

ANNEX

Figure 1.**WHO FCTC Article 6: Price and Tax Measures to Reduce the Demand for Tobacco**

1. The Parties recognize that price and tax measures are an effective and important means of reducing tobacco consumption by various segments of the population, in particular young persons.
 2. Without prejudice to the sovereign right of the Parties to determine and establish their taxation policies, each Party should take account of its national health objectives concerning tobacco control and adopt or maintain, as appropriate, measures which may include:
 - Implementing tax policies and, where appropriate, price policies, on tobacco products so as to contribute to the health objectives aimed at reducing tobacco consumption; and
 - Prohibiting or restricting, as appropriate, sales to and/or importations by international travellers of tax- and duty-free tobacco products
 3. The Parties shall provide rates of taxation for tobacco products and trends in tobacco consumption in their periodic reports to the Conference of the Parties in accordance with Article 21.
-

Figure 2.**WHO FCTC Article 15: Illicit Trade in Tobacco Products**

1. The Parties recognize that the elimination of all forms of illicit trade in tobacco products, including smuggling, illicit manufacturing and counterfeiting, and the development and implementation of related national law, in addition to subregional, regional and global agreements, are essential components of tobacco control.

2. Each Party shall adopt and implement effective legislative, executive, administrative or other measures to ensure that all unit packets and packages of tobacco products and any outside packaging of such products are marked to assist Parties in determining the origin of tobacco products, and in accordance with national law and relevant bilateral or multilateral agreements, assist Parties in determining the point of diversion and monitor, document, and control the movement of tobacco products and their legal status. In addition, each Party shall:

- require that unit packets and packages of tobacco products for retail and wholesale use that are sold on its domestic market carry the statement: “*Sales only allowed in (insert name of the country, subnational, regional, or federal unit)*” or carry other effective marking indicating the final destination or which would assist authorities in determining whether the product is legally for sale in the domestic market; and
- consider, as appropriate, developing a practical tracking and tracing regime that would further secure the distribution system and assist in the investigation of illicit trade.

3. Each Party shall require that the packaging information or marking specified in paragraph 2 of this Article shall be presented in legible form and/or appear in its principal language or languages.

4. With a view to eliminating illicit trade in tobacco products, each Party shall:
- Monitor and collect data on cross-border trade in tobacco products, including illicit trade, and exchange information among customs, tax and other authorities, as appropriate, and in accordance with national law and relevant applicable bilateral or multilateral agreements;
 - enact or strengthen legislation, with appropriate penalties and remedies, against illicit trade in tobacco products, including counterfeit and contraband cigarettes;
 - take appropriate steps to ensure that all confiscated manufacturing equipment, counterfeit and contraband cigarettes and other tobacco products are destroyed, using environmentally-friendly methods where feasible, or disposed of in accordance with national law;
 - adopt and implement measures to monitor, document and control the storage and distribution of tobacco products held or moving under suspension of taxes or duties within its jurisdiction; and
 - adopt measures as appropriate to enable the confiscation of proceeds derived from the illicit trade in tobacco products.
5. Information collected pursuant to subparagraphs 4(a) and 4(d) of this Article shall, as appropriate, be provided in aggregate form by the Parties in their periodic reports to the Conference of the Parties in accordance with Article 21.
-

Table 1. Countries applying different types of taxes with tiers or at a uniform rate.

