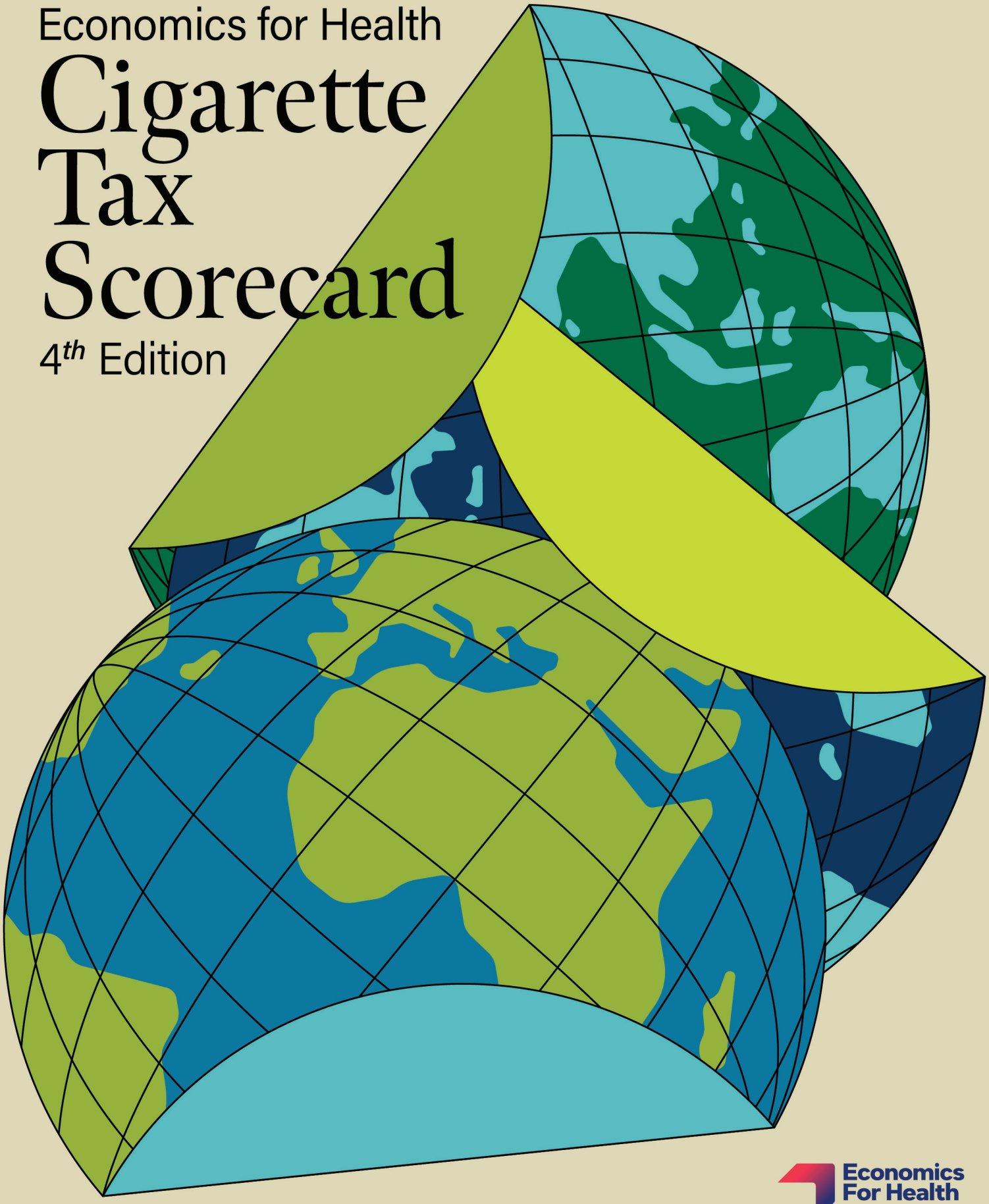
Economics for Health

Cigarette Tax Scorecard

4th Edition



Economics For Health

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About Economics for Health: Economics for Health (formerly Tobacconomics) is a collaboration of leading researchers who have been studying the economics of unhealthy products, with a large emphasis on tobacco control policies, for more than 30 years. Founded by Professor Frank Chaloupka at the University of Illinois Chicago, the team is dedicated to helping researchers, advocates, and policy makers access the latest and best research about what's working—or not working—to curb the consumption of unhealthy goods and the associated economic impacts. Naturally, using taxation as both a public health and fiscal tool is a central focus of the team's work. As a program based in the Bloomberg School of Public Health at Johns Hopkins University, Economics for Health is not affiliated with any tobacco or alcohol manufacturer. Visit **www.economicsforhealth.org** or follow us on X at **www.x.com/EconforHealth**.

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For any comments or questions about this Scorecard, please email us at info@economicsforhealth.org. We very much look forward to hearing from you.

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Dedication

This edition is dedicated to our friend and collaborator, Hye Myung Lee, who was a tremendous person and a critical part of the Economics for Health team. The world is emptier and less smart without her.

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Foreword

As the global burden of preventable disease rises and external aid becomes less predictable, low- and middle-income countries (LMICs) face an urgent need for sustainable, domestic sources of health financing. Tobacco taxes offer a proven solution, simultaneously reducing risks for life-threatening diseases by discouraging harmful consumption and generating revenue that can strengthen health systems. Evidence demonstrates that well-designed excise taxes lead to higher consumer prices, reduce tobacco use and prevent initiation among youth, making them a critical tool for advancing public health.

For LMICs, these taxes are especially important. They provide a reliable source of funding, enabling countries to invest in programs that promote health equity and resilience. To maximize their impact, tobacco taxes should be high enough to substantially increase retail prices, adjusted regularly for inflation and real income growth and implemented through simple, uniform structures rather than multi-tiered systems that allow cheaper products to persist. Such approaches ensure that tobacco products do not become more affordable over time, safeguarding both consumption reduction and long-term health gains.

