha e been made and pro ides g idance for f t re progress. We hope the WHO report on the global

tobaco epidemic 2015 series contin es to contrib te to the ad ancement of global tobacco control and that consideration will be made to disc ss the remaining WHO FCTC demand and s pol red ction meas resinft reeditions Proiding contries with accrate and comparable information in areas as di erse as prod dt reg lation, illicit trade, sales to and b minors alternati e li elihoods en ironmental protection and contering ind str litigation strategies among others will lead to f rther red ctions in tobacco se and additional

impro ements . inglobalpblic health.



Costa e Silva

e one of the core demand reduction str the WHO FCTC requires its implement.

ts have the **power to de ect industry** Governmen interference and implement strong tax policies.

Dr Vera Luiza da Costa e Slva. Head of the WHO FCTC Secretariat

GLOBAL TOBACCO CONTROL: A DEVELOPMENT PRIORITY FOR THE WORLD BANK GROUP

Tobacco seisa signi cant h rde to de elopment gains worldwide It is the leading ca se of pre entable death. Smoking-related illness oxts billions of dollars each ear, imposing a hea economic toll on co ntries, both in terms of direct medical care for ad Its and lost prod dti it.

O er the past 10 ears isnoentri into force of the VM-DRCIC efforts to control tobacco ha e interies ed global. MRCVMER isbeing implemented access the world. WHD estimates that 2.8 billion people in 103 co nitries arenow co ered b a least one MRCVMER meas real the highest le el, p from 1 billion people in 42 co ntries in 2007.

In spite of these achie ements m ch more needs to be done to corrict this health soo rge Päising tobaco taxes to make these dead prod us neffordable is the most cost-effecti emass re to red ce tobacoo se or to pre ent its initiation arong o th. The bene tsch flipper tobacoo taxes and prices are do io s, as there are good health o tromes both for ind id als and ertire comm thiles that res It from red ced one mption of tobacoo prod dts This scal mease re also helps expand a to ntr 'stax baseto mobili e additional re en eto f nd ital health programmes and other essential p blic ser ices

Looking ahead, increased tobacco tavation (along with other taxes on potential harmf | prod ds) co ld represent an important re en e stream for helping nance the uNSS stainable De dopment Goals (SDGs) across the world.

Tobacco control isf II aligned with the World Bark Gro pistwin gcalsof ending extreme po et b 2030, and boosting shared prosparit b increasing the income of the bottom 40% of the world's pop lation. It makes solid economic sense, gi en the high costs of tobacco-related ill health and premat redeath and disbilit of ad Its in their most prod dti e ears

Tobacco se also disproportionatel affects the poorest people. More than 80% of the world's smokers li e in low- and middleincome co. ntries, harming health, incomes, earning potential, labor prod cti it, and ndermining h man capital acc m lation – a critical factor for s stainable economic growth and social de elopment.

The World Bank Gro p has long been committed to tobacco control, and has had an nambig o solobal polic on tobacco since 1999. This polic means the World Bank does not lend direct to, pro ide grants for in estment in, or g arantee in estments or loans or credits for tobacco prod ction, processing, or marketing unman fact red and man fact red tobacco, tobacco processing machiner and eq ipment, and related ser ices are ind ded in the negati e list of imports in projects f nded b the World Bank. Moreo er, World Bank technical assistance programmes s pport efforts to increase tax es and prices on tobacco prod cts

O er the past two decades the World Bank has carried o t a s bstantial amo nt of work to increase knowledge of iss es related to tobacco control. A 1999 World Bank report, C rbing the epidemic: go emments and the economics of tobacco control, contrib ted to the s ccessf I negotiations of the WHO FCTC The World Bank's Fronomics of Tobacco Toolkit helps researchers anal se the economics of tobacco policies in their contries, while other reports on the challenge posed b noncomm nicable diseases in n mero sregions and contries highlight the importance of tobacco control a priorit p blic polic inter ention. World Bank teams, working with incontr, regional and global partners, ha e proided technical assistance to design and implement tobacco taxation reforms intended to red ce tobacco se b raising prices for these prod cts.

In partnership with the Bill & Melinda Gates Fon dation and Boomberg Philanthropies, and in ocordination with the WHO FCIC Sovertariat and the World Health Organi ation, the World Bark is now la nching a new global effort to promote, b ild national capeait for, and s poort priorit middle and low-income on ntries in the design, enadment, implementation, and monitoring of tax polic reforms to mela tokaco yood ds naffordable. red ce cors imption and impro e health conditions Technical assistance will also be pro ided to strengthen the insisti tional capacit of contriesto c rtail illicit trade of tobacco. S prof will be pro ided to de along knowledge-sharing platforms to failitate pear-to-pear exchanges among polic makers and other con thr of claison the economics of tobacco control.

To this and, the World Bark's health, marcoeconomic and scal management, and go emance practices are stating to work together, le eraging their access to ministries of nance, health and other related go emmer agencies to take tobacco taxation efforts to scale, expand the sed polic ad ice, technical assistance, andf niting instruments for sporting on ritr efforts, and instit tionali etobacco taxation aspart of the World Bark's on ritr assistance atreatesies globall. The World Bark'sm titisetorial emaner WHOs global and on ritr work on tobacco control.

The World Bank is committed to s poort the implementation of the global tobacco control effort o tlined in this report. partic larl tobacco taxation. Effecti e tobacco tax regimens that make tobacco prod cts naffordable represent a 21st cent r inter ention to tackle the growing b rden of noncomm nicable diseases We are con inced that, working together with WHO and other partners in s pport of contries, we will be able to preent the h man traged of tobacco-related illness and death, and sa e contless li es each ear. B doing so, not onl we will be able to hono n the memor of lo ed ones who s ffered and were lost to tobacco-related diseases, b t also contrib te to s stainable economic and social de elopment across the world.



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Raising tobacco taxes to make these deadly products unaffordable is the most cost-effective measure to reduce tobacco use or to prevent its initiation among youth.

The World Bank is committed to support the implementation of the global tobacco control effort outlined in this report, particularly tobacco taxation.

Dr Tim Evans, Senior Director, and Patricio Marquez, Lead Health Specialist Health, Nutrition and Population Global Practice, World Bank Group

Summary

In the decade since the WHO Framework Con ention on Tobacco Control came into force, and 7 ears after the introd ction of MPOWER to assist Parties in meeting some of their WHO FCTC obligations, there has been stead progress in global tobacco control. Toda, more than half of the world's contries, with 40% of the world's pop lation (2.8 billion people) ha e implemented at least one MPOWER meas reat the highest le el of achie ement (not ind ding the Monitoring and Mass media meas res, which are assessed separatel). This progress more than do bles li ing in contries with s f cientl high the number of countries and nearly triples the n mber of people co ered since 2007.

Paising tobacco taxes, the foc s of this WHO Report on the global tobacco epidemic; 2015, is an area in partic lar need of attention. Despite the fact that raising tobacco taxes to more than 75% of the retail price is among the most effecti e and cost-effecti e tobacco control inter entions (it costs little to implement and increases go ernment re en es), onl a few contries ha e increased tobacco taxes to best practice le el. Raising taxes is the least implemented MPOWER meas re with onl 10% of the world's people taxes - and is the meas re that has seen the least improement since we started assessing these data. E en so. b 2014. 11 contries had raised taxes to represent

more than 75% of the retail price of a pack of cigarettes, joining the 22 contries that alread had similarl high taxes in place in 2008. Howe er, there are still man contries with extremel low tobacco tax rates, and some contries that do not le an tobacco taxes at all.

Man contries ha e implemented m Itiple MPOWER meas res at the highest le el of achie ement. A total of 49 contries with nearl 20% of the world's pop lation are co ered b two or more MPOWER meas res at the highest le el, tripling the n mber of people protected b at least two f ll implemented tobacco control meas res to 1.4 billion people since 2007. Se en contries, e of which are low- and middle



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More than half of the world's countries, with 40% of the world's population (2.8 billion people) have implemented at least one MPOWER measure at the highest level of achievement.

income, ha e implemented fo r or more MPOWER meas resat the highest le el. Sx of these contries (for rof which are lowand middle-income contries with more than 4% of the world's pop lation - more than 300 million people), are onlone step awa from haing all MPOWER meas resin place at the highest le el.

O er the past 2 ears, there has been notable progress in global tobacco control. Since the pre io s WHO Report on the global tobacco epidemic, 2013, which reported data from 2012, the global pop lation co ered b at least one MPOWER meas re at the highest le el has increased from 2.3 billion to 2.8 billion, an increase of half a billion people (7% of the world's pop lation). The n mber of contries implementing at least one MPOWER meas re at the highest le el has increased b 11 since 2012, from 92 to 103. Each MPOWER meas re saw new contries implementing best tobacco control practice since 2012.

Fie contries with a combined pop lation of 187 million people (Chile, Jamaica, Madagascar, R ssian Federation and S riname) implemented a comprehensi e smoke-free law co ering all indoor p blic places and workplaces

Six contries (Argentina, Belgim, έ. Br nei Dar ssalam, Malta, Mexico and the Netherlands) implemented appropriate cessation ser ices. Beca se one contried oed serices after 2012, the net gain for offering assistance to g it was e contries and 173 million , people.

Twel e contries with a combined pop lation 370 million people (Bangladesh, Costa Rica, Fiji, Jamaica Namibia, Philippines, Samoa, Solomon Islands Trinidad and Tobago Trkmenistan, van at and viet Nam) implemented large graphic pack warnings.

SHAPE OF THE WORLD POPULATION COVERED BY SELECTED TOBACCO CONTROL FOLICIES 2014



- Seven countries (Kiribati, Nepal, Russian Federation, Suriname, United Arab Emirates, Uruguay and Yemen) introduced a complete ban on all tobacco advertising, promotion and sponsorship (TAPS) activities, thus protecting an additional 209 million people from exposure to TAPS.
- Seven countries (Bangladesh, Bosnia and Herzegovina, Croatia, Kiribati, New Zealand, Romania and Seychelles) raised taxes on cigarettes to more than 75% of the retail price (because four countries did not maintain sufficiently high taxes after 2012, and one country did not provide data, the net gain for raising taxes was only two countries and 154 million people).

and middle-income countries that previously had no policies in place have introduced protections for their populations since 2012 by newly implementing one or more MPOWER measures at the highest level of achievement, so that an additional 363 million people are covered. Consequently, about 1.8 billion people – a third of all people living in low- and middle-income countries – are now protected by at least one MPOWER measure at the highest level.

Despite progress in implementing comprehensive tobacco control policies in a growing number of countries, more work is needed. Many countries have not put in place MPOWER measures at the highest level. The populations of these countries are not being effectively covered by evidencebased tobacco control best practices, been making significant progress. Nine low- leaving them at increased risk of tobacco

use, secondhand smoke exposure, and the illness, disability and death they cause.

All countries have the ability to implement strong tobacco control policies to protect their people. In the decade since the WHO FCTC came into force, there has been impressive progress in all regions and among countries of all income levels. This has provided a solid foundation for future progress, but we must continue the gains to ensure that all of the world's people benefit from the same strong protections that only some enjoy today. Millions of lives every year depend on our actions.

THE STATE OF SELECTED TOBACCO CONTROL POLICIES IN THE WORLD, 2014



INCREASE IN THE SHARE OF THE WORLD POPULATION COVERED BY SELECTED TOBACCO CONTROL POLICIES, 2012 TO 2014



Low- and middle-income countries have

Seven countries raised taxes so that they represent more than 75% of the retail price of a pack of cigarettes.



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A decade saving lives: **WHO Framework Convention** on Tobacco Control

The World Health Organi ation's Framework Con ention on Tobacco Control (WHO FCTO) (1) became binding law for its then 40 Parties on 27 Febr ar 2005. In the decade since, the n mber of Parties to the WHO FCTC has risen to 180, co ering more than 90% of the world's pop lation and making it one of the most s coessf I and rapid embraced treaties in united Nations histor

The WHO FCTC began as a response to a growing tobacco epidemic that saw e er-rising n mbers of people becoming addicted to nicotine and a growing b rden of death and disease as a res It. Dri ing this global health threat was and still is an ind str that b its own admission - as re ealed in internal doc ments-seeks e er opport nit to expand its market, ind ding intensi e targeting of women, children and poorer parts of societ . Propelled b sophisticated ad ertising campaigns, liberali ed global trade regimes and more per asi e tobacco ind str interference

with p blic health policies and go ernment affairs, tobacco se increased in most contriesd ring the last decades of the 20th cent r

To shift the balance in fa o r of p blic health, WHO Member States came together in 1999 nder the a thorit of WHO's Constit tion to negotiate their rst treat Adopted b the World Health Assembl in 2003, the WHO FCTC gi es contries the fo ndation and framework necessar to enact comprehensi e effecti e tobacco control meas res that span all sectors of go ernment. Following that s coess, Parties to the treat then negotiated the WHO FCTCs rst protocol, the Protocol to Eliminate Illicit Trade in Tobacco Prod cts, which was adopted by the Conference of the Parties (COP) to the WHO FCTC at its 5th session in 2012.

The COP is the WHO FCTC's intergo emmental go eming bod comprised of all Parties and responsible for g iding WHO FCTC implementation thro gh, inter alia, adoption of protocols and necessar decisions. The COP meets e er 2 ears to disc ss progress, identif challenges and opport nities, and re iew ongoing b siness. Hosted b WHQ the Con ention Secretariat s pports WHO FCTC Parties in their implementation of the Con ention and organi es and s poorts the COP and its s baidiar bodies The Secretariat works dosel with WHO to ens recomplementarit and s nerg

Tobacco se daimed an estimated 100 million li es worldwide d ring the 20th cent r, and remains a serio s and growing global health threat (2). With aro nd 6 million li es lost ann all , tobacco-related diseases daim more li es than Hiv and AIDS, malaria and t berc losis combined. Implementing the e idence-based, legall binding pro isions of WHO's FCTC to their f llest extent represents the world's best chance of red cing this toll.



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Provisions of the Convention The core u ruci rii in the WHO FCTC are contained in articles The WHO FCTC combines meas resto 15-17

red ce both the demand and s ppl of

pro isions, ind ding a req irement that

Parties act to protect p blic health policies

from interference b commercial and other

ested interests of the tobacco ind str

The core

6-14

The treat 's scope co ers the fll chain of

tobacco prod ct prod ction, distrib tion and

in the WHO FCTC are contained in articles

Price and tax meas resto red ce the

Non-price meas restored ce the

protection from expos re to tobacco

reg lation of the contents of tobacco

packaging and labelling of tobacco

ed cation, comm nication, training

tobacco ad ertising, promotion and

concerning tobacco dependence and

and p blic awareness (Article 12)

2, 26).

demand for tobacco, namel

smoke (Artide 8)

prod cts (Article 9) reg lation of tobacco prod ct

disclos res (Article 10)

prod cts(Article 11)

soonsorship (Article 13)

cessation (Article 14).

demand red ction meas res

demand for tobacco.

ruci rii

tobacco prod cts, as well as other ke

- Illicit trade in tobacco prod cts (Article 15).
- Sales to and b minors (Article 16). Pro ision of s pport for economical iable alternati e acti ities (Article 17).

The WHO FCTC also req ires Parties to implement cross-c tting meas ress ch as de eloping m Itisectoral tobacco control strategies, adopting tobacco control legislation and pre enting tobacco ind str interference with p blic health policies. The Con ention also calls for research and s r eillance programmes as well as reporting, exchange of information and scienti, c and technical cooperation (Articles 20, 21 and 22). It also recogni es and calls for pro ision of nancial s pport for national tobacco control acti ities (Articles

It is important to note that the Con ention is the world's onl treat nder the a spices of WHO and a s mbol and rall ing point for global efforts to red ce tobacco se. The moment m and solidarit of the global tobacco control mo ement was ens red with the adoption and entr into force of the WHO FCTC, which is contin all referenced as the milestone instr ment for efforts to red ce the harms ca sed b tobacco se.

The WHO FCTC gives countries the foundation and framework necessary to enact comprehensive, effective tobacco control measures that span all sectors of government.

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the need for f II implementation of the WHO FCTCb all Member States as a ke polic meas refor meeting the WHO global of ntar target of a 30% relatie red ction in pre alence of c rrent tobacco se among persons aged 15 ears or older. Member States that ha e not et become Part to the WHO FCTC sho Id consider action to ratif, accept, appro, e, formall con rm or accede to it at the earliest opport nit, in accordance with resol tion WHA56/8 (1) and the Political Declaration of the High-le el Meeting of the General Assemble on the Pre-ention and Control of Non-Comm nicable Diseases (3). In the same ein, the 6th Conference of the Parties called on Parties to accelerate implementation of the WHO FCIC and to consider setting national targets for red ction of tobacco se, gi en the global

The World Health Assembl stressed

ol ntar target of 30% relati e red ction

in pre alence of c rrent tobacco se in

The combination of contries coalescing

behind a common goal, the power of international law and the foc s of global

intergo ernmental bodies operating in

the work to implement the treat. This is

despite e er-increasing press refrom the

tobacco ind str, which has become o ertl

accressie in its attempts to ndermine

go emments' tobacco control meas res

concert qi es contries con dence as

persons aged 15 ears and o er (4).

Article 6 – Price and tax measures to reduce the demand for tobacco

using price and tax meas resto increase the retail price of tobacco prod cts is seen as the most effectie wa to c rb demand for tobacco prod cts This was recognied b WHO Member States when the negotiated the WHO FCTC and, as a res It. Article 6 (Price and tax meas resto red ce the demand for tobacco) of the Con ention states that, "price and tax meas res are an effecti e and important means of red cing tobacco cons mption b ario s segments of the pop lation, in partic lar o ng persons"

It is also well doc mented that increasing taxes on tobacco prod cts boosts go emment re en e Appropriatel str ct red, tax polic can pro ide the d al bene ts of red ging the disease and death income for go emment treas ries

Tobacco companies are also aware of this and make e er effort to stop go ernments implementing p blic health-dri en policies regarding tobacco prod ct taxation. Ind str tactics ind de interfering with the de elopment of taxation policies and lobb ing representati es of nance, econom and other rele ant ministries and a thorities where health expertise and knowledge of the reg irements of the WHO FCTC is often de cient.

Article 6 gi es contries the opport nit to act across go emment sectors to protect p blic health b sing taxes to increase tobacco prod ct prices Speci call . Article

ca sed b tobacco se as well as generating 6 enco rages each Part to, "take acco nt of its national health objecti es concerning tobacco control and adopt or maintain, as appropriate, meas res which ma ind de:

> (a) implementing tax policies and, where appropriate, price policies, on tobacco prod cts so as to contrib te to the health objecti es aimed at red cinq tobacco cons mption; and

(b) prohibiting or restricting, as appropriate, sales to and/or importations b international tra ellers of tax- and d t free tobacco prod cts"



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Guidelines for implementation of Article 6

To assist with implementation of Article 6. Parties to the Con ention de eloped g idelines that were adopted on 18 October 2014 (5)

underpinning the G idelines is a set of g iding principles Emphasi ing that tobacco se ca ses high direct health costs as well as other costs associated with disabilit and premat reloss of life, and that effecti e tobacco taxation red ces those costs as well as the health conseq ences of tobacco se, the g iding principles of Article 6 are:

- Determining tobacco taxation policies is a so ereign right of the Parties.
- Effecti e tobacco taxes signi cantl red ce tobacco cons mption and pre alence.
- Effecti e tobacco taxes are an important so roe of re en e.
- Tobacco taxes are economicall ef cient and red ce health ineq alities Tobacco tax s stems and administration sho. Id be ef. cient and
- effecti e. Tobacco tax policies sho Id be protected from ested interests

The G idelines foc s on tobacco excise taxes, with a short section on all e added tax. These are the two main tax-based economic polic tools contries se to raise the price of tobacco prod cts relati e to the prices of other goods or ser ices. Additionall, the text emphasi es that while tobacco taxation is a powerf I tobacco control tool, it does not exist in a ac m. Restr ct ring tobacco tax policies to bene t p blic health sho Id be implemented alongside other policies req ired nder the WHO FCTC F rther, broader economic polic considerations, ind ding the interrelationship between tax and price policies and national income growth, also need to be taken into acco nt.

Recommendations of the Guidelines

The G idelines contain a set of de ned terms and are split into se en s bstanti e sections each containing recommendations for implementation. The doc ment ends with a list of s pporting references What follows projides als noosis of the slostanti le sections of the G idelines and their recommendations

Relationship between tobacco taxes, prices and public health

. This section examines the relationship between raising taxes, increasing prices and red cing cons mption and pre alence. The

in erse relationship between price and tobacco se has been demonstrated b n mero s st dies Paising prices on tobacco prod cts demonstrabl red ces demand, partic larl among o ng people and those of lower socioeconomic stat s At the same time, higher taxes res It in increased go ernment re en es

This section in the G idelines recommends: when establishing or increasing their national le els of taxation, Parties sho Id take into acco nt - among other things - both price elasticit and income elasticit of demand, as well as in ation and changes in ho schold income, to make tobacco prod cts less affordable o er time in order to red ce cons mption and pre alence. Therefore, Parties sho. Id consider ha ing reg. lar adj stment processes or proced res for periodic re-e al ation of tobacco tax le els.

Tobacco taxation systems

Here, the G idelines present (a) a possible str ct re of tobacco taxes (ad alorem, soeci c or a mixt re of both, minim m taxes, other taxes on tobacco goods); (b) le els of tax rates to appl ; and (c) ideas for comprehensi e tax policies that res It in similar tax b rdens for different t pes of tobacco prod cts. In some s stems, tax rates ar based on price or other prod ct characteristics (tiered taxes). Generall, more complex tax s stems, partic larl tiered s stems, are more dif c It to administer, and tax exemptions in partic lar ma diminish the effecti eness of tax policies on p blic health o tcomes With regard to determining the le els of tax rates to appl, the G idelines re ect that there is no single optimal le el of tobacco taxation that will appl to all contries becase of differences in tax s stems, geographic and economic circ mstances, and national p blic health and scal objecti es Howe er, in setting tobacco tax le els, the nal retail price rather than indi id al tax rates is an important o toome. The WHO technical man al on tobacco tax administration recommends that tobacco excise taxes acco nt for at least 70% of the retail prices of tobacco prod cts (6).

This section of the G idelines contains six recommendations: Parties sho Id implement the simplest and most of cient s stem that meets their p blic health and scal needs, taking into account their national circ mstances Parties sho Id consider implementing speci c or mixed excise s stems with a minim m speci c tax oor, as these s stems ha e considerable ad antages o er p rel ad alorem s stems

- Parties sho Id establish ocherent long-term policies on their tobacco taxation str dt re and monitor them on a reg lar basis, ind ding targets for their tax rates, in order to achie e their p blic/health and scal objecti es within a certain period of time.
- Tax rates sho Id be monitored, increased or adj sted on a reg lar basis, potentiall ann all, taking into acco nt in ation and income growth de elopments in order to red ce cons mption of tobacco prod cts
- All tobacco prod cts sho ld be taxed in a comparable wa as appropriate, in partic lar where the risk of s bstit tion [with another prod ct] exists
- Parties sho ld ens re that tax s stens are designed in a wa that minimi estheincenti e for sers to shift to cheaper prod ds in the same prod d categor or to cheaper tobacco prod d categories as a response to tax or retail price increases, or other related market effects
- In partic lar, the tax b rden on all tobacco prod cts sho ld be reg larl re iewed and, if necessar, increased and, where appropriate, be similar.

Tax administration

In addressing tax administration, the G idelines co er areas s ch as a thori ation/licensing; wareho ses stems/mo ement of exisable goods and tax pa ments anti-forestalling meas res (see below); scal markings; and erforcement.

The G idelines indicate that maintaining control o er the tobaccos spl drain is important for ef diert and effect i e tax administration. Ass ch, licensing, or eq i al ent appo al or control s stems, sho I dbe applied to rele ant entities to allow for control of the spl drain, in line with Artide 6 of the Potocol to Eliminate Illivid Tiade in Tobacco Potol ds. F ther, beas as controls need to be carried o t in prod dion and storage facilities to ans re that rele ant tax le ies are collected, it is necessar to maintain as stem of wareho ses, s bject to a thori ation b the competent a thorities for the p ropeo if calilating these controls.

In some cases, changes to tax str d. rescan be anticipated b man fadt rescor importers, who ma attempt to take ad antage of the c. ment or lower tax and increase prod dion or prod d stocks (known as forestalling). To pre ert this the G idelines recommend that "... Parties sho Id consider implementing anti-forestalling meas res s ch as:

- restricting the release of excessi e ol mes of tobacco prod cts immediatel prior to a tax increase; (and)
- le ing the new tax on prod ds alread prod ced or kept in stock, and not et s pplied to the nal cons mer, ind ding those in retail (known as a cor-stock or in entor tax)".

Monitoring the prod ction and import of tobacco prod cts sing scal markings s ch astax stamps enhanced tax stamps (also known asbanderds) and digital tax stamps isgeneral considered to be an effecti e method to increase compliance with tax laws. Moreo er, scal markings can help disting ish between illidit and legal tobacco prod cts. The G idelines take care to note that de elonging a tracking star help disting ish muttin Article 15 of the WHO PCIC and the Photocol to Eliminate Illidit Trade in Tobacco Prod cts with a niq e identi er, in line with Article 15 of the WHO PCIC and the Photocol to Eliminate Illidit Trade in Tobacco Prod cts, ma f ther sec re the distrib tion s stem and assist in in estigations of Illidit trade

Effecti e tobacco tax administration req ires dear designation of responsible enforcement a thorities, information sharing among enforcement agencies and penalties that are strict eno gh to deter noncompliance.

- The 10 recommendations from this section are: Parties sho Id ens re that transparent licensing or eq i alent
- appro al or control s stems are in place. Parties are rged to adopt and implement meas res and s stems of storage and prod dion wareho ses to facilitate excise controls on tobaco prod dts
- In order to red ce the complexit of tax collections stems excise taxes sho Id be imposed at the point of man fact re, importation, or release for cons mption from the storage or prod ction wareho ses
- Tax paments sho ld be req ired b law to be remitted at xed inter alsor on a xed date each month and sho ld ideall ind de reporting of prod dtion and/or sales ol mes, and price b brands taxes d e and paid, and ma ind de ol mes of raw material inp ts
- Tax a thorities sho ld also allow for the p blic disdos re of the information contained within the reports, thro gh the a allable media, ind ding those online, taking into acco nt con dentialit r les in accordance with national law.
 In anticipation of tax increases, Parties sho ld consider
- Invariant apparent of the interest and the consider registring the consider registring the where appropriate. Parties sho Id consider registring the
- application of scal markings to increase compliance with tax laws
- Parties sho Id clearl designate and grant appropriate powers to tax-enforcement a thorities
 Parties sho Id also pro ide for information-sharing among
- enforcement agencies in accordance with national law. In order to deter noncompliance with tax laws, Parties sho Id pro ide for an appropriate range of penalties.
- Use of revenues nancing of tobacco control Bæring in mind Artide 26.2 of the Con ention, which req ires Parties to, "pro ide nancial s pport in respect of its national

adi ities intended to achie e the objecti e of the Con ention, in accordance with its national plans priorities and programmes', this section of the G idelines remnices Parties that the G idelines for implementation of Artides 8, 9, 10, 12 and 14 highlight that tobacco-acties taxes pro ide a potential so rea of nanoing for tobacco-control. In this ein, the section cond des with the recommendation that Parties consider dedicating re en eto tobacco-control programmes, s ch as those co ening ed cation and avareness raising, health promotion and disease pre ention, cessation ser ices, iable alternati e economic adi ities, and nanoing of appropriate tobacco control str of res.

Tax-free/duty-free sales

The G idelines indicate that, "ind t -free shops in airports on international transport ehides and in tak-free shops tobacoo prod ds are often sold witho t an exise taxes brief. Tak- and dt -free sales erode the positi ep blichealth effects of tax and price meas res aimed at red ding tobacoo se, since tak-free tobacoo prod ds are less expense i e and relati el more affordable than those that are taxed. Moreo et, these sales can ad ersel affect go emment re en esb creating a loophole in the tax str ot re, as tax-c or dt -free prod ds can be an origin of illioit trade ... International actions to ban tax or dt -free sales are bit aro not three basic options.

- prohibiting tax- or d t -free sales of tobacco prod cts;
 appl ing excise taxes on tobacco prod cts sold in tax- or d t -
- free stores; or limiting tra ellers' allowances for tobacco prod cts"

The G idelines recommend that, "Parties sho Id consider prohibiting or restricting the sale to and/or importation b international tra ellers of tax- or d t -free tobacco prod cts." International cooperation

The nal section of the G idelines re iews the sef lness of and opport nities for, international cooperation as an important means of strengthening the capacit of Parties to meet their obligations nder Article 6. in accordance with Articles 4.3. 5.4. 5.5, 20 and 22 of the WHO FCTC Thist pe of cooperation is most effecti e when implemented alongside the reports that Parties m st reg larl s bmit on their progress in implementing the WHO FCTC, which form a cornerstone for information exchange and cooperation nder the Con ention. Article 6 calls pon Parties to pro ide rates of taxation for tobacco prod cts and trends in tobacco cons mption in these reports. The c rrent reporting instrement contains questions on both the absolute tax le els and share of price acco nted for b tax. Reports of the Parties, as well as the global progress reports presented to each reg lar session of the Conference of the Parties, can be sed to enhance each other's knowledge of experiences concerning taxation and pricing policies.

The f II test of the G idelines for implementation of Article 6 of the WHO FCIC, as adopted at the sixth session of the Conference of the Parties in October 2014, is a ailable at: http:// www.who.int/ifctotreat_instr ments/G idelines_article_6. pdf? a=1.

The G idelines also ind de references sed b the Working Gro $\ensuremath{\mathsf{p}}$ when writing the doc ment.

Implementing the evidence-based, legally binding provisions of WHO's FCTC to their fullest extent represents the world's best chance of reducing tobacco use.

Raise taxes on tobacco

Tobacco tax increases are the single most effective policy to reduce tobacco use

Paising tobacco taxes is the most effecti e and cost-effecti e strateg for red cing tobacco se. The effecti eness of tobacco tax increases is enhanced when implemented as part of a comprehensi e tobacco control strateg (6)

Higher tobacco taxes and prices reduce consumption and promote guitting

H ndreds of st dies from contries arond the world ha e examined the impact of tobacco taxes and prices on tobacco se (7). Before 2000, nearl all of this research was cond cted in high-income contries (8). Snoe then, howe er, research from do ens of low- and middle-income contries show that half of the decline in tobacco con rms that higher tobacco taxes and

prices lead to signi cant red ctions in tobacco se (7)

Research from high-income contries generall nds that a 10% price increase will red ce o erall tobacco se b between 2.5% and 5% (4% on a erage) (7). Estimates of the effect of price increases in low- and middle-income contries are more ariable, b t often point to larger red ctions in o erall cons mption than those reported in high-income contries (7). Most estimates from low- and middle-income contries show that a 10% price increase will red ce tobacco selb between 2% and 8% (5% on a erage) (7).

St dies from a n mber of contriest picall se associated with higher taxes and prices res Its from red oed pre alence (i.e. from sers q itting) (7). The remaining half comes from red ced intensit of se (i.e. sers cons ming less b switching from dail to occasional smoking, or red ding the n mbe of cigarettes smoked each da) (7).

In the united States of America (uSA), cigarette prices rose nearl 350% between 1990 and 2014, in large part beca se of a e-fold increase in a erage state cigarette taxes and a six-fold increase in the national cicarette tax (9). D ring this time the n mber of cigarettes smoked per capita dropped b more than half, and the percentage of ad Its who smoke fell nearl one third (9.10). Tax and price increases in Bra il explain nearl half of the 46% red ction in ad It smoking pre alence between 1989 and 2010 (11). Other

contries exhibit different proportions in the as being affordable and the most costrelati e dedines in pre alence and intensit based on their speci c patterns of tobacco se and existing tax policies (7).

Higher tobacco taxes are inexpensive to implement

Not onl is tobacco taxation extremel effecti e in red cing tobacco se, it is also relati el inexpensi e to implement A recent WHO st d estimated the cost of implementing and administering tobacco tax increases at uS\$ 0.05 per person per ear in low- and middle-income contries, making it the least cost of all tobacco control policies (12). The World health report 2002 pre io sl showed that raising tobacco taxes has the greatest potential impact on global p blic health, as well

effecti e tobacco-red ction meas re in most contries (13).

In 2006, the Disease Control Priorities Project (DOP2) ndertaken b WHO, the World Bank and other partners fo nd that the cost per Disabilit Adj sted Life year (DALy) sa ed from implementing a 33% price increase thro gh higher taxation ranged from uS\$3-42 per DALy sa ed in low-income contries, and uS\$ 13–195 per DALy sa ed globall (14). This compares er fa o rabl with the cost of non-price demand red ction inter entions which ranged from uS\$ 233-2916 per DALy globall

The Copenhagen Consens s Center, a non-pro t organi ation seeking to establish priorities for ad ancing global welfare,

prod oed a bene t-cost assessment of the S stainable De elopment Goals-the post-2015 s coessors to the Millenni m De elopment Goals – and has dassi ed tobacco tax increases as a "phenomenal" inter ention (de ned as ha ing rob st e idence for bene ts more than 15 times higher than costs) (15).

Higher tobacco taxes and prices are especially effective in reducing tobacco use by vulnerable populations

Tobacco se among o ng people is er price sensiti e with red ctions in toharro se in this gro p two to three times larger with a gi en price increase than among ad Its (7). Higher taxes and prices pre ent o ng people from initiating tobacco



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cost-effective strategy for reducing tobacco use.

Raising tobacco taxes is the most effective and

se, and keep them from mo ing be ond experimentation into reg lar dail se (7). Increasing tobacco taxes to deter smoking is especial important to stop and re erse the tobacco epidemic in low- and middleincome contries, gi en their large and growing pop lations of o ng people.

Tobacco seisincreasingl concentrated in pop lations with the lowest income and socioeconomic stat s, and explains a large proportion of socioeconomic disparities in health (16). At the same time, lowest-income pop lations are also more responsi e to price increases than higher-income sers The monetar b rden of higher tobacco taxes falls more hea. il on the wealthiest sers, whose tobacco se declines less, while most of the health and economic bene ts from red ctions

in tobacco seacor e to the most disad antaged pop lations, whose tobacco se dedines more when taxes increase (7,17). In Thailand, the Asian De elopment Bank estimates that 60% of the deaths a erted b a 50% tobacco price increas wold be concentrated in the poorest third

of the pop lation, who wo ld pa onl 6% of the increased taxes (17).

Higher tobacco taxes avert tobacco-related deaths

Gi en the well-doc mented health and economic bene ts of cessation, red ced ad It smoking pre alence res Iting from tax and price increases lead to s bstantial impro ements in p blic health as well as red oed economic costs (7). With larger red ctions in tobacco se b ong people than older tobacco sers, the societal bene ts of higher tobacco taxes are predicted to grow o er time as f t re generations q it at o nger ages or ne er start in the rst place (7). In China, research s ggests that raising taxes on cigarettes so that the account for 75% of retail pricesp from 40% of the share of price in 2010 wold a ert nearl 3.5 million deaths that wold otherwise be cased b digarette smoking (18).

In France, large price increases were followed b dedines in smoking pre alence and I ng cancer deaths (19-22).

Asp blic health impro eso er time as a res It of higher tobacco taxes and prices the o erall economic toll of tobacco se also declines. Contries' health s stems bene t from ha ing to de ote less mone and dinical care capacit to treat entirel a oidable tobacco-related diseases. Economic prod cti it rises when former tobacco sers li e longer and lead more prod ctielies Gainstoprod ctiit and h man capital from red oed tobacco se nderscore how raising tobacco taxes is consistent with scal policies that enhance economic de elopment (23).

Higher tobacco taxes erate new revenues

The positi e impact of tobacco tax increases on tax re en es is seen in contrafter contr (6). In Trke, tobacco taxes ed steadil o er the past decade; as inggo

the tax rate rose from 58% to 65% of retail price, cigarette prices more than tripled and cigarette tax re en es more than do bled between 2005 and 2011 (24). These tax increases and other tobacco control efforts ha e been s coessf I: between 2008 and 2012, tobacco sales declined b 12% in T rke and tobacco smoking pre alence fell from 31.2% to 27.1% (24). In So th Africa, total taxes on cigarettes rose from 32% to 52% of retail price between 1993 and 2009, contrib ting both to si able red ctions in tobacco se and to a ninefold increase in go ernment tobacco tax re en es (25).

Higher tobacco taxes are most effective when part of comprehensive tobacco control

Tobacco tax increases are a critical component of comprehensi e efforts to red ce tobacco se. Sim Itaneo s adoption of other tobacco control policies enhances the effecti eness of tobacco tax increases; in t m, tobacco tax increases pro ide additional re en esthat co ld be sed to s pport, implement and enforce tobacco control and other health programmes and policies (6).

Offering help to tobacco sers who attempt to q it in response to higher taxe boosts the n mber who q it s coessf II. Enforcing bans on tobacco ad ertising, promotion and sponsorship (TAPS) pre ents the tobacco ind str from sing price-red ding promotions to offset the impact of higher taxes. High tobacco taxes and prices help reinforce messaging in graphic warning labels, media campaigns and other inter entions that warn sers abo t the health and economic damage ca sed b tobacco, and similarl reinforce strengthened social norms against tobacco

WHO's World health report 2010, which foc sed on health s stems nancing,

revenues can support

ealth initiatives

DECLINES IN SMOKING PREVALENCE AND LuNG CANCER DEATHS ACCOMPANY LARGE PRICE INCREASES IN FRANCE (DATA 1974-2009)

se that res it from comprehensi e smoke

free air policies.



Note: I ng cancer death rates were di ided b 6 to enable is al comparison

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Comprehensi e TAPS bans are an especiall important polic . The tobacco ind str

Increased tobacco tax tobacco control and other

ses price-red cing promotions ind ding co pons m Itipack deals and targeted price disconting to red ce tobacco prices and enco rage increased tobacco se In man contries, price-red cing marketing acconts for the majorit of tobacco ind str TAPS spending (7). use of these strategies often expands soon after tobacco tax increases as companies tr to re ense the impact of higher taxes and prices on cons mers (26). Bans on price-red king marketing strategies help pre ent tobacco companies dil ting the p blic health gains that res It from tobacco tax increases (6).

recommended the se of tobacco excise taxes to f nd health care programmes and recogni ed that the se of e en a small proportion of the proceeds for health wo Id greatl impro e access to ser ices (27).

Some go ernments dedicate at least some tobacco tax re en esto comprehensi e tobacco control programmes, which often ind de mass media ed cation campaigns that p blicie the harm cased b tobacco se and expos re to tobacco smoke. Man f nd tobacco q it lines, pharmacotherapies and other cessation s pport, increasing the likelihood that tobacco sers who want to q it in response to tax increases will be s coessf I (28). Others pro ide reso roes to enforce smoke-free policies, TAPSbans, limits on o th access and other tobacco control meas res, f rther increasing the effecti eness of higher taxes in red ding tobacco se (28).

Some contries (e.g. loeland and viet Nam) de ote a proportion of tobacco taxes to tobacco control, while others (e.g. Costa Rea, Jamaica, Mongolia, the Philippines and Thailand) se the finds for more general health promotion actilities or to nance the contri shealth sterm (data collected for this report; please refer to Appendix II, table 24 for more details).

When dedicated to tobacco control, tobacco tax re en es enable meas rable impro ements to health o toomes and sa ings to health s stems. Since 1989, the u Sstate of California has earmarked 20% of cigarette tax re en es from a uS\$ 0.25 tax per pack to comprehensi e tobacco control and 5% to tobacco-foc sed research (29). Between 1989 and 2008, the res Iting uS\$ 2.4 billion spent on tobacco control in California contrib ted to a hal ing of ad It smoking pre alence between 1988 and 2010 to 11.9% (9, 30); a dedine in I ng and bronch scancer rates nearly for r times more than in the rest of the uSA since 1998 (29); and c m lati e red ctions in health care spending of uS\$ 134 billion (31).

A majority of non-smokers and a substantial percentage of smokers support higher cigarette taxes.

Public support for tobacco tax increases is widespread

A majorit of non-smokers and a s bstantial percentage of smokers s pport higher cigarette taxes. In a s r e cond cted in 2010 in 18 E ropean union (Eu) contries, nearl for in e non-smokerss ported tax increases that woll draise prices b 5%, while abot three in for sported a 20% price increase; among smokers, almost half s pported the 5% increase and abo t one third s pported the 20% increase (32). S pport was generall higher for tax and price increases in contries with a stronger histor of tobacco control and/or recent tax increases, with majorit s pport among smokers in contries ind ding Ireland, the united Kingdom, Sweden and Spain (32). Smilarl, data from the Global Ad It Tobacco S r e show majorit s poort for increased tobacco taxes in most contries, ind ding among smokers in man contries (33).

Dedicating increased tobaco tax re en es to tobaco control programmes and other health promotion initiati es increases p blics pport for higher taxes, as it dearl links the higher taxes to goals of red ding tobacco se and impro ing health (7). New zealand, attilto gh 68% of smokers tho was zealand, attilto gh 68% of smokers tho ght that c ment tax le els were too high, a majorit (59%) ne ethieless s profied a tax increase if the new re en serve es solt to promote qi titing and other health-promoting beha io rs (34).

Co emments can also se new re en es from tobacco tax to identif and de ise effecti e strategies to help tobacco farmers make the transition to alternati i e orops and li elihoods, thereb alla ing concerns abo the economic impact of tobacco tax increases (6). In the Philippines, 15% of new tax re en esi schedicate to tobaccogrowing pro inces to promote alternati e li elihoods for tobacco farmers and workers (35). A similar initiati e was so cessf li de eloped b T frie (36). Large tax increases deliver signi cant public health gains

Experiences from aro nd the world show that the bigger the tobacco tax increase the larger the decline in tobacco se (7). Opponents of tax increases sometimes note that tax re en es ma e ent all fall in the long term beca se s ch large tax increa will diminish cons mption. B t this arg ment loses alidit when considering that the p blic health impact will contin e to grow o er time (6) and that most contries are far from haing s f cientl high tax rates - data from the c rrent report show that in 2014, excises amo nted to 45% of global cigarette prices, on a erage Modest tax increases that fail to raise tobacco prod ct prices faster than in ation or income growth are nlikel to prod oe signi cant red ctions in tobacco se and its conseq ences (6).