Type of tax (Total number of countries 155)					
Specific (51)		Ad Valorem (47)		Mix (47)	
Tiers (21)	Uniform (30)	Tiers (6)	Uniform (41)	Tiers (6)	Uniform (41)
Bosnia, Brazil, Belarus, Croatia, Egypt, Fiji, Ghana, India, Indonesia, Kazakhstan, Kenya, Kyrgyzstan, Nepal, New Zealand, Papua New Guinea, Philippines, Republic of Korea, Sri Lanka, Tajikistan, Tanzania, Uzbekistan.	Albania, Algeria, Andorra, Armenia, Australia, Azerbaijan, Barbados, Belize, Botswana, Brunei, Canada, Colombia, Cuba, Georgia, Haiti, Jamaica, Japan, Lesotho, Malawi, Mauritius, Namibia, Norway, Singapore, South Africa, Suriname, Swaziland, Trinidad & Tobago, Uganda, Uruguay, USA.	Angola, Bangladesh, Burkina Faso, Côte d'Ivoire, Myanmar, Senegal	Bolivia, Burundi, Cambodia, Cameroon, Chile, Costa Rica, Congo, Ecuador, El Salvador, Ethiopia, Gabon, Guatemala, Guinea, Guyana, Honduras, Iran, Laos, Lebanon, Liberia, Lybia, Mali, Mauritania, Mexico, Mozambique, Nicaragua, Niger, Nigeria, Panama, Paraguay, Peru, Rwanda, Sierra Leone, Sudan, Togo, Turkey, Turkmenistan, Venezuela, Viet Nam, Yemen, Zambia, Zimbabwe.	China, Madagascar, Moldova, Pakistan, Russia, Ukraine.	Argentina, Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Dominican Republic, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Jordan, Latvia, Lithuania, Luxembourg, Macedonia, Malta, Montenegro, Morocco, Netherlands, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Syria, Thailand, Tunisia, UK.

NOTES:

1- Out of the 155 countries for which there are data in TMA, 10 countries had no excise

2- The following countries imposed a minimum tax in addition to their statutory rates: the 27 EU countries, Israel, Russia, Switzerland, Turkey, Turkmenistan and Ukraine.

Source: TMA (2009)

Table 2. Different bases for tiered systems around the world.

Differential /Tiered Excise taxes on cigarettes			Number of countries
Total covered			156
With tiers			32
Base of tiers	Retail price		11
	Producer price		2
	Sales volume		1
	Production volume		1
	Type –	filter/non filter	12
	Type –	hand/machine made	2
	Type –	kretek/white cigarette	1
	Packaging	soft/hard	3
	Cigarette length		4
	Trade	domestic/imported	1
	Weight (tobacco content in cigarette)		1
	Leaf content (domestic/imported)		3

NOTES: Of the 155 countries with available data in TMA, 10 countries has no excise. Some countries differentiate based on more than on criteria. 8 countries differentiate their excises based on more than 1 criteria
Source: Authors' calculations using data from TMA (2009)

Table 3. Cigarette Price, Excises, and Total Tax as a Percentage of Price in 2008, by Income Group⁵

Country	Price in USD*	Specific Excise	Ad Valorem Excise	Total tax share [†]
Low-income economies				
No excise				
Afghanistan	0.51	0.00%	0.00%	7.79%
Benin	1.06	0.00%	0.00%	21.67%
São Tome and Principe	1.31	0.00%	0.00%	36.55%
<i>Average</i> [‡]	0.96	0.00%	0.00%	22.00%
Specific only				
Gambia	0.36	30.00%	0.00%	62.05%
Ghana	1.16	13.33%	0.00%	29.30%
Kenya	1.54	41.67%	0.00%	55.46%
Kyrgyzstan	0.61	14.17%	0.00%	30.83%
Malawi	1.03	37.33%	0.00%	51.50%
Nepal	0.84	13.38%	0.00%	24.89%
Papua New Guinea	4.21	26.29%	0.00%	46.92%
Uganda	0.51	44.00%	0.00%	62.97%
United Republic of Tanzania	1.09	18.03%	0.00%	34.69%
Uzbekistan	0.50	14.87%	0.00%	31.54%
<i>Average</i> [‡]	1.19	25.31%	0.00%	43.02%