The Economics for Health Cigarette Tax Scorecard (4th edition) is an invaluable resource to support governments in implementing these best practices. By providing clear, comparable benchmarks across countries and within them over time, it highlights areas of strength and identifies opportunities to improve existing policies. Crucially, the Scorecard demonstrates unequivocally how effective tobacco taxation yields decisive public health and fiscal outcomes, while advancing health sovereignty and building more robust health systems.

In a changing global health landscape, tobacco taxes offer countries a proven pathway to sustainable health funding, while addressing the growing global burden of preventable disease.

Mary-Ann Etiebet, M.D.
President and Chief Executive Officer
Vital Strategies

Foreword

It is a pleasure to welcome the newest (4th) edition of the Economics for Health Cigarette Tax Scorecard. Like the previous editions, it brings timely country-level, regional and global evaluation of tobacco tax performance. Moreover, the multi-component score provides governments with a clear picture of where they are performing well and what they need to do to move forward. This edition arrives at a critical moment, as governments search for proven policy tools that simultaneously advance public health and strengthen fiscal systems.

To begin with, the evidence demonstrates that cigarettes continue to remain far too affordable in most countries. Put simply, the price of a pack of cigarettes is still very inexpensive to most consumers. This affordability contributes to the stubborn global figure of around one billion smokers and millions of youths initiating each year. Many governments are still underutilizing tobacco excise taxation — a uniquely powerful instrument that improves health while generating substantial, predictable revenue. This failure is especially striking at a time when fiscal space remains tight worldwide; the IMF and World Bank note that many governments have not fully rebuilt revenues or fiscal buffers lost during the COVID-19 pandemic, with public debt elevated and revenue recovery uneven across regions. Tobacco taxation therefore stands out as an untapped opportunity: a policy lever that raises revenue, reduces disease, and, when communicated correctly, is not only politically feasible but popular, precisely because it addresses a major health concern. Successive tax increases well above inflation and economic growth are necessary to make more tangible progress.