Governments should raise taxes to achieve public health goals

To achie e the p blic health goals of tobacco taxation, as called for in Article 6 of the WHO FCTC, go emments sho Id establish dear policies for raising taxe and prices to disco rage tobacco se and mitigate its conseq ences (5). Tax increase that are s stained o er time res It in larger s stained red ctions in tobacco se than temporar tax increases (38, 39). In a 1999 report, the World Bank recommended that go emments sho Id raise total taxes so the acco nt for between two thirds and for fths of total retail price, "sing as a ardstick the rates adopted b contries with comprehensi e tobacco control policies where cons mption has fallen" (23). Gi en more recent e idence WHO reinforced this recommendation to s ggest that excise taxes sho Id acco nt for at least 70% of the retail price of tobacco prod cts, with contin ed increases abo e in ation and

BROAD SUPPORT FOR CIGARETTE TAXES THAT IMPROVE HEALTH PROGRAMMES



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income growth after reaching this threshold (6).

The Eu's' tobacco tax directi e is an example of comprehensi e polic steps intended to maintain the p blichealth impact of tobacco taxes, ind ding a high absol terninim mtax of 690 per 1000 cigarettes and an obligation that excise taxes accor nt for at least 60% of weighted a erage retail cigarette prices (effecti e Jan ar 2014) (40). B setting a cor on taxes the Eu also red cosprise differentials among Member Sates while allowing o emments too of their if the desire.

Tax increases and tax policy reforms are achievable

Despite the p blichealth and re en e bene ts-and being relati el inexpensi e to implement - attaining s bstantial increases in tobacco taxes is perhaps the most dif c lt tobacco control polic to achie e (6). In recent ears go emments in a growing n mber of co ntriesha e demonstrated storng political will and commitment for tobacco tax increases b recogni ing that higher taxes are not on a reliable re en egeneration tool, b t also an important p blichealth tool to red ce tobacco se and associated harms

Contries ha edifferent bidgetar processes for implementing tobacco tax increases for ontries where taxes are determined direct bithe ministr of nanoa, the president or the chief go emment exect ti ediffer from those where tax increases mist noce elegistat is or parliamentar appro al; the latter process tends to be more or mbersome beca se of the larger n mber of actors in of ed. Strong leadership and broad-based coalitions can o ercome these obstacles to enact large tax increases that generate real p blic health bane ts

Partnerships are key to success in raising tobacco taxes

Partnerships strengthen the capacit of ke decision-makers and bild the political will to adopt meaning! I tax increases, as well as to comm incide economic e idence of the p blicheath and re en eimpact of tobacco taxes WH-DS dose collaborations with ministries of nance from an increasing n mbre of contries he acaded to the growing international e idence base on tobacco existe avaition and he e helped to de dep strategies to maximi e the health and economic impact of tax and price increases (41).

Technical partnerships, while critical, are often most s cosset I when part of a larger, m Itissectoral effort. This was the case in "sin tax" reform efforts in the Philippines in 2012, where two elements in partic lar created an opport nit for signi cant reform: the need for new go ernment re en estofnda niersalhealth ins rance programme, and the timing of the periodic reision of the contr's sin tax legislation go erning tobacco and alcohol taxes (42). Ke legislators and other go emment of cials, ind ding from the Philippines Ministr of Finance and Ministr of Health, strongl s pported the call for signi cant tobacco tax increases vario s nongo emmental organi ations, ind ding a white arm " of health care professionals, s pplemented go emment efforts to help b ild political and pop lar s pport for the tax increase (43). Tobacco farmers' concerns were addressed b dedicating 15% of new tobacco tax re en esto s pport transitioning tobacco farmers and workers to other li elihoods (43). Together, these efforts contrib ted to one of the largest cigarette tax increases e er adopted

Regional economic and monetary unions can advance or hinder tobacco taxation policy

Regional agreements on tobacco taxation can be effecti e in red ding cross-border tax and price differentials, and minimi ing opport nities for indi id al tax a oidance and larger scale illicit trade (44). Howe er, regional economic agreements can sometimes create nanticipated barriers to effecti e tobacco taxation (44). The Economic Comm nit of West African States (ECOWAS) and the West African Economic and Monetar union (WAEMu - the c stoms nion for eight of the ECOWASco ntries) - were established to enhance regional economic integration b red cing barriers to trade and increasing harmoni ation of tax and other economic policies ECOWASreq ires all of its 15

Member States to adopt an ad alorem excise tax from 15% to 100% of the prod cer price of domestic prod cts, or the cost, ins, rance and freight (CIF) all e of imported prod cts WAEMu f rther constrains contries b setting the maxim m ad alorem tax at 45% of prod cer price, or CIF all e (44). Gi en the maxim m rates allowed b these agreements, as well as se of the prod cer or CIF price as the base, these agreements restrict Member States' abilit to set tobacco excise rates at the same high le els as contries that ha e implemented strong tobacco tax policies as part of a comprehensi e approach to tobacco control.



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Partnerships strengthen the capacity of key decision-makers and build the political will to adopt meaningful tax increases.

The mechanics of raising tobacco taxes

Nearl all contriestax tobacco prodicts le ing excise taxes, al e added taxes (vAT), general sales taxes, d ties on imports, and/or other special taxes (6). Some also tax the all e of the tobacco leaf crop, while others imposed ties on the import of tobacco leaf (6).

Excise taxes are the most important type of tobacco tax

While all taxes tend to lead to higher tobacco prod ot prices, tobacco excise taxes are partic larl important in achie ing the p blic health objecti es of tobacco taxation, gien that the appl nig el to tobacco prod cts and raise their prices relati e to prices for other goods and ser ices (6). In most contries, excise taxes accont for a larger share of tobacco prod ct prices than are accointed for biother taxes Data from the c rrent report show that, globall, abo t 90% of cointries le tobacco excise taxes (or other tobacco-speci c taxes that act like excises)

There are two t pes of excise taxes

- Speci c excises on cigarettes are t picall le ied on a per stick basis (e.g. a tax per 1000 cigarettes or per pack), altho gh some contries base specic taxes on weight. Speci c excises are especiall appropriate to protect p blic health beca se the lead to higher prices and smaller price differences across brands, both of which res It in
- red oed tobacco se. Ad alorem excises are excises based on al e The base for these taxes aries: man le taxes as a percentage of retail price (e.g. T rke and Eu contries). while others le taxes on wholesale price (e.g. vene ela) or on prod cer or OFprice (e.g. M anmar, Senegal).

Most contries application dependent vAT or sales tax on tobacco prod cts, tho gh rates ar considerabl, from as little as 1% of the retail price in some contries to more than 25% in others. These taxes appl to a wide to achie e signi cant increases in vAT rates alone that will generate large red ctions in tobacco se

Import d ties and/or vAT or sales tax proide the main so roe of tobacco tax re en e in contries that do not impose tobacco excises, ind ding Afghanistan, Angola, Antig a and Barb da, Beli e, Democratic Recole's Rec blic of Korea Iran, Iraq, Lib a, Maldi es, Marshall Islands, Micronesia. Ni e and member states of the G If Cooperation Co noil. Import d ties ar widel from relatiel low in some

contries, to 100% or more of importers' declared OF all e in others Import d ties can also take the form of a speci c amo nt per pack or 1000 cigarettes, or per kilogram of prod ct.

The effecti eness of import d ties in increasing retail prices and generating higher tax re en es is decreasing as more contries adopt bilateral, regional and global trade agreements that red oed ties and other trade barriers For co. ntries that c rrentl rel hea il on tobacco import d ties, an appropriate transition strateg wold be to red ce import d ties while adopting and increasing speci c tobacco

Complex tax systems CPeateloopholes

I i le iestiered speci c excise taxes on cigarettes, with se en brackets of basic excise d t (BED) based on cigarette length and whether or not there is a liter (46). B t differential taxes lead to loopholes One pop lar brand, Cold Rake, is solid in 84 mm, 74 mm and 64 mm lengths. The 74 mm ension is marketed as a premi m brand, b t is s bject to the second lowest excise applied to dgarettes (509 Indian R pees (INP) (uS\$ 7.98) per 1000 sticks) despite being priced similarl to the 84 mm ersion, which bears an excise of 2390 INR (uS\$ 37.46) per 1000 sticks.

i, taxes ar based on prod ct t pe (kreteks s standard or "white" digarettes), t pe of prod ction (hand s machine In I made), prodiction of me, and go emment estimates of retail price (47).

until 2013, s le ied a two-tiered ad alorem tax str ot re. Premi m brands were taxed at 45%, and econom brands at 20% of prod oer prices, with a minim mexcise of 8 West African francs (CFA) (uS\$ 0.017) and 3 CFA (uS\$ 0.006) per stick respectiel In No ember 2011, the man fact rer of the premi mbrand red ced the per pack price from 650 CFA (uSb 1.38) to 400 CFA (uSb 0.85), repositioning it as an econom brand and th sred cing its tax b rden (49). Senegal's Ministr of Finance then changed how it classi ed brands from a price-based s stem to one based on brand name, eliminating the opport nit for tobacco companies to manip late pricing to red or their tax liabilit . The compan responded b raising the premi m brand price to 700 CFA (uS\$ 1.42) in 2013, higher than before (49)

Tax rates in man other contries also ar b prodict characteristics is chaspackaging, as in Bra ii, Mo ambig e and uganda (soft s hard packs); prodiction origin, as in Tonga and u bekistan (domestic s imported); and leaf content, as in Fiji, Tan ania and uganda (dark s light tobacco).

sui:ii cc

In 2013, p ki replaced a complex, three-tier cigarette excise tax s stem with a simpler two-tier speci c tax str ct re (50).

The 2012 "sin tax" reform in p i i i replaced the contr's for-tier specic tax strot rewith a two-tiers stem in 2013. In 2017 this is set to be replaced b a niform speci c tax (35). In addition, the reform abolished the price classi cation free e that had xed the tax rate for brands on the market in October 1996 on their net retail price at that time, regardless of an price changes since, which protected long-established brands (51). In 2017, all brands - regardless of price - will be taxed at a niform 30 pesos (uS\$ 0.67) per pack (35).

ln 2013. s narrowed the gap between its two tax tiers b raising the ad alorem rate on econom brands from 20% to 40%, then in No ember 2014 merging the two tiers into single 45% rate (49)

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Complex, tiered tax structures are dif cult to administer and can undermine the health and revenue impacts of tobacco excise taxes.

ariet of goods and ser ices, generall not differentiating tobacco prod dts from others, which limits their effecti eness in red cing tobacco se At the same time gi en their broad application, it is dif c It

excises so that total tobacco taxes increase o er time (6).

Simpler tobacco tax structures are more effective

Tobacco excise tax str ct res in some contries are q ite complex, with different (tiered) taxes applied to the same prod at based on differences in prod at . characteristics

Complex, tiered tax str ot res are dif c It to administer and can indermine the health and re en e impacts of tobacco excise taxes (6). O erall, 37 of 158 contries that le cigarette excise taxes (and where data are a ailable) se complex, tiered taxes that lead to greater ariabilit in tobacco prodict prices Large price gaps between brands create opport nities for cons mers to switch to cheaper brands in response to increased taxes (45). The also create opport nities for tax a oidance and tax e asion (6).

In recent ears, a growing n mber of contries ha e mo ed to simplif their complex tobacco tax s stems

Greater reliance on speci c excise taxes is important to achieve health goals

Greater emphasis on speci c excises enhances the impact of tobacco taxes on p blic health b red cing price gaps between premi m and lower-priced alternati es, which limits opport nities for sers to switch to less expensi e brands in response to tax increases (6). Appl ing the same specic tax to all brands sends the dear message that all brands are eq all harmf I (6). Contries that le onl specic cigarette excises or rel more hea il on speci c excises as part of a mixed tax s stem ha e the highest a erage taxes and cigarette prices, while those that le onl ad alorem excises or rel more on the ad alorem component of a mixed s stem ha e lower taxes and prices (see graph on page 82). Ad alorem tobacco excises are less effecti e than speci c excises in achie ing health objecti es beca se the are more dif c It to administer, increase opport nities for tax a oidance and e asion, and create greater price gaps between brands - again

enco raging sers to switch to cheaper brands when taxes and prices increase (6).

Ad valorem taxes are dif cult to implement and weaken tax policy impact

Beca se ad alorem taxes are le ied as a percentage of price, companies ha e greater opport nities to a oid higher taxes and eser e or grow the sie of their market b man fact ring and selling lower priced brands This also makes go ernment tax re en es more dependent on ind str pricing strategies and increases the ncertaint of the tobacco tax re en e stream (6). An anal sis of data from 21 Eu contries between 1998 and 2007 showed that contries reling more hea il on ad alorem taxes than speci c taxes experienced greater instabilit in go emment tax re en es from cigarette excise taxes (52).

Go emments increasingl recognie the p blic health and re en e bene ts of high speci c tobacco excises and the challenges that res It from reliance on ad alorem excises for con ntries c ment rel ing on an ad alorem tax or a mix of ad alorem and speci c taxes, an appropriate rst step is to set a large speci c tax applied to all brands, on top of the ad alorem rate can be red ced and the speci c tax increased so that the total tax increases, with the speci c tax accon nting for a greater share of the total excise tax (6). The R ssian Federation plans to grad all red ce its ad alorem excise rate and replace it with an increased speci c excise to 2017 (53).

Another tax administration challenge with ad alorem taxes relates to the base on which the tax is applied. Co emmonts ma se prod cer prices, OF prices, distrib tor prices or retail prices as the base for le ing ad alorem taxes (6). When ad alorem taxes are le idd earl in the distrib tion chain, opport nities arise for comparise to set prices artic all low at the point where the tax is le ied to red ce their tax liabilit, with prices then raised later in the distrib tion dhain (known as "transfer prioring") (6) This has led some go emmersthatt rel on ad alorem excises to ind de aminim misped cexcise tax to red us thist peol fax a cidance using metal prices as the base can help sol e the problem of transfer prioring bit it creates its own challenges gi en the df cities with monitoring retail prices. Beca so the are based on a meas red q amitt rather than al e speci chases arenot s bject to thist peol ab si e transfer prioring, again increasing their effecti enessin achie ing the health goals of tobacco traxion (6).

Speci c excise taxes need to be adjusted for in ation to remain effective

While speci c tobacco exise taxes ha e an mber of ad artages their real al e will be eroded b in ation nless the are periodical ad sted. If the real al e of the tax is not maintained, in ation-adj sted tobacco prod a prices will likel fall, meking tobacco relati el more affordable and leading to increased tobacco se (6). Contries hale adopted plans to redice tobacco set throigh planned tobacco tax increases that protect against in ation and preint erosion of thereal all eight the tax. In the uK, the go emment adopted a tobacco tax escalator that increases taxes abo ein ation each ear to help redice smoking pre alence, atthoigh this pro-ision has been implemented in eight from ear to ear with increases ranging between 1% and 5% abo ein ation between 2009 and 2012 (54).

Governments increasingly recognize the public health and revenue bene ts of high speci ctobacco excises.

ad valoRemtaxation is pRoblematiC

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Jr 'mixed excises stempre io sI relied more on an ad alorem component. In earl 2013, a price war broke o t between two major m llinational tobeco companies, leading to a erage digarette prices falling b 20% and a large increase in digarette sales. In response, in 2014 the go emmert adopted a speci c excise tax increase of more than 30% (55). A high speci ctax restricts the abilit of companies to nderc t each other sprices.

ar rr ii ci

t applies the highest allowable excise tax on tobacco permitted b the WAEMu (West African Economic and Monetar union; see disc ssion on page 33). This 45% ad alorem tax, howe er, applies to prod cer price (or CIF price in the case of imported brands). D e to the small base, the 45% tax effecti el translates to onl 8% of the price of the most sold brand in Togo.

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The eur U i ' Co ndi Directi e on excise taxation of tobacco prod disincreased the mandator minim micomponent of the speci ciccocise in the total tax amo int from 5% to 7.5% of retail price. Between 2012 and 2014 co intriess chas C pris, Greece, the Natherlands and So enia red ced their ad aloreminates, a red ction more than offset bilan increase in the speci ciexcise component (40).

Pior to 2009, m ic le ied an ad alorem exise at a rate of 150% of the pre-tax price to the retailer. Legislation adopted in 2009 added a speci ctax of 0.80 pesce (u.Sk.0.05) per pack beginning in 2010, with an ann al 0.40 pesce (u.Sk.0.25) per pack increase thro gh to 2013. The earl is coess of the new speci ctax led to f ther reforms in 2011 that increase late al alorem tax to 160% of the pre-tax price and raised the speci ctax to 7 pescs (u.Sk.0.45) per pack. The 2011 speci ctax increase late to a sharp increase in cigarette prices, res Iting in a signi cant decline in digarette sales while sim Itaneo si generating si able new tax re en es (56).





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Tax increases should reduce the affordability of tobacco products

In man contries where incomes and p rchasing power are growing rapidl, tobacco has become increasingly affordable, which contrib testo increases in its se (57). This has occ rred despite increases in tobacco taxes in some of these contries since the res Iting price increases ha e not been large eno gh to offset growth in real incomes (58). Data from the c rrent report show that this was the case for se eral contries, among them Botswana, Cambodia, India, Hond ras, Jordan, Rep blic of Moldo a, Romania

and So th Africa between 2012 and 2014. This highlights the need for s f cientl large tax increases, partic larl in contries experiencing rapid economic growth.

proportion of per capita income req ired

Bangladesh, Bra il, Eg pt, Mexico, Pakistan,

Philippines Poland, the B ssian Federation.

Thailand, T rke and ukraine as the res It

co pled with relati el slow income growth.

B contrast, cigarettes ha e become more

affordable in China, India, Indonesia and

taxes ha e either remained nchanged, or

relati el modest increases were more than

compensated b relati el higher income

growth.

viet Nam. In these contries, price and

of tax and price increases in those ears

to b 100 packs of cigarettes rose in

In contries that rel on specic excise taxes, tax increases that are adj sted to in ation b t not to other economic indices ma not be enoigh to redice consimption if income growth o tpaces in ation. One sol tion is to adj st speci c excise taxes to income growth or an eq i alent ariable that takes into accont increases in cons mer p rchasing power.

Ogarettes became less affordable between 2008 and 2014 in se eral contries. The

CHANGE IN AFFORDABILITY* OF CIGARETTES BETWEEN 2008 AND 2014, SELECTED COUNTRIES



So roe: data col ed for this report

Affordabilit is calc lated as the percent of CBP per capita req ired to prohase 100 packs of the most sold brand of digarettes in a contr in a speci c ear. In this graph, the change in affordabilit is calc lated b looking at the percentage difference between the affordabilit meas re in 2008 and in 2014.

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Inflation Can ePode the val Ue of speCifiC taxes

In the U i s , fail re to increase excise taxes eroded their impact o er time and red ced go emment tobacco tax re en es. Real federal excise taxes and re en es both declined dramaticall between the mid-1970s and mid-1980s. Excise rates and re en es started picking p slowl in the 1990s thro gh a series of tax increases at both federal and state le els, b t neither reached 1970s le els ntil 2006 (59).

J ic re ised its excise tax str of rein 2008 b remoing its ad alorem tax component and raising its speci c tax to 6000 Lamican oldans (MD) (uS5 s2) per 1000 ograftes. The rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograftes the rate was finther increased in 2010 to 1050 MD (uS5 s1) per 1000 ograf res Ited in decreases in the real al e of the excise tax. Had Jamaica adj sted its excise rate to increase in line with in ation since 2010, the tax rate wold crrentle set at ano nd 15 000 JMD (uSt 130) per 1000 cigarettes. In 2015 Jamaica increased its excise to 12 000 JMD (uSt 104) per 1000 cigarettes (60), which - altho gh an enco raging de elopment - is still ins f cient to help excise taxes keep pace with in ation.

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r ci i r In 2014. C adi sted its tobacco excise tax rates to acco nt for increased in ation since 2002 and eliminated preferential tax treatment of tobacco prodicts a allable throigh dit free markets Effecti e from 12 Febriar 2014, the measine increased the excise rate on all cigarettes to 21.03 Canadian dollars (uS\$ 17.13) per carton of 200 cigarettes with corresponding increases on other tobacco prod cts (e.g. ne-c t tobacco for se in roll- o r-own cigarettes, chewing tobacco and cigars) (61).

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The 2012 "sin tax" reform in the p i i i ind des a proision for digarette taxes to be a tomaticall increased b 4% e er ear starting in 2018 (35).

s u a ric achie ed stead growth in prices b setting targets for the share of price acconted for b tax, moing in 1994 to raise the share of all taxes from 32% to 50% of cigarette prices b 1997, and f rther raising the share to 52% in 2002. As a res It, in ation-adj sted taxes and prices ha e risen steadil, which has increased tax re en es and red ced cigarette cons mption (25).

In the eur U i , the reg irement that cigarette excise taxes acco nt for a minim m 60% of weighted a erage retail prices similarl leads to price increases that general remain in line with in ation and maintain the real al e of the tax.

au ic iu ci c r ifli

In C , to ens re that tobacco taxes retain their real all e in the ft re, excise rates will be indexed to the Cons mer Price Index and a tomaticall adj sted e er 5 ears The rst s ch in ationar rate adj stment will be effecti e from 1 December 2019 (61).

increases tobacco taxes each ear b the armo nt of in ation to maintain the real al e of the tax (62), and also periodicall implements m ch larger tobacco tax increases to raise in ation-adj sted prices and f rther disco rage tobacco se

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In 2013, au r i - as part of its comprehensi e efforts to red ce tobacco se and its harms- anno noed a series of for 12.5% dgarette tax increases beginning 1 March 2014, with s beeq ent biann al increases sched led for 1 March and 1 September of each ear thro gh 2016, with increases based on a erage week! earnings to ens re that tobacco prod ds do not become relati el more affordable o er time (63). In 2015, man common brands of cigarettes (pack of 20) alread cost more than 20 A stralian dollars (uSt 15.50), which are among the highest prices in the world (64).

Governments should guard against industry adaptations to tobacco tax policy

Althogh niform specic excise taxs stems are the most effecti et pe of tobacco taxation, the can also be exploited b tobacco companies to create prod ct lines with greater di ersit, price and p rported "q alit " differences These factors can help the ind str maintain and increase pro tabilit and political in ence at the expense of p blic health, nderscoring the importance of non-price tobacco meas res, ind ding restrictions on prod ct packaging and descriptors, as part of a comprehensi e tobacco control approach. Similarl, tobacco companies ha e an incenti e to gain market

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share b cross-s bsidi ing less expensi e brands, especiall in contries with a low tax base, and e en in some high-income contriess chasthe united Kingdom (65). With an increasingl global tobacco ind str , larger m Itinational corporations now tend to s ppl to all price segments, not j st the more expensi e premi m end.

Taxing all tobacco products rably reduce incentives for substitution

Differences in tax le els on different tobacco prod cts create incenti es for s bstit tion to harder for smokers to q it, the also create less expensi e, lower-taxed prod cts when taxes are increased (6). In general, taxes

, a complex tiered ad alorem tax str ot re res Its in s bstantial differences in excise tax rates both within and

, when cigarette taxes were increased in April 2009, the tax on roll- or r-own tobacco was also sharpl increased from uS\$ 1.10 to uS\$ 24.78 per po nd. Howe er, the united States fell short of f II harmoni ing its tobacco tax taxes on pipe tobacco increasing from uS\$ 1.10 to on I uS\$ 2.83 per poind. The lack of a clear de nition disting ishing roll- o r-own and pipe tobacco created a loophole, and man fact rers simpling rel-labelled roll- o r-own tobacco as pipe tobacco. This shifted

recentl raised its roll- o r-own tobacco tax rate to make it eq i alent to the tax on man fact red cigarettes (based

U i was set at 60% of the weighted a erage price, or €90

across prod ot lines Excise taxes acco nt for as little as 43% of retail price on the least expensi e brands of organettes and p to

, while digarette excises ha e increased o er time, the excise on roll- o r-own tobacco has remained consistentl low. In addition, roll- o r-own prod cts sing so-called indigeno stobacco leaf are exempt from the excise s stem (67). As a conseq ence, the cons mption of roll- o r-own dgarettes in Thailand increased from 2009 to 2011, with the pre alence of roll-o r-own dgarette smoking among men d ring this period rising from 27% to 28.1% (69).

sel eCt lvely Implement ed tax In CReases en Co URage sUbst It Ut Ion

sales from roll- o r-own to pipe tobacco and red ced the health and re en e impact of the tax increases (69).

(uSE 99) per 1000 digarettes in 2011, the tax b rden on other prod cts aried and rates were all lower than those applied to digarettes To address this problem, the minim meudiseon ne-ct smoking tobacco (sed for roll- o r-own digarettes) was increased from 40% of the weighted a erage price, or 640 (uS\$ 44) per kilogram, to 43%, or 647 (uS\$ 52) per kilogram in 2013. Reg lar increases are planned ntil 2020 to reach a 50% rate, or €60 (uS\$ 73) per kilogram (40). Howe er, tax rates for cigarettes

61% on premi m dgarettes, while the excise on bidis is 18% of retail price (66).

on cigarettes acco nt for a greater share of prices than do taxes on other tobacco prod cts

until recentl, taxation of non-cigarette tobacco prod ots recei ed relati el little attention in man contries. Howe er, as e idence acc m lates abo t patterns of se and res Iting health conseq ences from water pipe tobacco, bidis, smokeless tobacco and other prod cts, the need for comparable taxation of all tobacco prod cts is increasingl dear (6).

Complex tax str ct res not onl make it tax a oidance opport nities that tobacco companies exploit b changing prod ct

characteristics or prod ction processes In India, taxes are le ied on bidis made b larger prod cers b t not b small prod cers; as a res It, bidi prod, ction in India has largel remained a small-scale cottage ind str (70). Similarl, the presence of tho sands of small- ol me cigarette and kretek prod cers in Indonesia, in contrast to other contries where prodiction is highl concentrated, re ects Indonesia's complicated excise tax str ct re that has long fa o red small-scale prod cers (71).

As the health and re en e conseq ences of taxing different prod cts at different rates become dearer, some go emments ha e taken steps to harmoni e rates across all tobacco prod ct t pes For example, T rke

imposes the same tax rate (65% of retail price) on all tobacco prod cts (72).

Strong tax administration is critical to maximize the public health impact of tobacco taxes

Effecti e tax administration minimi es tax a oidance and tax e asion to ens re that tohacco tax increases lead to higher tobacco prod ct prices and tax re en es, as well as red ctions in tobacco se and its conseq ences (6). Effecti e tax administration ind des strong control o er the distrib tion chain, appressi e efforts to minimi e illicit tobacco trade, and capacit

of tax administrators to f II nderstand the impact of tax increases on tobacco prod ct markets (6). Strong tax administration rea ires m Itisectoral cross-co ntr collaborations gi en that the problems of illicit trade cross national bo indaries and ario s go emment agenc j risdictions (6). When tax administration is most effecti e, go emments can maximi e the health and re en e impact of tobacco tax increases while red ding tax a oidance and tax e asion (6).

B contrast, weak tax administration, ca sed b factors ranging from lack of prod ction monitoring and control o er the distrib tion chain to ins f cient reso roes for enforcing tobacco tax policies, creates

Complex tax structures not only make it harder for smokers to guit, they also create tax avoidance opportunities that tobacco companies exploit.



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While the minim mexcise tax on cicarettes in the eur

contin e to remain higher o erall than for loose tobacco.

on 0.7 grams of loose tobacco per roll- o r-own cigarette) (62).

that can indermine the effection energy of tax policies (6). Legitimate prod ction can be inderreported illegal prodiction can to illicit markets while in transit, and tax stamps can be forged while corr pt tax and c stomsof cialscant mablindeeto these acti ities (6).

Controlling illicit trade helps maximize the impact of tax increases

The tobacco ind str and its allies perpet ate the m th that tobacco tax

opport nities for tax a oidance and e asion increases a tomatical lead to rampant sm ggling – despite e idence to the contrar – hoping to deter go emments from adopting signi cant tax increases (73). occ r, licit tobacco prod cts can be di erted Indeed, experiences from aro nd the world show that e en in the presence of illicit trade, tax increases still lead to higher tax re en es and real red ctions in tobacco se (7).

> Illicit trade is a complex and di erse phenomenon affected b more than tobacco taxes alone. Tax increases that widen gaps in prices between j risdictions create incenti esfor indi id als to cross borders to Pather than foregoing tax increases p rchase tobacco prod cts at lower prices,

low-tax/price j risdictions for resale in high tax/price j risdictions. Howe er, the large scale sm ggling that acconts for most illicit trade aims to a oid all taxes (7). Growing e idence shows that altho gh these largescale efforts are often most problematic in contries with relatiel low taxes and prices, other factors ind ding weak go emance and corr ption, ineffecti e tax administration, and the presence of criminal networks and informal distrib tion networks are the most important determinants of illicit trade (7).

go emments sho ld acti el crack down as well as for bootleggers to b prod cts in on illicit trade (23). The experience of

Biminating the illicit trade in tobacco wolld generate an

ann al tax windfall of uS\$ 31 billion for go emments, impro e

p blic health, help c t orime and c rb an important re en e

so roe for the tobacco ind str. Those were the ke themes

in Tobacco Prod cts

will come into force.

of World No Tobacco Da on 31 Ma 2015 when WHO rged

So far, eight contries have ratied the Protocol, short of the

target of 40 needed for it to become international law. Once that happens, the Protocol's pro isions on sec ring the s ppl

chain, enhanced international cooperation and other safeg ards

The Protocol reg ires a wide range of meas resrelating to the

tobacco s ppl chain, ind ding the licensing of imports, exports

and man fact re of tobacco prod cts; the establishment of tracking and tracing s stems and the imposition of penal

sanctions on those responsible for illicit trade. It wo Id also criminali e illicit prod ction and cross border sm ggling.

Member States to sign the Protocol to Eliminate the Illicit Trade

se eral contries, ind ding Hingar, Ital, Romania and Spain led the International Agenc on Research and Cancer to cond de in 2011 that there was strong e idence that, " a coordinated set of inter entions that ind desinternational collaborations strengthened tax administration, increased enforcement, and swift, se ere penalties red ces illicit trade in tobacco prod cts" (7). effecti e approach to c rbing illicit trade

Strong control over the distribution chain is important

The WHO FCTC Protocol to Eliminate Illicit Trade in Tobacco Prod cts highlights the need for strong control of the tobacco prod ct distrib tion chain as part of an (74). S ch control can ind de se eral

components, from monitoring of prod ction and/or distrib tion to licensing of all parties in ol ed in man fact ring, distrib tion and retailing. Sophisticated, comprehensi e tobacco prod ct tracking-and-tracing s stems will ind de these components, which ha e been effectie in c rbing tobacco sm ggling, illegal prod ction and other illicit trade in se eral co ntries (74).

Rather than foregoing tax increases, governments should actively crack down on illicit trade.

tobaCCo taxation in the faCe of IIIICt t Pade

g r ucc u ri r uc iici r

The UK has contin ed to raise tobacco taxes while acti el combating illicit trade (75). In 2000, illicit cigarettes acco nted for more than one in e of all digarettes cons med in the uK promoting the go emment to implement an anti-sm opling strateging that was rengthened o er time (75). Ke elements of this strateg ind ded: consolidation of existing agencies into Her Majest 's Pe en e & C stoms as the uKs tax a thorit ; impro ed cooperation among rele ant organi ations, ind ding HM Border Agenc and Border Force; the creation of the Serio s Organised Orme Agenc ; pack markings to enable read identi cation of licit and illicit prod cts; se of x-ra scanners on imported prod cts; increased and targeted enforcement; and stronger penalties for noncompliance (76). B 2012, the illicit market share had fallen to 9%, despite tax increases abo e in ation in prior ears, allowing the uKgo emment to raise taxes b 5% also e in ation in 2012 (54). Together, these efforts contrib ted to signi cant dedines in smoking pre alence and origarette cons mption in the uK with a conc ment increase in digarette excise tax re en es (54).

Cri iri cic iici r An emerging concern identi ed b international agencies ind ding the World C stoms Organi ation, the Eu Star Project (77) and

WHQ is the presence of illegal goarettes that are legall prodiged in low-tax i risdictions with all taxes paid, bit in ol mesmich higher than needed to meet legitimate local demand. The are then sm ggled ot to higher-tax j risdictions and sold witho t additional taxes being collected. Beca se go emments of low-tax j risdictions bene t from this s rpl s prod dion b collecting higher excisere en e than otherwise wo Id be the case, the ma ha e little incenti e to restrain this o erprod dion. Cross-agenc and cross-border collaboration can conter the threat that inexpensine sm ggled cigarettes pose to effect in e domestic tax policies

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New technologies can improve tax administration

Controls o er the distrib tion chain, impro ed technologies and better se of data help to red ce illicit trade and complement tobacco tax reforms

A growing n mber of contries

beginning with T rke and Bra il,

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ha eimplemented sophisticated s stems for monitoring prod dion and distrib tion (6). Bat il's semwaientar mantal in identif ing nder-reporting of prod dion b 14 digarette companies, leading to sharp red dions in the illegal prod dion that acco nets for m ch of the on th' is illicit trade in the earl 2006s. Bat il also introd oed harsh penalties that ind ded dosing down se red companies (78). Smilari , Ken a implemented a strong s stem for monitoring tobacco prod dion and tobacco prod dis in transit b sing electronic sells that track locations of tr dks and note de iations from planned no tes. The go emment indicates that this s stem has great i red cerillicit trade and increased re en ess bstantial in Ken a (79).

Controls over the distribution chain, improved technologies and better use of data help to reduce illicit trade and complement tobacco tax reforms.

SECURITY FEATURES OF THE KENIYA REVENUE AUTHORITY TOBACCO TAX STAMPS



teChnology In the seRvICe of tax administ Pation

The WHO FCTC Protocol to Eliminate Illicit Trade in Tobacco Prod dts recommends that tradking-and-trading sistems sho Id ind de the following feat res (74).

- niq e, sec re, non-remo able identi cation markings (e.g. stamps or codes) af xed to or forming part of all cigarette packaging;
- markingsthat ind de or can be sed to identif : date and location of prod ction; prod ction facilit , machine and prod ction shift or time of man fact re; and name, in oice, order n mber and pa ment records of the rst c stomer not af liated with the man fact rer;
- market in which the prod ct is intended to be sold and the intended shipping ro te; date, destination, point of depart re and consignee;
- prod ct description, ind ding brand, s b-brand and other information;
- shipping information;
- i identit of known s beeq ent p rchasers; and maintenance of appropriate records b all in ol ed in the s ppl chain.

Astechnologies ha eimpro ed, the tax stamps sed b man contries ha e become more sophisticated and ind de enor pted information that enhances enforcement capacit b thwarting conterfeiting (6).

Enor pted tax stamps and/or other pack markings that are dif c it to conterfeit are an integral component of more comprehensive tradking-and-tracing is stems that track tobecco prod dis throigh each stage of theis ppl i drain, from prod i dion throigh to retail sale, and can also be set to trace prod disback throigh theis ppl i drain to identifi all those in of ed in prod dion, distrib tion and sale (6).

J risdictions that see nhanced tax stampst pical adopt related s stems that facilitate monitoring the application of stamps and distrib tion of stamped prod ds (6). Digital stamps are also self. I for ensing tax compliance and identif, at least to some extent, where licit prod ds return the illidir market. Some ke feat resof these stamps are dear in sible, s of as color or shifting ink, design, niq e stamp n mbers and other characteristics. Other sec rit feat rescan on! be obser ed with special scanners, and drig ency pted codescontaining information on the distrib to 's name, the date on which the stamp was applied, the tax, at e of the stamp and more.

Effecti e tracking-and-tracing s stemshelp maintain s pol chain integrit b strengthening a thorities' abilit to identif illicit prod dsand determine di ersion pointsfrom legal s pol chains into illicit markets, enabling them to identif who was in control of the prod ds at that point (6). The enforcement capacit of tax a thorities sing these s stems isf in the enhanced when go emments adopt licensing req internets for all in ol ed in prod dion, distrib tion and/or sale of tobacco prod ds, and when penalties for noncompliance ind de licences spension or ne ocation (6).

Tobacco industry interference with tobacco control can be neutralized

Tobacco industry interference takes many forms The tobacco ind str strongl opposes all tobacco control efforts. It de otes

Partiesto the WHO Fiamework Con ention on Tobaco Control (WHO FCITQ) ha e committed to o eccoring tobacco ind str interference b implementing Artide5.3 of this treat, which states " In satting and implementing their p blichealth policies with respect to tobacco control, Parties shall act to protect these policies from commercial and other ested interests of the tobacco and str in accordance with national law" (1). The tobacco and str strongl opposes all tobacco control efforts. It de otes is bisantial amo nts of mone and effort to the sistematic emploi ment of a wide range of tactics to interfere with the comprehensi e implementation of pro isions of the WH-DFCIDE in Parties, and with an signi cant tobacco control meas re taken b non-Parties

Tobacco ind str interference takes man forms, b t all ha e the goal of weakening, ndermining, and obstr cting effecti e tobacco control policies. Some acti ities are

All industry attempts at interference – if identi ed and regularly monitored – can be successfully countered.

cond cted open , while others are more co ert. Tactics sed b the tobacco ind str to interfere with tobacco control efforts ind de (80):

- manoe ering to hijack the political and legislati e process;
- exaggerating the economic importance of the ind str;
 manip lating p blic opinion to gain the
- manip failing p bill opinion to gain appearance of respectabilit;
 fabricating s pport thro gh front
- gro ps;
 discrediting pro en science;
- instructing pro ensure to ensure to ensure the initiation or the threat of litigation.

Altho gh an increasing n mber of contrises ha ebeg in to implement some recommendations ind ided in the WHO RCIDArticles 3.g idelines, no on thr has et fill implemented these pro isons at best practice le el. A new Tobacco Ind str Interference index based on the Article 5.3 g idelines, designed with the help of tobacco control experts and alidated throigh foc signo pdice saions, has been de eloged to assess the le els of tobacco ind str in ence on on tries tobacco control polic de elogment (81), used initial in see en Sb th-East Asian con thries, this index isa as fil ad coac tool to identif both progress and gaps in national efforts to pre ent tobacco ind str interference in tobacco control, and can be adapted for se b other co ntries and regions.

The tobacco ind str has traditional tried to lobb go emment agencies responsible for health, ed cation, famil protection and others interested in or affected b tobacco control policies D e to obligations created b the WH-DRCTCin implementing tax-related meas res the non-health sector is aware of the isses exis in d ed and elivercented in techerol in actions to hear the mean sector is a sector to hear to hear the mean sector to hear to hear to hear to hear the mean sector to hear to hear to hear to hear to hear the mean sector to hear to hear

is increasingl interested in raising tobacco

taxes and ghting illidit tobacco trade As a res it, tobacco comparies are now intersh in typicar idforts ion in ence the decision-making process within ministries of nance, c storns departments diplomatic missions and other agencies with o ersight of tax and trade polic.

Industry tactics to interfere with taxation policy

Beca se raising the price of tobacco b increasing taxes is one of the most effectie meas resto red ce smoking cons mption



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and pre alence, the tobacco ind str emplo sa ariet of tactics to hinder effecti e implementation of tobacco tax increases and, th s, protect their goal of increasing pro ts (82).

Countering industry tactics

All ind str attempts at interference – if identi ed and reg larl monitored – can be s cossell lo or itered, b t ndestanding the ario spractices the ind str empto sis ortical to thes cossol this Clear, practical and comprehensive encommendations ha e been ind ded ing idelinesiss ed b the Conference of the Parties to assist Parties in meeting their legal obligations to implement Article 5.3, drawing on the best a allable scienti c e idence and experience in co ntering tobacco ind str interference (83).

Reg lar research to identif and monitor ind str interference in tobacco control polic , and sharing this information among on tries and the wider p blic, are ke to on relengi interference. Research information pro ides the e idence needed to batter indestand interference strategies and help go emments make all necessar efforts ind ding enading legislation and reg lations to on ter interference and implement effecti e tobacco control mease res. In ol ing oi il scotet inidentif ing and in elling ind str tadicsheps to inform and mobili e p blic participation, and is an important contrib tor to s cosss

Altho gh the ind str tireless attempts to position itself as a "legitimate" partner and stakeholder in tobaco control, its interests are interconalidate construction it with the interests of p blic health polic, and th sno element of the tobacco ind str as de ned b the WHO FCIIC can be allowed to ha ean in a lement inde eloging and implementing tobacco control meas res.

Tax-specific tobacco industry tactics

Stockpiling. Tobacco companies often o ers ppl prod cts to

the market before a tax increase takes effect, this dela ing

pa ing the new, higher tax ntil the o erstock is deared.

Changing product attributes or production processes. Beca se of complex tobacco tax str ct res that le different tax rates

based on different characteristics (e.g., length, weight, price

or prod ct t pe), the tobacco ind str ma exploit different

tax dassi cations b changing ph sical prod of attrib tes or

Lowering prices. To red ce tax liabilit or meet sales re en e

targets tobacco companies ma. simpl lower prices which

ma not red ce o erall pro ts if lower prices generate more

Over-shifting of prices. B increasing prices more than the

amo nt of a tax increase, the ind str can compensate

for re en e red ctions res Iting from decreased sales and

prod ction methods to achie e lower tax rates

Legal mechanisms that de ne roles and responsibilities m st be p t in place to ens remonitoring Additional , revalls between go emment and the totacco ind str m st be in place to block ind str atterptsto in ence the totacco control decision-making and implementation process as well as pre ent an con it of interest b go emment of clais and elected representati es Transparenc and disclos re of totacco ind str cond ct and rances, ind ding lobb ing acti ities, campaign contrib tions and tobacco ad etising, promotion and goncostrip expendit reş are also important.

Effecti e go emment action to conter tobacco ind str tactics designed to ndermine taxation polic ind des (82): monitoring tobacco sales, prod d prices, brand proliferation and tax

re en es before and after a tax increase to assess ind str strategies;

- implementing a niform tax str dt re that le ies the same tax rate on all tobacco prod dts regardless of their characteristics prices or prod dtion process, with no exceptions;
- implementing a speci c taxation s stem in which tobacco tax is based on q antit rather than price;
- increasing taxes to as f cientl high le el so that arti cial price changes ha e minimal impact on ind str pro t margins;
 setting a minim m tax oor, which is
- especiall effecti e in ad alorem or m Itiple tiered tax s stems; banning price-related promotional
- acti it and disconts To ens re effecti e monitoring of the ind str for possible tax a oidance,

ind str for possible tax a oldance, companies sho Id be req ired b law and/ or speci creg lations to report rele ant information, while rele ant go emment agencies sho Id de elop their capacit to collect s ch data, which sho ld ind de (82): C sales and remo als from wareho ses b r

- brand and/or price categories; tax re en e b brand and/or price categories;
- changes in tobacco prod ct prices b prod ct categories and brands;
 data on price-related promotions,
- data on price-related promotions, ind ding disco nt co pons, promotional gifts, contest pri es etc;
- changes in prod ct characteristics, s ch as pack si e, weight, length etc;
- introd ction of new prod cts or brands, their speci cations, and their prices;
- total promotional expendit res and
- promotional spending b prod ct categories

It is common for tobacco companies to attempt to forge ario spartnerships with the go ennment to "ens re" transmission of the abo e information, b t in light of the Article 5.3 g idelines there is no need or j sti cation for s ch partnerships O erall, a comprehensi e, national, m Itisectoral tobacco control programme that p ts spoid crease resinitor effect based on the WHO FCIC pro isons and implementation g lidelines with dear mandates and responsibilities for a thoritieg, as well as effect e rewalls against tobacco ind str. interference, is litimatel the best protection from the ested interests of the tobacco ind str.