Ad valorem only

Bangladesh	0.38	0.00%	52.00%	67.00%
Burkina Faso	1.06	0.00%	4.53%	19.79%
Burundi	0.49	0.00%	46.08%	53.92%
Cambodia	0.30	0.00%	10.67%	19.76%
Central African Republic	0.64	0.00%	12.31%	28.46%
Chad	1.06	0.00%	13.35%	33.27%
Comoros	2.83	0.00%	17.73%	19.58%
Côte d'Ivoire	1.49	0.00%	16.35%	26.30%
Eritrea	1.63	0.00%	44.64%	55.36%
Ethiopia	0.44	0.00%	44.48%	56.03%
Guinea	0.39	0.00%	11.05%	37.09%
Guinea-Bissau	2.12	0.00%	2.69%	18.42%
Laos	0.57	0.00%	32.26%	41.35%
Liberia	0.78	0.00%	5.73%	39.84%
Madagascar	0.75	0.00%	50.65%	67.32%
Mali	1.49	0.00%	5.28%	20.53%
Mauritania	1.35	0.00%	20.00%	34.49%
Mozambique	0.60	0.00%	33.67%	48.20%
Niger	1.06	0.00%	6.45%	22.95%
Nigeria	1.89	0.00%	27.21%	31.97%
Rwanda	0.89	0.00%	35.56%	57.37%
Senegal	1.27	0.00%	12.54%	27.79%
Sierra Leone	0.16	0.00%	25.04%	41.73%
Togo	1.06	0.00%	15.00%	30.33%
Viet Nam	0.65	0.00%	35.81%	44.90%
Yemen	0.75	0.00%	47.37%	47.37%
Zambia	1.14	0.00%	30.61%	44.41%
Zimbabwe	0.40	0.00%	34.29%	42.86%
<i>Average</i> [†]	0.99	0.00%	24.76%	38.51%

Both excises

Congo	0.94	14.67%	13.82%	30.92%
Pakistan	0.23	34.46%	4.24%	52.49%
<i>Average</i> [†]	0.58	24.56%	9.03%	41.70%

Lower-Middle Income Economies

No excise

Kiribati	5.54	0.00%	0.00%	50.00%
Maldives	1.56	0.00%	0.00%	30.00%
Marshall Islands	2.50	0.00%	0.00%	40.00%
<i>Average[‡]</i>	3.20	0.00%	0.00%	40.00%

Specific only

Albania	1.48	30.77%	0.00%	49.95%
Algeria	0.98	53.14%	0.00%	67.67%
Armenia	1.63	16.83%	0.00%	31.74%
Azerbaijan	0.87	5.14%	0.00%	21.83%
Colombia	0.80	23.80%	0.00%	34.31%
Egypt	0.49	59.27%	0.00%	59.27%
Georgia	0.60	40.00%	0.00%	55.25%
India	1.65	43.98%	0.00%	55.09%
Lesotho	2.36	25.28%	0.00%	38.32%
Micronesia (Federated States of)	1.75	34.29%	0.00%	39.00%
Mongolia	0.39	27.98%	0.00%	37.07%
Namibia	2.47	28.78%	0.00%	41.83%
Philippines	0.53	43.52%	0.00%	54.23%
Samoa	2.69	49.49%	0.00%	62.53%
Sri Lanka	2.83	58.63%	0.00%	71.67%
Swaziland	3.44	12.03%	0.00%	32.03%
Tonga	3.56	39.47%	0.00%	52.52%
Vanuatu	5.68	12.50%	0.00%	61.11%
<i>Average[‡]</i>	1.90	33.60%	0.00%	48.08%

Ad valorem only

Angola	0.67	0.00%	15.80%	37.05%
Bolivia	0.78	0.00%	29.50%	41.00%
Bosnia and Herzegovina	1.42	0.00%	41.97%	56.50%
Cameroon	1.06	0.00%	5.60%	21.74%
Cape Verde	2.52	0.00%	3.25%	21.72%
Congo	0.89	0.00%	16.32%	32.21%
Djibouti	0.68	0.00%	43.51%	43.51%
Ecuador	2.20	0.00%	53.57%	64.29%
Guatemala	1.29	0.00%	46.00%	56.71%
Guyana	1.75	0.00%	13.58%	27.37%
Honduras	0.95	0.00%	28.00%	41.05%
Iran (Islamic Republic of)	1.32	0.00%	5.13%	19.16%
Iraq	0.63	0.00%	8.53%	22.75%
Myanmar	0.81	0.00%	75.00%	75.00%
Nicaragua	1.06	0.00%	7.75%	23.15%
Paraguay	0.20	0.00%	9.74%	18.83%
Peru	1.27	0.00%	25.21%	42.95%
Sudan	0.97	0.00%	58.91%	71.95%
Turkmenistan	2.12	0.00%	30.00%	43.04%
<i>Average[†]</i>	1.19	0.00%	27.23%	40.00%