Second, many countries continue to have flawed excise tax structures. In the early 2010s, the Philippines abandoned its tiered tax structure that was at the foundation of the availability of cheap cigarettes such that even when taxes increased, consumers could still easily find inexpensive brands. The combination of moving quickly to a uniform specific tax with high rates that were also increasing over time contributed to a dramatic decrease in consumption and billions of pesos in new tax revenues over the following decade. Equally important, allocating a portion of these revenues for universal health insurance and for programs assisting tobacco farmers helped demonstrate tangible benefits to the public, reducing resistance to reform. In the Philippines, this visible linkage between revenue and social gains was instrumental in building the broad coalition of support that ensured multiple additional sin tax reforms were sustained under the next administration. The lesson is clear: when citizens can see and feel the impact of reform, the sustainability of political support strengthens.

It is surprising to see that there are dozens of countries that maintain tiered structures, with dozens more relying on ineffective ad valorem-only systems, or specific taxes that are too low or not regularly adjusted. Rationalizing and unifying the excise tax structure remains one of the most effective policy tools to expand fiscal space under strained conditions. Without structural reform, cheap brands remain, smokers

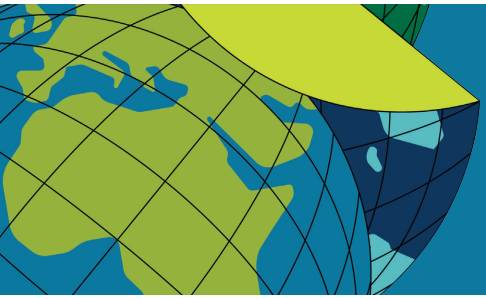
continue smoking, and young people continue to start. The Scorecard's findings show that the problem is not lack of knowledge but lack of alignment between tax design and health and fiscal objectives.

It is not always obvious, but the root cause of these policy gaps is often the strong influence of the tobacco industry. There is also a profound misunderstanding of what happens when taxes increase—the fact that higher taxes both reduce consumption and raise revenues is empirical reality—or a political reluctance to confront an industry that benefits from the status quo.

Critics often argue that tobacco taxes are regressive or that it is contradictory to claim success in reducing smoking while celebrating higher revenues. In truth, there is no contradiction: revenues rise primarily because tax rates increase, not because the poor smoke more; and as smoking declines over time, the health and economic benefits to lower-income households—who suffer disproportionately more from tobacco-related disease—far outweigh the short-term tax burden. Well-designed tobacco taxes are therefore both progressive in impact and coherent in purpose: they generate revenue while improving population health, especially for the most vulnerable. In a world where many governments struggle to support even basic needs for their populations, these missed opportunities have tragic consequences.

I strongly urge policymakers and leaders to use this Scorecard, not as a judgment on their country, but as a practical tool to identify gaps, understand where improvement is needed, and chart a path toward smarter reform. The rewards of a healthier and more economically productive society are well worth the effort. The evidence is clear, the solutions are proven, and the benefits—for health systems, for government budgets, and for future generations—are too significant to ignore.

Cesar Purisima
Philippine Secretary of Finance (2005, 2010-16)
Senior Global Fellow of the Milken Institute
Founding Partner, Ikhlas Capital



Executive Summary

Extensive evidence and country experiences confirm that increasing excise taxes on tobacco, alcohol and sugar-sweetened beverages—leading risk factors for most non-communicable diseases—reduces consumption, saves lives, and typically generates new tax revenues.

Despite this strong evidence, health taxes remain an underutilized policy tool to improve health across regions. Notably, there was little interest in improving these health taxes during the early part of the COVID-19 pandemic. Some observers speculated that most governments were simply too overwhelmed by multiple pressures to consider tax reforms. The health tax situation, however, did not improve much after countries' pandemic-related economic crises subsided. In 2024-25, a new wave of pressures emerged in many countries in the form of substantial cuts to foreign aid, especially in the health sector, sending many governments back into new fiscal distress. Only time will tell if governments finally take steps to reap the benefits of health taxes to help remedy these challenges.