Lessons learned from contries's coesses ind deen acting and erforcing eidercobased tobacco control meas resat best practice le d; comm nicating to thep blic and rele ant a thorities abo t tobacco control policies and reg lations; bi liding strong anti-tobacco coalitions across go erment agencies as well as with di il societ; and enlisting credible and pop lar tobacco control drampions capable of con incing I re ealing thet m thabot the herms of tobacco se and ind str tatics.

COP 6 opposes International Tax and Investment Center's interference attempt



Thro gh go emment of cials in Latin America, the WHO FCTC

Secretariat was informed abo t a meeting organi ed b the

International Tax and In estment Center (ITIC), being held in

Moscow immediatel before the WHO FCTC's Sxth Conference

of Parties (COP6) in 2014. Despite its daim to be independent,

companies sitting on its board, and has p blished extensi el in

fa or of the tobacco indistr's false positions on excise taxation,

in estment and illicit trade in tobacco prod $\ensuremath{\mathsf{cts}}\xspace\ensuremath{\mathsf{The}}\xspace\,p$ rpose of the

the International Tax and In estment Centre is in fact hea il

in enced b the tobacco ind str. It has se eral tobacco

WHO FRAMEWORK CONVENTION ON TOBACCO CONTROL

meeting in Moscow was to in ence WHO FCTC Part delegations aro nd Article 6 (Price and tax meas res to red ce the demand for tobacco) g idelines After

ha ing recei ed information abo t the planned meeting, the WHO FCIC Startariat informed of il societ gro ps and warned Parties' delegations abo t there reant re of ITC and cond ded media work to expose the ind str attempts to in ence Parties' positions D ring OCP6, of il societ kept the spotlight on an contra associated with TITC and the tobacco ind str, strong Article 6 gi delines were passed and TIC was effecti el discredited as being profond in encel b the tobacco ind str, on an international stage.

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potentiall increase pro t margins

caloc

- Under-shifting prices. Increasing prices b less than the arron nt of a tax increase lowers the impact of the increase on demand and allows the ind str to lessen the effect of the increase on cons mers.
- Timing of price increases. Increasing prices before a tax increase comes into effect allows tobacco companies to sensiti e c stomers to new, higher prices, th spre enting "sticker shock" and sim Itaneo sl generating additional pro ts
- Price distrimination and promotions. Selling the same prod d at different prices to different c storners, often thro gh targeted price-related promotions, can preser e affordabilit of prod dsacrossall income gro ps following a tax increase, pre ent price-sensiti e sers fromq itting or red ding cons mption, and ens re that potential new c storners are not deterred b high prices.

Steady progress continues but more is needed





Monitor tobacco use and prevention policies

Protect from tobacco smoke

Offer help to quit tobacco use

Enforce bans on tobacco advertising, promotion and sponsorship

Raise taxes on tobacco

Monitor tobacco use and prevention policies

Artide 20 of the WHO Framework Con ention on Tobacco Control states: "... Parties shall establish ... s r eillance of the magnit de patterns, determinants and conseq ences of tobacco cons mption and expos re to tobacco smoke ... Parties sho Id integrate tobacco s r eillance programmes into national, regional and global health s r eillance programmes so that data are comparable and can be anal sed at the regional and international le els ..." (1).

ReCent aChlevements and developments

Tobacco Questions for Surveys (TQS) increasingly incorporated in national surveys Acc rate monitoring of tobacco se and related meas resis ke to implementing effecti e policies to combat the tobacco epidemic, protect health and sa e li es. S r e s cond cted periodicall and that are representati e of the pop lation pro ide Con ention on Tobacco Control that can be sed as a standthe data needed to determine the extent of the problem and identif which inter entions need to be targeted to speci c pop lations or regions. To ens re comparabilit between s r e so er time and between contries, it is essential that the same q estions are included in each s r e instrument sed. The Tobacco Q estions for S r e s (TQS), a s beet of 22 core

q estions from the Global Tobacco S r eillance S stem (GTSS), pro ides a standard set of q estions on tobacco se and ke tobacco control meas res as de ned b the WHO Framework alone mod le or ind ded in other s r e sin an combination. C rrentl, 26 contries have integrated TQS into their national s r e s which will pro ide benchmarks to enable assessment of their progress on implementation and effecti eness of tobacco control meas res.

Ou PRENT ADULT TOBACCO SMOKING PREVALENCE, 2007-2013



Monitoring is critical to tobacco control efforts

Monitoring patterns of tobacco se and the impact of tobacco control programmes is critical to effecti el address the epidemic and assess the effects of the MPOWER meas resin line with the WHO FCTC in each contr (84). Monitoring s stems sho ld track tobacco se indicatorsind ding cigarette smoking and other forms of smoked tobacco (e.g. cigars, pipe, bidis, water pipe); smokeless tobacco prod cts; no el tobacco prod ctss chastobacco apori ers; and non-tobacco forms of nicotine se (e.g. e-cigarettes). It is eq all important to monitor the impact of tobacco control polic inter entions and tobacco

MONITORING



Global smoking prevalence has decreased slightly

In 2013, 21% of ad Its globall were c rrent smokers – 950 million men and 177 million women. Despite increasing global pop lation between 2007 and 2013, smoking pre alence has act all declined worldwide from 23% in 2007, pre enting an increase in the n mber of smokers in the world. The total remains at 1.1 billion smokers globall in 2013. Smoking pre alence is highest in high-income contries, with a garter of ad Its (25%) in 2013 being c rrent smokers. In contrast, 21% of ad Its li ing in middle-income contries and 16% of ad Its in low-income contries were crrent smokers.



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Tobacco use monitoring continues to expand slowly

Despite the advrowledged importance of monitoring and thes coess of s r e s s dh as the Global Ad It Tobacco S r e, o erall global monitoring of tobacco se is increasing on i slightl . This is beca se some contries that had cond cted representatile ad It and o ths r e s at one time did not repeat them at least once in the past

TERRITORIES AND AREAS, 2014

5 ears, or ha e made no plans to do so in the f t re, e en as other contries cond ct s r e s for the rst time.

As a res It, 2.2 billion people in 65 contries (30% of the world's pop lation) were conered bieffecti e tobacco se sin ellance in 2014 throigh recent, representati e and periodics nies of both ad Its and ont, pisight from the 2 billion people in 65 contries (28%

2.2 billion people in 65 countries are covered by

effective tobacco use surveillance.

MONITOR THE PREVALENCE OF TOBACCO USE - HIGHEST ACHIE/ING COUNTRIES,

of the world's pop lation) oo ered b effecti etobacco ses r ellance in 2012. More than two thirds of high-income on trifes ade; at el monitor tobacco se among both ad lts and o th, ale el of achie ement accomplished b aq arter of midde-income co ntries and one lowincome co ntr (Napal).

In the pre io s5 ears, more contries monitored oth than ad Its (145 s 127),

largel as a res it of promotion bill WHO and its partners of international s ress of as the Global yoth Tobacco S re(Q) TS) and Health Beha ion in School-Aged Ohldren (HESC) s re.yoth s resalsosaw a greater repeat rate than ad it s reswith 111 contries recent i repeating a national oth s re. On! 81 contries had r nivo national ad it s reswithin 5 ears

There are 63 contries that did not collect representatie deta for both ad Its and o th, and 26 that collected no data at all inthe pre io 55 ears. There are 41 contries (35 of which are low- or middleincome) that condided recent ad It and o this rie sib that enot done so periodicall, complicating attempts to detect trends in tobacco se An additional 3.8 billion people coil dibe coired bilgh-le ef monitoring if these contries were to repeat existing s r e sat least once e er 5 ears

Contries can add Tobacco Q estions for S r e sinto existing national s r e sto minimi es r eillances stem and s r e costs – and increase the likelihood that the can achie e the most comprehensi e monitoring le els.

Strengthening tobacco monitoring and surveillance in Cambodia



Since 2005, Cambodia has reg larl collected and reported data on tobacco se and related meas res The 2011 National Ad It Tobacco S r e of the Ph al Co emment of Cambodia (NATSC) was the thirds of national s r e, cond ded b the on tr's National Instit teol Satistics (NS) in partnership with an mber of national and global partners led b WHO Cambodia

lt sed standardied s r e a estions with adapted sampling methodolog from the benchmark Global Ad It TobaccoSre (GATS). The sre design was comparable topre io snational s r e s on tobacco se, b t was more comprehensi e, with data collected on additional topics ind ding cessation, secondhand smoke expos re, economics, media, and knowledge and perceptions of tobacco. The s coessf I completion of the expanded 2011 NATSC was a signi cant step in bilding Cambodia's capacit for tobaccos r eillance, monitoring and research. In 2014 the NIS completed a for th NATSC with s poort from the So th-East Asia Tobarro Control Alliance

and WHO Cambodia, demonstrating its strong capacit to pro ide periodic and nationall representati e data that can be set to monitor trands in tobacco se, maas re the impact of policies being implemented to red ce tobacco cons mption, and ser e as a basis for action to c rb the contr 's tobacco epidemic.

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$\operatorname{Hom}^{\bullet}$ Protect from tobacco smoke

Article 8 of the WHO Framework Con ention on Tobacco Control states." ... scienti c e idence has neq i ocall established that expos re to tobacco smoke ca ses death, disease and disabilit ... [Parties] shall adopt and implement ... meas res pro iding for protection from expos re to tobacco smoke in indoor workplaces p blic transport, indoor p blic places and, as appropriate, other p blic places" (1). WHO FCTC Article 8 g idelines (83) are intended to assist Parties in meeting their obligations nder Article 8 of the Con ention and pro ide a clear timeline for Parties to adopt appropriate measines (within 5 ears after entrainto force of the WHO FCTC for a giren Part).

ReCent aChlevements and developments

The number of tobacco-free sporting events and venues continues to increase

The world of sport increasingl recogni es the incompatibilit of associating tobacco se with athletic competition and more generall with ph sical tness and health lifest les To help emphasi e this point, and to protect the health of the large n mbers of fans who attend sporting e ents, more and more sporting organi ations are making their stadi ms and arenas 100% smoke- and tobacco-free. Not onl is smoking increasingl disallowed in these en es so are sales of tobacco prod cts and the cond cting of an tobacco ad ertising, promotion or sponsorship (TAPS) acti ities This was the case for n mero s large international sporting e ents s ch as the 2012 tobacco-free union of E ropean Football Associations (uEFA) c p in Poland and ukraine, the 20th Commonwealth Games held completel smoke-free in Glasgow, uKin J I /A g st 2014, and the tobacco-free 2014 Winter Ol mpics in Sochi, R ssia. In some contries, existing laws alread prohibit smoking and TAPS acti ities in sporting en es, while in others, indi id al en es or leag es ha e implemented these policies ahead of action b national or s bnational go ernments. The g idelines of the WHO Frame Con ention on Tobacco Control recommend ind ding o tdoor or q asi-o tdoor places s ch as sports stadi ms in the de nition



of p blic places that sho Id be made 100% smoke-free. Other large e ents that attract s bstantial n mbers of people, ind ding social, c lt ral, religio s and political e ents, are also increasing becoming smoke-free. Smoke-free sporting and other e ents are shown to red ce smoking pre alence, red ce le els of secondhand smoke both in en es and other nearb b sinesses s ch as resta rants, facilitate implementation and p blic acceptance of polic changes, and help change social norms and attit des arond smokino.

Completely smoke-free environments with no exceptions are the only proven way to fully protect people from the harms of secondhand tobacco smoke.

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Secondhand smoke kills

Scienti ce idence has long pro en that there is no safe le el of expos re to secondhand smoke and that expos re leads to serio s and often fatal diseases, ind ding cardio asc lar and respirator disease as well as I ng and other cancers (85-87). Children, fet ses and newborns ma also s ffer se ere, long-term harm - or e en die as a res It of secondhand smoke expos re (88–93).

Smoke-free laws save lives

Completel smoke-free en ironments with no exceptions are the onl pro en wa to f II protect people from the harms of secondhand tobacco smoke (94). Separate smoking rooms, entilation s stems and other meas resintended to accommodate smoking are not effecti e in pre enting expos re (95-100). Go emments m st

SMOKE-FREE LEGISLATION



Smoke-free laws are popular, do not hurt business, and improve health

As the n mber of contries and s brational areas with comprehensi e smoke-free legislation contin es to rise, it has become dear that effecti e laws are relati el eas to pass and enforce, and that doing so is generall o erwhelmingl s pported b the p blic (102), impro es the health of non-smokers as well as smokers (103). and does not ca se nancial harm to b sinesses (104). Smoke-free en ironments enco rage smokers to red ce tobacco se and help those who want to g it s oceed o er the long term (105, 106). The can

also enco rage people to make their homes smoke-free, which protects children and

Strong smoke-free legislation contin es to be the most widel adopted meas re (49 contries). In 2014, 1.3 billion people (18% of the world's pop lation) were co ered at the most comprehensi e le el - an increase of abo t 200 million people since 2012.

adopted policy measure

other non-smokers and red oes both ad It

Comprehensive smoke-free

legislation is the most widely

and o th smoking (107-113).

Fifteen contries strengthened their existing smoke-free laws since 2012 b increasing the n mber of smoke-free places (13 of which improed b at least one categor le el). Howe er, onl e contries (Chile, Jamaica, Madagascar, R ssian Federation and S riname) - home to 3% of the world's pop lation - implemented a comprehensi e smoke-free law co ering all p blic places



and workplaces, bringing the global total to 49.

Another nine con thiss cold attain the highest le el of achie ement b making a single categor of p blic place completel smoke-free; for six of these the missing place is pri ate of oses and workplaces. An additionel 13 con tries worl dattain the highest le el b implementing smoking bans in two additional places, with resta rants, p bs and bans the places most often remaining nortceted. Three con thies with weak smoke-free laws in 2012 eroded them e en f rther b newl allowing designated smoking roomsto exist in der the law.

New smoking bans ha e been enaded b con trities since 2012 in each 1 pe of p blic place and workglace. Globall, ed cationel facilities are the best-protected p blic place, with two thirds of on trities legislating s ch a ban. A does second are health facilities with 63% of on untries barning smoking in these facilities. The lowest le el d protection from secondhard smoke is afforded to emplo ese and patrons of resta rants, p bs and bars, onl one third of on trities completed ban smoking in these eatablishments.

Among high-income contries, the piblic places with the best smoke-free law

co erage are ed cational facilities, and the placelest protected are of ces Arong low- and middle-income co ntries, the p blic places best co erad b smoke/free laws are health care facilities, and the placelest protected are resta rants p bs and bars Altho gh there has been progress, three q arters of al co ntries – ind ding 88% of low-income co ntries – contin e to lea e their pop lations Inerable to the dangers of secondnad smoke thro gh weak or absent smoke/free laws

Of the 460 million people (6.5% of the world's pop lation) who li e in one of the world's 100 largest cities, onl 164

million (in 28 dites) are protected b a comprehensi e smoke-free law. This is an increase of see en dites since 2012. Two large dites (Hong Kong Spedal Administrati e Region of China, and Ho ston) and six states or pro inces containing a large oit (Chicago, Likerta, Melbo me, Mexico Qt , New york Qt and S che) ha eintrod ced comprehensi e smoke-free lawsindependenti of national a thorities to protect their citi ens from secondrand smoke Bajing has adopted a comprehensi e smoke-free law, which took effect on 1 J ne 2015. Repdeli ing in the other 19 smoke-free cities are co ered and en ational legislation. An additional 14 dties among the 100 largest, with a combined pop lation of 59 million people, are one step awa from going completel smoke-free, needing on I to ban designated smoking rooms to achie e this.

the most widely adopted policy measure, covering 1.3 billion people.

Strong smoke-free legislation continues to be



Durtris territories and areas with the highest level of adversment Albania, Agentina, Australia, Barkato, Brutan, Bark, Buran, Barkyan, Buran, Bark, Dania, Bark, Dania, Bark, Dania, Barkan, Bar Barkan, Barkan, Albarkan, Harama, Papa, Naw, Garesa, Barkan, Barkan,

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Russia goes 100% smoke-free



R sia took a h ge step towards controlling its tobacco epidemic in Febr ar 2013 when it passed strong, comprehensi e and nationwide tobacco control legislation. The legislation, championed b the Ministr of Health and passed b wide margins in both ho ses of Rariliament, want into effect in two stages On 1 J ne 2013 smoke/free pro isions were made for all ed cational, c it ral, attriétic and medical facilities; most forms of p blic transport; go ernment, social, and workplaces; ele ators and comm nal areas of apartment b ildings; and children's pla gro nds, beaches and gas stations A ear later, on 1 J ne 2014, smoke-free co erage was extended to the remaining forms of p blic transport (ind ding train platforms) as well as hotels, resta rants, cafés, bars and markets Despite concerns abo t the law's implementation and fears kindled b the tobacco ind str that some b sinesses might see red oed pro ts, monitoring cond cted 6 months later showed near ni ersal compliance in cafés, bars and resta rants, with an o erall increase in sales in these establishments ear-on- ear. Howe er, some discothed es and nightd bs contin e to permit smoking e en with the new restrictions, which is a major concern beca se of the large

n mbers of g ests and employees who contin e to be exposed to secondhand smoke. The most common icidation, the lack of req ired no-smoking signage, has been easil remated. The o erail good compliance with the smoke-free law demonstrates that political will, co pled with effecti e enforcement, can sharpl red ce smoking and expose re to secondhand smoke in all en es where smoking is to tlawed.

Smoke-free Beijing sets an example for all of China

China's tobacco se has historicall been high, especiall among men. In No ember 2014, China's capital Beijing adopted an historic tobacco control law that is set to make the cit one of the world's largest smoke-free m nicipalities. Once enforced, Beijing's exemplar action will red oe smoking and secondhand smoke expos re for the cit 's 21 million people, and pro ide powerf I moment m for rgentl needed nationwide action to red ce tobacco se. Beijing's new law, which took effect in on 1st J ne 2015, mandates 100% smoke-free indoor p blic places, workplaces and p blic transport, as well as man t pes of o tdoor areas catering for o ng people and sports acti ities, and will pro ide signi cant health bene ts for millions of Beijing workers, residents and isitors. The law also o tlaws most forms of tobacco ad ertising, promotion and sponsorship, ind ding sales to minors Implemented well, these smoke-free policies will immediatel improep blic health b red cing expos re to secondhand smoke, decreasing cigarette cons mption and helping smokers



q it. Establishing Beijing as a smoke-free dt sets the stage for China to adopt and implement strong tokacco control mess res on a national le el; action that is rgant l needed to protect the on thr 's300 million smokers and h ndreds of millions more non-smokers who are no tinal exposed to secondhand smoke. Smoke-free laws remain an effecti e sol tion for dite and on trites aro nd the world to contact tokacco se.

Madagascar passes 100% smoke-free legislation

Compared to other African contries, Madagaecar has a relatived high male smoking prevention rate (28% of Malagaes men area crient digarette smokers). Madagaecar, which has been strengthering its tobacco control legislation for more than a decade, took the important step of making all indoor p blic places and indoor workplaces – as well as all p blic transport – 100% smoke-free. The law available and particular 2016 and entered into force one ear later. The legislation firther strengthens the contril's tobacco control programmes, which alread ind de bars con all forms of tobacco ad ertising, promotion and sponsorship; tobacco packaging labelling req internets and strong pictorial warning labels.



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Description Offer help to quit tobacco use

Artide 14 of the WHD Framework Con ention on Tobacco Control states " Each Part shall ... take effecti e meas resto promote cessation of tobacco se and adeq ate treatment for tobacco dependence... Each Part shall ... design and implement effecti e programmes aimed at promoting the cessation of tobacco set" (1). WHO FCIC Article 14 g idelines (83) are intended to assist Parties in meeting their odigations nder Article 14 of the Con ention.

ReCent aChlevements and developments

WHO issues a training package for tobacco cessation in primary care Treatment of tobacco se and dependence is mandated in the WHO Framework



Con ention on Tobacco Control (WHDFCTC) Antide 14 (Demand red dion mess resconcerning tobacco dependence and cessation) as a ker component of a comprehensi etobacco control strateg. Tobacco dependence treatment is also recommended by WHD as part of a comprehensi e padcage of essential ser ices for the pre-ention and control of noncomm nicable diseases (NDD) in primer care in accordance with the WHD Global Action Ran for the Rre ention and Control of NDDs. To help con trites meet the goal of pro liding comprehensi e tobacco dependence treatment for all tobacco sers, in 2013 WHD iss ed *Brengthening healths stems for treating tobacco dependence in primer* care a training padcage for sed on integration of basic cessation ad ice into the primer care setting. Training mod les ha e been de eloped for polic -makers, primer care setting. Training mod les ha e been de aloped for polic -makers, primer care setting. Training mod les ha e been de aloped for polic -makers primer care setting. Training mod les ha e been de aloped for polic -makers primer care setting. Training mod les has a "tarin the trainers" c mic 1 m WHD recommends that on thitis settis capad: b liding and training tool to impro e the deli er of brief tobacco inter entions in primer care as part of their WHD FCTC cobligations and implementation of the WHD Global Action Ran for the Re ention and Control of NDS.

WHO and the ITU harness the power of mobile technology for tobacco cessation

Extensi e trials p bilsted in jo malss of as The Lancet and the E ropean. Jo mail of Halth Economics be expertisin the united Kingdom, the uSA, Naw zealand, and Ohia indicate that personal is downlong cessation ad ice and s poort from mobile phone messages can be an ef dent and cost-effecti etcol, impro ing both indi id al health and the o erall health s stem. As ares It, in 2013, WH-Dand the International Telecomm nication union ((Tiu) la nched the Be He/8th Be Mobile initiati et oscale p national NOC andria sing mobile technolog . The initiati es sports go emments b increasing access to national health ser ices for noncomm nicable diseases and information abo t their risk factors to the general pop lation. The most pop lar of these so far has been tobacco cessation, part I de to the strong e idence base for tobacco cessation ser ices deil ered thro gh mobile phones.



Costa Rica was one of the rst contriest to lanch a national milotacooOessation programme sing the global e idence base to create tailored messages for tobacco smokers. The initiati e is s pporting the se of mobile phones to impro e access to cessation ser ices, sensiti e health

workers on tobacco addiction and cessation, and change long-term attit desto tobacco se. The contribution is to the programme throigh an inno at i enancing mechanism sing tobacco taxine ene. Reparations for additional mitobacco cessation programmes are ciment in nder wa in India, the Rhilippines and Tinsia. These contries will till eithe global e idence base, the experiences of Costa Rca, and additional tobacco cessation tools offered b other contries is chasthe united Kingdom and Norwa. Thispool of reso ross will enable them to create mobile health components that target the local pop lation and red contained tobacco cores mption.

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Most smokers want to quit

Most smokers want to q it, especiall if the are aware of the f II range of harms ca. sed b tobaco se, b t man m dit df c It to do so naided baca sed the externe addict enses of nicotine (114). Altho gh most smokers who q it are able to do so witho t assistance, essation inter entions greatl increase if inter(s(15). Roopie who q it tobacco experience immediate and signi cant health bane ts, and red ce most of their excess health nisk within a few ears (116, 117).

Tobacco cessation interventions are effective

- Olinical asseation inter entions are effecti e, and are also extremal oxst-effecti e when compared to other health care sistem inter entions (118). At least threet pes of dinical treatment sho labeind ded in an tobacco control programme (115). Cessition advice in primary health care
 - systems. Brief ad ice from doctors and other health care workers increases q it rates (115).

 Quit lines. Cessation ad ice and on realing can also be proiided throigh free telephone help lines (known acq it lines) (115).
 Pharmacological therapy. Clinical cessation treatment sho ld, at a minim m, ind de nicotine replacement therap (NFR), which is a allable or the con ther in most con ntrins (115). Pharmacological therap with NFT alcheor in combination with other prescription cessation medications can do ble or triple q it rates (115).

Most smokers want to quit but nd it dif cult because of the extreme addictiveness of nicotine.

TOBACCO DEPENDENCE TREATMENT



Government must support cessation treatment

Each contr 's health care s stem sho Id as me primar responsibilit for smoking cessation programmes (1). Cessation ser ices are most effect i e when incorporated into a comprehensi e national tobacco control programme (28). Each contr sho Id alco storogi consider ind ding NRT in its Essential Medianeslist.

There has been little progress in providing access to essential help to quit smoking

While there has been impro ement in implementing comprehensi e tobacco ossetion ser ices; this is nonetheless a most nder-implemented MFOWER meas re in terms of then mber of contries that ha ef II implemented it. Abo 1.1.1 billion people had access to appropriate ossetion s port, an increase from 13% in 2012 to 15% of the world's pop lation in 2014. Six or ntries (Argentina, Belgi m, Br nei Dar ssalam, Matla, Maxioo and the Netherlands – all middle or high-income) implemented best practice ossession ser icoss in the past 2 ears. Howe er, beca se one or ntr ned cad ser icoss since 2012, the net gain was onl e on ntries, bringing the global total to 24.

While comprehensi e cost-co ered ser ices are a ailable in oni one in eight co rthriss globall, more than 80% of co rthriss ha cessation ser ices a ailable in one or more settings and three q arters of these pro icle some cost co erage for these ser ices One in for co rthriss pro icles some cost co erage for ricotine replacement threp, and almost a third pro icle a toll-free q it line. In total, or 90% of the world's pop lation) pro icle at least some form of assistance to q it.

There are 106 contries (with two thirds of the world's poplation) that come dose to attaining the highest le el of achie ement. In most cases the are missing either a toll-free national q it line or cost co erage for NRICA third of co ntries, down from nearl half in 2012, still ha e minimal or no cessation programmes.

The pro ision of cessation ser ices is strong associated with on rtr income gro p. More than 90% of high-income on ntries cost-o er cessation ser ices and more than half s pport a toll-free q it line Low-income co ntries ha e the lowest rates of ser ice pro ision, with on 1 16% of lowincome co ntries cost-co ering cessation ser ices and on 1 9% f nding a q it line

Of the 460 million people (6.5% of the world's pop lation) who li e in one of the world's 100 largest dites; onl abort 104 million people (in 22 dites) ha e access to appropriate cessation s pport. All b t one dt is located in a con ntr that pro ides is ch access to its entire pop lation. Orl one dt (Hong Kong Special Administrati e Region of Orina) has established a strong accessition programme ahead of the national polic.

Success of Malaysia's smoking cessation services spurs expansion plans

In 2014 about 1.1 billion people had access to appropriate cessation support.



Mala sia hasbeen pro iding smoking gessation ser ices as part of its primar care since 2000, offering both pharmecological treatment and ed cation and oo nealling. All patients sing primar health dirics care are screened, and smokers are offered basic ad ice and s pport to q it smoking. Nearl 80% of the con thr \$900-pit shealth dirics pro ide smoking gessation ser ices; an increase of more than 5% between 2011 and 2014, and achie eq it rates of batween 15–17%. AQ it Smoking Infoline wesla nched in Jan ar 2007 to s poot and strengthen the National Anti-Smoking Program. The ser ice operates dring normal working for sand is staffed b two of cerstrained to pro ide information on the harmf I effects of smoking and secondhand smoke expos re; gi e ad ice basico nealling and et cational materials to help smokers qi it and link people to smoking cessation ser ices thro gho t the contr. Abo t 20% of Infoline callershad maintained cessation after six

cessation programme ind de enhanding ser loss in primar care and go emment hospitals, enlisting other health care partners ind ding general practitioners and pharmatists, and gogading the Infoline to at 11 – edged q it line which is able to pro ide more contrali ed and comprehensi e ser loss 24 ho rs ada. B b ilding on alread s cosset 1 programmes, con tries can extend the impact of their tobacco control effortse en f ther.

TOBACCO DEPENDENCE TREATMENT - HIGHEST ACHIE/ING COUNTRIES, 2014



Contrisewith the higher level of advancent-Argentine, "Australia Belgium," Bradi Brune Dausalam," Canada Darmak, El Sakador, Iam (Idarini-Republic of, Ieland, Iama), Malar, Mewich, "Metanolateridar, New Zaaland, Panama, Republic of Kona, Srappon, Turky, United And Emirate, United Kingdom of Great Bitain and Northern Heland, United Salador Amarica, and Unguay.

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warn about the dangers of tobacco

Health warning labels

Article 11 of the WHO Framework Con ention on Tobacco Control states "Each Part shall ... adopt and implement ... effecti e meas re to ensire that ... tobacco prodict packaging and labelling do not promote a tobacco prodict bill an imeans that are false, misleading, decepti e or likel to create an erroneo simpression abo t its characteristics, health effects, ha ards or emissions ... [Parties shall adopt and implement effecti e meas resto ens re that] each nit packet and package of tobacco prod cts and an o tside packaging and labelling of s ch prod cts also carr health warnings describing the harmf I effects of tobacco se ... These warnings and m sho Id be 50% or more of the principal displa, areas b t shall be no less than 30% of the principal displa, areas... [the] may be in the form of or ind depict resor piccograms" (I). WHD FCICArtide 11 g idelines (83) are intended to assist Parties in meeting their obligations nder Artide 11 of the Con ention, which pro ides a dear timeline for Parties to adopt appropriate meas res (within 3 ears after entr into force of the WHO FCTC for a ci en Part

ReCent aChlevements and developments

11 of the WHO FCTC and its g idelines) are an essential

component of an comprehensi estrateg to red ce tobacco

label images co ering fo r broad categories (smoking health

harms; secondhand smoke exposire; digarette contents and

toxic emissions; and socioeconomic conseal ences of toharco

been de eloped for se in s b-Saharan African contries

se), with accompan ing text in either English or French, ha e

se. An online reso roe containing 43 pictorial health warning



WHO FCTC Secretariat promotes a new resource of picturial health warnings for Africa and elsewhere The images and text are designed to meet speci c needs of contries in the WHO African Region, ind ding consideration of s bregional c It ral contexts and lang age ariations, and were extensi el eld tested across s b-Saharan Africa to ens re their effecti eness This large librar of images will facilitate the recommended best practice of sing 8-12 graphic warnings sim Itaneo sl, and rotating their see er 1 to 2 ears in order to achie e the desired impact. This reso roe has been de eloped as part of the So th-So th cooperation demonstration project mandated b the Conference of the Parties. The WHO FCTC Secretariat owns the cop right and can grant contries permission to se the health warnings. For more information please isit www.who.int/tobacco/healthwarningsdatabase/ africa/en/.

Countries are beginning to implement plain packaging for tobacco products

Plain (standardi ed) packaging of tobacco prod cts is one tobacco control inter ention that is beginning to be implemented. As de ned in G idelines to Article 11 of the WHO consideration Framework Con ention on Tobacco Control, plain packaging restricts or prohibits the se of logos colo rs brand images or promotional information on packaging other than brand names and prod ct names displa ed in a standard colo r and font st le Rain packaging red oes the attracti eness of tobacco prod cts minimi es misleading packaging and enhances the effecti eness of health warnings. In December 2012, A stralia became the rst contr to implement plain packaging on all tobacco prod cts. Despite the tobacco ind str 's concerted efforts to block plain (standardi ed) packaging, s ch as thro gh legal daims, an increasing n mber of contries are taking this step. Ireland, the united Kingdom and France all passed legislation in 2015 to implement plain packaging. The



a Sngapore, So th Africa and Tirke. The Eliropean union's Tobacco Prod cts Directi e permits Member States to introd ce plain (standardi ed) packaging. B banning the se of logos, colo rs, brand images or promotional information other than brand and prod ct names in a standard colo r and font st le, an important element of ad ertising and promotion can be ne trali ed

Health warnings provide needed information about the dangers of smoking

People ha e a f ndamental right to health information, ind ding acc rate information abo t the harms of tobacco se (119-121). Despite dear e idence, man smokers do not f II nderstand the risk of tobacco se to their health or the health of others (122). Acc rate warnings abo t the harms of tobacco se and secondhand smoke expos re will in ence people to decide

WARNINGLABELS

against sing tobacco (123-125). Health varnings also change social norms abo t tobacco se, which red ces tobacco se and increases s pport for tobacco control meas res (126).

Warning labels on tobacco packaging are effective

Effecti e health warning labels pro ide direct health messages to smokers, raising awareness of their health risks and increasing the likelihood that the will red ce or q it tobacco se (122). Large graphic warnings that co er at least half of both primar tobacco package s rfaces (front and back) are more effecti e than smaller warnings or those that contain onl text (122, 127, 128).

Warning labels can be implemented at irt all no cost to go ernments (127, 128), and general are more strong s poorted b the p blic than most other tobacco control inter entions (129, 130). The



Accurate warnings about the harms of tobacco use and secondhand smoke exposure will in uence people to decide against using tobacco.

sho Id be speci c in describing the health effects of tobacco se, and be periodicall rotated to maintain their impact (83). Decepti e terms (e.q. "light" or "mild") that s ggest some prod cts are less harmf I sho ld be banned (83). Flain (standardi ed) packaging enhances the impact of health warnings and other packaging and labelling meas res, and red ces the marketing impact Nam) implemented large graphic pack of package design (131, 132).

is increasing

more people are protected b this MPOWER oo ntries adopting this meas re since 2012. meas re than b an other. Aro nd 1.4

billion people (almost 20% of the world's pop lation) were protected b strong pack warnings in 2014, p from 14% in 2012.

Twel e more contries (Bangladesh, Costa Rica, Fiji, Jamaica, Namibia, Philippines, Samoa, Solomon Islands, Trinidad and Tobago, Trkmenistan, van at and viet warnings in the past 2 ears that ind de all appropriate characteristics, making this Use of graphic pack warnings the meas rewith the greatest improvement in the past 2 earsin terms of then mber of contries newl adopting it. Ten middleincome contries and one low-income use of graphic pack warnings has increased; oo ntr (Bangladesh) were among the 12

Altho gh 86% of contries have pack warning legislation, onl a third ha e s coessf II mandated graphic warnings, and less than a third ha e mandated that warningsbes f cientl large to coer at least 50% of the main package s rfaces (front and back). There are 36 contries (with 18% of the world's pop lation) that wold reach the highest le el of achie ement b either increasing the si e of warnings so that the co er at least half of both the package front and back, or b adding additional label characteristics to alread large warnings Abo t 30% of contries, including half of low-income contries, ha e not implemented an warning label policies or reg ire on small warnings that co er less than 30% of the main package s rfaces (36% of all contries world's pop lation) who lie in one of the and 53% of low-income contries had no warnings or small warnings in 2012).

Of the 460 million people (6.5% of the world's 100 largest cities, more than 109 million people (in 23 cities) are exposed to large graphic pack warnings. All b t one of these cities is located in a contr

with national legislation stip lating strong pack warnings; onl one cit (Hong Kong Special Administrati e Region of China) has established graphic pack warnings ahead of national polic .

Twelve more countries implemented large graphic pack warnings in the past 2 years, making this the measure with the greatest improvement.

HEALTH WARNING LABELS ABOUT THE DANGERS OF TOBACCO - HIGHEST ACHIE/ING COuNTRIES, 2014



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Thailand successfully protects warning label requirements from legal challenge

_{สบบุทรี่ทำให้เป็น} มะเร็งกล่องเสียง



line.or.ti sla al Ca

One tactic adopted b the tobacco ind str is to challenge tobacco control legislation in the contrs. In Thailand, a transnational tobacco companismon rted a legal challenge in 2013 to an order bithe Ministri of Health mandating the displa of combined pictorial and text health warnings co ering at least 85% of the two largest s rfaces of cigarette packs and cartons. The lower cort temporaril s spended implementation of the pack warning req irements while the case was ongoing.

Howe er, in Ma. 2014 Thailand's S preme Administrati e Co rt re ersed the lower cont's temporar order, noting that the warning label requirements were issed to " protect the people and o r o th", and fo nd that the were within the intended scope of the tobacco control law, and that their implementation wold not brden either part while the case contin ed to be decided on its merits Altho on the contrase continues, the S preme Administrative Cont's relevant of the lower cort r ling is a strong indication that the warning label req irements are likel to be pheld. As in this case, nj sti ed legal challenges made b the tobacco ind str do not stand pin conts of law.
Egypt successfully phases-in strong health warning label requirements



dangersof t Exect ie B تليفون المساعدة للإقلاع عن التدخين ٩٠٩٩٩٩ مناحرس التدخين يدمر الصحة ويسيب الوفاة obacco s ca s s ca c r of th mo th.

The Ministr of Health in Eg pt s coæst II phased-in implementation of pictorial health warrings on tobacco prod dts o er a period of se eral ears, with s pport of the WHO Eastern

Mediterranean Regional Of ce (EMRO) and WHO Co ntr Of ce These efforts started in 2001 with the contrils rst tobacco control legislation, which among other pro isions ind ded a req irement for the rst text warnings on packaging. In J ne 2007, pdated legislation increased the si e of health warnings to co er at least half of the packaging and ind ded a pro ision for pictorial warnings - a cost-effecti e means of increasing p blic awareness abo t the dangers of tobacco se which was implemented later that ear. An Exec ti e B - Law iss ed b the Minister of Health in 2010 f rther strengthened the warning label reg irements b specif ing pictorial content. A new set of pictorial images is introd ced e er 2 ears, with the most recent set introd ced in 2014. To date, six different sets of graphic images ha e been ind ded on both digarette and waterpipe tobacco packages. Eg pt plans to f rther increase the si e of itspictorial health warnings to 80% of both front and back package displa areas in the ft re, altho gh timing of this strengthened req irement has not et been set



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Anti-tobacco mass media campaigns

Artide 12 of the WHO Framework Con ention on Tobacco Control states " Each Part shall promote and strengthen p blic awareness of tobacco control iss es, sing all a aliable comm incition tools as appropriate ... each Part shall ... promote ... broad access to effecti e and comprehensi e ed cational and p blic awareness programmes on the health risks ind ding the addicti e characteristic of tobacco come mption and expose reto tobacco smoke, ... (Each part shall promote) p blic awareness bot the risks of tobacco come mption expose reto tobacco smoke, and abot the bene ts of the cessation of tobacco se and tobacco-free lifest les,... (each part shall promote) p blic awareness of and access to information regarding the ad erse health, economic, and en ironmental conseq ences of tobacco prod dion and ones mption" (1). WHO FICIC Article 12 g idelines (83) are intended to assist Parties in meeting their obligations inder Article 12 of the Con ention.

ReCent aChlevements and developments

Tobacco control mass media campaigns are cost-effective in low- and middle-income countries

Tobacco control massmedia campaigns are effecti e in pre enting and red org tobacco se, b three are limited st dies of the cost-effecti eness of mass media campaigns in low- and middle-income on tritles To address this knowledge gap and expand the e idence base of the effecti eness of tobacco control inter entions, three recent campaigns in Orina, India and viet Nam were st died for cost-effecti eness (the res lts of the st d ha enot et been p blished), heach on thr, campaign impact was assessed thro gh national representati e post-campaign ho scholds r e s sing standard statistical methodolog to determine campaign-attrib table dranges in the p blic's tobacco-related knowledge, attit des and beha io rs S r e res Its and campaign-ependit re data

were then anal sed to identif costs associated with these dranges and calc late out-effecti enservatios. Reliminar anal sessindicate that being aware of the campaign was associated with increased q it atternts among tokaco. sers in all three contries, with associated per person costs per q it atternts of uSS 0.07 in India, uSS 0.21 in China and uSS 0.56 inviet Nam Additional cost-bene t anal ses are cirrent addition to haing high reach, mass media campaigns ha e the potential to be cost-effecti e in low- and middle income contries, as the hail ebeen shown to be in high-income contries, and sho ld be incorporated into all contries tobacco.

By increasing awareness of the harms of tobacco use, hard-hitting anti-tobacco mass media campaigns reduce tobacco use, increase quit attempts and reduce secondhand smoke exposure.

control programmes.

who report on the global tobacco epidemic, 2015 $$ 71 $_$

Well designed, sustained anti-tobacco mass media campaigns reduce tobacco use

B increasing awareness of the harms of tobacco se, hard-hitting anti-tobacco mass media campaigns red ce tobacco se, increase q it attempts and red oe secondhand smoke expos re (133–136). Campaigns sho Id ideall be s stained o er long periods to ha e a lasting effect, altho gh more limited campaigns can ha e some impact if the arer n for at least a few weeks (137-139).

Despite the expense in ol ed, mass media campaigns can q ickl and ef cientl reach large pop lations (138). Tele ision ad ertising with graphic imager is especiall effecti e in con incing tobacco serstoq it (138, 140–142).

909

80%

70%

60% counti 50%

> 40% 30% 20%

10%

Billions of people are being exposed to anti-tobacco mass media campaigns

More than half of the world's people li e in a contr that in the past 2 ears aired at least one national anti-tobacco mass media campaign with all appropriate characteristics on Tv and/or radio for a d ration of at least 3 weeks. This is similar to the le el of co erage in 2012. The proportion of contries airing s ch campaigns has remained stead o er time atabo t 20%.

Another 20% of contries condicted a mass media campaign of at least 3 weeks d ration, with some b t not all of the best practice criteria. Among low-income contries, one in e ran a s stained campaign, altho gh some of these did not feat re all characteristics of a f II

11

49

25

Low-i

Midd

MASS MEDIA CAMPAIGNS

4

30



Data not reporte

No national c

nd 30 June ration of al

5-6 appropriate acteristics, or with 7

ar to Technical Note definitions of catego

Arond half of all contries ha e not r n an kind of s stained mass media campaign in the past 2 ears - one q arter of the world's pop lation has not been exposed to an anti-tobacco campaign d ring that time. People in low-income contries are the least likel to be exposed to antitobacco mass media: 65% of low-income contries, with 60% of the total low-income contr pop lation, ha e not had an kind of campaign in the past 2 ears to inform people abo t the harms of tobacco se or to enco rage them to q it.