Both excises

China	0.73	1.20%	20.45%	36.18%
Dominican Republic	2.82	26.00%	20.00%	62.00%
El Salvador	1.40	7.14%	9.19%	31.38%
Indonesia	1.14	5.60%	38.64%	52.64%
Jordan	1.97	22.86%	31.99%	68.64%
Macedonia	1.61	2.86%	21.23%	39.34%
Morocco	2.16	0.57%	50.05%	66.36%
Republic of Moldova	0.58	2.00%	3.00%	21.67%
Syrian Arab Republic	0.62	3.00%	12.30%	30.30%
Thailand	1.29	2.22%	55.02%	63.78%
Tunisia	1.30	2.35%	47.33%	64.94%
Ukraine	0.39	20.00%	8.74%	45.40%
<i>Average[†]</i>	1.33	7.98%	26.49%	48.55%

Upper-Middle Income Economies

No excise

Cook Islands	6.02	0.00%	0.00%	64.84%
Grenada	2.96	0.00%	0.00%	30.38%
Nauru	3.05	0.00%	0.00%	62.05%
Niue	4.63	0.00%	0.00%	66.25%
Palau	3.50	0.00%	0.00%	57.14%
Saint Lucia	3.70	0.00%	0.00%	14.22%
<i>Average[†]</i>	3.98	0.00%	0.00%	49.15%

Specific only

Belarus	0.86	8.00%	0.00%	23.25%
Belize	3.50	25.71%	0.00%	34.81%
Botswana	2.33	38.97%	0.00%	48.06%
Brazil	1.03	28.73%	0.00%	58.39%
Croatia	2.91	42.67%	0.00%	60.70%
Cuba	0.30	87.14%	0.00%	87.14%
Dominica	1.40	11.64%	0.00%	49.43%
Fiji	1.30	76.94%	0.00%	76.94%
Jamaica	5.05	29.63%	0.00%	45.15%
Kazakhstan	0.75	8.89%	0.00%	19.60%
Mauritius	2.05	67.69%	0.00%	80.74%
St. Vincent and the Grenadines	2.00	1.67%	0.00%	28.75%
Seychelles	3.98	75.76%	0.00%	75.76%
South Africa	2.04	32.44%	0.00%	44.72%
Suriname	1.82	6.40%	0.00%	42.19%
Uruguay	1.85	47.79%	0.00%	65.82%
<i>Average[†]</i>	2.07	36.88%	0.00%	52.59%

Ad valorem only

Argentina	1.11	0.00%	60.90%	67.50%
Chile	2.07	0.00%	60.40%	76.37%
Costa Rica	1.35	0.00%	44.22%	55.72%
Gabon	2.12	0.00%	5.91%	21.17%
Lebanon	1.33	0.00%	33.38%	44.01%
Libyan Arab Jamahiriya	0.80	0.00%	1.96%	1.96%
Mexico	2.07	0.00%	52.17%	65.22%
Panama	1.96	0.00%	28.26%	43.52%
Saint Kitts and Nevis	1.85	0.00%	10.45%	30.31%
Turkey	1.97	0.00%	58.00%	73.25%
Venezuela	3.96	0.00%	70.00%	78.26%
<i>Average</i> [†]	1.87	0.00%	38.70%	50.66%

Both excises

Bulgaria	1.98	29.82%	40.50%	86.98%
Latvia	2.93	24.55%	32.20%	72.01%
Lithuania	1.83	35.27%	20.00%	71.23%
Malaysia	2.60	40.00%	3.56%	48.32%
Montenegro	0.84	3.33%	26.00%	43.86%
Poland	1.94	34.49%	41.32%	93.84%
Romania	2.22	32.71%	25.00%	73.68%
Russian Federation	0.51	16.00%	5.50%	36.75%
Serbia	0.95	16.10%	33.00%	64.35%
<i>Average</i> [†]	1.76	25.81%	25.23%	65.67%

High Income Economies

No excise

Antigua and Barbuda	2.56	0.00%	0.00%	31.37%
Bahrain	1.60	0.00%	0.00%	33.33%
Kuwait	1.70	0.00%	0.00%	34.04%
Oman	1.56	0.00%	0.00%	33.33%
Qatar	1.65	0.00%	0.00%	33.33%
Saudi Arabia	1.60	0.00%	0.00%	33.33%
United Arab Emirates	1.77	0.00%	0.00%	30.77%
<i>Average[†]</i>	1.78	0.00%	0.00%	32.79%