This is the fourth edition of the Cigarette Tax Scorecard, which focuses on taxes on cigarettes as its name states, documenting the status of cigarette taxation globally. The third edition, released in 2024 (using data collected in 2022), showed a modest step backward on tobacco taxes in many countries and the average country score globally declined. The headline story in this fourth edition of the Scorecard is that the overall average score has changed very little. The data show that the global average cigarette tax score was 2.02 out of 5.00 in 2022 and 2.01 using data from 2024. There are glimmers of hope in this edition, however, with a growing number of governments starting to make some necessary reforms.

Looking back historically, the average score was 1.90 in 2014, the first year for which there were sufficient data to calculate scores across a large number of countries. The average score rose to a peak of 2.24 in 2020. The last two editions show a score decrease, but the average score has not reached the low score from 2014.

One of the most troubling results in 2024, like in 2022, is the dramatic number of countries where cigarette affordability has not changed, or worse, where cigarettes are becoming more affordable. In brief, most governments are not setting their excise taxes on cigarettes high enough and there even remain a handful that are not using cigarette excise taxes at all.

Increases in prices across regions—another result from this edition—might provide an additional sliver of optimism. Higher prices are generally good because consumers react to them by decreasing consumption or even quitting. But importantly, in many countries, these higher prices are not a result of tax increases but instead they are the result of tobacco companies raising prices and reaping increased profits. This represents a lost opportunity for governments to gain the increased revenue resulting from price increases; such revenue is much needed in many countries to fill the gaps in health financing and other critical needs.

Put succinctly, too many governments are not making sufficient progress in addressing the world's leading cause of preventable death, tobacco use, even though the most effective tool—increasing cigarette excise taxes—would save millions of lives and generate billions of dollars in new government revenues. These revenues could be readily allocated to health and other prosperity-enhancing policies magnifying the positive effects of these taxes.

Background

Research has shown that the World Health Organization (WHO) Framework Convention on Tobacco Control (FCTC)—the treaty that underpins tobacco control globally—has helped to reduce global smoking prevalence particularly by driving down youth initiation (Paraje et al., 2024). The treaty promotes a set of evidence-based measures to reduce tobacco use, and a cornerstone remains Article 6, which obligates Parties to use tax and price measures to reduce the demand for tobacco products, especially among young people to prevent initiation (WHO, 2003). The Guidelines on Article 6, developed and adopted by the FCTC Conference of the Parties, are based on evidence, including countries' best practices and implementation experiences of tax and price measures to reduce tobacco consumption (WHO, 2014). The evidence shows unequivocally that when countries raise tobacco taxes, consumption declines (Ngo et al., 2023). Tobacco taxes are also classified by the WHO as a "best-buy," meaning that they are amongst the most cost-effective measures available to reduce tobacco use; the most recent evidence shows a return on investment of $435 for every $1 invested in tobacco taxes globally (FCTC Secretariat, 2023).

According to the latest global tobacco control report from the WHO, approximately 1.2 billion people live in a country that meets the minimum WHO benchmark for tobacco taxation in which the share of taxes in total retail price exceeds 75 percent (WHO, 2025). This represents roughly only 15 percent of the world population whereas the remaining nearly seven billion people are living in countries where tobacco taxes are not reaching their potential to save lives nor generating new, much-needed tax revenues. This widespread failure to meet the WHO minimum high-performance benchmark represents a significant missed opportunity in the realization of the full potential of the world's first public health treaty to curb tobacco use. There is a clear disparity between what governments have agreed to do and what they have made into policy and/or implemented. The technical case for this intervention is extremely well documented, yet the lack of political will among governments and other key stakeholders remains the largest obstacle. Put simply, failing to address the tobacco epidemic adequately will cost hundreds of millions of lives in the coming decades (Dai et al., 2022) and will be billions of dollars wasted in low productivity and avoidable health care costs (Nargis et al., 2025).