Senegal shows how mass media campaigns can work in Africa

Tobacco control mass media campaigns ha e pro ed to be an effecti e tobacco control inter ention, promoting cessation, deterring initiation and b ilding s pport for tobacco control policies. There is a partic lar need for s ch campaigns in Africa, where tobacco cons mption is increasing among o th. Howe er, ntil recentl there has been limited e idence of the effecti eness of s ch campaigns in Africa. In Senegal, the rst nationwide antismoking "Sponge" campaign - sed s coessf I in a n mber of other contries-aired on tele ision and radio as well as on o tdoor billboards in April and Ma 2013, and its effects were dosel st died, making it the rst s ch campaign in Africa to be so comprehensi el assessed. A ho sehold s r e sing standard

statistical methods was de eloped and ndertaken b the World L no Fo indation to meas re campaion awareness reactions to the campaign, and changes in smoking-related knowledge, attit des and beha io rs: calls to a national o it line were also monitored. S r e res Its showed that 63% of people in Senegal recalled the campaign, primaril thro gh tele ision, rating it as comprehensible, rele ant and creating concern. The campaign was associated with an increase in non-smokers' intentions to not smoke, greater concern o er smoking among smokers, increased intentions to q it b smokers, and greater s pport for other



Dakar S

go emment tobacco control programmes ind ding establishment of smoke-free places. Calls to the q it line re ected campaign acti it , increasing six-fold d ring the campaign period. The mass media campaion also ind ded a social media component. Ten tho sand people signed a petition s pporting a tobacco control bill which was adopted soon after. These res Its highlight the importance and effecti eness of mass media campaigns as part of an national tobacco control strateg , e en where smoking rates are comparati el low.

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ANTI-TOBACCO MASS MEDIA CAMPAIGNS-HIGHEST ACHIE/ING COUNTRES, 2014



a, Mongolia,* Nepel,* Netherlands,* Norw reat Britain and Northern Ireland, United St

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High

•••••

Finland," Ghana, India, Iran (Islamic Republic of)," Ireland," Kazakhatan," Labanon," Libya, aration, Samoa, Samegal," Singapore, Suriname," Thailand," Tunisia, Turkey, Turkmenistan,"

Enforce bans on tobacco advertising, promotion and sponsorship

Article 13 of the WHD Framework Con ention on Tobacco Control states " ... a comprehensi e ban on ad ertising, promotion and sponsorship wo I dired certhe cons ption of tobacco prod dts Earch Part shall ... ndertake a comprehensi e ban of all tobacco ad ertising, promotion and sponsorship" (1) WHD RCITCArtide 13 g idelines (83) are intended to assist Parties in meeting their obligations nder Artide 13 of the Con ention.

ReCent aChlevements and developments

Countries in WHO Eastern Mediterranean Region take action against tobacco use in films and TV programming



Enacting and enforcing a total ban on tobacco ad ertising, promotion and sponsorship (TAPS) is findamental to the s cases of tobacco control efforts and is a le obligation of the WH-DFamework. Con ention on Tobacco Control. Bans on showing tobacco brands or depiding tobacco se and prod ds in tele ision programming and motion pid: resha e been enacted b 106 con trities (co ering 74% of the world's pop lation). Howe er, displa of tobacco brands and depidions of tobacco se are still common on tele ision and in internain

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man contries Contries with onl partial TAPS bans that do not cor ill mand TV content often see an increase in displa soft tobacco se in these media. In the WH-D Eastern Madternaren Pagion (EM), Insmand TV dama contin e to be add eatensi el to ad ettise and promote tobacco prod das and brands, with more than 90% of pagele in some BMRo mitrisergi larl exposed to thist pe do content. A regional cons Itati e meeting held in Cairo in A g st 2014 bro ght together international and regional tobacco control experts. Imand TV programme creators tele ision and satellite channels, academics and rating agencies to address this iss ein BMRMember States with a partic lar fice somo or thress chas Eg pt. Lebacnor, K wut, united Arab Emirates and Sia, which prod ce the most Tv

and Imcontent in the region. Participants identi ed a need for legislation, professional codes of cond ct and increased research and awareness of the problem. Participants also de doped recommendations and o tilined next steps for action on implementing a millisectoral approach to eliminate these TAPSacti ities – especial those with a large potential o th a dence – asthere is strong scientic ce idence that expose re to depictions of tobacco sein Ims promotes teenage smoking.

Comprehensive TAPS bans hinder the industry's ability to promote and sell its products, and reduce tobacco consumption in all countries regardless of income level. Comprehensive bans are necessary

Tobacco companies spend tens of billions of uSdollars worldwide each ear on tobacco ad etising, promotion and sponsorship (TAPS) at ities (143). The primar p rpose of TAPS) is to increase tobacco sales (134), and the are effecti e in enco raging norsmokers to star (partic larl o th and women in low- and middle-income contris e (134). TAPS also b In tobacco control efforts b "normali ing" tobacco se and in encing media and other b sinesses that bene it from TAPS separatir res.

To conteract this complete bans on all TAPS actilities are needed as a ke tobacco control strateg. Partial bans and olintar restrictions are ineffectie, ha ing little or no effect (134, 145, 146).

Bans are effective at reducing smoking

Comprehensi e TAPSbanshinder the ind str 'sabilit to promote and sell its prod ds, and red ce tobacco cons mption in all co ntries regardless of income le el (145). In partic I ar, TAPSbans red ce o th smoking initiation and pre alence rates, which mall lead to lower le els of ad lt smoking in f t re ears (147).

Bans must be complete and well enforced

To be effecti e, bans m st completel co er all t pesof TAPSacti ities, both direct ad ertising in all t pesof media, and indirect ad ertising ind ding promotion and sponsorbip (101, 145, 148). It is also important to ban point-of-sale ad ertising in retail stores (149). Socialed "corporate social responsibilit " initiati es sho I d also be o tlawed, as the areintended to

BANS ON ADVERTISING, PROMOTION AND SPONSORSHIP



pers ade go ernments not to implement strong tobacco control programmes (150).

Bica se TAPSbans are high leffecti e in red cing tobacco se and initiation, the tobacco ind str strongl opposes them and is increasingl aggress e in circ m enting their proscription (134). Legislation banning TAPS-sho ld be written in noomplicated lang age with dear de nitions, strong monitoring and enforcement mechanisms, and high nancial penalties (83).

Bans on TAPS activities are underused

Despite their effecti eness; few contries implement TAPS bans to their fill effect. On 29 contries with 832 million people (12% of the world's popilation) passed a comprehensie ban bi 2014, an increase from 9% of the world'speople co ered b TAPSbarsin 2012. So en co ntries (Kinbati, Nepal, R sian Réderation, S ninarre, united Arab Enritates ur g a and yemen) implemented a complete ben on all TAPSadi ities between 2012 and 2014.

A higher proportion of low-income contries have implemented this meas rethan an other MPCMERmease rewith eight low-income contries (24% of low-income contries compared to contri 15% of middleincome and 9% of high-income contries) ha ing comprehensi e TAPS bans in place. Of the 66% of contries (128 total) that have emprehensi et al. 107 prohibit dreet ad ertising in print and broadcast media b thave been ns cores il in extending their bansto all other forms of direct and indirect ad ertising. Contries that have et to implement a comprehense in TAPSban have general for not bars on promotional disconts, brand sharing and stretching, point-of-sale ad ettising and e ert sponsorship to be the most dif c it to implement. Boapt for barning promotional disconts high-income on threas that to have more dif c it implementing these partic lar provisions than do low- and middle-income on threas the most of the standard sta

Of the 460 million people (6.5% of the world's pop lation) who lie in one of the world's 100 largest dites less than 67 million people (in 13 dites) are accompletel protected from expos re to TAPSb national le el legistation. On one oft (Shen han in Ohina) has completel banned TAPSin the absence of national legistation.

Yemen plans strict enforcement of its ban on tobacco advertising, promotion and sponsorship

yemen established its National Tobacco Control Programme in 2007, and with the cooperation of WHO Eastern Mediterranean Regional Or code eloped its National Strateg and Action Ran for tobacco control in 2009. Strong lobb ing b the tobacco ind str thwarted the go emment sintensi e efforts to pass comprehensi e tobacco control lawsinitial , b tin 2013 yemen s cossifi ll enoted a complete ban on all tobacco ad eriting. promotion and sponsorship, both direct and indirect, that met WHO Remework Con ention on Tobacco Control g idelines. Notabi , the ban oo ered point-of-sale ad entising and the man fact reor importation of an non-tobacco prod ds ad entising tobacco brands. The go emment intends to enforce strict compliance with the law, and is acti el in estigating all reported idelions.

Uruguay completely bans tobacco advertising, promotion and sponsorship



In 2008, ur g a introd ced at data ban on tobacco promotion and sponsorship and o tlawed most tobacco ad erising except at the point-of-sale with are given remark that health warnings of eq i alent si e and isibilit appear alongside in-store tobacco displas. These meas res, which were incorporated into a comprehensi e tobacco control programme, helped contrib te to a so tstartial red dion in ur g a 's smoking pre alence – one of the fastest declines on record. Howe er, the partial ad erising ban pro ed dif c lit to enforce, as the tobacco ind sr emplo ed ario s ad erising, promotion and sponsorship tactics that iolated the law, s ch as the self brand elements withor t the corresponding req ired health warnings in the face of strong opposition from the tobaco ind str and merchant associations, which daimed that a ban on point-of-sele displa s wo ld iolate the contr 'scoreitt i tion and lead to an increase in illicit trade, urg a mobili ed a coalition of go emmental and di il societ partners to meke its ad entising ban complete to ens re

with the WHO Framework Con ention on Tobacco Control req irements Thes coasef I expansion of ur g a 'STAPS bean shows that e en strong tobacco control meas res can be made e en stronger.

compliance



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Only 29 countries with 832 million people have passed a complete TAPS ban.

ENFORCE BANSON TOBACCO ADVERTISING, FROMOTION AND SPONSORSHIP - HIGHEST ACHIEVING COUNTRIES, 2014



Countriewish the highest level of advecement Adamia, Bahrain, Baal, Oaad, Caloribia, Diboudi, Elfree, Grava, Gairee, Iran (Marric Republic of), Kenya, Keitsati, " Libya, Madagasaa, Madives, Mauhiua, Nepal," Niger, Re Rassim Redension, " Spain, Surinem, " Topy, Turky, Tuelu, United Ada Eministes," " hugury, " Nanatu, and "Hernen " " Countriewish ut Inicipated level and " Domether 2012.

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High tobacco taxes are effective at reducing consumption, but are underused

Raising the price of tobacco throigh increased tobacco taxes is the most effect i e and efficient was to red exterbacco se, et it is the least-sed MFO/MER meas re, with on 10% of the world's popilation ii ing in contrines with as 1 dent high tax of more than 75% of the retail price of digarettes in 2014. This weas a small improement on the 7% popilation co erage in 2012. Beca se olgarettes are biar the most common sed form of tobacco – and the form for which data are more recall a aliable – the anal sish this report foc ses on digarette taxation.

Of the 460 million people (6.5% of the world's pop lation) who lie in one of the world's 100 largest dites, leasthan 17 million (in Amma, Rais, Madrid, Santiago de Ohle, and Rome) are oo ered b s f dent high taxes on dgarette prod dts Each of these e dites implements the national set rate of tax on dgarettes And tho ghit is within the power of man dites, no dit has et independent lintrod oed taxes on tobearo prod dsso that more than 75% of the retail price is tax.

On a er small proportion (9%) of lowand middle-income contries (13 contries) implement s f cierti high taxes on cigarettes Since 2012, e low- and middleincome contries (Bangladesh, Bosnia and Har ego ina, Kribatt, Formania and Two low- and middle-income contries dropped from the highest taxes grop — one dipping slight in der the threshold ((T risia) and the other joining the no-data grop (C ba) in 2014. In the past 2 ears there was er little drange in the n mber of contries in an of the for dassi cations of the 'R meas re (total tax o er 75%, between 51% and 75%, between 0 and 25% of retail price).

Se chelles) joined the highest tax categor

Altho gh most contries le at least some excise tax on cigarettes in addition to taxes applied to all cons mer prod ds (i.e. al e added or sales taxes), there are still an mber of contries that ha enot et taken this important step. Of the 31 low-

Only 33 countries with 690 million people have suf ciently high tax rates.

RAISE TAXES ON TOBACCO - HIGHEST ACHIE/ING COUNTRIES, TERRITORIES AND



* Country newly at the highest level since 31 December 20

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income contries with data, on two did not le an tobacco excises. Nine of 101 middle-income contries with data le ied no tobacco excise, as was the case for se en of 54 high-income contries.

Several countries have raised cigarette taxes in recent years, though many not substantially

As disc seed in Technical Note III on tobacco taxes, caic lating the change in tax as a share of price or time can be complicated. Determination of tax rates as a proportion of total ogaretteretail prices isnot onl dependent on changes in tax rates b talso on changes in retail prices, and occasionall on other changes (eg. on utries appl ing a tax on the dedared c stoms al e of imported tobacco priced in other

a contries comparison of the set of the s

Se eral contriles ha e increased their tax rates on digarettes since 2012, e en if man did not mo e to a higher groping categor of tobaco taxation. Of the 183 contriles for which data were a ailable in both 2012 and 2014, 106 con trifes increased their exdes taxes in ario swa as increased their exdes taxes in ario swa as increased to the special ad alorem exdes tax components; increasing ad aloremor speci c exdes alone; introd ding new exdessor a speci ot per devices in addition to an exdsing ad alorem, increasing specic taxes while at the same time red cing or eliminating an ad alorem tax; or introd cing specic and increasing ad alorem tax.

The increase in tax on a pack of cigarettes was onl a few percentage points in some contries, b t in others it was s bstantial. For example, the Philippines' total tax share increased b 45% points between 2012 and 2014 beca se of re isions to the "sin tax" law (see case st d on page 87), and in the Bahamas' total tax increased b more than 16% points beca se of the introd ction of a speci c excise tax, and elimination of the ad alorem tax. O erall, these 106 contries show great di ersit in the approaches taken to raise cigarette taxes This s ggests that go emments worldwide ha e se eral polic options a ailable to raise taxes considerabl if the choose to do so.

TOTAL TAX ON CIGAPETTES



Cigarettes are still inexpensive in much of the world

Price and tax le els contin e to be the highest in high-income contries, e en when adj sting for differences in prchasing power.

The global a erage pack price was 3.51 international dollars, while the a erage for high-income on thrise was 5.53 international dollars Ogarette pack prices (total taxes and the tobacco exise component as a share of pack prices are all lower in low- and middle-income on trites with total tax as a proportion of price ar ing between 40% and 55%, and r mring at almost 65% in high-income on trites This shows that low- and middle income on this can and sho I clinorease their exise taxes I ther to effect i el make cigarettesmore expensi e More countries are strengthening their tax systems by moving away from ad valorem taxes s stem (Congo, Morocco and T rke) and

two contries switched to a speci c excise

s stem (Bahamas and Pakistan). Contries

mixed taxes generall nd that tax re en es

are more predictable beca se speci c taxes

are less s sceptible to tobacco ind str price

manip lation and tax a oidance strategies

For contries that pre iosl had no excise tax newl introd ced one (Kiribati,

Ma ritania. Pala and Serra Leone).

The 18 remaining contries that still

ha e not beg n to le excise taxes on

tobacco prod cts sho ld strongl consider

introd cing taxes at a s f cient l high le el

to ha e a meas rable p blic health impact.

that mo e from ad alorem to speci c or

Data collected between 2008 and 2014 for ario sections of this report show that contries are increasing! mo ing awa fromp rel ad alorem tax s stems and are instead adopting mixed excise s stems, and of 180 on thriestithat had comparable data for all 4 ears, ro ghl eq al n mbers le ied geai c, mixed and ad alorem taxes in 2008. Howe e, b 2014, 61 and 57 on thries had mixed and speci c tax s stems respecti el, while then mber of oo ntries with ap rel ad alorem taxhad fallen to 45.

Between 2012 and 2014, three contries switched from an ad alorem to a mixed

WEIGHTED AV BRACE RETAIL PRICE AND TAXATION (EXCISE AND TOTAL) OF MOST SOLD BRAND OF CIGARETTES; 2014



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Within mixed tax systems, more countries rely on speci c taxes than on ad valorem taxes

Mixed tax s stems that incorporate both speci c and ad alorem components became the most common t pe of tax str ct re between 2008 and 2012, and co ntries with mixed s stems ha e beg n rel ing more on speci c taxes. The share of speci c tax exceeded the share of ad alorem tax in the price of the most sold oigarette brand in 35 con thiss with mixed tax regimes, while 26 con thiss relied more on ad alorem taxes. Between 2012 and 2014, 20 con thiss (or territories) with mixed taxes increased their speci c excise component. Of those, error ed from rel ing more on ad alorem to rel ing more on speci c taxes (Greece, Lat ia, So eria, The former y gosla Rep blic of Macedonia, and West Bank and Ga a Strip).

Stemsthat relevel siel or predominant! on speci ctaxes ha e ad antagesfor p blichealth – the are sall simpler to administer, and go emments can disco rage the growth of dhegp digarette brands that bene t from low taxes b raising the speci ctax component freq ent! and s bstantial.

CHANGES IN EXCISE TAX STRUCTURES, 2008-2014



GREATER RELIANCE ON SPECIFIC EXCISE WITHIN MIXED TAX SYSTEMS, 2008–2014



Note (coth graphic) Data cover 180 countries that had confirmed data on tax structure available (or all 4 years Eductes Andorra, Brutan, Quica, Democratic Repeteis Republic of Korea, Haiti, Monaco, Nauru, San Marino, Solomon Islands, Samalia, South Sudan, Sjrian Aka Republic, Bjilostan, Timo-Leate and Tuxuu.

Ogarette prices are higher in countries that rely more on speci c excises

Weighted a erages of prices and excise taxes (con erted to international dollars for comparison) were calc lated b t pe of excise tax implemented in each contr speci c excise, ad alorem, mixed (and whether reling more on specic or ad alorem components), and no excise.

Within the set of contries appling mixed tax str ct res, prices tend to be higher in contries where speci c taxes are larger as a proportion of the price compared to the ad alorem proportion (a erage price of 3.90 international dollars) in comparison to contries where the ad alorem component dominates (a erage price 3.19 international dollars). S stained increases in the speci c tax component can help the latter gro p of contries raise their tax share and prod ct prices

Cigarette excise tax levels and prices

tend to be higher in countries that

apply, or rely more on a speci c excise tax.

WEIGHTED AV BRAGE PRICES AND TAXES PER PACK BY TAX STRUCTURE

Ogarette excise tax le els and prices both tend to be higher in contries that appl a speci c excise s stem or a mixed s stem that relies more hear it on the special component. Tax and price le els are lower for mixed s stems that rel more hea il on ad alorem excises, and lower still for those with a prel ad alorem s stem. uns rprisingl, the lowest price le el is among contries that appl no excise tax

Ogarette prices have risen faster than income in several countries, but have become more affordable in many other parts of the world

When per capita income growth o tpaces the rise in the price of tobacco prod cts, s ch prod cts become relati el more affordable. Tax increases that are s f cientl high can ens re that cigarettes do not become more affordable o er time, partic larl if pro isions in the law a tomaticall and reg larl increase taxes to keep page with other economic indicators (e.g., in ation, income growth)

Examining affordabilit b contrincome grop shows that relatie prices rose consistent among high-income contries, indicating that cigarette prices rose faster than real per capita income o er the 6- ear period 2008-2014. The trend was similar in middle-income contries, tho gh the greatest increase in relati e prices was between 2008 and 2010, with no change since 2012. Howe er, in low-income contries the trend is for cigarettes to become more affordable o er time.

Of 170 contries with data in both 2008 and 2014, most instances of decreased cigarette affordabilit were seen in high- and middle-income contries. In 17 high-income contries, 17 middleincome contries and onl two low-income contries, more than 1.5 times as m ch per capita income was req ired to p rchase the most sold brand in 2014 than in 2008. B contrast, in three high-income contries, 35 middle-income contries and 12 lowincome contries, cigarettes became more

taxes to decrease affordabilit and red ce cons mption.

Implementing best practices makes tobacco taxation more effective

Contries can make tobacco taxation policies more effecti e in raising re en es and red ding cons mption b reforming their tax str ct res in line with identi ed best practices Additional data on taxation collected for this report (Appendix II, table 2.3) allow anal sis of how dosel contries meet recommended best practices

Complicated tax s stems make it more dif c It for contries to raise tobacco prod ct prices thro gh taxation polic the presence of tiered taxes and ario s loopholes (e.g., differential tax treatment

CIGAPETTES HAVE BECOME LESS AFFORDABLE IN HIGH- AND MIDDLE-INCOME COUNTRIES BUT MORE AFFORDABLE IN LOW-INCOME COUNTRIES 2008-2014

affordable relati e to per capita GDP, it

is rgent that these contries act to raise



Note: Data compiled for 170 countries that had complete data in all 4 years income groupings pertain to 2014 (52 high-income countries and 117 low- and middle-income countries).

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s of number of ourrent cigarett (FFP) adjusted dollars or inte middle-income and 29 low-in kers in each country. nal dollars to account for differences in the purchasing pow countries with data on price of most sold brand, excise and 53 hig

bææd on prod at dharadteristics) tends to res til in tax in næresens to being eg all applied to tief II angreg of prod at tip ges and prices In this respect, 94 con ntries (36 of which æd siel emplo speci cexides taxes) impose a mform tax on all tobacco prod dis witho til antations in rates

Speci ctaxs stems ha e ad antages for p blichealth, and 96 contries rel on speci ctaxes or on a mixed s stem with a larger contrib tion from a speci ctax component than from ad alorem taxes.

Ad alorem tax regimes tend to res It in lower pack prices and enco rage the presence of cheap or disco rted cigarettes One wa to co nter this isto impose a minim mtax. oor that disco rages man fact rers to set prices too low. There

CHARACTERISTICS

120

18

45

Impose a unifor excise tax (vs

tiered system)

96 9

32

Have specific or mixed excise

system relying more on specific

countries

Number of

are 47 contries with ad alorem or mixed tax s stems that impose s ch a minim m tax.

S stems reliant on ad alorem taxes are also associated with problems related to sing prod t al eas the tax basis When the tax base is the factor or wholesale price, a thorities ha e little means to erif the al e of the prod d, which can therefore be s bject to manip lation and nder al ation. One wa to address this al ation problem is to se the nal retail price (a al e that can easil be eri ed in the market) as the tax base. In this respect, 48 co ntries with either an ad alorem or a mixed tax s stem reported sing the nal retail price (or retail price min svAT) as the base for the ad alorem tax.

TOBACCO TAX STRUCTURES NUMBER OF COUNTRIES APPLYING SELECTED

47

Have ad valor or mixed suct

with minimum excise tax 48

28

Ad valorem or mixed with retail

price as the tax base (or retail Specic taxes need to be freq entladj sted pwards to pre ent erosion of their al e beca se of in ation. One wa to accomplish this is to legislate higher speci c taxes on a reg lar basis; howe er, not all go ernments address scal and taxation policies e er ear, and if taxes are increased once b t not in s coessi e ears, the real (i.e. in ationadj sted) al e of tax re en es declines and taxes lose their effecti eness in red cinq and pre enting tobacco se. A second wa to address the effect of in ation is for go ernments to make the process of raising taxes a tomatic. Howe er, onl 14 co ntries (e high-income and nine middle-income) a tomaticall adj st their speci c excise taxes in this manner.

Low-income

Middle-income

High-income

14

Have specific excise component automatically adjusted to inflation (or other upward adjustment)

37 10

Impose a unifo specific tax

Less than a fth of countries dedicate tobacco tax revenues to health

Thirt oo ntries reported earmarking tobacoo tax re en es for a health p rocee (see Table 2.4, page 168). Of those, e were high-income on ntries, 21 middle income and for I low-income Co ntries ma chocee to le earmarked taxes in ma different wa s thro gh an additional amo nt per digarette pack or stick (eg. Ep pt. Algeria, Pap blicot Korea); thro gh an incremental proportional le on exclasse (eg. Thailand, Indonesia); or thro gh a proportion of exclasse n es (eg. Leland, Panama, Philippines). Tobacoo tax re en es can be harnessed to s port tila health programmes Targeted programmes can ar from a stita foc son tobacoo control (eg. Jeand, Suit erland, viel Nami, attention to a speci c disease of p blichealth importance (e.g. AIDS in the case of Očte d1 orie), health promotion programmes (e.g. Morogia, Hallandy or e en more general health-related initiati es (e.g. Banglatesh, Cabo verde, Calombia). S r e s in se eral on ntiesha e shown that tax increases are more readil accepted b the p blic, and e en among smokers, if at least some of the increased tax re en es are dedicated to health programmes

Tobacco tax revenues can be harnessed to support vital health programmes.



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Brazil's tax stamp system improves tax collection and facilitates a tobacco tax increase



was completed in March 2008 and enabled nationwide control and tracing of all domestical prod ced cigarettes The Scorpios s stem applies a niq e in isible and traceable code on tax stamps to ens re their correct se to identif the origin of cigarettes and s ppress illegal prod ction, imports and co nterfeiting. The Scorpioss stem was f rther strengthened in 2011 to ind de cigarettes man fact red for export, with nig e isible codes direct on the packs that ind de all req ired scal information and controf destination to facilitate eld inspections Legislation req ires doarette man fact rensto pa for s stem maintenance thro gh an excise fee applied to each pack of cigarettes controlled b the Scorpios s stem. This s stem has gained the s port of man fact rersasit impro estax collection, facilitates q ick and effecti e action in the e ent of an irreg larities, and a tomates

In 2007, Ba il began req iring oʻgarette man fact rersto install eq ipment to co nt o tp t, as well as de ices to control, register, record and transmit information abo t the q antit of oʻgarettes man fact red. Implementation of thiss stem, known as Storpios, and streamlines tax-related reporting. The impro ed control of cigarettes:pro ided b. Storpics allowed Pa il to increase excise taxes on digarettes:b 30% in 2009 and an additional 105% (in phases) from 2012 to 2015 of cigarettes controlled b the Storpices stem.

Higher tobacco taxes in the Philippines are a win-win for both health and revenues

In 2012, soon after gi idalineswere iss ed for implementing WHO FOTCArtide 6 (Price and tax mess restored cethe demand for tobaco), the Philippine pseed taisandmark AB Nak-Reform Law. This legislation, which became effecti e on 1. Jan ar 2013, simpli ed what had been a complex tobacco excise tax str. dt re and increased existentes b as mt. dhas 241% (for low-priced brands) compared to those of the pre io s. ear.

The tax reforms were promoted primaril as ap blic health meas rewith attendart te en e implications based on the fact that an al losses to the econom related to tobaco servere at least 177 billion Philippinespesses (PHP) (US 4.2 billion), compared to an al tobaco servere en es of or I PH29.9 billion (US 779.1 million) in 2012. Prior to the law's passage, tobaco exisere en es for 2013 were projected at PH52 billion (US 1.2 billion), b t act al tobaco exise collections that er were PH-70.4 billion (US 1.6 billion) – an increase of 114% in its rst eer of implementation.

Of this arro nt, the additional re en estotalled FH-P41.8 billion (uS\$ 984.7 million), far exceeding the projected re en e-increase target of FH-P23.4 billion (uS\$ 551.2 million). A rational s r e in 2009 showed that 28.3% of ad Its aged o er 15 earssmoked, with near half of men and onein 10 women being c ment smokers. With s dn as batantial increase in tobacoo tax, an pooming national s r e is epeded to show its impact on smoking pre alence. In addition, the incremental re en esgenerated from the Sh Tax Law are earnanked to ens reaso need is stainable nancing for theo. In tr's uni esal Health Care Rogarme: Incremental re en esgenerated bithe Sh Tax Law enabled the National Go emment to s baid eithe health ins rance premi msoft 14.7 million poor members in 2014, p from on 15.2 poor members of the programme registered in 2013. These members and their dependents accoint for abolt half of the Philippine's pop lation.



Kenya implements excise tax management system to enhance tax collection and eliminate illicit trade

The Ken a Re en eA thorit 's Excisable Goods Management S stemfeat resan erhanood exces starrp with militiplesce nit la ersfor ario stakeholdersalong thes ppl chain, pod dion accor ning, and track and tracemod les. The stem, sed for both alcohol and tobacco prod ds, also pro ides for online forecasting, application and processing of starrps management of man fact reared distrib tor tax accor this atdook control mod les and tax forecasting and b siness intelligence mod les. This healed to red ded costs to go emment for tax compliance, faster access to starrps b man fact resand distrib tors, and enhanced ser ice deli er thro go to thes ppl chain. Thiss stem-anabled the/en a Re en eA thorit to sei emorethan 300 000 illegal prod ds from abo 1 9000 to Idetsand to proces temore than 150 offenders between Ribr ar and J ne 2014. Controls or ethe distrib tion chain and impo editebrologiess ch asthese—as sed b the



Ken a Re en eA thorit – can impro e tax administration and complement tobacco tax reforms

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Countries must act decisively to end the epidemic of tobacco use

Article 5 of the WHD Framework Con ention on Tobacco Control states: "Each Part shall de elop, implement, periodical pdate and re iew comprehensi e m Illisactoral national tobacco control strategies plans and programmes... (and) establish or reinforce and nance a national coordinating mechanism or focal points for tobacco control" (/). In addition, WHD FCICA tide 26.2 indicates that, "Each Part shall pro ide nancial s pport in respect of its national acti illies intended to active eithe objecti e of the Con ention" (/).

ReCent aChlevements and developments

Countries are increasingly regulating electronic nicotine delivery systems

Bedronic nicotine deli er s stems (BNDS) and electronic nonnicotine deli er s stems (BNDS), of which electronic ogarettes are the most common tipe, are de loes that do not bin or se tobacco bit instead apori e a sol tion that the ser inhales. The main constit ents of the sol tion, in addition to nicotine when nicotine is present, are prop lenegl od, with or witho tig di erol and a o ring agents BNDS and BNDS sol tions and emissions onhain other demicals, some of them considered to be toxicants

The World Health Organi ation s bmitted a report on electronic nicotine deli er s stemsto the Stath session of Onference of the Parties to the WH-D Framework Con ention on Tobacco Control (OOP6) in Moscow in 2014. The Conference of Parties in ited members to take caref I note of the WH-Dreport and to consider taking meas res to achie e at least the following objecti es:

- Pre ent the initiation of ENDS/ENNDS seb non-smokers
- and o th, with special attention to Inerable gro ps. Minimi e, as far as possible, potential health risks to ENDS' ENNDS sers and protect non-sers from expos re to their
- emissions
 Pre ent noro en health daims from being made abo t
 ENDSENNDS
- Protect tobacco-control acti ities from all commercial and other ested interests related to ENDS/ENNDS ind ding the interests of the tobacco ind str.

The Conference of Parties also in ited members to consider prohibiting or reg lating ENDS/ENNDS, ind ding as tobacco

prod ds, medicinal prod ds, cons mer prod ds or other categories, as appropriate, taking into acco nt a high le el of protection for h man health. The COP also rged them to consider banning or restricting a o rings ad ertising, promotion and sponsorbip of BNDS as well as their se in indoor p blic places and workplaces

Se eral Member States are beginning to take action to reg late ENDS and ENNDS

- 32 contriesha elegislation regilating BNDS/ENNDS(12 contriesha elegislation regilating BNDS/ENNDS(asa therape ticprod dt; 18 contriesha elegislation regilating ENDSasa tobecco prod dt; for 2 contries; regilation is indear).
- 25 contries have legislation banning the sale of ENDS/ ENNDS
- 17 contries include ENDS'ENNDS in national legislation on smoke-free en ironments.
- 9 contries ind de ENDS/ENNDS in national legislation on health warnings on packages
- 13 contries include ENDS/ENNDS in national legislation on ad ertising, promotion and sponsorship.

Ascontin ing research pro ides more scienti c e idence abo t the long-term health effects of IR-DEFINUES are on both direct sers and those exposed to exhaled apors, and abo t their effect i eness aspotential aidsto q it smoking, co ntriesma reg late these prod dts accordingl.

National Tobacco Control Programmes require support from partners within government as well as from all segments of civil society.

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Each country needs a national tobacco control programme (NTCP) to lead tobacco control efforts

The WH-DFCIC strong is ggests that e er Reft sho Id estabilish and adeq atel nance a national tobacco control coordination methanism tob Iid needed capacit for implementing effecti e and s stainable policies to re erse the tobacco quiderric (1). The ministr of health or eq i alent go emment agene: sho Id take the lead on strategic tobacco control plarning and polic setting, with other ministries or agencies reporting to this contrail ed a thorit (107). Subnational tobacco control implementation is important

In larger contries or those with federal political is stems that di ide go enring powers between a centrali ed national a thorit and constit ent political nits, decentrali ing NTOPa thorit to s brational le disma. Allow more exibilita in programme implementation and be more effact is in reaching all regions and pop lations in the contir (101).

Since man tobacco control inter entions are carried o t at regional and comm nit le els, p blic health and go emment leaders at s briational le els need adeq ate reso roes to b ild s stainable implementation capacit (64). NICPs sho ld also ens rethat pop lations bgro pawith dispoporioratel high rates of tobaco se are effecti el reached b policies and programmes that will eliminate these social ineq tites (15).

Civil society must be actively involved in tobacco control

NICPs req ires port from partners within go emment as well as from all segments of d il societ (with the exception of the tobacco ind str and its allies) (84). Contin ed in ol ement b legitimate

NATIONAL TOBACCO CONTROL PROGRAMMES



nongo emmental organi ations and other Two thirds of contries are working on oi il societ grop psisesential to contine del progression national and global tobacco control efforts (101). on thirds of no three del model control efforts (101).

More countries have a national agency for tobacco control

One in e er fo r contries globall has a national agenc with responsibilit for tobacco control objecti es, with at least ef II-time eg i alent staff members. Two thirds of contries are working on tobacoo control objecti es with fewer staff, or with an inknown nmber OH 18 on thries do not ha e anational agenc for tobacco control, 13 of which are low- and middle-income on thries. This sit ation has impro ed o er the past 2 ears, with 17 on thrise new reporting establishment of anational agenc working towards tobacco control objecti es, nine of which are lowand middle-income on thries. ear, b t spend onl arond uS\$1 billion

of this spent b high-income contries. Low-

combined on tobacco control - with 91%

and middle-income co. ntries can great

strengthen their national tobacco control

efforts b spending a greater proportion of tax re en es on effecti e tobacco control

programmes.

Go emments collect nearl uS\$ 269 billion in tobacco excise tax re en es each

Governments collect nearly US\$ 269 billion in tobacco excise tax revenues each year, but spend only around US\$ 1 billion combined on tobacco control – with 91% of this spent by high-income countries.

TOBACCO CONTROL IS uNDEFFuNDED



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Republic of Moldova passes comprehensive tobacco control law



Moldo a, a middle-income controfn der 4 million people in WHOs E ropean Region, has a high smoking rate among men. According to the SI⊞S2013 S r e. 43.6% of men were c ment

smokers compared to 5.6% among women. After ears of small steps c Iminating in Moldo a ratif ing the WHO FCTC in 2007, the control began efforts to strengthen its tobacco control acti ities in 2011. M Itiple actions were taken, ind ding cost-effecti eness anal sis of tobacco control inter entions; de elopment and appro al of a National Tobacco Control Programme for the ears 2012-2016 with m Itisectoral coordination; a nationwide comm nication and media campaign; and de elopment of a comprehensi e tobacco control law. Man stakeholders, ind ding international organi ations, p blic health and health a thorities, and leaders from other go ernmental and ci il societ sectors were in ol ed in de eloping the new tobacco control law, which dosel adheres to WHO FCTC reg irements The new law has strong p blics pport with more than 90% in fa o r of smoke-free p blic places and more than half sa ing the wold be more likel to isit resta rants if the were smoke-free. Despite strong opposition from the tobacco lobb and special interest grops, the law was adopted b the Parliament in Ma 2015 and has et to be signed b the President.

India's comprehensive tobacco control programme expanding to cover entire nation

In 2003, India enacted the landmark Ogarettes and Other Tobacco Prod cts (Prohibition of Ad ertisement and Reg lation of Trade and Commerce, Frod ction, S ppl and Distrib tion) Act (COTIPA), with the objecti es of disco raging tobacco se and protecting the p blic, especiall o th, from the harms of tobacco se. COTPA incorporates comprehensi e tobacco control pro isions consistent with WHO FCTC req irements. Enforcement of COTIPA has been challenging at the $s\,$ brational le el as India has a federal go emmental str $\alpha\,$ re with state go emments responsible for f nding and implementing health programmes. In addition, India is a leading tobacco prod oer with s bstantial small-scale, locall based ind str . Recogni ing these complexities and challenges, India la nched its dedicated National Tobacco Control Programme (NTCP) in 2007 as a pilot with the twin objecti es of b ilding the capacit of states to enforce COTPA and creating awareness abo t the harmf I effects of tobacco se and secondhand smoke expos re. After e al ation of the pilot phase, the NTCP is now being expanded to co er all 36 states and 672 districts in phases between 2012 and 2017, with a b dget allocation of INR700

crore (uS\$ 115 million). under NICP; tobacco control mitsha e been established at the national, state and district go emment le d, with dedicated personnel to carr o t speci cati ities Once India's NICP'isf II implemented, there will be more than 1700



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decloated staff at all le elsthro gho t the contr. Establishment of a decloated national programme for tobacco control with adeq ate nancial and h man reso ress is the cornerstone for ad ancing tobacco control in a large and complex tobaccoprod cing contr, and ser es as an excellent model that other contries can replicate

Co cl sio

Rogress sp med b the WHO Framework Con ention on Tobacco Control and the consistent MPOWER mass reso or the past decade has helped protect near I half of the world's pacefet hrong in a least one MPOWER mass re at the highest le el of achie ement. As on ntries contril en ethe processo of adopting and implementing effecti e tobacco control strategies, the can look for inspiration and g idance to other or ntries that ha es coassi II mo et to ad anos their policies to the best practice le el.

There was ne er an expectation that implementing strong tobacco control meas resine er control wold beq ick or eas. There were, and still are, barriers and setbacks, as well as political dif c tites and interference b the tobacco ind str to attempt to stop necessar and lifesa ing actions E on so, progress made th sfar is extremel enco raging. Since 2007, then mber of contriesthat ha e adopted al least one MPCWERmess re at the highest le el has more than do bled, and the n mber of people co ered b comprehensi e policies has nearl tripled.

As a res It of concerted efforts to strengthen and expand global tobacco control efforts tens of millions of li es and h ndreds of billions of dollars will be sa ed beca se of decreases in tobacco se. B t while progress in implementing comprehensi e tobacco control policies has been stead, it has also been slower than is needed. Man contries still ha e onl weak tobacco control meas resin place, and some ha e none at all. Billions of people contin e to ha e little or no protection from the adoption of e idence-based tobacco control best practices, lea, inc them at risk of the health and economic harms ca sed b tobacco se E en in contries that ha e some best practice policies in place, implementation of other policies lacs. Onl one contribusimplemented all MPOWER meas resat their most comprehensi e le el and onl a handf l of contries ha e more

than two meas res in place at the highest le el of achie ement.

The foc sof this report, Raising tobacco taxes, is the MPOWER meas re that has experienced least progress. Onl one in 10 of the world's people li e in the 33 co. ntries that le taxes of more than 75% of the cigarette retail price, making it the leastimplemented MPOWER meas re and the one with least impro ement since 2007. More than 80% of contries do not have tobacco taxation in place at the highest le el of achie ement despite dear e idence that increasing taxes to a s f cientl high le el is an extremel effecti eind ding cost-effecti e - inter ention; it red cestobacco se costs do emments relati el little to implement, and increases ao ernment re en es sometimes s bstantiall

It can be dif c It to generates f cient political will to o ercome opposition – ind ding from the tobacco ind str – to raising tokacco taxes The tokacco ind str has long opposed an strengthering of tokacco control meas res, and is partic larl acti ein attempting to pre ent an t pe of tax increase leading to act al higher prices Their dat makes spin to sclaims of economic harm cas sed b higher taxes which are not borne or to the e idence One partic lar daim is that higher taxes lead to increased sm ggling and illicit trade, b t again the e idence does not s pport this

B t beca se tobacco taxes are general better accepted than other t pesof taxes, it is possible to achie e widespread p blic s port, e en arrong tobacco sers, especial if at least some of the new tax re en es are sed for tobacco control, health promotion and other p blic health programmes

Altho gh taxes on tobacco sho Id comprise at least 75% of the retail price of tobacco, taxation is almost alwa smore complex than simpli deciding on a tax rate. Details of the taxation polic str ct re-t pesof tax, and at what base the are imposed - and adj stment to in ation and income growth, are as important as the rate itself. In the past, man contries had as stem where different tax rates from m. Itiple t pes of taxes were le ied on different tobacco prod cts With the reali ation that simpli ed taxation str ct res are the easiest to implement and less s bject to tobacco ind str manip lation, more contries are opting to take this approach. Additionall, more contries are moing awa from p rel ad alorem excises stems and there are now fewer contries with no excise tax.

The information in this report proides g idance to contries on the health and economic bene tsof higher tobacco taxes, as well as spacio cotalied steps that the can take to accomplish this goal. While more than 80% of con thiss do not et le taxes at the highest le et of achie ement, 16 on this the emade good progress since 2008 in raising taxes to at least 50% of the retail price. These on thrises ha ether opport nit to 1 ther increase taxes and impro e their tax administration s stems to achie e batter health to toomes All on thrise can learn froms cozed 1 elforts as the work to raise taxes and implement the other MPOMER meas resthat will proted their people from the harms of tobaco se

All contributes have an obligation to protect the health of their people, and all Parties to the WHO/FCIC have made specicommitments to implement strong tobacco control policies as an important means of pro-iding that protection. There heas been s bisantial progress in the past decade, b t wern it now recommit or set es to contin ing o r global tobacco control efforts so that all the people of the world are fill protected from the tobacco epidemic and tis harms.



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TeCHn ICAL n OTeS

 TECHNICAL NOTE I
 Evaluation of existing policies and compliance

 TECHNICAL NOTE II
 Smoking prevalence in WHO Member Sates

 TECHNICAL NOTE III
 Tobacco taxes in WHO Member Sates

APPen DICeS

APPENDIX I APPENDIX II APPENDIX III	Regional summary of MPOWER measures Tobacco taxes and prices Year of highest level of achievement in selected tobacco control
APPENDIX IV	measures Highest level of achievement in selected tobacco control measures in the 100 biggest cities in the world
APPENDIXv	Status of the WHO Framework Convention on Tobacco Control
APPENDIX VI APPENDIX VIII APPENDIX VIII APPENDIX X APPENDIX XI APPENDIX XI	Global tobacco control policy data Country pro les Tobacco revenues Tobacco taxes and prices Age-standardized prevalence estimates for smoking, 2013 Country-provided prevalence data Maps on global tobacco control policy data

Appendices VI to XII are available online at http://www.who.int/tobacco/global_report/en/

TECHNICAL NOTE I Evaluation of existing policies and compliance

.