Specific only

Australia	6.65	53.02%	0.00%	62.11%
Barbados	5.50	34.18%	0.00%	48.84%
Brunei Darussalam	1.17	71.43%	0.00%	71.43%
Canada	6.48	57.56%	0.00%	64.63%
Japan	3.31	58.29%	0.00%	63.29%
New Zealand	5.90	57.77%	0.00%	68.88%
Norway	10.14	52.68%	0.00%	72.68%
Republic of Korea	1.98	52.90%	0.00%	61.99%
Singapore	8.06	60.69%	0.00%	67.23%
Trinidad and Tobago	2.22	23.64%	0.00%	36.69%
United States of America	4.58	31.55%	0.00%	36.57%
<i>Average[†]</i>	5.09	50.34%	0.00%	59.48%

Ad valorem only

Bahamas	4.29	0.00%	24.62%	24.62%
Equatorial Guinea	2.12	0.00%	19.39%	35.36%
<i>Average[†]</i>	3.21	0.00%	22.00%	29.99%

Both excises

Austria	5.57	13.35%	43.00%	73.01%
Belgium	5.79	7.66%	52.41%	77.43%
Cyprus	3.92	14.54%	44.50%	72.08%
Czech Republic	3.00	35.52%	28.00%	79.48%
Denmark	6.24	38.58%	13.61%	72.19%
Estonia	2.88	31.25%	31.00%	77.50%
Finland	6.12	6.88%	52.00%	76.91%
France	7.38	6.03%	57.97%	80.39%
Germany	6.55	35.15%	24.66%	75.77%
Greece	4.18	3.67%	53.83%	73.47%
Hungary	3.02	29.08%	28.30%	74.05%
Iceland	5.52	38.65%	12.68%	71.00%
Ireland	11.27	43.28%	18.26%	79.24%
Israel	5.00	5.00%	53.68%	72.10%
Italy	5.98	3.15%	54.74%	74.56%
Luxembourg	4.45	9.62%	47.44%	70.10%
Malta	5.29	11.58%	48.70%	75.53%
Netherlands	6.12	39.65%	20.87%	76.49%
Portugal	4.94	36.48%	23.00%	76.83%
Slovakia	2.45	49.74%	24.00%	89.70%
Slovenia	3.06	15.00%	43.21%	74.88%
Spain	4.18	3.67%	57.00%	76.64%
Sweden	5.63	14.09%	39.20%	73.29%
Switzerland	6.20	30.00%	25.00%	62.06%
United Kingdom	7.64	42.77%	24.00%	79.82%
<i>Average*</i>	5.30	22.58%	36.84%	75.38%

NOTES:

* Price of the most sold brand in the country converted into US dollars using official (principal or market) exchange rates at end of time period;

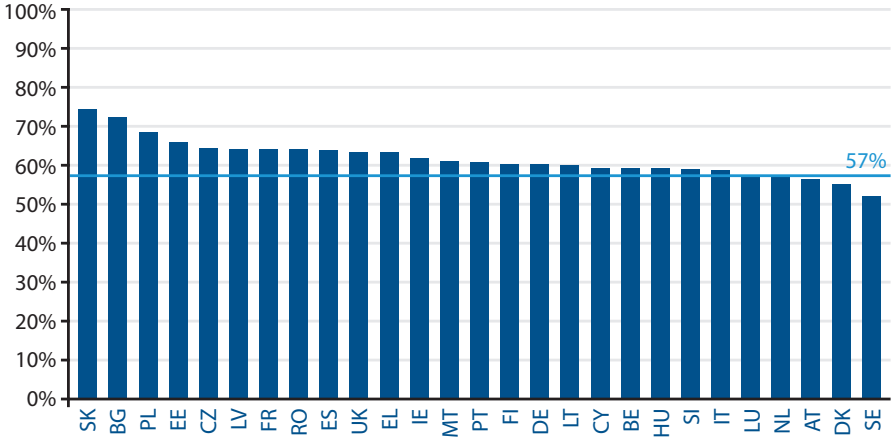
† total tax share includes specific excise, ad valorem excise, value added tax (VAT), imported tax duty (if the most popular brand in the country is imported), and others (if applicable);

‡ un-weighted arithmetic average;

§ July 2008 World Bank classification of countries by income.