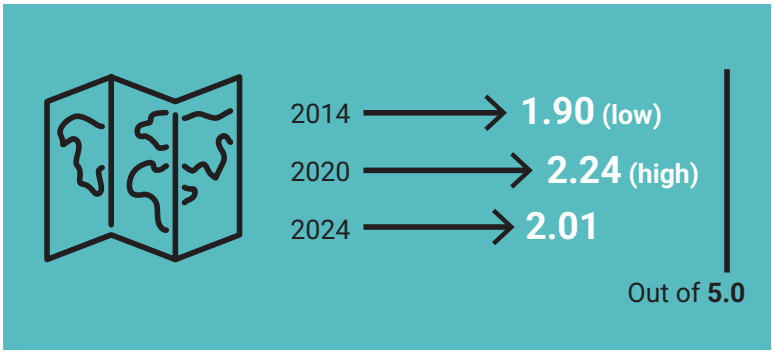
The global economy in the last five years has been unpredictable. In 2020, the global economy contracted by more than three percent due to the COVID-19 pandemic, but it rebounded by a little more than six percent in 2021 and then continued to grow just above three percent in each of 2022, 2023, and 2024 (IMF, 2025). Throughout this unstable time, the largest four multinational tobacco companies continued to post consistently large profits (Lane, 2024). Though the absolute number of cigarettes sold appears to be declining (Ali et al, 2025), the tobacco industry generally maintained or improved profits by raising cigarette prices, except most notably in some lower-income countries where the industry appears to be seeking to expand its cigarette market (Ali et al, 2025), with obvious negative implications for global health equity.

Since 2024, many donor countries have cut their assistance to low-income countries. Many governments relied heavily on this assistance for their basic budgets, including importantly, health care. Those funds are now gone or greatly diminished, and governments have been scrambling to make up the difference. A large proportion of these losses could be made up by increasing taxes on unhealthy goods like tobacco, alcohol, and sugar-sweetened beverages. As noted above, the tobacco companies clearly believe there is plenty of room to raise prices and are doing so across the globe, enjoying greater profits as a result.

The current context presents an opportunity for urgent action. Rather than allowing the tobacco companies to capture additional profits through their own price increases while imposing substantial burdens on public health systems, governments should instead encourage increases in cigarette prices by substantially and regularly raising tobacco taxes. These additional tax revenues can then be used to address the health and economic challenges of both the present and the future.

What's New in this Fourth Edition of the Scorecard?

This fourth edition of the Scorecard shows that many countries continue to stall on improving tobacco taxation, and overall average scores have plateaued. From 2014 to 2020, the global average score rose modestly from 1.90 (out of 5.00) to 2.24, but in 2022 it dropped down to 2.02, and it remains essentially flat in 2024 at 2.01.



Encouragingly, from 2022 to 2024, overall scores improved in 54 countries (an increase from 29 between 2020 and 2022). Meanwhile, scores worsened in 44 countries from 2022 to 2024, which is down from 66 between 2020 and 2022. Overall scores stayed the same in 62 countries from 2022 to 2024 compared to 65 from 2020 to 2022.

2022 to 2024
54 countries'
scores improved

2020 to 2022
29 countries'
scores improved

2022 to 2024
44 countries'
scores declined

2020 to 2022
66 countries'
scores declined

Only 60 of the 171 countries for which data are available score 2.50 or higher out of a maximum of five points, down from 69 countries in 2022.

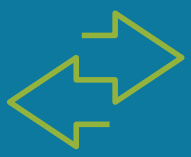
Since the last edition of the Scorecard, average overall scores declined from 2022 to 2024 in the Africa and Western Pacific regions, stayed the same in the Eastern Mediterranean region, and increased only slightly in the others. The average score of lower-middle income countries demonstrated a slight improvement of 0.04 points, stayed the same in the upper-middle income country group, and declined in the other two, particularly in the low-income country group (-0.33).

This edition continues with the same scoring rubric, assigning countries a score from zero to five—with 5.00 being the best possible score—across each of the four components. The four components are: cigarette price, change in cigarette affordability, tax share, and excise tax structure. Each of these four components scores is then averaged to generate a country's overall score.