This report pro ideas mmar indicators of on thr achie entration each of the six MPOWER mease rea; and the methodolog gal of to calcic late each indicator is described in this Technical Note To ens e consistenci and comparabilit, the data collection and and sistemptodolog sed in this report. Same details of the methodolog emplo e din entity reports howe or, has been ne ised and strengthered for the present report. Where re isons ha e been remarks, data from pre lo is negotist a been remarks data from the isons reported to the present report.

Data sources

- Data were collected sing the following so ress • For all areas: of cial reports from WHO FCTC Parties to the Conference of the Parties (COP) and their accompaning doc mentation.¹
- For M (monitoring): tobacco pre alence s r e snot reported nder the CO-reporting mechanism were collected main thro gh/WHO Regional and WHOCo ntr C1 ces Technical Note II pro idesf rther details
- For P(proted), W(vem abo t the dargers of tobaco) and E(enforce barrs on tobaco and entising, promotion and sponsorship): original tobaco control legislation, ind ding reg lations adopted in all Marther States related to smole-free en inorments padaging promotion and sponsorship. In cases where a law had been adopted b 31 Deornber 2014 b thad not e entered infolong the respecti e law was assessed and reported with an asterisk denoting "law adopted b 13 Deornber 2014.
- For W (mass media): data on arti-tobaco mass media campaigns were obtained from Member Sates In order to a oid mecessar data collection, W-Dorch det data severing for arti-tobaco mess media campaigns in all W+D Co ntr Cl ces Inco ntries where potential eligible mass media campaigns were identi ed, focal pointsine each on ntr were contacted for

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f rther information on these campaigns, and data on eligible campaigns were gathered and recorded s stematicall .

For R(raise taxes on tobaco): the prices of the most solid brand of digareties, the cheapest brand and the brand Mathtoro were collected thron gh regional data collectors information on the taxetion of digareties (and, for some contrines in St. th-East Asia Region, bids) and re en estromotozon taxelion, as well as an s poporting doc marts, were collected from ministries of name Technical Note III pro ides the detailed mathodion as di.

Based on these so ross of information, WHD assessed each indicator as of 31 December 2014. Biosplicins to this c t-off date were tobacco prod of prices and taxes (c t-off date 31 J I 2014) and arth-tobacco mease mote armpaigns (c t-off date 30 J ne 2014).

Data validation

For each on the, e or data point for which legislation was the sone was assessed independent b two different expert staff from two different W-Dord oss generali one from W-Dohead; antersand the other form the respect a Regional OI os: An inconsistencies were nei exect b the two W-Doepent staff in of earing attribute opent staff member not. et in of earing attribute opent staff member not. et in of earing attribute opent staff member not. et in d earing attribute opent staff member not. et en erected edb : (i) chocking the original text of the legislation, The in regions of the third expert in cases where differences remained. Data were also checked for completeness and logical consistence aroses aribides

Data sign-off

Final, alidated data for each contrivere sent to the respectiego emmant for relevand sign-off. To facilitate relevability of each contriver and was shedt was generated for each contriver and was sent for releva prior to the dose of the report database In cases where national a thorities req ested data drangs, thereq ests were assessed b W-Oxeps 41 aff accounting to both the legislation and the dari cation shared b the national a thorities, and data were potied or left or dranged in cases where national a thorities explicit il drint agree with the data assessment, this is special call noted in the appendix tables F rither datalis abot the data processing prood rearea a altabelirom WHO

Data analysis

The report provides similar meas resort indicators dio nitri achie ements for each of the six MCPURE measures resit i isimportant to note that data for the report are based on existing legislation and re eat the stat is of adopted bit not necessarill impermented legislation, as long as the law deart indicates acted of entri into force and isnot indegring a legisl delarges. The simmar immes resole eloped for the WH-Dreport on the global tobacco spriderria, 2015 are the same as those self or the 2014 argont.

The report pro ides anal sis of progress made since 2012 and since the rst report (2007). For each indicator, 2012 and 2007 data w compared with 2014 data. To calc late the change in the percentage of the pop lation d beach polic or meas reoer time pop lation estimates for the ear 20142 were sed, using a static ear eliminates the effect of pop lation growth when meas ring change o er time Indicators from pre io s earsha e been recalc lated, according to legislation/materials renei entafter the ass essment neriod of the respecti e report or according to changes in the methodolog, so that the res its are comparable across ears All income gro ps sed for this report deri e from the World Bank income gro p dassi cation p blished on 1 J I 2014 b the World Bank.3 upper-middle and lower-middle income gro psare combined into one gro p for this report

When contror pop lation totals for MPOWER meas resare referred to collectiel in the analisis

section of this report, on the implementation of tobacco control policies (smole-free legislation, essation ser loss werning labels anti-lobacco messmedia campaigns; ad etising and pomotion bans, and tobacco taxes) is und dadin these totals Monitoring of tobacco series reported separatel. When changes in pop lation co rege since 2012 or 2007 are presented, again on implementation of bolicies is ind dad.

Correction to previously published data

The 2012 data b bished in the last report were re iewed, and abo 1 3% of data points were corrected. In most cases, re iew was cond ded bera selegisticion or policies were in place at the time of the last report to t datais were not a ailable to WHO in time for p blication.

Monitoring of tobacco use

and prevention policies Thestrength of analoral tobacos s reliance s stemiszezezek b thefreq enc and periodati of national represental e o th and at it s r e sinco rities Or intries are gro ped in the top Montoling reageny when all orticalisated below are met for both o th and at its r e s

- whether as r e wascarried o t recentl;
 whether thes r e wasrepresentati e of the contr 'spop lation;
- whether a similar s r e was repeated within 5 ears (periodic); and
- whether the o th and ad It pop lations were s r e ed thro gh school-based or ho schold pop lation-based s r e s respecti el.

Sr e swere considered recent if cond ded in the past 5 ears For this report, this means 2009 or later. Sr e swere considered represental e on if a scient i cancom sampling method was sed to ans renational in representati enes its (Altho ghthe pro ide set information, s brational sr e sor national sr e sof speci cops lation gro pspro ideins f dient

information to enable tobacco control action for

thetotal pop lation.) S r e swere considered periodicif the same s r e ora similar s r e was repeated at least once e er 5 eans The following de nitions were applied for o th and ad It s r e s.

yo this rie is School-based is rie sof ist dents in grades for bo sand girts aged 13–15 ears. The q estions asked in thes rie is sho ld pro ide indicators that are consistent with those specified in the Global yo th Tobacco S rie q estionnaires and man als.

Ad Its r est Ho scholds r est hat can proide indicators, for ad Its aged 15 ears and o er, consistent with those specied in the Global Ad It Tobacco S r eq estionnaires and man als

The gro pings for the Monitoring indicator are listed below.

No known data or no recent* data or data that are not both recent* and representati e**
Recent* and representatie** data for either ad Its or oth
Recent* and representatie** data for both ad its and o th
Recent*, representatie** and periodic*** data for both ad Its and

o th

Data from 2009 or later.

S r e sample representati e of the national

pop lation.
*** Collected at least e er 5 ears.

Smoke-free legislation

There is a wide rarge of places and instit tions that can be made similer field by a Morketree legislation can take place at the relational or s brational legislation as well as legislation in is bratically includious? The assessment of a bratical similar transformation and the le d administratil e bo makines (rst administratil e d administratil e bo makines (rst administratil e bid isons of a con rt), as determined b the united Nations Ceographical Information/Werking Gro p. S brational data reported in Appendx k on i re at the stat s of a brational legislation while pro isions on eard b national legislation are indicated b an informal enderned to the s bindlorid data. In access where the stat s of smole-free legislation is not reported for an s bindlorid j insidions we assessed to determine whether smole-free laws pro lided for a completer indoor smole there allowing eight places: - health care tabilities;

- ed cational facilities other than ni ersities:
- ni ersities:
- go emment facilities;
- indoor of ces and workplaces not considered in

an other categor; • resta rants or facilities that ser e most food;

 cafés, p bs and bars or facilities that ser e most be erages;

• p blictransport.

Co pings for the smoke-free legislation indicator are based on then in their of places where indoor smoking iscompletel prohibited in addition, to infrie where elies al 50% of the pop lation wasco area'b completes brational indoor smoke-free legislation are gro ped in the top categor.

In a few contriles, in order to signi cartill expand the creation of smokel-free places, ind ding reads ants and twespolitical in necessar to ind deexceptions to the law that allowed for the provision of designated smoking rooms (DSR) with req iremarks so technical complex and shift that, for practical proposes, few or no establishments are expacted to implement them. In order to meet the criteria for " er shid technical req irrements", the legislation had to ind deal least three to it the six following drasateristics (and m st ind deal least criteria 5 or G).

The designated smoking room m st:

- be a closed indoor en ironment;
 be f mished with a tomatic cloors, generall
- kept dosed;

- 3. be non-transit premises for non-smokers;
- be f mished with appropriate forcedentilation mechanical de ices;
- ha e appropriate installations and f indional openings installed, and air m st be expelled from the premises;

 be maintained, with reference to s rro nding areas, in a depression not lower than 5 Pascal.

The few contriles whose laws provide for DSPs with er strict technical regularizations error of the assessed bill bicpass har end been categori and in the anal ses for this section boas as their smoke free legislations be dartial departs from the recommendations of WHOFCIC Article 8g iddines, and it has been dir dit to data in eidence indicating that the laws wes fitted in the interacted or lown mbar of DSPs these or trites The contriles whose laws provide for DSPs with or strict technical regulares that for less than ed the assessed p blic places has been go ped according to then mbar of completel smoke tree p blic places

The gro pings for the smoke-free legislation indicator are listed below.

Data not reported/not categori ed					
up to two p blic places completel smoke-free					
Three to e p blic places completel					

smoke-free Sx to se en p blic places completel smoke-free

All p blic places completel smokefree (or at least 90% of the pop lation co ered b complete s bnational smokefree logistion)

In addition to the data being sed for the abo e gro pings of the smoke-free legislation indicator, other related datas of has information on nes and enforcement were callected and are reported in Appendix Iv.

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Tobacco dependence

treatment The indicator of achie ement in treatment for tobacco dependence is based on whether the contr has a allable:

- nicotine replacement therap (NRI);
- non-NFI tobacco dependence treatment;
 reimb rsement for an of the abo e; and

a national toll-free q it line.

Displate hain was di qi ilines few low-or middelinome contrieste e implementads and programmes This national toll-freeq il ilines are ind deta acq all cation on il for the highest categor. Feirin terrent for tobacco dependero treatment iscorridetta ori for the top two categories to take restricted national bi dgets of men lower-income contriles into consideration. The top three categories re at ar ingle els of go emmert commitment to the a allabilit d'income replacement therap and cessation s coort.

The gro pings for the Tobacco dependence treatment indicator are listed below.

Data not reported
None
NFI* and/or some cessation ser ices** (neither cost-co ered)
NFI* and/or some cessation ser ices** (at least one of which is cost-co ered)
National q it line, and both NRI* and some cessation ser ices** (cost-co ered)

Notine replacement therap. Smoking cessation s pport a ailable in an of the following places: health dinics or other primar care facilities, hogulatis, of ce of a health professional, the comm nit .

**

In addition to data sed for the gro ping of the Tobacco dependence treatment indicator, other related datas of as information on oo ntries' essential modiones lists, etc. were collected and are reported in Appendix N. Warning labels on tobacco

packaging The section of the report de oted to assessing each contr 's achie emerts in health warnings notes the following information abo t digarette park warnings:

- whether speci chealth warnings are mandated;
 the mandated si e of the warnings, as a
- percentage of the front and back of the cigarette pack;
- whether the warnings appear on indi id al packages as well as on an o tside packaging and labelling sed in retail sale;
- whether the warnings describe speci charmf I effects of tobacco se on health;
 whether the warnings are large, dear, isible and legible (e.g. speci c colo rs and font st les
- and legible (e.g. speci c colo rs and forit stille and si es are mandated); • whether the warnings rotate;
- whether the warnings are written in (all) the principal lang age(s) of the contr;
 whether the warnings ind de pict resor
- These of the warrings on both the front and back of the organite pack were a craged to calc late the procentage of the total packs in face areas or erab warrings This information was contributed with the warring directed stocs to costsr at the goo prings for the health warrings

indicator

The gro pings for the health warnings indicator are listed below.

Data not reported No warnings or small warnings' Medi m si e warnings² missing so anyonyrite characteristics' (CBIar

Med m s e warnings' missing some appropriate characteristics' Chlarge warnings' missing man ⁶ appropriate characteristics' Med m si e warnings' with all appropriate characteristics' Chlarge warnings' missing some³ appropriate characteristics'

Large warnings⁶ with all appropriate characteristics⁴ ¹ A erage of front and back of padeage is between 30 ² A erage of front and back of padeage is between 30

A erage of front and back and 49%. One or more.

Appropriate characteristics

 speci chealth varningsmandated;
 specing on indi id al padvages as well as on an o tside padvaging and labelling sed in retail sale;
 describing speci charmf I effects of tobacco se

 describing specific channel renears on todatoor on health;
 are large, dear, isible and legible (e.g. specific color is and font stille and si es are mandated)

ind depict resorpidograms;
written in (all) the principal lang age(s) of the contr .

 on ntr.
 A erage of front and back of the package is at least 50%

• Fo rormone In addition to the data sed for the groping of the health warnings indicator, other related

of the health warnings indicator, other related data s ch as the appearance of the q it line n mber, etc. were collected and are reported in Appendix Iv.

Anti-tobacco mass media

Campaigns Contries indertake comminication acti ities to ser e aried goals ind ding impoing piblic relations; creating attention for an iss. e bilding s poot for p blicpolides and prompting beha io r change. Arti-lobacco comminication campaigns; which are a core tobacco control inter ention, m s ha e speci adfeat resin order toberninimali effecti exthe m st bed's f dent d ration and m st be designed to effecti el s pport tobacco control prioritiles; ind ding inroreating knowledge, changing social norms, promoting cessation, pre enting tobacco ptake and increasing s pport for good tobacco control policies.

With this in mind, and consistent with the de nition of "anti-lobacou mass media campaigns" in the last report, on it mess media campaigns that were (i) designed to s poot tobacou control; (ii) at least three weeks in d ration and (iii) implemented batween 1 J I 2012 and 30 J ne 2014 were considered eligible for anal sis For the sake of logistical feasibilit and coresco nit comparabilit, on I national le el campaigns were considered eligible Consistent with the last report and to enable greater acc rac, materials from campaigns had to be s britted and i er i ed based on the eligibilit or triest or allito nities.

Eligible campaigns were assessed according to the following characteristics; which signif the se of a comprehensi e comm nication approach:

- The campaign was part of a comprehensi e tobacco control programme.
- Before the campaign, research was ndertaken or re iewed to gain a thoro gh nderstanding of the target a dience.
- Campaign comm nications materials were pre-tested with the target a dience and rened in line with campaign objecti es
- 4. Air time (rado, tele ision) and/or placement (billicards, print ad etising, etc.) was obtained b p rotwaing or sex ring it sing either the organi ation's own internal reso ross or an external media planner or agenc (this information indicase whether the comparign adopted a thoro gh media planning and b ing process to effecti el and el cienti reach istaroat a deroal.
- The implementing agenc worked with jo rnalists to gain p blicit or news co erage for the campaign.
- Process e al ation was indertaken to assess how effecti el the campaign had been implemented.

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Indicator are listed below.
Data not reported
No carruping-cond ded between J I
2012 and In a2014 with ad ration of
at least three weeks
Carruping rood dad with one to for r
appropriate characteristics
Carruping rood dad with the to six
appropriate characteristics
Carruping cond data with a least se en
appropriate characteristics
Carruping cond data with a least se en
appropriate characteristics

7. An o toome e al ation process was imple-

8. The campaign was aired on tele ision and/or

The gro pings for the Mass media campaigns

mented to assess campaign impact.

radio.

Bans on advertising, promotion and sponsorship

The report indication in in retional as well ass brational jirisdicion in retional as well ass brational jirisdicions. The assessment of a brational legislation on ad artisting, promotion and sponsortipibans indices. If a standard be administrati es bol islons da ao ntr), as determinado the united Nations Goographical Information Waking Go p. S brational data reported in Appendix I on it e at the stat sof o brational legislation while pro islonso ered bo andional legislation while pro islonso area do andional set and the state of a mational legislation are indicated b an andional legislation are indicated b an another set as the set of an anti-set and the set of the set of

informati e note next to the s brakinal data. In cases where the stat s of ad ertising, promotion and sponsorship legislation is not reported for an s brakional j risclictions we ass me the existing national law applies.

Co ntr -le el achie ements in banning tobacco ad ertising, promotion and sponsorship were assessed based on whether the bans co ered the following t pesof ad ertising:

national tele ision and radio;

- local maga ines and newspapers;
- billboards and o tdoor ad ertising;

point of sale;

- free distrib tion of tobacco prod cts in the mail or thro ghother means;
- · promotional disco nts; non-tobacco prod cts identi ed with tobacco
- brand names (brand stretching);5 brand names of non-tobacco prod cts sed for
- tobacco prod cts (brand-sharing),6 · appearance of tobacco brands (prod ct
- placement) or tobacco prod cts in tele ision and/or lms;
- · sponsorship, ind ding corporate social responsibilit programmes

The rst for t pesof ad ertising listed are considered " direct" ad ertising, and the remaining six are considered "indirect" ad ertising Complete bans on tobacco ad ertising, promotion and sponsorship s all start with bans on direct ad ertising in national media and progress to bans on indirect ad ertising as well as promotion and sconsorship

Bans that co er national tele ision, radio and print media were sed as the basic criteria for the two lowest gro ps, and the remaining gro ps were constr cted based on how comprehensi el the law co ersbans of other forms of direct and indirect ad ertising ind ded in the q estionn In cases where the law did not explicit addres cross-border ad ertising, it was interpreted that ad ertising at both domestic and international le els was co ered b the ban onl if ad ertising was totall banned at national le el.

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The gropings for the Bans on ad ertising, promotion and sponsorship indicator are listed

- Data not reported Complete absence of ban, or ban that does not co er national tele ision (Tv), radio and print media.
- Ban on national Tv, radio and print media onl
- Ban on national Tv, radio and print media as well as on some (b t not all) other forms of direct* and/or indirect* ad ertising
- Ban on all forms of direct* and indirect* ad ertising
- rect ad ertising bans: national tele ision and radio; local maga ines and newspapers; billboards and o tdoor ad ertising;

- Diffuence... point of sale. Indirect ad ertising bans. free distrib tion of tobacco prod. dts in the mail or
- thro grown a means, promotional disco nts; non-tobacco goods and ser icesidenti ed with tobacco brand names (brand stretching); brand names of non-tobacco prod cts sed for
- tobacco prod cts (brand sharing);
- arance of tobacco brands (prod. of placement) acco prod. dts in tele ision and/or ...Ims; portrig, ind. ding corporate social responsibilit appeara or tobai
- programmes

In addition to the data being sed for the gro ping of the Bans on ad ertising, promot and sponsorship indicator, other related data, s ch as bans on Internet sales or on displa. of tobacco prod cts at points of sale were collected and are reported in Appendix Iv.

Tobacco taxes

Contries are groped according to the percentage contrib tion of all tobacco taxes to the retail price. Taxes assessed ind de excise tax al e added tax (sometimes called "vAT"), import d t (when the cigarettes were imported) and an other taxes le ied. Onl the price of the most pop lar brand of digarettes is considered. In the case of contries where different le els of taxes applied to digarettes are based on length, q antit prod ced, or t pe (e.g. Iter s non-Iter), onl

the rate that applied to the most pop lar brand is sed in the calc lation.

Gi en the lack of information on co.ntr. and brand-speci cprot margins of retailers and wholesalers, their prots were assimed to be ero (nless projided by the national data collector). The gropings for the Tobacco tax indicator are listed below. Rease refer to Technical Note III for

Data not reported
< 25% of retail price is tax
26-50% of retail price is tax
51–75% of retail price istax
>75% of retail price is tax

National tobacco control

programmes Classi cation of contries' national tobacco control programmes is based on the existence of a national agenc with responsibilit for tobacco control objecti es Contries with at least e f II-time eq i alent staff members working at the national agenc with resp nonsihilit for toh control meet the criteria for the highest gro p. The gro pings for the National tobacco control

re indicator are listed below. progr

Data not reported No national agenc for tobacco control Existence of national agenc with responsibilit for tobacco control objecties with noor< ef ll-time eqialent staff members Existence of national agenc with responsibilit for tobacco control biecties and at least of II-time eq i alent staff members

Compliance assessment

Compliance with national and comprehensi e s brational smoke-free legislation as well as with ad ertising, promotion and sponsorship bans (co ering both direct and indirect marketing)

edb pto e national experts, who assessed the compliance in these two areas as "minimal", "moderate" or "high". These e experts were selected according to the following criteria:

· person in charge of tobacco pre ention in the contributing of total provide and the control of the alth of the most senior go emment of dal in charge of tobacco control or tobacco-related conditions; · the head of a prominent nongo emmental

- organi ation dedicated to tobacco control; · a health professional (e.g. ph sician, n rse
- pharmadist or dentist) speciali ing in tobaccorelated conditions; · a staff member of a p blic health ni ersit
- department; • the tobacco control focal point of the WHO

Contr Of ce. The experts performed their assessments independent I. A erage scores were calc lated b WHO from the e indi id al assessments b assigning two points for highl enforced policies, one point for moderatel enforced policies and no points for minimal enforced policies with a potential minim mof 0 and maxim mof 10 points in total from these experts

The compliance assessment was obtained for legislation adopted b 1 April 2014. For contries with more recent legislation, compliance data are reported as" not applicable". Compliance with smoke-free leaislation was not as sed in case the law proides for DSRs with er strict technical req irements

The contri-reported answers are listed in Amendix ly Amendix I s mmari esthis information. Compliance scores are represented separatel from the gro ping (i.e. compliance is not ind ded in the calc lation of the groping categories).

es report on the implementation of the WHO Framework Con ention on Tobacco Contro according to Article 21. The objecti e of reporting isto enable Parties to learn from each other's experience in implementing the WHO FCTC Parties expenses in implementation of the WHO PCIC Parties reports are also the basis for relieve b the CCP of the implementation of the Con ention. Parties s britt their initial report 2 ears after entr into force of the WHO PCIC for that Part , and then e er s bseq ent 3 ears, thro gh the reporting instr ment adopted b COP Since 2012, all Parties report at the same time, once e er 2 ears For more information please refer to http:// who int/fctc/reporting/en/

- 2 united Nations Department of Economic and Social Affairs, Rop lation Di ision in World pop lation prospects: the 2012 re ision (median fertilit projection for the ear 2014). For more information please refer to http://esa. n.org/wpp.
- 3 The World Bank: World de elopment indicators 2014. For more information please refer to http:// data.worldbank.org/sites/defa lt/ les/wdi-2014book odf
- 4 "Complete" is sed in this report to mean that smoking is not permitted, with no exemptions smoking is not permitted, with no exemptions allowed, except in residences and indoor places that ser e as eq i alents to long-term residential facilities, s of as prisons and long-term health and social care facilitiess of as ps chiatric nits and n rsing homes ventilation and an form of designated smoking rooms and/or areas do not protect from the harms of secondhand tobacco smoke, and the onl laws that pro ide protection are those that res It in the complete absence of smoking in all p blic places.
- 5 When legislation did not explicit ban th identi cation of non-tobacco prod cts with tobacco brand names (brand stretching) and did not pro ide a de nition of tobacco ad ertising and promotion, it was interpreted that brand stretching was co ered b the existing ban of all forms of ad ertising ad promotion when the co. ntr. w the WHO FCTC, ass ming that the WHO FCTC nitions appl

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6 When legislation did not explicit ban the se of brand names of non-tobacco prod cts for tobacco prod cts (brand sharing) and did not pro ide a de nition of tobacco ad ertising and promotion, t was interpreted that brand sharing was co. ered ti was interpreted that brand sharing was do at b the existing ban of all forms of ad entising and promotion when the contr was a Part to the WHO FCIC, ass ming that the WHO FCIC the citize and to de nitionsappl

Smoking prevalence in WHO Member States

Monitoring the pre-alence of tobacco se is cartral to efforts to cartral the global tobacco epidemic. Faitible pre-alence data on the magnit ded the tobacco epidemic and its in entral glators poliable the information needed tobacco cartral inter-entrons. This report cartains contri-generated data for both smoking" and smolessis tobacco searmog on grappele and all hs/Appendix XI). It also presents WH-O modelled, age standard ed pre-alence similates information on the mathod sadto generate the age-standard ed estimates.

Sources of information For the anal sis, the following so ross of information were explored:

- information on s r e sproided b Partiesto the WHO FCTC Secretariat;
- information collected thro gh WHD tobaccofoc seads r e scond ded inder the aegis of the Global Tobacco S r eillance S stem— in partic lar, the Global Ad It Tobacco S r e (GATS);
- tobacco information collected thro ghother WHOs r e sind ding WHOSIEPwises r e s and World Health S r e s;
- othersstemsbasedsresn dentaken b atheronganiations, ind dingsressch as the Demographic and Health Sres(DHB) and the Beha ioral Hsk Rador Sreillance Sstem (BHFS)sressand
- an extensi essench thro gh/WHD Regional and WHD Contr Cf cestolicianti to ntrspeci cs r e snot part of international s r elliance stars—s ch as the S r e d Ufeat les, Attit. che and N trittoin inthe Rep blic d Ireland, or the Social Weather Sation S r e s inthe Rhillipines Bitmation mathr

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For the anal sis information from s r e s cond dted since 1990 was sed if it: • was of diall recognied b the national health a thorit;

- indided random selected participants who
- were representati e of the general pop lation; pro idad co ntr s r e s mmar data for one or more of six tobacco se de nitions dail tobacco ser, c ment tobacco ser, dail tobacco smoker, c ment tobacco snoker, dail ogenette smoker, or c ment ogenette smoker, and

 presented pre alence al esb age and sex (in the absence of age-speci c data, total-age data were sed).

The abo e indicators pro ide for the most complete representation of tokanos smoking accesson trites and at the same time help minimi exitition of our three form of the anal sibbea seo I ack of adea, adeada. Altho gh differentos exists in thet pes of tokanos prod das sed in different on thiss and grown or men fact red in different regions of the world, data on digarette arriking and tokanos smoking are the most widd reported and are common to all so thries, thereb pemitting statistical and ass? Marries States were contacted to datain and dial report form count in detatesm

The information identi ediabo e is stored in the WH-D Tobacco Control Gobal DataBark (http://www.who.int/tobacco's r eillance/ globdidataBark) as well as in the WH-D Gobal Infolzes a portal of information on eight insk fadors for noncomm nicable deaeess ind ding tobacco (http://www.who.int/infoldees).

Analysis and presentation of tobacco use prevalence

Estimation method A statistical model based on a Ba esian negati e binomial meta-regression was sed to dari e modellador de and age-spaci cestimates for for indicators of tobaco smoking (ice ment and dail tobacco smoking aswell as c ment and dail dagratte smoking) aroo tritiset for men and women separatel. A fil i designition if the applied method is a allable as a peer-re leved antide in The Lancet, vol me365, No 3972, De66-976 (2015). The age-spaci crites dari ad were sed to generate the age-standard ed estimates. The data for this report rifer to estimates Trail.

One the per elementates from s r e sweet completions a dataset, a two-step process was set to calcitateriand estimates for the indicators space at abo a These steps in di et (a) adj sting for differences between s r e s and (b) r ming the regression model to generate both the inder ling trend as well as the 95% credible inter al an or threadingte.

Depending on the completences of contrigenerated sine data, the model at times makes sed data fremodel at times in information gaps. On thries with less data or broad inacka, a ted data 'borrow information' from neighbor img con thries' in the calc lation of their stimetes. It was not possible to generate estimates for con thries with ins 1 dent sine data (e.g., no existing sine sicon where these went too did).

Differences in age gor pass erad b each s r e S r e res listor an one on rtr were somarines reported for a site of different age gor ps The model lisin missing ages in the cleab examining the association between age and tobaco sepre alemab sex and s r e ear. Where cleat awere missing for an age gor p, the model assa a listic cleat form and or tr's other s r e stoestimate the age pattern of tobaco se for agesthat the on the hasine ers s r e ed, these areage ago pattern sex in on minis in the same geographical region is applied to the on the 'scher Differences in the t pes of indicators of tabacco servers red Smilar i, co ntriesma report different indicators across r e s(eg.c. ment smoking in onces r e and dell smoking in another, or tabacco smoking in one and oigarette smoking in another). Where data were missing for an categor, them odd seas a diable data from aco ntr's others r e s to estimate the missing information. For indicators on which the our tr has ne ereported, the a areage relationships seen in co. ntries in the same geographical region are applied to the on tr's data.

The regression models were r n separatel for males and females in order to obtain age-speci c pre alence rates for each region.

Age-standardi ed pre alence Comparison of or de rates between two or more contries at one point in time or of one contr

contries at one point in time, or of one contr at different points in time, can be misleading if the two pop lations being compared ha e signi cantl different age distributions or differences in tobacco seb sex. The method of age-standardi ation is commonlinged to o ercome this problem and allows for meaningf I comparison of pre alence between contries once all other comparison iss es described ha e been addressed. The method in ol es appling the age-speci crates b sex in each pop lat andard pop lation (this report ses the WHO Standard Rop lation, a ctitio spop lation whose age distrib tion is largel re ecti e of the pop lation age str ct re of low- and middleincome contries). The resilting age-standardied rates refer to the n mber of smokers per 100 WHO Standard Rop lation. As a res lt, the rat generated sing this process are only hypothetical n mbers with no inherent meaning. The are onl meaningf I when comparing rates obtained from one contri with those obtained in another contr. The age-standardied rates are shown in Appendix X

 Tobacco smoking ind des digarette, digar, pipe, hookah, shisha, water-pipe and an other form of smoked tobacco.

2 For contries where pre-alence of smokeless tobacco se is reported, we have p blished these data.

3 For a complete listing of contrives builtingion, please refer to Composition of mano geographical (contrinertal) angines geographical to hengines, and selected accouncil and other gro pings p bliehed bit the UN Statistics Di Ision at thtp:// mitierrai.micassed Dice 18, 2014). Reserved that, for the puesed this and sight the Batern Africas bregion vesci di ladi tho two regions: Eastern Africa Islands and Amriandar di Batern Africas bregion vesci di ladi tho two regions. Eastern Africa Islands and Amriandar di Batern Africas the Cantral Asia region was contined with the Batern E repension, the con thine Amensia, a detaign, Eschark. Georgia, Lia la and Utih ania wee drargod to the Batern E repension, C pri a Island and T five wee drargod to the 30 them E repension, and the Materesia, Micronasia and R4 reakis, stregions wee constrained into one is bregion.

This report ind des appendices containing

Tobacco taxes in WHO Member States

Data on tax str ot re were collected thro of

information on the stree of total and exist taxes in the price of the most widdl sold of digratetise based on tax polic informat callected from each on thr. This note com information on the methodolog sold b to estimate the stree of total and tobaco taxes in the price of a pack of 20 digratet on thr -reported data. It diso pro ides info on additional data collected for this repor- relation to tobacoo taxetion. 1. Data collection All data were collected between J ne 201 Jan ar 2015 b W-D regionel data collec- ted base taxes were (1) prices and (2) ti	ise cortacts with ministies of naroe. The alidit than of this information weak-back against other attains os ross. These so reas ind ding tax law trains does ments decreas and of dia statel lesof tax. WHO rates and str at res and trade information, when be order a alidelik were either pro lobal to data calidators or were downloaded fromministerial websites formation or from other united Nations data backs of as or trained interface and the full prior trained in the second data as ross were also proceed and alideties or to act at a so ross were also proceed and alideties or the data or alideties or the second data calidator. The tax data calidated for son indirect taxes in alideties of tax alidetion or the prior of tak (eg. excise transformed on the prior of tak (eg. excise transformed on the price of lobaco prod ds (eg. excise transformed on the price of lobaco prod ds Within inder the text in part of the second or the taxets on the price of lobaco prod ds Within inder the second of the text in the text most signi cart impact and text and text and text and text and text and text and the text most signi cart impact and the text most signi cart impact and the text most signi cart impact and text and the text and tex	application of exist leases are certral components of the data collected. Contain other taxes, in partic lar direct taxes is di- scorporate taxes, can potential impact tobacco priosito the extert that prod cars pass them on to nal cars. There exists are of the practical dif c lt of obtaining information on three taxes and the complexit, in estimating their potential impact on price in a consistent mame access on rities the arent considered. The table below describes the t pas of tax information collected. 2. Data analysis The price of the most pop lar brand of oigneties	s non-lier), on' therefer an interitiet applied to the most sold brandwass soli in the calc lation. In the case of Canada and the united States of America, national a erage estimates calc lated for prices and takes ne set the fact that different rates are applicable state/pro-ince or and aboo the applicable fockeral tax. In the case of Brai i, where state/vRis ar, an a erage vAT rate was applied. In India, which also has ar ingr vAT rates across states, the vAT rate applicable to the state where price data was colleted (Dathi) was sed. Smilarl, vAT rates ar in the Federated States of Microwsis and the rate of Phrops was sed. The import of t was on! sed in the calc lation of tax shares if the most sold brand of ogarates was imported into the on tr. Import of t was end applied in the the order interiment of the state was imported into the on tr. Import of t was end applied in the the order interiment of the state was imported into the con tr. Import of twas and the rate of the rate of the rate of the rate interiment of the state was imported into the con tr. Import of twas and the rate of the	[A] Man fact rer'sprice [B] Co ntr A' ad alore [C] Co ntries A and B s [C] Retailer's and whole [E] Co ntr B ad alore [F] Final price = P = [A]- Comparing reported stat witho traking into acco the tax is applied co ld ti res its A similar methodolog w
and str d. re. Prices were collected for the widel sold brand of digarettes, two other brands, the least-expansi e brand and the Mariboro for J I 2014.	remost taxes, existe axes are the most important r pop lar beca sethe areapplied exist is it to tobacco, e brand and contrib tethemost to increasing the price of tobacco prod ds and s beeq entil red ding name returned is existent as a seterated constructions are and contribute the sets on a seterated construction of pro-	was considered in the calc lation of the tax as a share of the retail price reported in Appendix table 2.1. In the case of con thrise where different le els of taxes are applied on digarettes based on length thre selewithin a con ptr. or imported and sold in	no application for the activity for the off of the off of the off of the off off off off off off off off off of	price and tax share of th smoked (other than ciga tobacco prod cts, as rep The calc lation was mad prod ct for 20 grams for tobacco prod ct except f
that the specific excession of the specific	the importer, in general, the taxis isolicated for the main fact rev the importer, in addition to import of ties. These taxes come in th ides, or per kilogram. Example: uS\$ 1.50 per pack of 20 cigarette	wholesale roat the point of entr into the contr e form of an amoint per stick, pack, per 1000 s	ens re that the import of t was not taken into accont in calc lating taxes le ied. "Other taxes" are all other indirect taxes not	price and tax was reporte tax for smoked tobacco p chercots, cigarillos, cigars
2. Ad alorem excise taxes An co the bel app ma	n ad eloremexise tax is a tax on a selected good prod ced for or tr. In general, the tax is collected from the man fast retwhole importer, in addition to import of thes: These taxes come in the fa- stween two independent entities at some point of the prod dion oplied to the at e of the transactions between the man fast rer an fast rer sprice.	sele within a contr, or imported and sold in that essier or at the point of entr into the contr b orm of a parentaged the all even of a transaction (distrib tion chain; ad alorem taxes are general and the retailer/wholesaler. Example: 60% of the	reported as excise taxes or VAT These taxes were, howe or, treated as excisss if the had a spacial rate applied to tobaco prod cats for exemple, Thairand reported the tax exemarked from tobacco and alcohol for the ThaiHaith Phorolion Excisions and catchol for the ThaiHaith Phorolion	tobacco, roll- o r-own or calc lated for 65 co ntri- for smokeless tobacco pr dr sn ff, moist sn ff nos made for 25 co ntries (st
3. Import d ties An not co wa al an an	n import of t is a tax on a selected good imported into a contr ct in transitio another contr). In general, import of ties are colid or tr. These taxes can be either an on r-t-poic or car al aloren. A a as anno nt-specic cade taxes. Ad alorem import of ties are al e, is the al e of the incaded consignment that ind desthe of inclading. Example: 50% import of t is led on OE.	to be consimed in that cointri (i.e. the goods are steaf from the importer at the point of entri into the monitory of the same applied in the same general applied to the OF (cost, ins rance, freight) cost of the prodict isst, ins rance and transport	is applied on i on tobacco and alcohol pool day it adslike an exise tax and so was considered an exclusion the calc failons The next step of the exercise was to con ent all taxes to the same base – in o r case, the tax-	3. Calculation Denote S _s as the share of widel cons med brand
4.val eachded taxes and sales Thr taxes pa so thr So a a ta	The all eadded tax (VAT) is a "m lit-stage" tax on all cons marge econs merga is for a prod. A. Nitho ghman tad: reserval who mend of the tax all adong them an faut implicition indrain, in the them of entit who pass in the end is the mail cons mer. M will not desan expressions and the tax and the tax and the entities how eximpose sales taxes instead. Unlike VAT spre- some contriles how eximpose sales taxes instead. Unlike VAT all of dosan expressions that the tax and the tax and the all of dosan expressions that the tax and the tax and the all of dos dost ends in the tax and the tax and the tax and the tax and tax and the tax and tax and the tax and the all of dost ends in the tax and tax and tax and the tax and the tax and tax and tax and tax and tax and tax and the tax and tax	cocks and ser loces applied proportional to the price desales also participate in the achimistration and the areal limits waithin og hat accords is stem, lock on intries that impose a vAT do so on a base eming 10% of the readial price alestaxes are le ied at the point of retail on the total ds, care was taken to ensire the vAT and/or sales s	ind si enetail seleptice (hereafter referred to as P). Standard ing bases simportant in calc lating tax share concert, a sath exemption the table shows Contr BapparentI applies the same ad aloren tax rate (20%) as Contr A b tin fact and sp within a higher tax rate and a higher nel price beca se the tax is applied late in the	pack or eq i alent). Then $S_{is} = S_{is} + S_{av} + S_d + S_{ijk}$. Where: $S_{is} = Total share of taxes oigarettes; S_{is} = Share of anno nt-spin (or conitional)$
5. Other taxes Info ap po	formation was also collected on an other tax that is not called a pplies to either theq antit of tobacco or to the al e of a transa casible regarding what is taxed and how the base is de ned.	n excise tax, import d t , vAT or sales tax, b t that $tion of a tobacco prod ct, with as m ch detail as$	distrib tion chain.	igarettes; S _{av} = Share of ad alorer eq i alent) in the p

cons mption. This, rates, amo ints and point of

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of cigarette, q, antit, prod, ced, or t, pe (e.g., lter

e (same in both contries) 2.00 2.00 em tax on man fact rer's price (20%) = 20% x [A] 0.40 speci cencise 2.00 2.00 0.20 esaler's prot margin (same in both contries) 0.20 am tax on retailer's price (20%) = 20% x ([A]+[C]+[D]) -0.84]+[C]+[D]+([B]or[E]) 5.04 4.60

nt the stage at which therefore lead to biased

vas sed to calc late the ne most common t pe of arettes) and smokeless ported b each contr. de for the price of a r an smoked or smokeless for cigars, for which the ed per piece Price and orod cts (ind ding bidis, rs, e-digarettes, pipe waterpipe tobacco) was ies, while the calc lation rod cts (chewing tobacco, se tobacco or sn s) was etable 9.6 in online

of taxes on the price of a of dgarettes (20-dgarette

j

- peci cexcise taxes he price of a pack of
- m excise taxes (or eq i alent) in the price of a pack of

cigarettes;

tor ad alorem tax rates $S_{d} =$ Share of import d ties in the price of a pack of cigarettes (if the most pop lar brand is imported);

 $S_{MT} =$ Share of the all e added tax in the price of a pack of cigarettes

Calc lating Sas is fairl straightforward and in ol es di iding the speci ctax amo nt for a 20-digarette pack b the total price unlike S_{ac} the share of ad alorem taxes, S_{ac} is m ch more dif c it to calc late and in ol esmaking some ass mptions described below. Import d ties are sometimes amo nt-speci c, sometimes al e-based. S, is therefore calc lated the same wa as Se if it is amo nt-speci c and the same wa as S_a if it is al e-based vAT rates reported for contries are s all applied on the vATexd si e retail sale price b t are also sometimes reported on vAT ind is e prices S_{WT} is calc lated to consistent I re ect the share of the vAT in vAT ind si e retail sale price. The price of a pack of cigarettes can be express as the following:1 $\mathsf{P} = [(\mathsf{M} + \mathsf{M} \times \mathsf{ID}) + (\mathsf{M} + \mathsf{M} \times \mathsf{ID}) \times$

 $T_{av}^{}\% + T_{as}^{} + \pi] \times (1 + VAT\%)$

- or $T_{as} + \pi] \times (1 + vAT\%)$ k
- Where:
- s in the price of a pack of P = Price per pack of 20 digarettes of the most pop lar brand cons med locall ; M = Man fact rer's/distrib tor's price, or import
 - price if the brand is imported; ID = Import d t rate (where applicable) on a pack
 - of 20 digarettes;2 T_w = Stat tor rate of ad alorem tax

T_{as} = Amo nt-speci c excise tax on a pack of 20 cigarettes;

π = Retailer's wholesaler's and importer's pro t per pack of 20 digarettes (sometime expressed as a mark- p);

VAT = Stat tor rate of all e added tax on vAT excl sie price.

Orangestothisform lawere made based on contrapadiocrasiderations of asthe besefort the at all oranita and vectoristica, the existance – or not – of ad alorem and spadio existance – or not – of ad alorem and spadio westocal prodiced interprotet human cases (particitar in low- and middle-income contries) the base for ad alorem exister law estima main fast revisionation torispica

G enknowledge of price (P) and amo nt-speci c existe lar (T_m), the share S_m is less to reco en (c-T_m). The exceed and alcomataness (and where applicable S_b) is fail straightforward when, b law, the base is retail price (as is the case in see end E ropean union on triks). The calc lation is immer complicated when the base is 'nt retail price base as the base (M) needs to be race end in order to calc late the amo nt of ad alcoma tax. In most of the case b Wasen ot known (ress special lar portab b the con ntr.), and therefore had to be estimated.

using eq. ation (2), it is possible to reco. er M: $\frac{P}{\dots\dots\dots\dots} - \pi - T_{ss}$

$$M = \frac{1 + VAT\%}{(1 + T_{av}\%)x(1 + ID)}$$

π, or wholeselers' and retailers' pro timergins, are rarel p blid disclosed and will ar from word pop lar branch, we considered into be nil (a = 0) in the calc lation of Mboca sethe bernall. Stating thermagins are ase mod to bernall. Stating thermagins are ase mod to bernall. Stating thermagins to 0, howe er, wo lof res It in an o erestimation of Mand therefore of the base for the ad alcorem tax. This will in it m res It in an oerestimation of the arm or of ad alcorem tax. Shoot the gold of this exercise is to mass rehow high the share of tobaco taxes is in the price of at pical pack of digarettes.