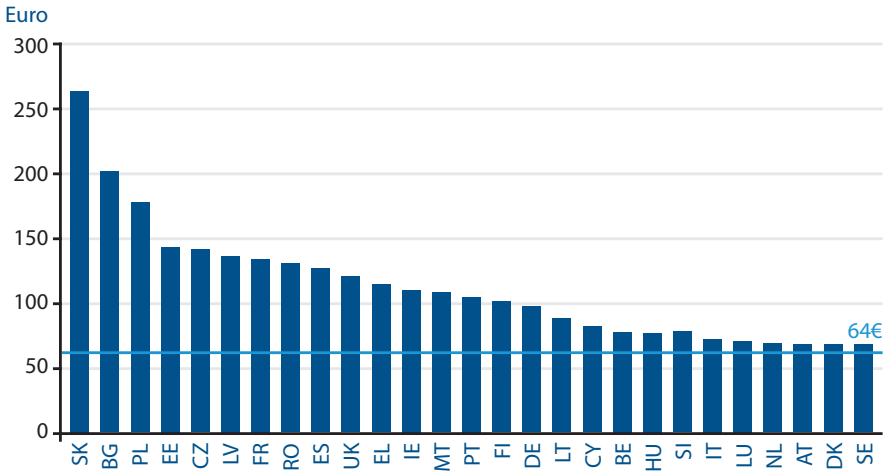
Source: Authors' calculations using data from WHO GTCR 2009 (price and tax), IMF (official exchange rate) – except for Myanmar (unofficial exchange rate from the CIA World Factbook)

Figure 3. Excise tax share as % of Retail Selling Price, EU, January 2010.

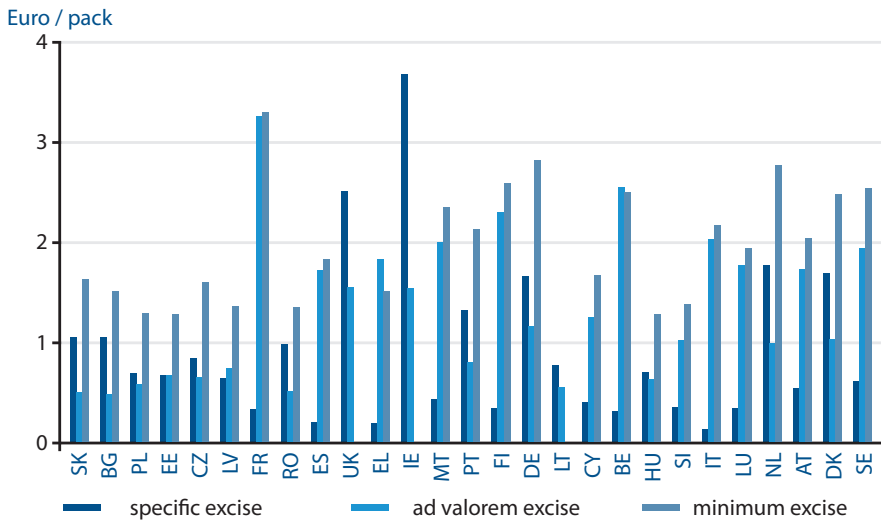


Source: Authors' calculations using data from the European Commission, Taxation and customs Union

Figure 4. Excise yield on MPPC (€ / 1000), EU, January 2010.



Source: Authors' calculations using data from the European Commission, Taxation and Customs Union

Figure 5. Excises applied (€/ 1000), EU, January 2010.