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eas ming that the retailer's wholesaler's prot (n) is nil, therefore, does not panell e oo ntries to ndrestimiting thir ad alcoren taxes in light of this it was dadded that in tess and ntil contri-speci cinformation was made a aliable to WH-D the retailer's or wholesaler's margin wo ld be assimations and to be nil for domestical prod cad barads.

For co. ntries where the most pop, lar brand is imported, the import d t is applied on OF al es, and the conseq ent excise taxes are t picall applied on a base that ind desthe QE all e and the import d t , b t not the importer's pro t. For domesticall prod oed cigarettes, the prod oer's price ind desits own prot so it is a tomatical ind ded in M In practice, howe er, the importer's prot can be relatiel signicant and setting it to ero (as in the case of domestical man fact red cigarettes) wolds bstantiall o erestimate M, and thereb o erestimate the share of ad alorem tax in nal price. For this reason, M had to be estimated different for imported prod dts M* (or the CIF al e) was calc lated either based on information reported b contries or sing secondar so roes (data from the united Nations database). M* was normali calc lated Contrade as the import price of cicarettes in a contr (al e of cigarette imports di ided b the g antit of cigarette imports for the importing contr) Howe er, in exceptional cases where no s ch data were a ailable (Iraq and Namibia), the export price was considered instead (in the case of Iraq the FOB[®] was considered too low so the OF all e was approximated as the export price pl suS10 cents). The ad alorem and other taxes w erethen calc lated in the same wa as for local digarettes sing M^{*} rather than Masthebase where

applicable. In the case of vAT in most of the cases the base was Pexcl ding the vAT (or, similarl , the man fact rer%dstrib tor sprice pl sall excise transh in other user for

 $S_{VAT} = vAT\% \times (1 - S_{VAT})$, eq i alent to $S_{VAT} = vAT\% \div (1 + vAT\%)$

So in s m, the tax rates are calc lated this wa

n

 $\mathbf{S}_{ls} = \mathbf{S}_{ld} + \mathbf{S}_{as} + \mathbf{S}_{av} + \mathbf{S}_{var}$

$S_{as} = T_{as} \div P$

3	=	(T_av	%	×	M)	÷	Ρ

- (T_{av} % × M* × (1+ S_d)) ÷ P⁴
- if the most popular brand was imported $S_{d} = (T_{ID} \% \times M^{*}) \div P$ (if the import duty is value-based)
- or ID ÷ P
- (if import duty is a speci c amount per pack)
- $S_{VAT} = vAT\% \div (1 + vAT\%)$

4. Prices

Primer collection of price data in this and pre io sreports in of eds r e ing retail o tlets. In order to impro e the q alit of the prices collected this ear, similar to 2012, price data was collected in the following manner:

- In addition to the most sold brand reported in pre io s ears, prices of two additional pop lar brands were req ested.⁵
- For each brand, prices were req ired from three different t pesof retail o tlets

O estionnaires sent to data collectors were prepop lated with the names of the three highest salling brands in each on rtr. The three pop lar brands were ident i ad sing data collected from the 2012 q estionnines from ascondar data (E romonitor⁶) and thro gh WHOs does collaboration with ministics of names for the contries where s ch data were not a allable, data collectors were eaked to indicate the remes

Where brand market shares were a ailable, calc lations of a erage prices and taxes were also done (details in Section 7 below).

The three t pesof retail o tlets were de ned as follows: 1. S permarket/h permarket: chain or

independent retail o tlets with a selling space of o er 2500 sq are metres and a primar foc son selling food/be erages/tobacco and other groceries. H permarkets also sell a range of non-grocer merchandise.

 Kosk/newsagent/tobaconist/independent food stores small con enterce stores, etail o tiets selling predominant i food, be erages and tobaco or a combination of these (eg. kosk, newsagent or tobacconist) or a wide range of predominant grocer prod its (independent food stores or independent small grocers).

 Street endors sell goods in small amo rits to cons mensib it not from a xed location (not applicable to all co ritries).
 Most sold brands ha ebeen sed consistent i o e time to gain a better re edion of the change in

prices Howe er, in some cases where the market share of the brand initial

10110	culary		igo mas
made	e to the ne	ew, more pre alent bra	ind. In 2014,
C	ri	ric	r

(msb) ur

ric rrcurWho'r eUwi rric(Wap). t r(% rinic) Rinic(20αir)

changes in the brand were made for Bahrain.

Kiribati, Marshall Islands, Mongolia, Saint L. da,

In all those contries the price of the new brand

was lower, except for Mongolia where the shift

of China, the most sold brand reported changed

this new brand contin ed to be reported as the

As in 2012, the price sed for each of the 28

contries of the E ropean union (Eu) was the

most sold brand collected b. WHO Brior to 2012

price and tax information were taken entirel from

the Eu's Taxation and C stoms union website for

the c rrent report.7 The price sed b the Eu in the past to calc late tax rates was the most pop lar

price categor (MFPO), which was ass med to

be similar to the most sold brand price categor

most sold brand in 2014.

vas made to a more expensi e brand. In the case

between 2010 and 2012 to a higher priced brand;

Saint vincent and the Grenadines and T al .

A stria	74.00%	76.83%	4.90	4.18	Eu
Belgim	75.92%	77.43%	5.79	4.88	Eu
B Igaria	82.65%	83.11%	4.70	4.65	BG
Croatia	75.26%	77.43%	23.00	20.56	HR
Cprs	77.47%	76.93%	4.00	4.08	Eul
Cech Rep blic	77.42%	76.64%	72.00	73.74	Cz
Denmark	74.75%	79.32%	44.00	40.55	DK
Estonia	77.24%	83.65%	3.50	2.82	Eu
Finland	81.53%	82.54%	5.50	5.01	Eul
France	80.30%	81.37%	7.00	6.50	Eu
German	72.90%	75.55%	5.47	5.09	Eu
Greece	79.95%	85.80%	4.00	3.50	Eu
Hingar	77.26%	77.01%	1 000.00	1 010.22	Hu
Ireland	77.80%	80.63%	9.60	9.09	Eu
Ital	75.68%	76.16%	5.00	4.58	Eu
Latia.	76.89%	82.24%	3.00	2.60	Eul
Lith ania	77.64%	79.21%	8.90	8.52	10
L xemborg	70.24%	69.69%	5.00	4.17	Eu
Malta	74.63%	80.81%	4.80	4.07	Eul
Netherlands	73.40%	77.91%	6.32	5.84	Eul
Roland	80.29%	85.01%	13.70	11.85	RJ
Port gal	74.51%	80.51%	4.50	3.90	Eu
Romania	75.41%	81.33%	14.50	12.50	RO
Sio akia	81.54%	79.30%	2.84	3.00	Eu
Sio enia	80.41%	82.08%	3.45	3.31	Eu
Spain	78.09%	79.17%	4.95	4.30	Eu
Sweden	68.84%	77.92%	58.95	49.55	98
uK	82.16%	85.69%	7.52	7.01	GB

to data collected b the Eu, and are also reported for J I 2014.

collected in this report. Howe er. since 2011. the Eu calc lates and reports tax rates based on the Weighted A erage Price (WAP) and therefore information on the MPPC is no longer readil a allable for Eu contries. Conseq entl, in order to be consistent with past ears' estimates and to ens recomparabilit with other contries WHO decided in 2012 to collect rst hand prices of the most sold brand (the brand was determined based on brand market shares reported from secondar so mes) to calc late tax rates Evrise and vAT rates are still collected from the Eup blished tables This means, howe er, that tax shares as comp ted and reported in this report will not necessaril be similar to the rates p blished b the Eu. This is main! d e to the calc lation of the speci c excise tax rates as a percentage of the retail price, which will ar depending on the price

See details of the difference in price and tax share for the Eu ∞ ntries in the table below.

5. Considerations in interpreting tax share changes

It is important to note that changes in tax as a strate of price arent on dependent on tax changes b taiso on price changes. Therefore, despite an increase in tax, the tax share or lid remain the same or go down, similarl, sometimes a tax share can increase e ni if there is no change increase in the tax.

In theic ment database, three are cases where taxes increased between 2012 and 2014 bit the share of tax as percentaged the price went down. This ismain id eto the fact that, in about leterms, the price increase was larger than the tax increases (partic larl in the case of spaci c existe tax increases). For example, in Ocok Slands, the spaci c existe tax increased from 372 NeD per 1000 digratelism 2012 to 494 NeD per 1000 digratelism in 2014 (a 33% increase) while the price of the most sold brand increased from 172 to 19 NeD per pack (a 55% increase). Interns of tax share the existe represented 62% of the price

in 2012 while it represented 52% of the price in 2014. This is beca se prices rose more than taxes

On the other hand, there are cases where increases (decreases) in tax as a share of price were mitigated b factors not dired related to tax rates in the c ment database, this was attrib table to one or more of the following reasons:

 In some instances, the price increased witho t a tax change, leading to a discrease in the tax share for a speci cor mixed excises fr d re (eg. Argentina, Bhiopia, Ngeria, T nisa, T rimeristan and viet Nam). In other cases, prices increased abo e tax increases leading to a discrease in tax share (eg. Ocok Islands, Ocsta Roa, Lat ia, Monteregro, Ngeal and Sabtia).

· In the case of imported prod cts the CIF all e is an external ariable that also in ences the calc lation of tax share. This has implications in contries where ad alorem is based on the CIF all e, when import d ties are applicable on the CIF all e or when the vAT is calc lated on the base of CIF all e + excise rather than vAT excl si e retail price. For example if the CIF al e increases, the base for the application of the tax is higher, leading to a higher tax percentage if nothing else changes Additionall, as indicated abo e, for some contries CIF all eshad to be estimated sing secondar data. Those al es are pro ided in uS\$ and con erted to the local c rren making the exchange rate an additional factor indirect in encing tax shares. Some examples of contries where these factors in ence tax share ind de: Malawi (increase in CIF al e combined with increase in tax b t increase in ice is larger, leading to a red ction in o erall tax share); Cameroon (decrease in exchange rate leading to degrease in tax share); or Liberia n exchange rate b t larger inc price, leading to o erall red ction in tax share).

Additional , care sho lid be taken in relation to co mines where the most sold brand dranged between 2012 and 2014. This here also had an impact on the tax proportion of the affected co mines in the case of Bahrain, Marshall Islands and S winnert and the Genadines, the tax proportion increased despite no tax drange,

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beca se of the apparent red dion in prices d e to the new, cheaper brand reported as the most add brand. In the case of kritikal and SL da, while taxes ha e increased, the tax proportion increased e en more beca settherew brand reported was cheaper. In the case of Morgolia, the tax increased b the tax proportion went down beca settherew price reported wasm dh higher. Final , in the case of T al., the CFriede at to the new, cheaper price reported wasm dh lower than before leading to a red dion in the tax proportion.

Finall, when new, impro ed information was pro ided in terms of taxation and prices for some or ntries, corrections were made in the calc lations of tax rates for 2008, 2010 and 2012 estimates, as needed.

6. Supplementary tax information (see table 2.3. Appendix II)

An important consideration highlighted in this report is that man aspects of tobacco tavation need to be taken into acco nt in order to assess a tax polic is well designed. Tax as a proportion of price does not tell the whole stor abo t the fecti eness of a tax polic . To explore othe dimensions of tax polic , the c rrent report collected additional information in relation to xation and compiled it into data that can inform researchers and polic -makers f rther on tax polic, in different op, ntries n was compiled and dassi ed The informat according to three main themes: tax str ct re le el: affordabilit and price dispersion: and tax administration. Information was also collected in relation to contries that earmark tobacco taxes to f nd health programmes and/or tobacco montrol acti ities The different sets of data indicators reported index each of the themes de eloped and are j sti ed based on e idence nro ided in the backaro ind chanter on ta str ct re and tax administration

- . Taxstrotrølle el
- Broise tax proportion of price: higher tax rates and greater reliance on excise is better, partic larl when the excise tax is>=70% of retail price

- b. uniform s tiered exise tax s term a niform exise is easier to achimister than a tiered s stem where ariable rates appl based on selected offetia within one tokadoo prod d (not applicable in oo thries where no exise tax is implemented). c. Whether a on thr applies a sold creates
- Whether a contri rappies a specice ceves or a mixed starmer ling more control specic tax component (>50% of total excess is specic); specice cevices to facill lead to higher prices and a smaller price gap between different trands so it is better (not applicable in contries where on lad alorem excess applicable or where no excise tax is implemented).
- d Base of the ad alorem tax in constries that appl an ad alorem or a mixed excise s stem. Ad alorem taxes applied to the retail price or the retail price excl ding vAT are administrati el simpler. The retail price is easier to determine than prod oer price or OF all e and therefore there is less rick of nder al ation (not applicable in contries where onl specic excise is applicable, or where no excise tax is implemented) If the excise applied is ad alorem or if it is mixed and whether there is a minim m speci ctax. A minim m tax pro ides protection against prod cts being nder al ed. It also forces prices p since the price will not be ver than the tax paid (this categor does not appl to contries where onl specic excise tax is applicable or where no excise tax is implemented).
- II. Affordabilit and price dispersion
 A fordabilit index (% of GDP per cepita
 tob 100 packs dispersites of the most
 sold brand): acrosso intries, a higher al e
 indicates digarettes are relatil el more
 experse i en relation to income.
 Whather digarettes ha ebecome relatil el
 more affordabilit edureses, 2008 and 2014
 (change in the affordabilit donces, amess red abo e between 2008 and 2014);
 as affordabilit desreeses, cons mption is
 discontant.
- c. If the excise tax applied is speci cor if it is mixed, and whether the speci c tax component is a tomaticall adj sted for

in ation. If the speci c tax is not adj sted for in ation o er time, its impact will be eroded. It is good to ha eit adj sted a tomaticall (this categor does not appl to con thies where on ad at orrem excise tax is applicable or where no excise tax is implemented).

- d. Price dispersion: share of cheapest brand price in premi mbrand price (cheapest brand price ÷ premi mbrand price × 100). The higher the proportion, the smaller the gap and the fewer are the opport nities for s bstit tion to cheaper brands
- III. Tax administration
- a. Req irement of tax stamps on tobacco prod dts: tax stamps help administrators ens re that prod cers and importers compl with tax pa ment req irements, and help detect illicit tobacco prod cts A note made of contries requiring tax stamps to bear special feat resibe ond those foind on traditional paper stamps Speciicall, these are enor pted tax stamps that ind de nig e, -readable identi cation markings and can be sed to track prod ction in the contr throigh monitoring de ices installed in man fact ring facilities that scan the digital stamp, and are also sed to detect the presence of illicit prod cts The de ices register a wealth of information that is a tomatical sent to tax administrators and is sef I fo tracking and tracing and enforcement work Smilar stamps are also applied on imported prod dts This is considered best practice for prod cts This is consider monitoring the market.
- b D t freeimports barning d t -freeimports for personal cors mption red cest the chance that these prod clear d p in the likit market. Additional , there is no j sti cation for selling a dead i prod d d t -free; three foregone taxes are a re en elsos for the go emmert. While a tew contries band t free imports o tright, man co rities partit them, b t limit the q and that that the alles are allowed to bring in These restrictors can ar b tobaco prod ds, the data reported on i refers to limits on digarette q antities.

Earmarking (portion of taxes or re en es from taxes dedicated to health and/or tobacco control). Taxes can generate s bstantial re en es One wa of correcting for the negati e externalit of tobaco sewo ld be to increase taxes to red ce cons mption and f nd health care, which isp t nder strain beca sed tobaco se and often nderf nded (see table 2.4 in Appendix II).

7. Average price and tax estimates (see table 9.7, online Appendix IX)

Data on the most solid brand prices tend to be more readil a allable across on trins; this indefinish the dacision to set the most solid brand in is coase i existing of this tend. Thew er, an estimation of tax share that best re eds the tax b riden within a market wo I dideal I be based on the a erage price and taxes le i don *all* brands solid in that market.

Asin 2012, in addition to collecting and reporting most solid brand prices and tax stares: WHO attempted to estimate on thr-led a erage estimates of the tax share based on an estimate of the a erage price of a pack of objecties This services was more complex base as of the additional data req ired on brands prices and market shares

d urc

- For each co ntr , the three most pop lar brands were identi ed, and where er possible, q estionnaires were pre-pop lated sing secondar so roes or data reported in 2012. The so roes were E romonitor, feedback from the q estionnaires and WH-Ds internal data.
- Brand market share weights sed to calc late the a erage were taken from the same so ross
- The prices of the three brands from the three different t pes of retail o tlets were collected b WHO thro gh regional and co ntr data
- collectors (nine prices in total for each co ntr 4. E romonitor pro ides information on the distrib tion of agarettes in 26 different t pes of o tiets. Bro on this that had E romonitor data, we selected 10 of these t pesof o tiet,
- and consolidated them into three gro psof retail o tlets as de ned in Section 4 of this Technical Note In the few contries where

brand market shares were a aliable b the shares of ogarette sales b t pe of retail o the were not a aliable, an approximation was made sing there ali of shin b und a con rhr with similar attrib tes (eg. region, t pes of prod discore med, belonging to the same economic bloc cet.).

X Ccui I. A erage price

brand.

AFI=Š FI∗SS,

First, a erages were calc lated for each brand weighted b theo tiel distribution in man cases theo tiel street accollected and categori edin the three broad go ps did not add p to 100%, re acting the fact that there are other retail to tiel to ps. Stopes do nitheir roportional weight, the were rst re-normali ed to total 100%. When prices were the same accessifierent stores for an brand in an partic lar our ris, q al weights (33.33%) were inp tack to all three 1 pesd stores. Theretail to tiel dish tion weights were then add total table the aregenerice for each

Or: $SS_{j} = \frac{SS_{j}}{S_{j}^{3} SS_{j}} \times 100\%$ O

р

$$\label{eq:SS} \begin{split} &SS = \text{Estimated o tlet share of all brands} \\ &\text{instore} \end{split}$$

$$\label{eq:started} \begin{split} t & pe(j) \ where \ \forall j = 1,2,3 \\ sij &= \ \mathsf{Reported} \ or \ \mathsf{estimated} \ o \ \mathsf{tlet} \ \mathsf{share} \ \mathsf{of} \\ \mathsf{store} \ \mathsf{t} \ \mathsf{pe}_j \ \mathsf{where} \ \forall j = 1,2,3 \\ \mathsf{R} &= \ \mathsf{Reported} \ \mathsf{priced} \ \mathsf{trand} \ (i) \\ \mathsf{AR} &= \ \mathsf{Reimsted} \ \mathsf{a} \ \mathsf{erage} \ \mathsf{priced} \ \mathsf{trand} \ (i) \\ \mathsf{where} \ \forall i = 1,2,3 \end{split}$$

Orde the a erage prices were obtained for each brand the werem tilplied to the brand-spoid or market share toget theo erail a erage price of digarttesin theo ntr. It is indestood that inmost on or thirds more than three brands are cores med, b tbeca sech dif c It incolleding prices for all brands, the three most sold brands were ident i ed to calc late the a erage price in some on thirds, two to three brands can capt re blo 190% of market cores mittion bit inco in their

s ch as China, the three most pop lar brands represent abo 1.25% of market share. In all cases, the brand market shares of the three most pop lar brands were re-normali ed in order to add p to 10% based on their proportional weight.

$$BS = \frac{bs_i}{3} + 100\% \qquad q$$

AP= s³ AR ★ BS r Where

BS = Estimated market share of brand (i) bs = Reported or estimated market share of brand (i) where $\forall i=1,2,3$

AP= Estimated a erage price of a cigarette pack in the contr II. A erage tax share

The a registrative was calc lated in two steps First, the tax share was calc lated in two steps first, the tax share of each brand was calc lated sparatel. This helps accon it for spaci dies of each brand (egil ta different tax refe applies to different brands or if the brand is imported or nd). The price soft or each brand was the price weighted b the retail o lited dash biton. The method soft to calc late the lax share of each brand was the same as for the most sold brand. Then, the or all tax share in an or thr was obtained to taking the a carged the three brand's tax shares. The a carged the two brand's tax shares. The a carged tax share was weighted b each brand's market share.

$etax_{i,n} = f(tax_{i,n}, AP)$	0
$ATI = \sum_{n=1}^{5} etax_{1,n}$	0

AT= s Ati* BS

Where,

Lata, = Reported tax detable t peof tax (iii) for brand (i), where Vm = 1, ..., S and Vi = 1,2,3. The 5t posed tax (n=1,..., 5) are special ceases, at alcomenosis import at r, at eacted or satestax, and other taxes (i), at riction of a erappericeAH ATI = Estimated a erappe total share of brand (i) ATI = 0 arealia erappe total share of brand (i) ATI = 0 arealia erappe total share of brand (i) ATI = 0 arealia erappe total share of brand (i) ATI = 0 arealia erappe total share of brand (i) ATI = 0 arealia erappe total share of brand (i) ATI = 0 arealia erappe total share of brand (i) ATI = 0 arealia erappe total share estimated for an partic lar oo rtr.

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¹ This form lapplies when the ad alorentax is applied on the man fact revisidarib tor's price, the import of 1 sequiled on thema fact revisidant dath to drispice of the CIF at eard the wAT is applied on the WATe at earling those Other sound cosets (eg. ad aloren rate applies on the retail price) is the aerond seculitaribeneous as the are is all more straightforward to calc late.

² Import d tiesma ar depending on the contr of origin in cases of preferential trade agreements. WHO tried to determine the origin of the pack and rele ance of sing s ch rates where possible.

³ "Free On Board" or "Freight On Board": all e of a prod ot at export.

4 Or (Ta % × M*) ÷ P, if the ad alorem tax was applied on i on the OF al e, not the OF al e + the import d t.

- ⁵ The brands are sed for internal p rposes for data alidation and are not p blished in the report.
- E romonitor International's Passport, 2012.
 Statistical of complexity of the statistical of the stati
- ⁷ See http://ecce ropa.e /taxation_c stoms/taxation/ excise_d ties/tobacco_prod cts/rates/index_en.htm



Appendix i: Reg IOn AL Su M M A Ry OF M POWeR M e A Su ReS

Appends I provides an overview of selected tobacco control policies. For each WH-Oregion an overview table is presented that includes information on monitoring and prevalence, smoke-free environments; treatement of tobacco dependence, health warnings and packaging, advertising, promotion and sponsorship bans, and taxation levels based on the methodology outlined in Technical Note I.

Country-level data ware often but not always provided with supporting documents such as laws, regulations, policy documents at c. Available documents were assessed by WHO and this appendix provides summary measures or indicators of country achievements for each of the six MPD/MEH measures it is important to note that data for the report are based on existing legislation and reflect the status of adopted but not necessarily implemented legislation, as long as the law dearly inclates a date of entry into force and is not undergoing a legal challenge. The summary measures developed for the WHO report on the global tobacco epidemic, 2015 are the same as those used for the 2013 report. The methodology used to calculate each indicator is described in Technical Note I. This review, however, does not constitute a thorough and complete legal analysis of each country's legislation. Except for smok-free environments and bans on tobacco advertising, promotion and sponsorship, data were collected at the national/federal level only and, therefore, provide incomplete policy coverage for Member States where subnational governments play an active role in tobacco control.

Daily smoking prevalence for the population aged 15 and over in 2013 is an indicator modelled by WH-O from tobacco use surveys published by Member States. Tobacco smoking is one of the most widely reported indicators in country surveys. The calculation of WH-O estimates to allow international comparison is described in Technical Note II.

Africa

lable 1.1 Summary of	smoking pReval on (2013)	smoKing pReval enCe (2013)	9 monitoRing Ce	P smoKe-f Ree pol ICles	O Gessation pRogRammes	WER	nings	E adveRt Ising bans	tax
		(2013)		LINE REPERMIN		HEALTH	MASS	LINE REFERENT	
IVIPOWER measures	Algoria			COMPLIANCE		CONTENTS	MELIA	COMPLIANCE	+
	Argelia								
	Renin	70/							t
Data not reported/pat a cilable	Batawana	/76							+
 Data not required/not applicable. 	Burkina Faso	100/							
	Brundi	1076							
	Cabo Verde	100/		_				_	
	Cameroon	10%							ł
	Central African Benublic	1470							
	Chad								ł
	Oraci								
	Combios	13%							
	Congo	13%							
	Cote d'Ivoire			-				-	
	Democratic Hepublic of the Congo								
	Equatorial Guinea			-				-	
	Eritrea			-					
	Ethiopia	3%		-					
	Gabon								
	Gambia			-					
	Ghana	5%		-					
	Guinea			ш				1	
	Guinea-Bissau			-				_	
	Kenya	10%		_		8			
	Lesotho	20%						-	
	Liberia	11%		-				-	
	Madagascar								
	Malawi	12%		-				-	
	Mali	15%		-					
	Mauritania	19%						-	
	Mauritius	16%							
	Mozambique	13%							
	Namibia	19%		ш		8			
	Niger	6%							
	Nigena	7%						-	
	Hwanda			-					
	Sao Iome and Hrincipe			-				-	
	Senegal	9%		Ш¢					
	Seychelles	21%							
	Serra Leone	26%		-				-	
	South Africa	16%		-					
	South Sudan			-				_	
	Swaziand	7%		-					
	Togo			IIIIIII 0					
	Uganda	7%		III o				-	ĺ
	United Republic of Tanzania	12%		-					
	Zambia	10%						-	ĺ
			1 -						ı P

P smoKe-f Ree pol ICles	O Gassat Ion pRog Rammes	W health WaRnings	E adveRtising bans	R taxat l
	O WAGE IN POWER	DOUTRIPUT	OFCOWN SPACE 2012	
	-			
	-			
	_			
				•
				•
				•
				-
	•	-	-	
	· ·			
	1			

adUt dally smoKing pRevalen Ce*:age- standaRdiZed pRevalen Ce Rates foRadUt dally smoKeRs of tobaCCo (both sexes Combined). 2013	adveRt I bans on	sing bans: a adveRt Ising, pRomot ion and sponsoRship
Etimate not a ailable		Data not reported
30% or more		Complete absence of ban, or ban that does not co er national tele ision, radio and print media
From 20% to 29.9%		Ban on national tele ision, radio and print
From 15% to 19.9%		media.onl
Less than 15%		Ban on national tele ision, radio and print media as well as on some b t not all other
comparisons across contries and midt not be ised to estimate		forms of direct and/or indirect ad ertising
absol ten mber of dail tobacco amokers in a contr.		ad ertising
No known data or no mont data or data		
that are not both recent and representati e		
Recent and representati e data for either ad Its or o th	taxatlo the mos	n:shaRe of total taxes in the Retall pRiCe of at Widely sold bRand of CigaRettes
Recent and representati e data for both		Data not reported
ad Its and o th		≤ 25% of retail price is tax
both ad Its and o th		26–50% of retail price is tax
emo Keul Bee noi I Clase		51–75% of retail price is tax
pol ICles on smoke-1 Ree enviRonments		>75% of retail price is tax
Data not reportedient extensi ed		
up to two p blic plages completel emike/ree	Comple	an Car Chimnel Ian Ca With home on advice Island
Three to en blic place completel smoke free	pRomot	Ion and sponso Riship, and adheRen Ce to
Skitose en p bioriares complete anoko free	smoke-f	Hee poincy
All p blic places completel smoke-free (or		Overside compliance (8/10 to 10/10)
at least 90% of the pop lation co ered b		complete compliance (error to 10/10)
complete s bnational smoke-free legislation)		
Cessation pRog Rammes:		
Data not reported		Moderate compliance (3/10 to 7/10)
None		
NRT and/or some cessation ser ices (neither cost-co. ered)	1	Minimal compliance (0/10 to 2/10)
NFIT and/or some cessation ser loss (at least one of which is cost-co ered)		
National q it line, and both NRT and some		
cessation ser ices cost-co ered	symbol	slegend
health WaRnings: health WaRnings on Closestere Ckanes	¢	Separate, completel enclosed smoking rooms
Data not reported		p blic places if the are separatel entilated
No warnings or small warnings		to the o tside and/or kept nder negati e air
Medi m si e warnings missing some	_	press re in relation to the s rro nding areas.
appropriate characteristics CR large warnings missing man_appropriate characteristics	8	Polic adopted bit not implemented bi 31 December 2014.
Medi m si e warnings with all appropriate	▲▼	Change in POWER indicator grop, p or down, between 2012 and 2014. Some 2012 data
characteristics OR large warnings missing		were re ised in 2014. 2014 gro ping r les
some appropriate characteristics		were applied to both ears
characteristics		
mass media:		
anti-tobacco Campaigns		
No national campaion cond. dad between 11		
2012 and J ne 2014 with d ration of at least		
three weeks		
National campaign cond cted with 1-4		
Appropriate characteristics		Refer to Technical Note I for de nitions of categories
appropriate characteristics, or with 7		tor de Tittoris or Categories
characteristics exd ding airing on tele ision		
and/or radio		
se en appropriate characteristics ind ding		
airing on tele ision and/or radio		

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Th Am ricas

	-
Table 1.2	a
Summary of	
MPOWER measures	_

... Data not reported/not available. – Data not required/not applicable.

Co Un t Ry	adUlt dally smoKing	M monitoRing	P smoKe-f Ree pol ICles	O Cessat Ion pRogRammes	\ WaR	N nings	E adveR Ising bans	R taxation
	(2013)		LINESREPRESENT LIME OF COMPLIANCE		HEALTH WARNINGS	MASS MEDIA	LINEFERFEINT LINE OF COMPLIANCE	
Antigua and Barbuda							-	20%
Argentina	18%							
Bahamas			-				Ш	43%
Barbados	5%						-	42%
Belize			-				_	37%
Bolivia	18%							40%
Brazil	13%							65%
Canada	12%							
Chile	28%							81%
Colombia	8%							49%
Costa Fica	8%							70%
Cuba	23%						-	
Dominica			-					23%
Dominican Republic	11%		11111				-	59%
Ecuador	4%							70%
El Salvador			-					53%
Grenada			-				-	48%
Guatemala								49%
Guyana							-	25%
Haiti	9%		-				-	
Honduras	11%						1000	37%
Jamaica	13%						111111	43%
Mexico	8%		llio					66%
Nicaragua			I.				1111	32%
Panama	4%							57%
Paraguay	12%						-	16%
Peru							-	38%
Saint Kitts and Nevis			-				-	20%
Saint Lucia			-					63%
Saint Vincent and the Grenadines			-				-	17%
Suriname								56%
Trinidad and Tobago			101000		8			30%
United States of America	1496							43%*
Uruguay	1996		101000				111010	67%
Venezuela (Bolivarian Republic of)								71%

Change sl	In Ce 2012			
P smoKe-1Ree pol ICles	O Gessat Ion pRogRammas	W health WaRnings	E adveRlsing bans	R taxation
	O ANCE IN POMERIE	DICATORGEOLPUP	FOON SNEEDS	
				▼
				-

scandandized prevarence nates to Hadult dally smoKeRs of tobaCCo (both sexes Combined), 2013	bans on advert Ising, priomotion and sponso Riship
Bitimates not a ailable	Data not reported
30% or more	Complete absence of ban, or ban that does no co er national tele ision, radio and print media
From 20% to 29.9%	Ban on national tele ision, radio and print
From 15% to 19.9%	media oni
Less than 15%	media as well as on some b t not all other
* The g resisho id be sed stridil for the p rpose of drawing comparisons some countries and m at not be, and to actimate	forms of direct and/or indirect ad ertising
abadi ten mberof dail tobaco smokersin a contr.	Ban on all forms of direct and indirect ad ertising
monito Fing: pReval en Ce data	
No known data or no recent data or data	
that are not both recent and representatille	taxation: shaRe of total taxes in the Retail pRiCe o
ad Itsor o th	the most Wildely sold bRand of CigaRettes
Recent and representati e data for both	Data not reported
ad Itsand o th	≤ 25% of retail price is tax
Hecent, representati e and periodic data for both ad its and o th	26–50% of retail price is tax
	51–75% of retail price is tax
smoke-THee policies: policies on smoke-Thee enviPonments	>75% of retail price is tax
Data not reported/not categori ed	
up to two p blic places completel smoke-free	Compi lan Ce: Compi lan Ce With bans on adveRt Ising
Three to e p blic places completel smoke-free	pRomotion and sponsoRship, and adheRenCe to smoKe-fRee poliCy
Six to se en p blic places completel smoke-free	
All p blic places completel smoke-free (or	Complete compliance (8/10 to 10/10)
at least 90% of the pop lation co ered b	
complete's brational smoke-free legislation)	HH111
Cessation pRog Rammes: tReatment of tobaCCo dependenCe	Mederate compliance (2/10 to 7/10)
Data not reported	
None	
NFIT and/or some cessation ser ices (neither	
met-m meth	 Minimal compliance (0/10 to 2/10)

None NFT and/or some cossation ser loss (neither cost-to-ered) NFT and/or some cossation ser loss (at least one of which is cost-to-ered) National q, it line, and both NFT and some cossation ser loss cost-to-ered ____

health WaPhings: health WaPhings on OgaRette paOKages Data not reported Luai tot reported Novarrings or small vennings appoptiels draadsidis CRIarga vennings mang mang proprieted oranderkis. Med mis evennings with all appoptiet draadsreisios CRIarga vennings missing arme appoptiete draadsreisios Large vennings with all appoptiete draadsreisios

ila:

mass me ant I-tob	dia: aCCo Campaign s
	Data not reported
	No national campaign cond ted between J I 2012 and J ne 2014 with d ration of at least three weeks
	National campaign cond cted with 1-4 appropriate characteristics
	National campaign cond dted with 5–6 appropriate characteristics, or with 7 characteristics exid ding airing on tele ision and/or radio
	National campaign cond cted with at least se en appropriate characteristics ind ding airing on tele ision and/or radio

Minimal compliance (0/10 to 2/10)

symbol s I egend
Sparate, completel endoeed smoking rooms
are allowed in at lead one of the assessed
p bic places if the are apprend entitled
to the to take and/or kept inderinged entitled
to the to take and/or kept inderinged entitle
Relia adopted b I not implemented b 31
Dearther 2014.
Data not apport eith inderinged a thorities
W Onnge in DNAB'indoor gro p. p. or down
bartween 2012 and 2014. Sme 2012 data
were explicit to both ears

Pefer to Technical Note I for de nitions of categories

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So th-east Asia

Table 1.3 Summary of MPOWER measures Data not reported/not available.
 Data not required/not applicable.

Co-Un t Ry	adUlt dally smoking	M monitoRing	P smoKe-f Ree pol ICles	O Cessation pRogRammes	\ WaR	N Nings	E adveRt Ising bans	R taxation
	(2013)		LINERPRENT LIML OF COMPLIANCE		HEALTH WARNINGS	MASS MEDIA	UNERPRENT UNLOF COMPLANCE	
Bangladesh	20%						Ē	76%
Bhutan							Ē	-
Democratic Reople's Republic of Korea							-	0%
India	11%		IIII o				E	60%
Indonesia	33%		I					53%
Maldives								66%
Myanmar	16%							50%
Nepal	18%							28%
Sti Lanka	11%							74%
Thailand	18%							73%
Timor-Leste							_	34%

Change sl	n Ce 2012			
P smoKe-f Ree pol ICles	O Gassat Ion pRog Rammas	W health WaRnings	E adveR Ising bans	R taxati
	ORNENPOWER	DICATORGEOURUP	OF DOWN, SINCE 2015	1
	▼			
1				

s or robacco (both sexes combined), 2013		Data not reported
Estimates not a ailable		Complete absence of ban, or ban that does n
Rom 20% to 29.9%	_	Ban on national tele ision, radio and print field
Rom 15% to 19.9%		media.onl
Hull 15% to 19.9%		Ban on national tele ision, radio and print
Less than 15%		media as well as on some b t not all other
resario id be aed sindii for the p rpose of crawing isons across contries and m st not be aed to estimate en mber of dail tobacco amokens in a contr .		Ban on all forms of direct and indirect
Ring: pReval en Ce data		ad ertising
No known data or no recent data or data that are not both recent and representati e	taxatlo	n:shaRe of total taxes in the Retail pRiCe
ad Itsor o th	the mos	st Wildely sold bRand of CigaRettes
Recent and representati e data for both ad Its and o th		Data not reported
Recent, representati e and periodic data for		≤ 25% of retail price is tax
both ad Its and o th		51-75% of retail propietax
Ree poliCles: on smoke-fRee enviRonments		>75% of retail price is tax
Data and successful ad advantaged and		
Leta not reported not categori ed	Or mail is	
Three to ep blicplaces completel smoke-free	pRomot	ance: compriance with bans on advertising Ion and sponso Riship, and adheRenCe to
Sx to se en p blic places completel smoke-free	smoke-	inee porioy
All p blic places completel smoke-free (or		Complete compliance (8/10 to 10/10)
at least 90% of the pop lation co ered b		
complete s brational smoke-free legislation)		
on pRog Rammes: ent of tobaCCo dependenCe		Moderate compliance (9/10 to 7/10)
Data not reported		Woodate compilation (210107710)
None		
NFT and/or some cessation ser ices (neither cost-co ered)	1	Minimal compliance (0/10 to 2/10)
NFIT and/or some cessation ser ices (at least one of which is cost-co ered)		
National q it line, and both NRT and some	oumbol	o Longo d
ossation ser ices cost-co ered	symbol	Annual and and and and and and and
Ma∺nings: MaPinings on CigaRette paCKages	¢	are allowed in at least one of the assessed
Data not reported		p blic places if the are separatel entilated
No warnings or small warnings		to the o tside and/or kept nder negati e air
Medi m si e warnings missing some		press rein relation to the simo hding areas
appropriate characteristics OR large warnings	AV	between 2012 and 2014. Some 2012 data
missing man appropriate characteristics		were re ised in 2014. 2014 gro ping r les
Medi m si e warnings with all appropriate		were applied to both ears
some appropriate characteristics		
Large warnings with all appropriate		
characteristics		
diadadiado		
edla:		
edia: baCo Campaigns		
edia: acto: Campaigns Data not reported		
Data not reported No retional campaign cond ded between J I 2012 and J ne 2014 with d ration of at least three weeks		
Data not reported Data not reported No national campaign cond ded between J I 2012 and J ne 2014 with d ration of at least three weeks National campaign cond ded with 1—4		Refer to Technical Note I
dela: increasing actob Campons Dean of reported No retional comparign condi ided between J I 2012 and J ne 2014 with of ration of at least three weeks Notional comparign condi ided with 1–4 appropriate characteristics Marcal comparison conditional bits 5–5		Refer to Technical Note I for de nitions of categories
Vertication etili: acto: Campaigns Data not reported No reformal comparign condi ded between J I 2012 and J ne 2014 with d ration of at least three weaks National comparign condi ded with 1–4 approprise of characteristics National comparign condi ded with 5–6 approprised characteristics, or with 7		Refer to Technical Note I for de nitions of categories
Actionation ACD Companys ACD Companys Defand reported Diracial campaign cond ded between J I 2012 and J ne 2014 with diration of at least three works National campaging cond ded with 1–4 appropriate dramateristics appropriate dramateristics appropriate dramateristics (or with 7 directed integrateristics) and direct into ison		Refer to Technical Note I for de nitions of categories
Discretely and the second seco		Pater to Technical Note I for de nitions of categories
Company of the c		Refer to Technical Note I for de nitions of categories

	Liata not reported
	Complete absence of ban, or ban that does no co er national tele ision, radio and print media
	Ban on national tele ision, radio and print media onl
	Ban on national tele ision, radio and print
	media as well as on some b t not all other
	forms of direct and/or indirect ad ertising
	Ban on all forms of direct and indirect ad ertising
axat lor he mos	n:shaRe of to tai taxes in the Retall pRiCe o tWildely solid bRand of CigaRettes
	Data not reported
	< 25% of retail price is tax
	96-50% of retail price is tax
	20-30% of retail prosistax
	51-/5% of retail price is tak
	>75% of retail price is tax
Compilia Pornoti smoKe-f	n Ce: Compilan Ce With bans on adveRising, on and sponso Rinhip, and adheRen Ce to Ree policy
Compl Ia Pomot I smoKe-f	n Ge: Compi lan Ce With bans on adveR Ising on and sponso Rehip, and adheRen Ce to Ree pol ICy Complete compliance (8/10 to 10/10)
Compila Pomoti smoKe-f	n Ce: Complian Ce With bans on adveR Ising on and sponso Rehip, and adheRen Ce to Ree pol ICy Complete compliance (8/10 to 10/10)
Compl la Pornot I smoKe-f	n Ce: Compl lanCe With bens on adveR lsing on and sponso Rehlp, and adheren Ce to Ree pol ICy Complete compliance (8/10 to 10/10)
Compila Pomoti smoKe-f	n Ce: Compilan Ce: With bans on ad vefilaing on and sponso Rehip, and adhefen Ceto Ree pol ICy Complete compliance (8/10 to 10/10) Moderate compliance (3/10 to 7/10)
Compila Promoti smoKe-f	no: Correl anCe With bans on advett laing on and isonsoftling and adheterCe to Respondy Complete compliance (8/10 to 10/10) Modarate compliance (8/10 to 7/10)
Compi la Pornoti smoKe-fi IIIIIII IIIIIII IIIIIII IIIIIIIIIIII	n Ca: CompilanCe With bans on advetil Isling on and geoneoRahita and adheffenCe to fee poil Cy Complete compilance (8/10 to 10/10) Moderate compliance (3/10 to 7/10)
Compilia PRomoti smoKe-f	n CompilanCe With bans on advetil Isling on and isonsofability and adhefenCe to the policy Complete compilance (8/10 to 10/10) Moderate compilance (3/10 to 7/10) Minimal compilance (0/10 to 2/10)
Compilia Pornoti smoke-f smilli	nOc ComplianCe With bans on advetH laing Res and reconsortaints and admeteric to Res poil Cy Complete compliance (8/10 to 10/10) Moderate compliance (3/10 to 7/10) Minimal compliance (0/10 to 2/10)
Compilia Pornoti smoke-f	n Corong LanCe With bans on advett laing the and toxinso fainly, and adhefen Ce Lo Res poil Cy Complete compliance (8/10 to 10/10) Moderate compliance (3/10 to 7/10) Minimal compliance (0/10 to 2/10)
Compilia Promoti smoke-fi	nOs: Compl JanCo Will II Janns on advetti Jaing on and loonsoFahilip and adhetencio to Ree pol IC Complete compliance (8/10 to 10/10) Moderate compliance (3/10 to 7/10) Minimal compliance (3/10 to 7/10)
Complia Promoti smoke-fi mili mi	no: Consol ande With bans on advett laing Responding and adhetence to Respond y Complete compliance (8/10 to 10/10) Moderate compliance (3/10 to 7/10) Minimal compliance (3/10 to 7/10) Lagend Sparate, compliance (0/10 to 2/10)
Compi la Promoti imokeri imili i i i	nOc Compl AnCo With I bans on ad-with laing on and ideomorPahilip and adhetencia to Ree poll (C) Complete compliance (8/10 to 10/10) Moderate compliance (9/10 to 2/10) Minimal compliance (9/10 to 2/10) Lingend Separate, completel enclosed stroking incoms are allowed in all laist on of the accessed p biochoost in all laist on of the accessed
Compi la Promoti li Immoker Im	no: Correl ande With bans on advelt laing Re politions Philip and adheteric to Re politions Complete compliance (8/10 to 10/10) Modarate compliance (8/10 to 7/10) Minimal compliance (8/10 to 2/10) Liegend Spania, compliance are separate are adopted in at least orne of the assessor to the anesoprate ornitized to the or take and/or keyt mode area parate in take and/or keyt mode area to the or take and/or keyt mode area parate in take a
Compi la PPrinci I Imoke f Imoke f Imo	n0:: Compl lanCb Will II bans on advett laing on and poinsorRhills and adhetenco to Ree poil (0) Complete compliance (8/10 to 10/10) Moderate compliance (3/10 to 7/10) Moderate compliance (3/10 to 7/10) Minimal compliance (3/10 to 7/10) I legend Separate, completel enclosed enciding norms are adheted in all least one of the assessed press relinktion to the sin on official press press relinktion to the sin on official press press relinktion to the sin on official
Compi la PF0moi l IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	nOn Oung Landa Will II bans on advertil talog on and gonsoRikitjs and adhefende to Repoll (2) Complete compliance (8/10 to 10/10) Moderate compliance (9/10 to 7/10) Minimal compliance (9/10 to 7/10) Litegend Separate completel enclosed smoking soons are allowed in a least one of the assessed p tipe faces if the areasparate entitlated p tipe faces if the areasparate entitlated parate in investment of the so moding areas Daragen FOMETIncideor op p. p. or due to 2014 Sum 2012 (data
Compliant Strength	n0:: Compl lanCb With I bans on advett laing on and gons acRhitip and adheten to to Ree poll Gy Complete compliance (8/10 to 10/10) Moderate compliance (8/10 to 7/10) Moderate compliance (9/10 to 7/10) Minimal compliance (9/10 to 7/10) I tegend Separate compliance (9/10 to 2/10) I tegend Separate compliance (9/10 to 2/10) Dangel n destinations and a setting of the setting press relinked to test on and grades are press relinked to test on and grades are press relinked to the set on and grades are press relinked to the set on and grades are press relinked to the set on and grades are between 20/2 and 20/4. Stres 20/2 and 20/4.

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Table 1.4 Summary of

MPOWER measures

Data not reported/not available.
 Data not required/not applicable

waithy	adUlt dally smoKing	monitoRing	smoKe-1 Ree	Gessation	WaR	nings	adveR Ising	taxatio
	pReval en'Oe (2013)		UNEFERENT UNLOF COMPLANE		HEALTH WARNINGS	MASS MEDIA	UNERPRESENT UML OF COMPLIANCE	
Albania	24%							64%
Andorra	28%		• • • • • •				-	68%
Armenia	25%							33%
Austria	29%							74%
Azerbaijan	19%		ш					17%
Belarus	23%		-					51%
Belgium	20%							76%
Bosnia and Herzegovina	32%		_					82%
Bulgaria	30%							83%
Croatia	31%							75%
Oyprus			10110					77%
Czech Republic	25%							77%
Denmark	16%							75%
Estonia	26%							77%
Finland	17%							82%
France	23%							80%
Georgia	24%							49%
Germany	24%		_					73%
Greene	20.0							000/
Hinnary	25%							77%
Indigaty Indiand	400/							77% E00/
Ireland	13%							50%
Interation	19%							/8%
Islae	23%							84%
Italy	22%	_	-0					76%
Kazakhstan	17%							39%
Kyrgyzstan	21%							39%
Latvia	30%							77%
Lithuania	24%							76%
Luxembourg	19%		1111111 o					70%
Malta	21%							75%
Monaco			¢				-	
Montenegro								78%
Netherlands	20%		-					73%
Norway	17%							69%
Poland	23%							80%
Portugal	18%							75%
Republic of Moldova	20%							51%
Pomania	26%							75%
Russian Federation	33%							48%
San Marino								74%
Serbia	33%							78%
Sovakia	22%							82%
Sovenia	18%		IIIII e					80%
Spain	26%							78%
Sveden	12%							600/
Switzerland	202							610/
Taiikistan	20%0							01%
The former Vinnslav Republic of Macedonia								7204
Tirkay								73%
T-d-meniaten	22%							82%
iumineniStäll					8		100018	26%
Ukraille	25%							75%
united Kingdom of Great Britain and Northern Ireland	20%							82%
Uzbekistan	10%							33%

2014 IndiCato Rand Compl IanCe

P smoKe-f Ree	O Gessation	W	E adveR ising	B
pol ICles	pRogRammes	WaRnings	bans	CRAMITON .
	OWNEND		TETTAN SNTERN:	
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y smoKing pRevalen Ce*:age- Ized pRevalen Ce Rates foR ad Ult dally of tobaCCo (both sexes Combined), 2013	ab
Estimates not a ailable	
30% or more	
From 20% to 29.9%	
From 15% to 19.9%	
Less than 15%	
sithold be sedistrictl for the proceeof drawing insacross contries and mist not be sed to estimate in their of dail tobaccosmokens in a contir.	
ng : pReval en Ce data	
No known data or no recent data or data that are not both recent and representati e	
Recent and representati e data for either	t

ad Itsor o th Recent and representati e data for both ad Itsand o th Recent, representati e and periodic data for both ad Itsand o th smo Ke-f Ree pol ICles: pol ICles on smo Ke-f Ree env I Ronments

h scite

Data not reported/not categori ed

up to two p blic places completel smoke-free Three to ep blic places completer anotherine Three to ep blic places completel anotherine Sx to se en p blic places completel another free All p blic places completel another free (or all least 90% of the pop lation co ered b complete s brational smoke/free legislation)

lon pPog Rammes: eent of tobaCCo dependen Ce Data not reported Cessa t Reat

None NFI and/or some cossistion ser loss (neither cost-co end) NFI and/or some cossistion ser loss (at least one of which is cost-co end) National q it liter, and both NFI and some cossistion ser loss cost-co end It between:

health WaRnings: health WaRnings on CigaRette paCKages VerFings on 0 gafett epuCages Data not reported No warrings or anal verrings Med mai eveningsmissing aome appropriate characteristics Chlange warrings misring man appropriate characteristics Med mai eveningswith all appropriate characteristics Chlange warrings misring some appropriate characteristics Lame warringswith all appropriate

Large warnings with all appropriate characteristics

baCCo Campalgns baCLO Campaigns Data not reported No national campaign condicted between J I 2012 and J ne 2014 with diration of at least three weeks National campaign cond ded with 1–4 appropriate draraderistics National campaign cond ded with 5–6 appropriate draraderistics (draraderistics ext with 7 draraderistics ext ding airing on tele ision and/or radio and/or radio National campaign cond cted with at least se en appropriate characteristics ind ding airing on tele ision and/or radio

idveRt Ising bans: jans on adveRt Ising, pRomot ion and sponsoRehip

na sövet teilus, jettemation and sponsofithip Dittarat tergorder Comprise alamana of ban, or ban teilu disenter disease alamana alamana alamana alamana alamana Ban on national tele islan, radio and print media and Ban on national tele islan, radio and print forms of direct and/or indext al of thim forms of direct and/or indext al of thim alamona all forms of direct and indirect ad ortising

axation:shaRe of total taxes in the Retall pRiCe of the most Wildely sold bRand of CigaRettes

Data not reported ≤ 25% of retail price is tax 26-50% of retail price is tax 51–75% of retail price is tax >75% of retail price is tax

Compl Ian-O: Compl Ian-O: Wilh bans on adveR Ising, pPonto to and sponsoPhilip, and adherBenO: to amover Hee point IO/

Moderate compliance (3/10 to 7/10)

Minimal compliance (0/10 to 2/10)

symbol s l egend

II I

- a legend Sparaka, compatial endoaci smuking mome are allowed in at least one of the assessed p bioplassifi the are sparafit endiated to the to take and using it end and press rein instalion to the sin on using areas fallic adopted to ruin imperanted and Raic adopted to ruin imperanted and Damber 2014. Amer 2012 and 2014 and waree is skin 2012 and 2014 and waree is skin 2014 2014 go ping r les ware applied to both ears.
- 8 **AV**

Refer to Technical Note I for de nitions of categories

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Table 1.5 Summary of MPOWER measures

Data not reported/not available.
 Refersto a territory.
 Data not required/not applicable.

Co Lint Ry	adUlt dally smoKing	M monitoRing	P smoKe-f Ree pol ICles	O Cessat Ion pRogRammes	Na R	N Nings	E adveR Ising bans	R taxat lon
	(2013)		LINESPECTEENT LENEL OF COMPLIANCE		HEALTH WARNINGS	MASS MEDIA	UNERDREENT UNE.OF COMPLIANCE	
Afghanistan			Ш					3%
Bahrain	27%		-					40%
Djibouti								29%
Egypt	20%							
Iran (Islamic Republic of)	10%							5%
Iraq			Ш				ш	19%
Jordan	31%		ш					83%
Kuwait								35%
Lebanon	29%							43%
Libya			ш					8%
Morocco	18%		≣					
Oman	11%		-					22%
Pakistan	19%							
Qatar			-					20%
Saudi Arabia	14%							20%
Somalia			-				-	
Sudan			-					72%
Syrian Arab Republic								
Tunisia			-					75%
United Arab Emirates			0					20%
West Bank and Gaza Strip <								83%
Yemen								54%

Change sinCe 2012 P O W E R smoKeif Ree Dessation policies ProgRammes WaRnings bans

adUlt da standaF smoKeR

····

smo Ke-f pol ICles Γ

dreadersides metal: blackCR companys Delar of reported No rational company and deal between ...1 No rational company and deal with 1-4 appropriate dreadersides, or with 5-6 appropriate dreadersides, or with 5-6 dreaderside company and deal with 5-6 appropriate dreadersides, or with 5-6 appropriate dreadersides, or with 5-6 artificial company and deal with 5-8 artificial company and deal with all least artificial

		•
		•

adUlt da standaR	illy smoKing pRevalen Ce":age- dized pRevalen Ce Rates foR ad Uit dally of tobaCCp (hoth seves Combined). 2013	adveRt Is bans on	sing bans: adveRt Ising, pRomotion and sponsoRship
1	Defense on a stability		Data not reported
	20% or more		Complete absence of ban, or ban that does not on er national tele ision, radio and print media.
	From 20% to 20.0%		Ban on national tale ision radio and print
	Run 15% to 10 29.9%		media onl
	H0m 15% to 19.9%		Ban on national tele ision, radio and print
'The o	Less than 15% resisho ld be sed stridt for the p roose of drawing		media as well as on some b t not all other forms of direct and/or indirect ad ertising
compari	sons across contries and mist not be sed to estimate		Ban on all forms of direct and indirect
monitoE	Ing n Bayel en Ce dete		ad ertising
Inonitor	No langua dato or no recent dato or dato		
	that are not both recent and representation		
	Recent and representati e data for either	taxat lor the mos	n∶shaRe of to tal taxes in the Retall pRiCe of tWidely so id bRand of CigaRettes
	Bront and representati e data for both		Data not reported
	ad Itsand o th		< 25% of ratal price is tax
	Recent, representati e and periodic data for		26 50% of setal priories tax
	both ad Its and o th		20-00% of retail provision
smo Ke-f	Ree pol ICles:		51-/5% of retail problematic
pol ICles	on smoKe-fRee envIRonments		>75% of retail price is tax
1	Data not reported/not categori ed		
	up to two p blic places completel smoke-free	Compl la	n Ce: Complian Ce With bans on adveRtising,
	Three to e p blic places completel smoke-free	pRomot I smo Ke-f	on and sponso Piship, and adhe Pien Ce to
	Sx to se en p blic places completel smoke-free		
	All n. blic places completel, smoke-free (or		Complete compliance (8/10 to 10/10)
	at least 90% of the pop lation co ered b		
	complete s brational smoke-free legislation)		
Cessat lo	n pRog Rammes:		
t Heat me	Data and accordependence		Moderate compliance (3/10 to 7/10)
-	Leta not reported	ш	
	None		
	NHT and/or some cessation ser ices (neither cost-co ered)	ĩ	Minimal compliance (0/10 to 2/10)
	NFIT and/or some cessation ser ices (at least		
	one of which is cost-co ered)		
	National q it line, and both NHT and some	oumbold	Logond
	dessettion ser ides cost-co ered	symbolis	
health V health V	/aRnings: /aRnings on CigaRette paCKages	¢	Separate, completel endosed smoking rooms are allowed in at least one of the assessed
	Data not reported		p blic places if the are separatel entilated
	No warnings or small warnings		to the o tside and/or kept inder hegati e air press re in relation to the s rroinding areas.
	Medi m si e warnings missing some	A V	Change in BOWEB indicator gro p. p. or down
	appropriate characteristics OR large warnings	- ·	between 2012 and 2014. Some 2012 data
_	missing man appropriate characteristics		were re ised in 2014. 2014 gro ping r les
	mear misrie warnings with all appropriate characteristics OBlarce warnings mission		were applied to both ears
	some appropriate characteristics		
	Large warnings with all appropriate		
	characteristics		

Pefer to Technical Note I for de nitions of categories

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Table 1.6 Summary of MPOWER measures

... Data not reported/not available. – Data not required/not applicable.

Co Unit Ry M P smoKe-1 Rei O Gessation W WaRnings E adveR Isin R taxat lon adUlt dally smoKing pReval enCe (2013) HEALTH MASS UNEOFFEDATI WARNINGS MEDIA COMPLANE LINE FEFTEEN LINE OF 14% 13% Australia Brunei Darussalam Cambodia China Cook Islands 18% 18% Fiji Japan Kiribati Lao Reople's Democratic Republic Malavsia 18% Marshall Islands Micronesia (Federated States of) Mongolia Nauru New Zealand 16% 12% Niue 70% Palau Papua New Guinea Philippines 8 Republic of Korea Samoa Singapore 13% Solomon Islands Tonga Tuvalu Vanuatu 19% Viet Nam

2014 IndiCato Rand Compl IanCe

P smoKe-f Ree pol IQes	O Qassat Ion pRog Rammas	W health WaRnings	E adveR Ising bans	B taxat
	OWNERPOWER	DICATORGEOUPUP	OF DOWN, SINCE 2013	
	•			
	-			
		•		
		-		
				1
	▼			
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adUlt dally smoKing pRevalen Ce*:age-standa Polized pRevalen Ce Rates for RadUlt dally smoKeRs of tobaCCo (both sexes Combined), 2013 Estimates not a ailable 30% or more From 20% to 29.9% From 15% to 19.9% Less than 15% The g rescho ld be add stridt for the p rpose of drawing comparisons across co ritries and m st not be add to estimate

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adveR Ising bans: bans on adveR Ising, pRomot ion and sponsoRship

Data not reported

Complete compliance (8/10 to 10/10) Moderate compliance (3/10 to 7/10)

Minimal compliance (0/10 to 2/10)

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Refer to Technical Note I for de nitions of categories

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Appendix ii: TOBACCO TAXeS AnD PRICeS

Appendix II provides detailed information on tobacco taxes and process in WHO Member States for each WHO region. Data in this appendix were primarily provided by Member States for each WHO region. Data is this appendix were primarily provided by Member States and were reviewed by WHO.
The share of total and excise taxes performed by WHO. The following data are reported in this appendix.
The share of total and excise taxes in the price of the most staid brand of digarettes based on tax policy information collected at country level. Figures published in this appendix were calculated by WHO based on that a britted by countries. Because of the calculations and assumptions made in some cases, the gures in the report and those submitted by countries as statutory tax rates are not identical.

Africa

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

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D	####
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α	ite d'Ivoire * *
D	emocratic Republic of the Congo
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G	abon
G	ambia **
G	hana
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Le	sotho **
Li	peria
Μ	adagascar * *
М	alawi**
Μ	ali
Μ	auritania **
Μ	auritius**
Μ	ozambique **
N	amibia**
N	iger
N	igeria
R	wanda
S	ao Tome and Pfincipe
S	enegal **
S	ychelles
s	erra Leone **
3	outh Africa **
3	outh Sudan
9	vaziland **
Т	00**
U	oanda**
U	nited Bacublic of Tanzania **
7:	ambia
7	mhahwa **

pRiCe of a	20-CigaRettepa	CK of the most so	old bRand	taxes as a % of pRiCe of the most sold bRand					
In RepoRted CURRenOy	CURRen Oy RepoRted*	InteRnational dollaRs(at pURChasing poWeRpaRity)	In Us\$at offICIal exChange Rates	speCif IC exCise	ad val o Rem exClse	val Ue added tax/sal es tax	Impo Rt d Ut les	otheRtaxes	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	EFIN	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	LFD		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	SOR	10.64	6.09	66.67%	0.00%	13.04%	0.00%	0.00%	79.71%
3 500.00	SL	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%

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NOTES

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 extra taxes, import duties, VNI and other taxes as applicable.
 According to International Organization for Standardization, ISD-4217 currency names and code elements (http://www.iso.org/lieb/home/ standardishumacy, cudeshirm).
 The currity has intreased taxes advaces since 2012; however, due indicators until the fields tax introcessity apparent in the tax indicator.
 Data not reported inst exellable.

Antigua and Barbuda	
Argentina	
Bahamas* *	
Barbados	
Belize	
Bolivia	
Brazil **	
Canada 1**	
Chile**	
Colombia**	
Costa Fica**	
Cuba	
Dominica	
Dominican Republic **	
Ecuador **	
El Salvador	
Grenada	
Guatemala	
Guyana	
Haiti	
Honduras**	
Jamaica	
Mexico	
Nicaragua **	
Panama	
Paraguay	
Reru	
Saint Kitts and Nevis	
Saint Lucia **	
Saint Vincent and the Grenadines	
Suriname	
Trinidad and Tobago	
United States of America 23**	
Uruguay **	
Venezuela (Bolivarian Republic of)	

pRiCe of a	20-ClgaRettepa	OK of the most so	oldbRand		taxes a:	sa% of pRiCe of	the most sol	d bRand	
In RepoRted CURRenOy	CURRen Oy RepoRted*	InteRnational dollaRs(at pURChasing poWeRpaRity)	In Us\$at offlClal exChange Rates	speOlf IC exClse	ad val o Rem exClse	val Ue added tax/sal es tax	Impo R d Ut les	otheRtaxes	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	QP	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	SFD	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%



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So th-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.
	applicable.

٠	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

The country has increased tobacco excless since 2012; however, du to price veriability the effect is not necessarily apparent in the tax indicators
 Data not reported /not available.
 Data not required/not applicable.

Bangladesh **	
Bhutan 1	
Democratic Reople's Republic of Korea	
India**	
Indonesia**	
Maldives	
Myanmar	
Nepal **	
Sti Lanka **	
Thailand **	
Tener Lente	

Co Un t Fly

pRiCe of a 20-CigaRette paCK of the most sold bRand				taxes as a % of pRICe of the most sold bRand						
In RepoRted CURRenCy	CURRen Cy RepoRted *	InteRnational doilaRs(at pUROnasing poWeRpaRity)	In Us\$at offiCial exChange Rates	speClf IC exClse	ad val o Rem exCise	val Ue added tax/sal es tax	ImpoRt dUt les	otheRtaxes	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.



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

Co Unt Ry

Total tax includes exise taxes, import duties, VAT and other taxes as applicable.
 According to International Organization for Standard zation, ISD 4217 asardsrdix-marks, code itements in http://www.iso.org/sich/mark/ standardsrum.may.code.html,
 The country has increased totabace oncises since 2012, however, due to price variability the effect is not necessarily apparent in the tax indicators.
 Data not reported increase links.

Albania **
Andorra**
Armenia
Austria **
Azerbaijan
Belarus" *
Belgium **
Bosnia and Herzegovina **
Bulgaria
Croatia **
Oyprus**
Czech Hepublic **
Denmark **
Estonia **
Finland **
France**
Georgia **
Germany **
Greece **
Hungary **
loeland **
Ireland **
Israel **
Italy**
Kazakhstan **
Kyrgyzstan **
Latvia **
Lithuania **
Luxembourg **
Malta **
Monaco
Montenegro **
Netherlands **
Norway **
Poland **
Portugal **
Republic of Moldova **
Romania **
Hussian Federation **
San Marino
Serola
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The former ruguestav Hepublic of Mabedonia **
lurkey**
Turkmenistan
Ukraine**
United Kingdom of Great Britain and Northern Ireland **
Uzbekistan **

pFICe of a 20-Ciga Rette paCK of the most sold bRand				taxes as a % of pFICe of the most sold bFand						
In RepoRted CURRenOy	CURRen Cy RepoRted*	InteRnational dollaRs(at pURChasing poWeRpaRity)	In Us\$at offlCial exChange Pates	speClf IC exClse	ad val o Rem exClse	val Ue added tax/sal es tax	Impo Rt d Ut les	otheRtaxes		
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	HFK	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	115	7.78	875	26.60%	42 43%	15 25%	0.00%	0.00%	84.28%	
5.00	BB	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%	30.20%	
210.00	KCE	1.42	0.69	16.00%	9.00%	10.71%	2.00%	0.00%	00.23/0	
0.00	NG5	7.44	0.00	10.00%	05.00%	10.71%	3.63%	0.00%	30.34%	
3.00	EUN	7.14	4.01	34.53%	25.00%	17.30%	0.00%	0.00%	76.69%	
9.40	LIL	5.34	3.65	33.40%	25.00%	17.36%	0.00%	0.00%	/5./6%	
5.00	EUR	4./1	6.69	7.10%	48.14%	15.00%	0.00%	0.00%	70.24%	
4.80	EUR	1.11	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	HN	6.8/	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%	/4.51%	
15.00	MUL	1.91	1.08	10.00%	24.00%	16.67%	0.00%	0.00%	50.67%	
14.50	HUN	0.46	4.39	37.06%	19.00%	19.35%	0.00%	0.00%	/5.41%	
67.00	HUB	2.42	1.00	23.00%	0.00%	15.25%	0.00%	0.00%	47.03%	
4.50	EUR	4.00	1.05	0.00%	74.17%	16.67%	0.00%	0.00%	74.17%	
170.00	RED	3.72	1.95	28.23%	33.00%	10.07%	0.00%	0.00%	11.92%	
2.04	UH	5.28	3.60	41.0/%	23.00%	19.02%	0.00%	0.00%	01.04%	
3.40	EUR EUR	0.00	4.62	39.37%	23.01%	10.03%	0.00%	0.00%	70.000/	
4.95	EUH (TH)	0.62	0.02	9.74%	51.00%	17.30%	0.00%	0.00%	70.09%	
58.95	SEK	6.50	8.55	47.84%	1.00%	20.00%	0.00%	0.00%	68.84%	
8.40	0+F	5.21	9.24	28.79%	25.00%	7.41%	0.00%	0.00%	61.20%	
5.00	i JS	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%	/2.59%	
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	GRP	11.00	12.69	48.99%	16.50%	16.67%	0.00%	0.00%	82,16%	
2 200.00	175	192	0.04	15.86%	0.00%	16.67%	0.00%	0.00%	32 53%	
L CW.VU	040	1.06	0.04	10.00/0	0.00/0	10.07 /0	0.00/0	0.00/0	02.00/0	

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east r M dit rra a

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

Eat las includes excise taxes, import dutes, VAT and other taxes as applicable.
 According to International Organization for Standardization (IS) 4247 Currency remes and code elements (http://www.iso.org/cohome/ standardidnumm, code) http://www.iso.org/cohome/ standardidnumm, code) http://www.elements.org/ to.priora variatility the effect is not necessarily apparent in the tax-indicators.
 Data not nepoted indications.
 Standardization (IS) According to the standardiza

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	'<**	
Yemen **		

pFICe of a 20-Ciga Pette paCK of the most sold bPand				taxes as a % of pRiCe of the most sold bRand						
In RepoRted CURRenCy	CURRen Oy RepoRted *	InteRnational doilaRs(at pURChasing poWeRpaRity)	In Us\$at offiCial exChange Rates	speCif IC exCise	ad val o Rem exClse	val Ue added tax/sal es tax	Impo R dUt les	otheRtaxes		
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	FKR	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.


W st r Paci c

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

Total tax includes excluse taxes, import duties, VAT and other taxes as applicable.
 According to International Organization for Standardization, ISD 4217 carreng nemes and code elements (http://www.ico.org/so/hom/ standards/curreng_code/shr/m).
 The country his increased tobacco excluses since 2012; however, due to priore variability the effect is not necessarily apparent in the tax indicators.
 Data not reported /not available.

Australia**
Brunei Darussalam
Cambodia**
China
Cook Islands
Fiji**
Japan **
Kiribati **
Lao Reople'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-OlgaRette pa	OK of the most s	old bRand	taxes as a % of pRICe of the most sold bRand					
In RepoRted CURRenCy	CURRen Cy RepoRted *	InteRnational dollaRs(at pURChasing poWeRpaRity)	In Us\$at offiCial exChange Rates	speCif IC exCise	ad val o Rem exClse	val Ue added tax/sal es tax	Impo R dUt les	otheRtaxes	
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	ONY	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	FGK	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

CoUnt By

 According to International Organization for Bandardization, ISD 4217 currency names and code elements (http://www.iso.org/iso/home/ standardi/currency_codeshtml.
 Data not reported/not available.

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	
Kenva	
Lesotho	
Liberia	
Madagascar	
Malawi	
Mali	
Mauritania	
Mauritius	
Mozambique	
Namibia	
Niper	
Niceria	
Byanda	
Sao Tome and Rincipe	
Seneral	
Sauthelies	
Serral eone	
South Africa	
Shuth Sudan	
Susziland	
Topo	
l lanada	
Lipited Day this of Tearania	
Zambio	
Zahula	
2111Jabwe	

CUFRen Cy Repo Rt ed*	pRCe o	fa 20-Olga Rette paOK of m oRotheRpRemilUm bRand	aRi bo Ro I	pFNCe of a 20-ClgaRette paCK of the Cheapest bRand		
	In RepoRted CURRenCy	InteRnational doliaRs (at pURChasing poWeR paRity)	In Us\$at off KDal exChange Pates	In RepoRted CUFFRenCy	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
AQA	200.00	2.18	2.06	150.00	1.63	1.54
XOF				200.00	0.81	0.41
BMP	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
EFN	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
XO-	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
LHD	/9.12		0.90	26.68		0.30
IVICAA	10 000.00	9.04	4.06	1 550.00	1.40	0.63
VOE	700.00	11.14	3.01	400.00	3.71	0.51
MPO	700.00 F00.00	2.30	1.43	200.00	1.04	0.31
MIR	155.00	3.31	5.09	200.00	5.03	2.96
MZN	80.00	4.70	2.62	30.00	1.76	0.98
NAD	38.00		3.55	17.00	244	1.59
XOF	1.500.00	5.40	3.06	250.00	0.93	0.51
, (0)	1 000.00	5.57	0.00	200.00	5.50	0.01
BWE	1 000 00	3.26	146	350.00	1 14	0.51
SID	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
SOR	96.00	13.19	7.56	75.00	10.64	6.09
SL	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

Th Am ricas

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

CoUnt

Antique and Barbuda	
Amentina	
Rahamas	
Barbarlos	
Belize	
Bolivia	
Brazil	
Canada	
Chile	
Colombia	
Costa Fica	
Quba	
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 Grenadine	35
Suriname	
Trinidad and Tobago	
United States of America	
Uruguay	
Vanazuela (Bolivarian Banublic)	of)

CURRen Cy Repo Rt ed*	Dy pRCeofa 20-OgaRettepaCK of maR boRo d* oRotheRpRemIUm 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 Pates	In RepoRted CURRenCy	InteRnational dollaRs (atpURDhasing poWeR paRity)	In Us\$at offlCial 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
-	-	-	-	-	-	-
QP	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
OFC	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
SFD	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			



So th-east Asia

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

 According to international Organization for Standardzation, ISO 4217 aurency names and code elements (http://www.iso.org/so/home/ standard/activa.com/so/code/stml).
 Data not predictiva available.
 Data not required/not available.

Bangladesh	
Bhutan ¹	
Democratic Reople's Republic of Korea	
India	
Indonesia	
Maldives	
Myanmar	
Nepal	
Sti Lanka	
Thailand	
Timor-Leste	

Co Unt Ry

CUFRen Cy RepoRted*	pRiCe of	pRCe of a 20-OlgaRette paCK of maR boRo oRotheRpRemiUm bRand			pRiCe of a 20-OlgaRette paCK of the Cheapest bRand		
	In RepoRted CURRenCy	InteRnational dollaRs (at pURDnasing poWeR paRity)	In Us\$at offICIal exChange Pates	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.



e rop

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.

Albania	a
Andorr	a
Armeni	a
Austria	L Contraction of the second
Azerba	ijan
Belarus	3
Belgiur	n
Bosnia	and Herzegovina
Bulgari	a
Croatia	1
Cyprus	i
Czech	Republic
Denma	rk
Estonia	1
Finland	1
France	
Georgi	a
Germa	ny
Greece	I Contraction of the second
Hunga	y
loeland	
Ireland	
Israel	
Italy	
Kazakh	istan
Kyrgyz	stan
Latvia	
Lithuar	ia
Luxem	bourg
Malta	
Monac	0
Nonte	hegro
Nether	lands
Norwa	y
Polario	
Portug	di in af Malalana
Pepuli	ic of Morodova
Duria	a Enderation
San Ma	arino
Sarhia	
Sovaki	a
Soveni	a la
Shain	ia.
Swede	n
Switzer	land
Taiikist	an
The for	mer Yuqoslav Republic of Macedonia
Turkey	
Turkme	anistan
Lkrain	a
United	Kinodom of Great Britain and Northern Ireland
I bhoki	stan

Co Un t Ry

OURRen Oy Repo Rt ed*	pRCe of a 20-OgaRette paCK of maR boRo oRotheRpRemIUm bRand			pFICe of a 20-CigaRette paCK of the Cheapest bRand		
	In RepoRted CURRen Cy	InteRnational doilaRs (at pURChasing poWeR paRity)	In Us\$at offICIal exChange Pates	In RepoRted OURRenCy	InteRnational dollaRs (at pURChasing poWeR paRity)	In Us\$at off ICIal exChange Pates
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
C2K	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	/.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./1	6.48
EUR	4.00	5.95	5.35	3.30	4.91	4.42
- IUF	1 004.21	7.30	4.00	/69.4/	5.30	3.39
137	1219.00	0.09	10.59	7.05	7.00	9.11
LUR	9.00	7.70	0.75	7.50	5.24	7.00
BB	5.00	5.82	6.69	24.00	0.22	5.35
KZT	265.00	1 70	1.45	190.00	1.00	0.08
KGS	50.00	203	0.97	12.00	0.49	0.23
BB	3.30	7.86	4.42	2.55	607	3.41
LIL	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
HON	14.80	6.60	4.48	12.70	5.66	3.85
AUB	8/.00	3.15	2.44	35.00	1.27	0.98
EUR	4.50	4.68	6.02	3.80	3.95	5.08
rsu P P	200.00	5.69	2.98	125.00	2/4	1.43
- DR	3.37	6.20	4.01	2.21	4.11	2.90
BB	4.95	6.82	5.22	2.09	4.74	5.28
SEK	58.95	6.50	8.55	43.00	474	6.24
OF	840	5.21	9.24	5.00	3.60	6.38
TJS	12.00	5.42	2.42	2.00	0.90	0.40
	10.00	7.00	4 79	5.50	2.00	2.00
INT.	10.00	7.02	4.76	5.50	3.60	2.03
IMI	13.00	5.86	4.56	11.13	5.02	3.91
CPP	18.00	4.18	1.49	5.00	1.16	0.41
1175	5.000.00	13.18	214	1 300.00	9.23	0.66
023	5000.00	4.30	2.14	1300.00	1.13	0.00

east r M dit rra a

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
 arrange manes and code elements (http://www.iso.org/so/home/
standardidrum-gr., codeshtmi),
 ... Data not reported/not available.
 < Refers to a territory.

Afghanistan	
Bahrain	
Dibouti	
Eqypt	
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 Strip1 <	
Maria	

CURRen Cy RepoRted*	pROeof a 20-OgaRette paCK of maR boRo oRotheRpRemiUm bRand			pFICe of a 20-	ClgaRette paCK of the Ch	eapest bPand
	In RepoRted CURRenCy	InteRnational doilaRs (at pURChasing poWeR paRity)	In Us\$at offICIal exChange Rates	In RepoRted CURRenCy	InteRnational doilaRs (at pURChasing poWeR paRity)	In Us\$at offlClal 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
DF	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
FKR	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.



W st r Paci c

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

 According to International Organization for Sandardization, ISD 4217 currency names and code elements (http://www.iso.org/iso/home/ standards/currency_codes.htm).
 Data not reported/not available.

Australia
Brunei Darussalam
Cambodia
China
Cook Islands
Fiji
Japan
Kiribati
Lao Reople'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

CURRen Oy RepoRted*	pRICe o	fa 20-ClgaRette paCK of r oRotheRpRemIUm bRan	naR boRo d	pRiCe of a 20-	pFICe of a 20-ClgaRette paCK of the Cheapest bRand			
	In RepoRted CUFFRenOy	InteRnational dollaRs (at pURChasing poWeR paRity)	In Us\$at offICIal exChange Pates	In RepoRted CURRenOy	InteRnational dollaRs (at pUROnasing 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		
ONY	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		
FGK	17.00	9.16	6.94	11.20	6.04	4.58		
FHP	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 into available
 Data not registric applicable
 Data not registric applicable
 Indicates that the country implannets a system of encrypted tas star
 which include unique identification markings that are machine-reade
 only and which are used to monitor legal and lings products found
 in the market. These starsps are also used to monitor production in
 the country through monitoring devices includes and the market. The devices might are want to
 useful for the device starsps
 the devices include an end of the device and and a weath
 useful for tracking and tracing, and enforcement work:

	exCisetax pRopoRtion of pRiCe	type of exCise tax applied	Un Ifo Rm exCise tax appi led yes (Un Ifo Rm no (t le Red/ va Ry Ing Rates)
Algeria	38.14%	Speci cexcise	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%	Speci c 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 Quinea	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%	Speci cexcise	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%	Speci cexcise	Yes
Liberia	10.86%	Ad valorem excise	
Madagascar	63.78%	Ad valorem excise	Yes
Malawi	14.53%	Speci c excise	Yes
Mali	6.70%	Ad valorem excise	No
Mauritania	8.26%	Ad valorem excise	Yes
Mauritius	59.47%	Speci cexcise	Yes
Mozambique	16.33%	Speci cexcise	No
Namibia	29.00%	Speci c 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%	Speci cexcise	Yes
Sierra Leone	6.76%	Ad valorem excise	Yes
South Africa	36.52%	Speci cexcise	Yes
South Sudan			
Swaziland	33.14%	Speci c excise	
Togo	8.26%	Ad valorem excise	Yes
Uganda	35.00%	Speci c excise	No
United Republic of Tanzania	14.43%	Speci c excise	No
Zambia	20.00%	Ad valorem excise	Yes
Zimbabwe	47.03%	Mixed excise	Yes

1				affoRdability and pRiCe dispeRsion				t ax admin ist Pat ion		
g ReateR Rel lan Ce on speCifiC tax In mixed exCise Reg Ime	minimUm speCifiCtax appiled in ad valoRem oRmixed exOse Regime	Retall pRICe Used as base of ad valoRem Component In ad valoRem oRmixed exClse RegIme (oR Retall pRICe exCl Usive of vat)	% of gdp peR Capita ReqUiRed to pURChase 100 paCKs of most sold bRand (the higheR the %, the iess affoRdable)	Olga Rettes less affo Rolable In 2014 Compa Red to 2008	speCifiCtax Component aUtomatiCaliy adJUsted foR Inflation (oR otheR)	pRCe dispeRsion: shaRe of Oneapest bRand pRCe in pRemiUm bRand pRCe (the higheRthe % the small eRthe gap)	tax stamps appl led on tobaCCo pRodUCts	bansoR Ilmitson dUtyfRæ ImpoRsby tRavelieRs	lf dUtyfRee ImpoRtsaRe Ilmited,dUty fReealloWanCe (nUmbeRof 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%	Yes	-	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		



Th Am ricas

NOTE

Table 2.3.2 Supplementary information on taxation in the Americas, 2014

- ... Data not reported /not available.
- ... Data not reported not available.
 Data not required not applicable.
 Indicates that the country implements a system of eroxysted tax star which include uncare lotted cation markings that are machine-readed only and which eve used to monitor legal and likegi productsfound in the market. These starspars are also used to monitor production the country through monitoring devices intellation manufacturing facilities that scan the digital starsps. The devices rigits a available information which is automatically are to tax administrations and is useful for tracking and tracing, and enforcement work.

	exClsetax pRopoRtion of pRICe	type of exOlse tax appl led	Un Ifo Am ex Cise tax appiled		
			yes (Un IfoRm), no (tleRed/		
			vaRyIng		
Antigua and Barbuda	0.00%	No excise	-		
Argentina	64.33%	Ad valorem excise	Yes		
Bahamas	42.86%	Speci cexcise	Yes		
Barbados	27.15%	Speci cexcise	Yes		
Belize	0.00%	No excise	-		
Bolivia	27.31%	Ad valorem excise	Yes		
Brazil	28.97%	Mixed excise	No		
Canada	60.93%	Speci cexcise	Yes		
Chile	64.85%	Mixed excise	Yes		
Colombia	35.65%	Mixed excise	Yes		
Costa Flica	58.26%	Mixed excise	Yes		
Quiba					
Dominica	10.35%	Speci cexcise	Yes		
Dominican Republic	43.62%	Mixed excise	Yes		
Ecuador	59.68%	Speci cexcise	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%	Speci cexcise	Yes		
Jamaica	26.25%	Speci c excise	Yes		
Mexico	52.08%	Mixed excise	Yes		
Nicaragua	19.23%	Speci c excise			
Panama	43.48%	Ad valorem excise	Yes		
Paraguay	6.91%	Ad valorem excise			
Peru	22.58%	Speci c excise	Yes		
Saint Kitts and Nevis	4.03%	Ad valorem excise	Yes		
Saint Lucia	48.55%	Speci c excise	Yes		
Saint Vincent and the Grenadines	2.20%	Speci cexcise	Yes		
Suriname	48.40%	Speci cexcise	Yes		
Trinidad and Tobago	16.57%	Speci c excise	Yes		
United States of America1	37.38%	Speci c excise	Yes		
Uruguay	48.72%	Speci c excise	Yes		
Venezuela (Bolivarian Republic of)	67.57%	Ad valorem excise			

							tax administ Pation		
g ReateR Rel lanCe on speCifIC tax In mixed exCise RegIme	min ImUm speCif ICtax appi led In ad val o Rem o Rmixed exCise Regime	Retall pRICe Used as base of ad valo Rem Component In ad valo Rem oRmixed exClose Regime (oR Retall pRICe exCl Usive of vat)	% of gdp peR Capita ReqUiRed to pURChase 100 paCKs of most sold bRand (the higheR the %, the iess affoRdable)	CigaRettes less affoRdable in 2014 CompaRed to 2008	speOfICtax Component aUtomatICally adJUsted foR Inflation (oR otheR)	pRICe dispeRsion: shaRe of Oneapest bRand pRICe in pRemiUm bRand pRICe (the higheR the % the small eRt he gap)	tax stamps appiled on tobaCCo pRodUCts	bansoR Ilmitson dUtyfRæ ImpoRsby tRavelleRs	If dUty fRee ImpoRts aRe Ilmited, dUty fRee all oWan Ce (nUmbeRof 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	281%	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
Ves	No	No	0.58%	No	No	63.64%	No	Limited	200
-	No	No	0.0070		-	48.53%	140	None	-
-	No	No	5.58%	Ves	-	72 22%	No	Limited	80
-	No	No	3.68%	No	_	60.00%	No	Banned	-
			0.0070	110		00.0070	140	2011/00	
			7 32%	Vac	Vac	84 21%	No	Banned	
_	_	_	14.28%	Yes	No	48.78%	No	Limited	200
No	No	No	3 18%	Vac		82.22%	No	Limited	200
-	-	-	7.86%	Yes		02.22.70	NO	Linitou	200
_	Vac	No	3.60%	Vac		77 78%	No	Banned	
_	100	No	0.00%	Yes	_	17.65%	NO	Lernou	
_		-	3.35%	Vac		56.00%	No	Limited	400
_	Vac	No	2 18%	Vac		86.67%	No	Linitou	400
_			3 30%	Vac	_	43.47%	No	Limited	
-	-	-	2 73%	No	No	40.47 %	No	Limited	
_	_		2.73%	Vac	No	15 38%	Vac	Limited	200
-	-	-	1 649/	Vac	No	60.00%	No	Limited	200
_	_	_	1.04%	Vac	No	00.00%	Vac	Limited	200
-	-	-	2.059/	Vac	140	85.000/	No	Limited	800
-		Vice	2.00%	Vac		00.00%	140	Liniteu	000



¹ Data not approved by national authorities.
² Applies to cigarettes entering by air. Ogarettes entering by land are limited to 60.