Source: Authors' calculations using data from the European Commission, Taxation and Customs Union

EU countries abbreviations:

AT	Austria	ES	Spain	MT	Malta
BE	Belgium	FI	Finland	NL	Netherlands
BG	Bulgaria	FR	France	PL	Poland
CY	Cyprus	HU	Hungary	PT	Portugal
CZ	Czech Republic	IE	Ireland	RO	Romania
DE	Germany	IT	Italy	SE	Sweden
DK	Denmark	LT	Lithuania	SI	Slovenia
EE	Estonia	LU	Luxembourg	SK	Slovakia
EL	Greece	LV	Latvia	UK	United Kingdom

Table 4. Price elasticities estimates (η_p) – Summary

Countries-Province/ Authors	Data/Year	Results
Argentina Rozada (2006)	Monthly data Jan 1996 to June 2004	$\eta_p = -0.265$
Bolivia Alcaraz (2006)	Yearly data 1988-2002	$\eta_p = -0.85$
Brazil Iglesias (2006)	Quarterly data 1991-2003	$\eta_p = -0.25$ to -0.279
Bulgaria Sayginsoy, Yurekli, de Beyer (2002)	Living Standards Measurement Study household survey of 1995	$\eta_p = -0.8$
Chile Debrott (2006)	Quarterly data 1993-2003	$\eta_p = -0.21$ to -0.45
China Mao ZZ, Jiang, JL (1997) Sichuan province	Aggregate times series 1981-1993	$\eta_p = -0.47$ to -0.8
China Mao ZZ, Jiang, JL (1997) Sichuan province	Cross section 1995	$\eta_p = -0.69$
China Hu TW, Mao Z (2002)	Aggregate times series 1980-1997	$\eta_p = -0.54$ to -0.64
China Lance, Akin, Loh and Dow (2004)	Micro-level data, survey, 1993 and 1997 panels (9 Provinces)	$\eta_p = -0.007$ to -0.08
China Mao Z, Hu TW, Yang GH (2005)	Cross sectional 2002	$\eta_p = -0.154$
China Mao Z, Hu TW, Yang GH (2005)	Aggregate times series 1980-2002	$\eta_p = -0.18$ to -0.61
China Bai Y, Zhang Z (2005) Provincial and special municipalities	Pooled cross-section/ time series 1997-2002	$\eta_p = -0.84$
China Mao Z, Yang GH, Ma H. (2003)	Cross section 1998 (16 counties)	$\eta_p = -0.51$
China Bishop, J. A.; Liu, H. Y.; Meng, Q. (2007)	1995 Chinese Household Income Project	$\eta_p = -0.47$ to -0.51
Egypt Nassar (2001)	Cross sectional data on family budget 1994/1995 and 1995/1996 surveys	$\eta_p = -0.27$ to -0.82

Estonia Taal et al (2004)	Monthly data taken from - Household income and expenditure study by Emro 1992 to 1999 - Statistical Office of Estonia 1996 to 1999	$\eta_p = -0.32$
Europe (Region) Gallus, S.; Schiaffino, A.; La Vecchia, C.; Townsend, J.; Fernandez, E. (2006)	2000, Tobacco Control Country Profiles (TCCP) Data.	$\eta_p = -0.4$ to -1.00
India Bhall et al (2005) Not published	- National Sample Survey Organisation's National Sample Survey 1983 and 1999 - National Family Health Survey for 1998-1999	Cigarettes: $\eta_p = -0.79$ to -0.85 Bidis: $\eta_p = -0.58$ to -0.83
India John, R. M. (2008)	1999-2000 NSSO Survey	Bidis: $\eta_p = -0.86$ to -0.92 Cigarettes: $\eta_p = -0.18$ to -0.41
Indonesia Adioetomo, Djutaharta, Hendratno (2001)	1999 National Socio-economic Survey data	$\eta_p = -0.61$
Indonesia Djutaharta, Surya, Pasay, Hendratno, Adioetomo (2002)	1- Yearly data: 1970-2001 2- Monthly data: January 1996- June 2001	$\eta_p = -0.32$ to -0.57
Indonesia Adioetomo et al. (2005)	1999 National Socio-Economic Survey (Susenas), collected by the Central Bureau of Statistics.	$\eta_p = -0.61$
Malaysia Ross, H.; Al-Sadat, N. A. M. (2007)	1990-2004	$\eta_p = -0.077$ to -0.76
Maldives InfoGlobal consultants (2002)	Monthly data December 1997 to October 2000.	$\eta_p = -1$
Myanmar Kyaing (2003)	Household level data (2000)	$\eta_p = -1.619$
Morocco Aloui (2003)	Aggregate yearly data 1965 to 2000	$\eta_p = -0.51$ to -1.54
Nepal Karki (2003)	Household level data (2003)	$\eta_p = -0.886$
Russia Ogloblin et al. (2003)	Household data from national surveys 1996 and 1998	Price elasticity of the decision to smoke = -0.085 to -0.628
Russia Lance, Akin, Loh and Dow (2002)	Longitudinal household surveys, 1992-2000	$\eta_p = -0.02$ to -0.176