So th-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.

	exClsetax pRopoRtion of pRiCe	type of exClse tax applied	UnifoRm exCisetax applied yes (UnifoRm), no (tieRed/ vaRying Rates)			
Bangladesh	61.00%	Ad valorem excise	No			
Bhutan ¹	-	-	-			
Democratic Reople'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%	Speci c excise	No			
Si Lanka.	63.07%	Mixed excise	No			
Thailand	66.59%	Mixed excise	Yes			
Timor-Leste	30.40%	Speci cexcise	Yes			

		Re/I evel					tax administ Pation			
g ReateR Rellan Ce on speCifiC tax in mixed exCise Regime	min ImUm speClf ICtax appi led in ad val o Rem o Rmixed exCise Regime	Retall pRICe Used as base of ad val o Rem Component In ad val o Rem o Rmixed exClse RegIme (o R Retall pRICe exCl Usive of vat)	% of gdp peR Capita ReqUiRed to pUFChase 100 paCKs of most sold bRand (the higheR the %, the Less affoRdable)	Ciga Rettes less affo Rdable in 2014 Compa Red to 2008	speClflCtax Component aUtomatlCally adJUsted foR Inflatlon (oR otheR)	pRCe dispeRsion: shaRe of Oneapest bRand pRCe In pRemIUm bRand pRCe (the higheRt he % the small eRt he gap)	tax stamps appl led on tobaCCb pRodUCts	bansoR Ilmiltson dUtyfRee ImpoRtsby tRavelleRs	If dUtyfRee ImpoRtsaRe Imnlted,dUty fReealloWanCe (nUmbeRof 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 organettes in Bhutan.



e rop

Table 2.3.4 Supplementary information on taxation in Europe, 2014

- ... Data not reported /not available
- ... Deta not reported not available.
 Data not required not applicable.
 Indicates that the ocurity implements a system of e which include unique identic cation markings that a row large and large the ocurity through monitoring devices installability facilities that scan the digital starsp. The devices reinformation which is a advantability are to bax administry and trading, and enforcement were for trades and trading, and enforcement were the ocurity through the advantability and trading.

	exOlsetax pRopoRtion of pRiCe	type of exOlse tax applied	Un IfoRm exClsetax appiled yes (Un IfoRm), no (tleRed/ vaRyIng Rates)
Albania	45.00%	Speci clexcise	Yes
Andorra	63.88%	Speci cexcise	No
Armenia	16.67%	Speci cexcise	No
Austria	57.33%	Mixed excise	Yes
Azerbaijan	2.02%	Speci cexcise	No
Belarus	34.48%	Speci cexcise	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
Oyprus	61.50%	Mixed excise	Yes
Czech Republic	60.06%	Mixed excise	Yes
Denmark	54.75%	Mixed excise	Yes
Estonia	60.57%	Mixed excise	Yes
Hnland	62.18%	Mixed excise	Yes
Halloe	03.03%	Wixed excise	Tes
Georgia	34.09%	Alived avaira	NO
Germany	00.93%	Mixed excise	Vec
Ciecus Humanny	01.23% 56.00%	Mixed excise	Vec
logland	36.08%	Sheri cevrise	Vac
Ireland	59.10%	Mixed excise	Vac
Israel	69.03%	Mixed excise	Yes
Italy	57.65%	Mixed excise	Yes
Kazakhstan	28.57%	Speci c.excise	Yes
Kyravzstan	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%	Speci c 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
Sovakia	64.87%	Mixed excise	Yes
Sovenia	62.38%	Mixed excise	Yes
Spain	60.74%	Mixed excise	Yes
sweden	48.84%	Mixed excise	Yes
Switzenland	53.79%	Mixed excise	Yes
lajikistan	2.66%	spea cexase	No
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%	Speci c excise	No

tax st RUCt URe/level			а	tax administ Fation					
g ReateR Rel Ian Ce on speClf IC tax In mixed exClse RegIme	min ImUm speCif ICtax appi led in ad val o Rem o Rmixed ex Cise Regime	Retail pRCe Used as base of ad valoRem Component In ad valoRem oRmixed exClose Regime (oR Retail pRCe exCl Usive of vat)	% of gdp peR Capita ReqUiRed to pURChase 100 paCKs of most sold bRand (the higheR the %, the iess affoRdable)	Olga Rettes less affo Ridable in 2014 Compa Red to 2008	speCifiCtax Component aUtomatiCaliy adJUsted foR Inflation (oR otheR)	pRICe dispeRsion: shaRe of Oneapest bRand pRICe in pRemiUm bRand pRICe (the higheRithe % the small eRithe gap)	tax stamps applied on tobaCCo pRodUCts	bansoR Ilmitson dUtyfRee ImpoRsby tRavelieRs	If dUty fRee ImpoRtsaRe Imited,dUty fRee all oWanOr (nUmbeRof CigaRette stIOKs)
-	-	-	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		/4.10%	Yes	Limited	200
No	Yes	Yes	2.20%	Yes		79.80%	Yes	Limited	200
Yes	Yes	Yes	1.49%	Yes	Yes	/2.95%	No	Limited	200
Yes	Yes	Yes	1.10%	Yes	No	69.05%	No	Limited	250
- Ves	- Ves	- Ves	2/19%		 No	16.67%	Yes	Limited	400
100	100	100	2.40%		140				
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	IND	27.78%	YES	umited	200
Yes	Yes	Yes	2.87%	Yes		70.06%	No	Limited	200

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east r M dit rra a

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

Data not reported into available.
 Data not reported into available.
 Refers to a territory.
 Indicate that the country implements a system of encrypted tax damps which includes uncapacitation transings and impact products from the country transport monthing who impact products from the country transport monthing who includes into the country transport monthing who includes intellation impact and transport to bar administration and is useful to transport to bar administration and is useful to transport response and transport and enforcement work.

	exCisetax pRopoRtion of pRiCe	type of exClse tax appiled	UnifoRm exCisetax applied yes (UnifoRm), no (tleRed/ 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%	Speci c 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%	Speci cexcise	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 Strip1<	69.53%	Mixed excise	Yes				
Vemen	6.43%	Sheri clevrise	Yes				

	tax st FUCt URe/I evel								
g ReateR ReilanCe on speCifIC tax in mixed exCise RegIme	min imUm speCif ICtax appi led in ad val o Rem o Rmixed exCise Regime	Retall pRICe Used as base of ad valoRem Component In ad valoRem oRmixed exCise Regime (oR Ratall pRICe exCi Usive of vat)	% of gdp peR Capita ReqUiRed to pURChase 100 paCKs of most sold bRand (the higheR the %, the iess affoRdable)	ClgaRettes less affoRdable in 2014 CompaRed to 2008	speOfICtax Component aUtomatICally adJUsted foR Inflation (oR otheR)	pRCe dispeRsion: shaRe of Oneapest bRand pRCe in pRemilUm bRand pRCe (the higheRt he % the small eRt he gap)	tax stamps applied on tobaCCo pRodUCts	bansoR Ilmitson dUtyfRee ImpoRtsby tRavelieRs	If dUty fRee ImpoRs aRe Imited, dUty fRee all oWanCe (nUmbeRof 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.



W st r Paci c

Table 2.3.6 Supplementary information on taxation in the Western Paci c, 2014

- Data not reported inot available
 Data not required/not applicable
 Sibazoo products are allowed for sale at border exit-entry tax free
 shops, but not any other tax free shops.

	exClsetax pRopoRtion of pRICe	type of exCise tax appiled	UnifoRm exClsetax appiled yes (UnifoRm), no (tleRed/ vaRyIng Rates)
Australia	47.67%	Speci c excise	Yes
Brunei Darussalam	61.73%	Speci c excise	Yes
Cambodia	13.15%	Ad valorem excise	Yes
Dhina	29.90%	Mixed excise	No
Dook Islands	52.00%	Speci c excise	Yes
īji	31.05%	Speci c excise	No
lapan	56.95%	Speci c excise	No
Gribati	77.78%	Speci c excise	Yes
ao Reople's Democratic Republic	7.68%	Mixed excise	No
Malaysia	50.60%	Mixed excise	Yes
Marshall Islands	0.00%	No excise	-
Aicronesia (Federated States of)	0.00%	No excise	-
Mongolia	33.26%	Speci c excise	Yes
Vauru			
vlew Zealand	64.16%	Speci cexcise	Yes
viue	0.00%	No excise	-
Palau	66.67%	Speci cexcise	
Papua New Guinea	26.42%	Speci cexcise	No
hilippines	63.55%	Speci cexcise	No
Republic of Korea	52.90%	Speci cexcise	Yes
amoa	42.32%	Speci cexcise	Yes
Ingapore	59.69%	Speci c excise	Yes
blomon Islands	19.15%	Speci cexcise	No
longa	58.82%	Speci c excise	No
luvalu	2.26%	Ad valorem excise	Yes
/anuatu	44.44%	Speci cexcise	
/iet Nam	32.50%	Ad valorem excise	Yes

	tax st FUCt URe/I evel			ffoRdabliltyaı	nd pRICe dispeRsi	on	tax administ Pation		
g ReateR Rel lanCe on speCifiC tax In mixed exCise Regime	min ImUm speQif ICtax appi led In ad val o Rem oRmixed exQise Regime	Retall pRICe Used as base of ad valo Rem Component in ad valo Rem oRmixed exClose Regime (oR Retall pRICe exCl Usive of vat)	% of gdp peR Capita ReqUiRed to pURChase 100 paCK's of most sold bRand (the higheR the %, the less affoRdable)	CigaRettes less affoRdable in 2014 CompaRed to 2008	speOfICtax Component aUtomatICally adJUsted foR Inflation (oR otheR)	pFICe dispeRsion: shaRe of Oheapest bRand pFICe In pRemIUm bRand pFICe (the higheRithe % the small eRithe gap)	tax stamps applied on tobaCCo pRodUCts	bansoR Ilmitson dUtyfRee ImpoRsby tRavelleRs	if dUtyfRee ImpoRtsaRe Ilmited,dUty fReealloWanCe (nUmbeRof 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



lable 2.4 Column Py Use of earmarked tobacco Algeria taxes in countries" that Argentina reported earmarking parts of Bargladesh tax revenues for health Coloritia purposes Coloritia • Ori on thisisthat he reported earmarking tobaco taxes or tobaco		Exported Use of earthquirkoartobacco faskes 6 dinars per pack of digareties go to the emergenc 1 and medical care actil lifes, 2 dinars per pack go to cancer control Additional energenc 1 and 7% of retail prices one social and/or health programmes of the R ral Orange Rogram and the Social-Agrin Additional exceedent 1% of the retail price goes to the Ministr of Health Additional exceedent 1% of the retail price goes to the Ministr of Health Additional exceedent 1% of the retail price goes to the Ministr of Health Additional exceedent 1% of the retail price goes to the Ministr of Health Additional exceedent 1% of the retail price goes to the Ministr of Health Additional exceedent to the Additional exceedent to the Ministr of Health Additional exceedent to the Additional exceedent to the Ministr of Health Additional exceedent to the Additional exceedent to the Additional exceedent to the Additional Additional exceedent to the Additional exceedent to the Additional exceedent to the Additional Additional exceedent to the Additional exceedent to the Additional exceedent to the Additional Additional exceedent to the Additional exceedent to the Additional exceedent to the Additional Additional exceedent to the Additional exceedent to the Additional exceedent to the Additional Additional exceedent to the Additional exceedent to the Additional exceedent to the Additional Additional exceedent to the Additional exceedent to the Additional exceedent to the Additional Additional exceedent to the Additional exceedent to the Additional exceedent exceedentexceedent exceeden
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reported earmarking parts of their excise taxes or excise tax revenues for health purposes • Ori contristitat ha ereported earmarking tobacco taxes to tobacco tax re en esfor a speci cheath proceare listed in this table Smedther on theirs mit e april ing a similar point is through a marking therefore, the arend ind did in this table to or this did report earmarking therefore, the arend ind did in this table State and the state of the state on tritis of the process of the theory the arend ind did in this table.		Additional entergence: tax of r% of retail processor and or nearing programmes of the H risk of Degrammes. Additional encigence: The Additional encigence and the Additional Encigence and the Additional encigence and the Social-Agence and Additional encigence and the Social-Agence and Additional encigence and the Social-Agence and Additional encigence and the Social encigence and the Social Encigence and the Social Additional encigence and the Social Additional encigence and the Social Encigence and the Social Encigence and the Social Additional encigence and the Social Encigence and the Social Encigence and the Social Encigence and the Social Additional encigence and the Social Encigence and the So
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Ori or ntriesthet has exported exempting traces interse of classors bits on site or soft of a space chasting processere listed in this table. Congo Some of the origin right as similar polic by the space hits right. Additional II, some or nities dol report exempting tables by this are not indi ded in this table. Cote of listed to the are not indi ded in this table. Exponentiate the are not indi ded in this table. Exponentiate the same not indi ded in this table. It is a similar to the same not indi ded in this table. It is a similar to the same not indicate the		Part of the 5% of taxon tobacco goes to Ministr of Spots and the hospital emergencies section Spoi cercise tax per pack (40 XCP): helf goes to health ins rance and helf to sports All re en estrom the spoi cercise tax are sed to 1 nd programmes for the pre-ention and treatment of diseases related to tobacco se, o treatment, hemri 1 so of adorbit, and sports An extra tax of 5% goes to the AIDS solidarit 1 nd and another 2% extra tax goes to sports An extra tax of 10 pisaters per pack is sed to 1 nd s don't health ins rance 35% of the one stimulanes on tobacco donct in and in the ath ins rance
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oo nifiesdi report eermaking tobacco taeses be trop repossibler fina headore, the arenot ind odd in this table E Sai ador G atemala Iosland		An extra tax of 5% goes to the AIDS solidarit find and another 2% extra tax goes to sports An extra tax of 10 picators per pack is solit of indist don't health ins rance 35% of the one sterminates on tobarco alchock and interarts arm utilizo and exclosi es (or a minim mort uS\$ 20 million or each find th
Eg pt E Sal ador G aternala Iosland		An extra tax of 10 piastersper pack is sed to find at verification in ance 35% of the en estimultanes on tobarco alcohol and interms arm utilion and exclosi es (or a minim moli USE 20 million per verification)
E Sel ador G atemala Iosland		35% of relenses from taxes on tobaco alcohol and rearms arm nition and explosiles (or a minim met u-\$20 million per early for th
G atemala loaland		ECALUD (editarit f refer health)
losland		All re en es from the ad alorem excise tax on tobacco are sed for health programmes
		At least 0.9% of ansstoleans sales is allocated to toleans control
India		Speci c amo nt for all tobacco prod dts (aries b prod dt), except bidis, goes to the Health Cessation F nd and an amo nt le ied on bidis c
Indonesia		the bid i viones's viertare Find, which also indices medical care to woners in or earline the did indices and indindices and indices and i
Iran (Islamic F	en blicaf)	le el. 2% of toxescollected on tohem products are setto s onort tohem omterils of which a proportion sho to be sed for nearch
Jamaica		20% of the Special Construction Tax (SCT) on tobacco and another 5% of the SCT on all prod. cts ind. ding tobacco go to the National Haa
Marlansarar		Find 6 arise: ner nark to find the National Eind for the Promition and De element of up th Shorts and Reveation
Mononia		A proportion of tohom (2%) and ambol (1%) existe tax re an esis allocated to the Health Brombion To rotation
Nenal		All toham take e es es no to the Haelth Tak E nd , naning main, me ention and treatment of nonromm niceble diseases
Brown		50% of tobacco tax re en escollected go to National Instit te of Oncolog, the Ministr of Health for cessation ser ices and C stoms to gh
Faitaita		trade in tobacco prod cts. The Ministr of Health also f nds regional acti ities on tobacco control thro gh the mone recei ed Following the tax increase in 2012, abo t 80% of incremental re en es will be allocated for ni ersal health care while 20% will be allocate
Printpines		nationwide for medical assistance and health facilit enhancement programmes
Poland		0.5% or the excise of the least indisa programme to real de todadoo prodicticons implian
Rep blic of Ko	rea.	An arro nt of 354 won per pack goes to the Health Promotion F nd which nances health promotion research and projects
Pomania		on cigarettesis sed to nance sports
Swit erland		0.26 francs per pack of cigarettes goes to the Tobacco Pre ention F nd
Thailand		S roharge of 2% on tobacco and alcohol excise goes to ThaiHealth F nd
The former y	gosla Rep blic of Macedonia	Amo nt of 0.053 denars per piece (cigarette) allocated to f nd dr gs for rare diseases
united States	of America.	varies b state. Amo nt per pack f nds.clifferent t pes.of acti ities, mainl health acti ities

Appendix iii: y eAR OF HIg HeST Lev eL OF ACHIev eMen T In SeLeCTeD TOBACCO COn TROL MeASu ReS

Appendix III provides information on the year in which respective countries attained the highest level achievement for ve of the MPOWER measures. Data are shown separately for each WHD region. For Monitoring tobacco use the earliest year assessed is 2007. However, it is possible that while 2007 is reported they ear of highest achievement for some countries, they actually may have reached this level earlier.



Africa

Table 3.1 Year of highest level of achievement in selected tobacco control measures in Africa

Note: Refer to Technical Note I for de nitions of highest level of achievement. An empty call indicates that the population is not covered by the measure at the highest level of achievement. • O rearier year. 8 Relicy adopted but not implemented by 31 December 2014.

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swana					
kina Faso		2010			
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neroon					
ne Verde					
ral African Benublic					
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d'Ivoire					
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rica	2012				
udan					
nd					
Pepublic of Tanzania					
Ne					

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Th Am ricas

Table 3.2 Year of highest level of achievement in selected tobacco control measures in the Americas

Note: Refer to Tachinical Note I for de initions of highest level of achievement. An empty call indicates that the population is not covered by the measure at the highest level of a chievement. • Coversite year: 8 Relicy adopted but not implemented by 31 Doombor 2014.

Antigua and Barbuda	
Argentina	
Bahamas	
Barbados	
Belize	
Bolivia (Plurinational State of)	
Brazil	
Canada	
Chile	
Colombia	
Costa Rica	
Quba	
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)	

monitoRtobaCCoUse	pRoteOt peoplefRom tobaOCosmoKe	offeRhelptoqUlttobaCCo Use	WaRn aboUt the dangeRs of tobaOCo	enfoRCe bans on tobaCCo adveRt Ising, pRomotion and sponsoRship		
2010	2011	2014	2012			
2010	2011	2011	2012			
	2010					
			2009			
	2011	2002	2003	2011		
2007*	2007	2008	2011			
2007*	2013		2006			
2012	2008			2009		
2007*	2012		2013			
	2011		0010			
	2011	2012	2012			
		2012	2011			
	2008					
	2000					
	2010					
	2013		2013			
		2014	2009			
2012	2008	2010	2005	2008		
2010	2010		2010			
2014	2013			2013		
	2009		2013.8			
2007*		2008				
2007*	2005	2012	2005	2014		
	2011		2004			

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So th-east Asia

Table 3.3 Year of highest level of achievement in selected tobacco control measures in South-East Asia

Note: Refer to Technical Note I for de nitions of highest level of achievement. An empty cell indicates that the population is not covered by the measure at the highest level of achievement.

Bangladesh	
Bhutan	
Democratic Reople's Republic of Korea	
India	
Indonesia	
Maldives	
Myanmar	
Nepal	
Si Lanka	
Thailand	
Timor-Leste	

Co Unt Fly

yeaRthe highest level of aChlevement Was attained					
monitoRtobaCCoUse	pRoteOt peoplefRom tobaOCosmoKe	offeRhelptoqUlttobaCCo Use	WaRn aboUt the dangeRs of tobaCCo	enfoRCe bans on tobaCCo adveRtising, pRomotion and sponsoRship	
			2013		
	2010				
				2010	
2012	2011		2011	2014	
			2014		
2008	2010		2005		

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e rop

Table 3.4 Year of highest level of achievement in selected tobacco control measures in Europe

Note: Refer to Technical Note I for de mitions of highest level of achievement. An empty osil indicates that the population is not covered by the measure at the highest level of achievement. * O carrier year. 8 Relicy adopted but not implemented by 31 Doombor 2014.

Albania
Andorra
Astralia
Astralia
Balanus
Balanus
Balanus
Balanus
Balanus
Balanus
Balanus
Balanus
Balanus
Codati
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Codati
Balanus
Codati
Co

monitoRtobaCCo Use	pRoteOt peoplefRom tobaOCosmoKe	offeRhelptoqUlttobaCCo Use	WaRn aboUt the dangeRs of tobaCCo	enfoRCe bans on tobaCCo adveRt Ising, pRomotion and sponsoRship
	2006			2006
2010				
2007*				
2007*		2014		
2007		2014		
2008	2012			
2007*				
2007*		2012		
2007*				
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2007*				
2008				
2007	0010			
2007*	2010			
2007*				
2007	2004	2003		
2007	2004	2000		
2007*		2000		
2010				
2007*				
2007*				
2010				
	2010	2014		
2007"		2014		
2007*				
2010				
2007				
2007*				
2010	2013			2013
2010				
2007*				
2007*				
2007*	2010			2010
2007*				
2007				
2010	2000	2010	2010	2010
2012	2000	2010	2012	2012
2007*	2000		2014-8	
2007*	2006	2001	2000	

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east r M dit rra a

Table 3.5 Year of highest level of achievement in selected tobacco control measures in the Eastern Mediterranean

Note: Failer to Technical Note | for de nitions of highest level of achievement. An empty call indicates that the population is not covered in the measure at the highest level of achievement. • O reality year. < Refers to a territory.

5	
	Afnhanistan
	Bahrain
	Dibuti
	Fount
<i>,</i>	Iran (Islamic Benublic of)
,	Iraq
	Jordan
	Kuwait
	Lebanon
	Libya
	Morocco
	Oman
	Pakistan
	Qatar
	Saudi Arabia
	Somalia
	South Sudan
	Sudan
	Syrian Arab Republic
	Tunisia
	United Arab Emirates
	West Bank and Gaza Strip <
	Yemen

Co Unt Ry

	yeaRthe highest level of aChlevement Was attained					
	monitoRtobaCCoUse	pRoteOt peoplefRom tobaOCosmoKe	offeRhelptoqUlttobaCCo Use	WaRn aboUt the dangeRs of tobaCCo	enfoRCe bans on tobaCCo adveRt Ising, pRomotion and sponsoRship	
- 1					2011	
				2008	2007	
	2010			2008		
	2007*	2007	2008	2008	2007	
	2010		2012			
		2011				
		2009			2009	
- 1						
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- i	2014					
1		2012				
- 1						
1						
1			2008		2014	
- i	2012	2011				
1					2013	
1					2010	

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W st r Paci c

Table 3.6 Year of highest level of achievement in selected tobacco control measures in the Western Paci c

Note: Refer to Technical Note I for de nitions of highest level of achievement. An empty cell indicates that the population is not covered by the measure at the highest level of achievement. • Or earlier year. 8 Rolicy adopted but not implemented by 31 December 2014.

Australia	1
Brunei D	arussalam
Cambod	a
China	
Cook Isla	ands
Fiji	
Japan	
Kiribati	
Lao Reop	ole's Democratic Republic
Malaysia	1
Marshall	Islands
Microne	sia (Federated States of)
Mongoli	a
Nauru	
New Zea	land
Niue	
Palau	
Papua N	ew Guinea
Philippin	es
Republic	of Korea
Samoa	
Singapor	e
Solomon	Islands
Tonga	
Tuvalu	
Vanuatu	
Viet Nan	n

Co Un t Fly

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2012 2014 2007 2007" 2013 2007" 2013 2012 2016 2012 2006 2010 2012 2010 2012 2006 2012 2006 2012 2008 2007 2012 2012 2012 2012 2007" 2014 2007" 2013 2007" 2013 2007" 2013	2007*	2005	2011	2004	
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Appendix iV: HIg HeST LeveL OF ACHIeveMenT In SeLeCTeD TOBACCO COn TROL MeASuReS In THe 100 BIggeST CITIES In THe WORLD

Appendix IV provides information on whether the populations of the 100 biggest dities in the world are sovered by selected tobacco control measures at the highest level of achievement. Oties are listed by population size in descending order. There are many ways to de ne geographically and measure bit size of " acity". For the purposes of this report, we focused on the jurisdictional boundaries of clies, since subnational laws will apply to populations within jurisdictions. Where a large " diy"

Table 4.1 Highest level of achievement in selected tobacco control measures in the 100 biggest cities in the world

Oty's population covered by national legislation or policy at the highest level of achievement Oty's population covered by state-level legislation or policy at the highest level of achievement s

Oty's population covered by city-level legislation or policy at the highest level of achievement

Notes: An empty cell indicates that the population in the respective city is not covered by the measure at the highest level of achievement. Pafer to Technical Note I for de nitions of highest level of achievement of the respective measure.

Only cities which appear among the top 100 cities sorted by population size, according to the United Nations 3 atistics Division Demographic Yearbook 2011-2012 (available at: http:// unstats.un.org/UNED/demographic/products/dyb/dyb2012/ Table08.xdg

leijing	19 610 000
hanghai	14 348 535
Numbai	11 978 450
loscow	11 577 022
ão Paulo	11 152 344
eoul	10 038 905
Delhi	9 879 172
hongqing	9 691 901
akarta	9 607 787
ima	9 437 493
<i>larachi</i>	9 339 023
okyo	8 945 695
Nexico City	8 851 080
Juangzhou	8 524 826
Vuhan	8 312 700
Jew York	8 175 133
ianjin	7 499 181
lairo	7 248 671
iong Kong SAR	7 154 600
èhran	7 088 287
henzhen	7 008 831
Dongguan	6 445 777
ilo de Janeiro	6 320 446
lantiago	6 148 754
Ingapore	5 312 400
henyang	5 303 053
agos	5 195 247
ahore	5 143 495
laint Retersburg	4 926 282
lokata	4 572 876
í'an	4 481 508
Veppo	4 450 000
Nexandria	4 358 439
Thennai	4 343 645
hengdu	4 333 541
angalore	4 301 326
lyadh	4 087 152
lydney	4 028 524
Nelbourne	3 847 570
os Angeles	3 792 621
6kohama.	3 688 773
lyderabad	3 637 483
lanjing	3 624 234
Ihmedabad	3 520 085
Berlin	3 501 872
laerbin	3 481 504
lusan	3 420 679
abul	3 289 000
Dalian	3 245 191
hangchun	3 225 557
fadrid	3 198 645



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Table 4.1

Highest level of achievement in selected tobacco control measures in the 100 biggest cities in the world (continued)

City's population covered by national legislation or policy at the highest level of achievement Oty's population covered by state-level legislation or policy at the highest level of achievement. Oty's population covered by city-level legislation or policy at the highest level of achievement.

Notes: An empty cell indicates that the population in the respective city is not covered by the measure at the highest level of achievement. Refer to Technical Note I for de nitions of highest level of achievement of the respective measure.

Only dities which appear among the top 100 dities sorted by population size, according to the United Nations Statistics Division Demographic Yearbook 2011-2012 (available at: http://unstats un.org/UNED/demographic/products/dyb/b/b2012/Table08.xls).

symbolslegend	

s legend Signards, completel enclosed encoding rooms in at least e of the seasessig b blic places es-atiowed if the are expanded entilated to the o table and table, in der nagel at a press re in relation to the s mo nang areas. Rolic adopted to that implemented b 31 December 2014 8 Data not reported

Pyongyang	3 144 470
Nairobi	3 133 518
Giza	3 122 041
Casablanca	3 083 000
Kunming	3 035 406
Ho Chi Minh	3 015 743
Jinan	2 999 934
Guiyang	2 985 105
Zibo	2817479
Jiddah	2 801 481
Kiev	2 772 951
Rome	2 771 585
Surabaya	2 765 487
Quezon City	2 761 720
Qingdao	2 720 972
Chicago	2 695 598
Incheon	2 675 476
Salvador	2 674 923
Osaka	2 665 314
Addis Ababa	2 646 000
Zhengzhou	2 589 387
Taiyuan	2 558 382
Kanpur	2 551 337
Pune	2 538 473
Damascus Rural (Fif Dimashq)	2 529 000
Brasília	2 481 272
Chaoyang	2 470 812
Fortaleza	2 452 185
Hangzhou	2 451 319
Surat	2 433 835
Mashhad	2 427 316
Daegu	2 417 943
Bandung	2 394 873
Belo Horizonte	2 375 151
Zhongshan	2 363 322
Jaipur	2 322 575
Guayaquil	2 278 691
Nagoya	2 263 894
Amman	2 248 799
Paris	2 234 105
Lucknow	2 185 927
Kano	2 166 554
Tashkent	2 137 218
Nanhai	2 133 741
La Habana	2 129 013
Fuzhou	2 124 435
Changsha	2 122 873
Caracas	2 104 423
Houston	2 099 451

popUlation (

CoUnt Ries	CovePage at the highest level of aChlevement				
	Palsetaxes on tobaCCo	enfoRCe bans on tobaCCo adveRtIsIng, pRomotion and sponsoRship	WaRn aboUt the dangeRs of tobaCCo	offeRhelptoqUlt tobaCCoUse	pRoteOt peoplefRom tobaCCosmoKe
Democratic Reople's Republic					
of Korea					
Kenya		N	N		
Egypt			N		
Chine					
China Maria			NI		
Chino			IN		
China					
Gilla					
China					
Saudi Arabia					N
Ukraine			N		
Italy	N				Ŷ
Indonesia					
Philippines			N8		
China					
United States of America				N	S
Republic of Korea				N	
Brazil		N	N	N	N
Japan					
Ethiopia					
China					
China					
India					
India					
Syrian Arab Republic					
Brazil			N		N
China					
Brazil		N	N	N	N
China					
India					
Iran (Islamic Republic of)		N	N	N	N
Republic of Korea				N	
Indonesia					
Brazil		N	N	N	N
China					
India					
Ecuador			N		N and C
Japan					
Jordan	N				
France	N			N	
India					
Nigeria					
Uzbekistan					
China					
Quba					
China					
China					
Venezuela (Bolivarian Republic of			N		N
United States of America				N	С

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Appendix V: STATu S OF THe WHO FRAMeWORK COnvenTIOn On TOBACCO COnTROL

Appendix V shows the status of the WHD FCTC entered into force on Control (WHD FCTC), Rati cation is the international act by which countries that have aready signed a convention by it. Accession is the international act by which countries that have not signed a treatyromanitor into the state thar consent to be bound by it. Accession is the international act by which countries that have not signed a treatyromanito informally state thar consent to be bound by it. Accession is the international act by which countries that have not signed a treatyromanity state thar consent to be bound by it. Accession and approval are the legal equivalent of rati cation. Signature of a convention indicates that a country is not legally bound by the treaty but is committed not to undermine its provisions.

Table 5.1 Status of the WHO Framework Convention on Tobacco Control, as of 22 May 2015

0	1 22 Way 2015
·	Rati cation is the international act by
	a treaty or convention formally state their

	a treaty or convention formally state their
	consent to be bound by it.
	Accession is the international act by which
	countries that have not signed a treaty/
	convention formally state their consent to
	be bound by it.
Α	Acceptance is the international act, similar
	to rati cation, by which countries that
	have already signed a treaty/convention
	formally state their consent to be bound
	here is a second s

Informating of parts a temp to once the based by it. ¹⁰ Agropal is the international ad, similar to rail calor, by which curritestithe have already signed a temp/convertion by it. ¹⁰ Formal con mation is the international and corresponding to rail calor by a State, whereby an international and corresponding to rail calor by a State, whereby an international and correspondent regional economic integration cagresizations and the state of the state of the state have calored or named, by which accessor States formally state their convertions darks of the state of the state of the convertions darks of the state of the state of the convertions darks of the state of the state of the convertions darks of the state of the state of the state of the convertions darks of the state of the state of the state of the convertions darks of the state of the state of the state of the convertions darks of the state of the s

Co Un t Ry	date of signat URe	date of RatifiCation* (oRiegal eqUival ent)
Afghanistan	29 June 2004	13 August 2010
Albania	29 June 2004	26 April 2006
Algeria	20 June 2003	30 June 2006
Andorra		
Angola	29 June 2004	20 September 2007
Antiqua and Barbuda	28 June 2004	5 June 2006
Argentina	25 September 2003	
Armenia		29 November 2004 *
Australia	5 December 2003	27 October 2004
Austria	28 August 2003	15 September 2005
Azerbaijan		1 November 2005 *
Bahamas	29 June 2004	3 November 2009
Bahrain		20 March 2007 *
Banoladesh	16 June 2003	14 June 2004
Barbados	28 June 2004	3 November 2005
Belarus	17 June 2004	8 September 2005
Belgium	22 January 2004	1 November 2005
Belize	26 September 2003	15 December 2005
Benin	18 June 2004	3 November 2005
Bhutan	9 December 2003	23 August 2004
Bolivia (Purinational State of)	27 February 2004	15 September 2005
Bosnia and Herzeoovina		10 July 2009 *
Botswana	16. June 2003	31 January 2005
Brazil	16. June 2003	3 November 2005
Brunei Darussalam	3.lune 2004	3.line 2004
Bulgaria	22 December 2003	7 November 2005
Burkina Faso	22 December 2003	31 July 2006
Binindi	16. June 2003	22 November 2005
Cabo Verde	17 February 2004	4 October 2005
Cambodia	25 May 2004	15 November 2005
Cameroon	13 May 2004	3 February 2006
Canada	15. July 2003	26 November 2004
Central African Banublic	29 December 2003	7 November 2005
Chad	22. June 2004	30. anuary 2006
Chile	25 Sentember 2003	13. June 2005
China	10 November 2003	11 October 2005
Colombia	1011010100 2000	10 April 2008 *
Comoros	27 February 2004	24. anuary 2006
Canao	23 March 2004	6 February 2007
Conk Islands	14 May 2004	14 May 2004
Costa Bra	3. hly 2004	21 August 2008
Côte d'Ivoire	24. July 2003	13 August 2010
Onatia	2. ine 2004	14. lily 2008
	2 June 2004	17 ally 2000
	29 JULIE 2004	26 Ortober 2005
Cranta Densetalia	24 Way 2004	1 kmc 2012
Cesturi republic Demogratic Branka's Branklin of Koros	10 JULIE 2003	1 JULIE 2012
Democratic Recipie's Republic of Notea	17 June 2003	21 mp111 2000
Desmock	20 JUI 18 2004	20 JUUUER 2000
Jerinerk Düberti	10 JUI 18 2003	10 LEUSTIDET 2004
Deminister	13 May 2004	31 JULY 2005
Lominica	29 JUNE 2004	24 JULY 2006

Co Unt Ry	date of signatURe	date of PatifiCation* (oRiegal equivalent)
Dominican Republic		
Ecuador	22 March 2004	25 July 2006
Egypt	17 June 2003	25 February 2005
E Salvador	18 March 2004	21 July 2014
Equatorial Quinea		17 September 2005 *
Etirea		
Estonia	8 June 2004	27 July 2005
Ehiopia	25 February 2004	25 March 2014
European Union	16 June 2003	30 June 2005 °
Fiji	3 October 2003	3 October 2003
Finland	16 June 2003	24 January 2005
France	16 June 2003	19 October 2004 AA
Gabon	22 August 2003	20 February 2009
Gambia	16 June 2003	18 September 2007
Georgia	20 February 2004	14 February 2006
Germany	24 October 2003	16 December 2004
Ghana	20 June 2003	29 November 2004
Greece	16.June 2003	27 January 2006
Grenada	29. June 2004	14 August 2007
Quatemala	25 September 2003	16 November 2005
Quinea	1 Anril 2004	7 November 2007
Quinea-Bissau	17.011.2001	7 November 2008 *
Queros		15 Sentember 2005 *
Haiti	23. bit/ 2003	10 deptember 2000
Hondurge	18 June 2004	16 Edm any 2005
Hingan	16 June 2003	7 April 2004
logland	16 June 2003	1/ June 2004
	10 Centember 2002	5 Edwards 2004
	To deprember 2000	5 Tebruary 2004
Iron (Idamia Proublic of)	16 June 2002	6 November 2005
	20 June 2003	17 March 2009
Irdand	16 Ontombor 2002	7 November 2005
	20 June 2003	24 August 2005
IS do	20 June 2003	24 August 2000
Italy	16 June 2003	2 July 2006
Jamaica	24 September 2003	7 July 2005
Japan	9 March 2004	6 June 2004
Jordan	28 May 2004	19 August 2004
Kazaknstan	21 June 2004	22 January 2007
kenya	25 June 2004	25 June 2004
Rindati	27 April 2004	15 September 2005
Kuwart	16 June 2003	12 May 2006
Kyrgyzstan	18 Hebruary 2004	25 May 2006
Lao Heople's Democratic Republic	29 June 2004	6 September 2006
Latvia	10 May 2004	10 Hebruary 2005
Lebanon	4 March 2004	7 December 2005
Lesotho	23 June 2004	14 January 2005
Liberia	25 June 2004	15 September 2009
Libya	18 June 2004	7 June 2005
Lithuania	22 September 2003	16 December 2004
Luxembourg	16 June 2003	30 June 2005
Madagascar	24 September 2003	22 September 2004

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Table 5.1	Co Unt Ry	date of signat URe	date of RatifiCation*
Status of the WHO	Malawi		(onnegar equivarent)
Framework Convention	Malauria	23 Sentember 2003	16 Sentember 2005
on Tobacco Control.	Malduce	17 May 2004	20 May 2004
as at 22 May 2015	Mali	23 Sentember 2003	19 Ortober 2005
(continued)	Malta	16 June 2003	24 Sentember 2003
(continuou)	Marchall Islando	16 June 2000	24 depicinities 2000
	Marsian Isanus	24 kmc 2003	28 Ortober 2005
 Hati cation is the international act by which countries that have already signed 	Mauritino	17 kmc 2004	17 May 2004
a treaty or convention formally state their	Maria	12 August 2002	29 May 2004
 Accession is the international act by which 	Microsofie (Enderstand Ontee of)	12 August 2003	28 Way 2004
countries that have not signed a treaty/	Micronesia (rederated States of)	26 JUNE 2004	16 March 2000
be bound by it.	Monado	40 June 0000	07. here 0004
Acceptance is the international act, similar to ratio cation, by which countries that	Mongolia	16 JUNE 2003	27 January 2004
have already signed a treaty/convention	Montenegro	10.1.1.0004	23 October 2006 °
formally state their consent to be bound by it	Morocco	16 April 2004	
Approval is the international act, similar	Mozambique	18 June 2003	
to rati cation, by which countries that have already signed a treaty/convention	Myanmar	23 October 2003	21 April 2004
formally state their consent to be bound	Namibia	29 January 2004	7 November 2005
by it. Formal con rmation is the international	Nauru		29 June 2004 *
act corresponding to rati cation by	Nepal	3 December 2003	7 November 2006
a state, whereay an international organization (in the case of the WHO	Netherlands	16 June 2003	27 January 2005 A
FCTC, competent regional economic	New Zealand	16 June 2003	27 January 2004
their consent to be bound by a treaty/	Nicaragua	7 June 2004	9 April 2008
convention.	Niger	28 June 2004	25 August 2005
however phrased or named, by which	Nigeria	28 June 2004	20 October 2005
successor States formally state their	Niue	18 June 2004	3 June 2005
conventions originally entered into by	Norway	16 June 2003	16 June 2003 AA
their predecessor State.	Oman		9 March 2005 *
	Pakistan	18 May 2004	3 November 2004
	Palau	16 June 2003	12 February 2004
	Panama	26 September 2003	16 August 2004
	Papua New Guinea	22 June 2004	25 May 2006
	Paraguay	16 June 2003	26 September 2006
	Reru	21 April 2004	30 November 2004
	Philippines	23 September 2003	6 June 2005
	Poland	14 June 2004	15 September 2006
	Portugal	9 January 2004	8 November 2005 AA
	Qatar	17 June 2003	23 July 2004
	Republic of Korea	21 July 2003	16 May 2005
	Benublic of Moldova	29.June 2004	3 February 2009
	Bomania	25. June 2004	27. anuary 2006
	Bissian Federation		3. ine 2008 •
	Byanda	2. ine 2004	19 Ortober 2005
	Saint Kitts and Newis	29. june 2004	21. line 2011
	Saint Lucia	29. line 2004	7 November 2005
	Spint Vincent and the Granadinge	14 June 2004	20 Ortober 2010
		0E Onetombor 0000	2.0 Colluber 2010
	On Marino	20 aquanua 2003	7 14/2004
		20 September 2003	/ July 2004
	cao ione and minope	18 JUNE 2004	12 April 2006
	Saudi Aradia	24 June 2004	9 May 2005
	senega	19 June 2003	27 January 2005
	Serbia	28 June 2004	8 Hebruary 2006

Co Unt Ry	date of signat URe	date of PatifiCation* (oRiegal equivalent)
Saychelles	11 September 2003	12 November 2003
Serra Leone		22 May 2009 *
Singapore	29 December 2003	14 May 2004
Sovakia	19 December 2003	4 May 2004
Sovenia	25 September 2003	15 March 2005
Solomon Islands	18 June 2004	10 August 2004
Somalia		
South Africa	16 June 2003	19 April 2005
South Sudan		
Spain	16 June 2003	11 January 2005
Sri Lanka	23 September 2003	11 November 2003
Sudan	10 June 2004	31 October 2005
Suriname	24 June 2004	16 December 2008
Swaziland	29 June 2004	13 January 2006
Sweden	16 June 2003	7 July 2005
Switzerland	25 June 2004	
Syrian Arab Republic	11 July 2003	22 November 2004
Tajikistan		21 June 2013 *
Thailand	20 June 2003	8 November 2004
The former Yugoslav Republic of Macedonia		30 June 2006 *
Timor-Leste	25 May 2004	22 December 2004
Togo	12 May 2004	15 November 2005
Tonga	25 September 2003	8 April 2005
Trinidad and Tobago	27 August 2003	19 August 2004
Tunisia	22 August 2003	7 June 2010
Turkey	28 April 2004	31 December 2004
Turkmenistan		13 May 2011 *
Tuvalu	10 June 2004	26 September 2005
Uganda	5 March 2004	20 June 2007
Ukraine	25 June 2004	6 June 2006
United Arab Emirates	24 June 2004	7 November 2005
United Kingdom of Great Britain and Northern Ireland	16 June 2003	16 December 2004
United Republic of Tanzania	27 January 2004	30 April 2007
United States of America	10 May 2004	
Uruquav	19 June 2003	9 September 2004
Uzbekistan		15 May 2012 *
Vanuatu	22 April 2004	16 September 2005
Venezuela (Bolivarian Republic of)	22 September 2003	27 June 2006
Viet Nam	3 September 2003	17 December 2004
Yemen	20 June 2003	22 February 2007
Zambia		23 May 2008 *

Hoursevent answergens, automatic 2 may 2015). Though not a Minoré Statel VH Cas and Nemer State of the United Nations, lixetimetain is also digible to become Party to the WHO FCIC, though it has taken no adion to do so. On a shorting instruments to become Party to the WHO FCIC, some Parties have included notes and/or deducations. All notes can be viewed at https://tradiesun.org/apper/Mex/Datalis.appr/snc=TFEATV6.mtdg.nc=IV-64.dapter=58.iarg=en

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