South Africa Berg and Kaempfer (2001)	Household survey, 1997 (6500 black households and 1350 white households)	$\eta_p = -0.8$ to -1.79
South Africa Van Walbeek (2002)	The Income and Expenditure household surveys of 1990 and 1995	$\eta_p = -0.81$ to -1.39
Sri Lanka Arunatilake (2001)	Monthly time series data 1999 to 2000	$\eta_p = -0.227$ to -0.908
Sri Lanka Arunatilake (2002)	Household level data 1999/2000	$\eta_p = -0.45$
Thailand Supakorn (1993)	NA	$\eta_p = -0.67$
Thailand Sartinsart (1993)	Linear Expenditure System and household level data of 1988	$\eta_p = -0.09$
Thailand Sartinsart et al. (2003)	Household socio-economic survey 2000. Consumer price index from the Department of Business Economics, Ministry of Commerce)	$\eta_p = -0.393$
Turkey Onder (2001)	Household level data Survey, 1994	$\eta_p = -0.41$
Ukraine Krasovsky, Andreeva, Krisanov, Mashliakivskyand Rud (2001)	June 2001 national survey	$\eta_p = -0.4$
Ukraine Maksym Mashlyakivsky (2004)	Monthly data 1997 to 2003	$\eta_p = -0.3$ to -0.48
Uruguay Ramos (2006)	Quarterly data 1991-2003	$\eta_p = -0.34$ to -0.55

Table 5. Countries Earmarking Tobacco Tax Revenues by Region.

Region/ Country	Number of countries/ states	Link between tax and spending program	Type of spending program
Africa	3	Weak	Broad: youth, sports and recreation (Madagascar), University hospital of Brazzaville (Congo), health (Comoros)
Central and South America	9	Weak	Broad: health (El Salvador, Guatemala, Jamaica), education, social and old age security (Costa Rica), sports (Colombia), debt cancelling and Anti-Cancer Commission (Uruguay), Agriculture, including subsidies to tobacco producers (Argentina), emergency relief (Paraguay). Narrow: Oncologic institute (Panama).
Europe	10	Weak	Broad spending examples: health, social security, culture. Narrow spending examples: smoking prevention, treatment of tobacco-related diseases (Finland, Iceland, Poland, Serbia and Switzerland).
North America U.S.A. (Federal and States)	36	Weak	Federal: Broad (Children's health insurance policy) States: Broad in all States. Often revenues are shared among spending programmes according to predetermined percentages. Spending examples: health, education, sports and recreational activities.
North Africa and Middle East	7	Weak	Broad: High Council for the Youth (Jordan), Solidarity National Fund (Tunisia). Narrow: tobacco control and treatment of tobacco diseases (Yemen), tobacco control (Djibouti, Iran and Qatar), health insurance for students (Egypt).
South-East Asia	3	Weak	Broad: health (India, Nepal, Thailand), social security (India)
Western Pacific	6	Weak	Broad: health (Korea, Mongolia, Philippines), education (Marshall Islands), railways and forest special service accounts (Japan) Narrow: tobacco control (Tuvalu).

NOTES: This table is not exhaustive, and relies on publicly available information from governments' websites. 1/ "Weak": Tobacco revenues are partially earmarked, or spending benefiting from earmarked revenues also benefit from other financing sources (e.g. general fund). "Tight": all revenues are earmarked and the spending programme is exclusively financed by earmarked revenues. 2/ "Broad": spending program is broadly defined (e.g. health, education). "Narrow": spending programme is narrowly defined or specific (e.g. smoking prevention).

Source: WHO data collection through the GTCR questionnaire and personal communication