In addition to the overall score trends highlighted above, the component average scores also reveal that:

Cigarette prices increased on average across all regions in this edition after decreasing in many countries in the previous (third) edition. The evidence clearly shows that prices are going up in most countries and the global increase is statistically significant. In a handful of countries, this is a direct result of tax increases, whereas in many others, it is the tobacco industry extracting more profits. There is no compelling reason why governments cannot be the recipient of these revenues. The tobacco industry clearly sees what some governments fail to see: there is enormous space to raise taxes/prices and raise revenues.

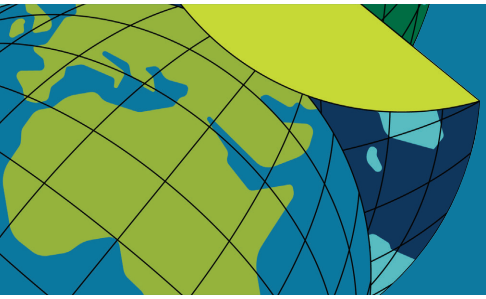
On average, cigarettes became more affordable in all but one region (the Eastern Mediterranean). Even when governments have increased taxes, the increase in cigarette affordability indicates that they are not taking the macroeconomic context of their countries into account, and not increasing taxes enough to overcome inflation and real income growth.



Though it is edging upward, the tax structure score has barely changed through the four editions of the Scorecard. Though we have observed several countries taking the important step to reform problematic structures, too many governments maintain complex tiered systems and/or rely only on ad valorem taxes, both of which permit the selling of very cheap brands, which greatly undermine any tax increases and public health. Still others have uniform specific taxes in place, but ones that are not adjusted even for inflation, and the effect of these taxes wears off quickly.

In 2024, only two countries—the United Kingdom of Great Britain and Northern Ireland and Finland—scored four points or higher out of five. Neither of these countries scored four or above in the previous edition. Although in 2022, no country received a score of four or higher, four countries (Australia, Canada, Ecuador, and New Zealand) achieved scores of four or above in 2020. In this edition, however, all four of those countries continue to have scores below four, driven almost exclusively by decreases in their change in affordability scores. In the last four years, these and many other governments have failed to maintain tax increases at a sufficient pace to make cigarettes less affordable.

The most recent data show that global progress on tobacco taxation is uneven at best, and very disappointing at worst. Many governments are still failing to effectively employ tobacco taxes as a public health instrument. Article 6 of the FCTC reflects the nearly global consensus that tobacco taxes have a broad intent beyond simple revenue generation—to increase the price of tobacco products so that they are less affordable and, ultimately, to reduce tobacco use globally. More than two decades since the adoption of the FCTC, challenges remain with governments' commitments to raising excise taxes on tobacco products. It is our hope that this fourth edition of the *Economics for Health Cigarette Tax Scorecard* motivates Parties to strengthen their commitment to Article 6 and tobacco taxation as a public health tool as well as for non-Parties to recognize the enormous public health and fiscal potential of this intervention.



I. Introduction

The Scorecard scores cigarette tax policy performance in 171 countries using a transparent and simple grading scheme. The Scorecard is designed to evaluate and inform effective cigarette tax policy by showing specific areas of improvement for each country's tax policy.

This fourth edition of the *Economics for Health Cigarette Tax Scorecard* combines the newly released tobacco tax data from the biennial *WHO Report on the Global Tobacco Epidemic, 2025 (RGTE)* with other key macroeconomic data to assess countries' cigarette tax policies. It seeks to determine if governments' tobacco tax policies are consistent with the widely accepted international best practices articulated in the WHO Framework Convention on Tobacco Control (FCTC) Article 6 Guidelines, the 2021 *WHO Technical Manual on Tobacco Tax Policy and Administration*, the *NCI-WHO Monograph 21: The Economics of Tobacco and Tobacco Control*, the World Bank *Tobacco Tax Reform at the Crossroads of Health and Development* and *Curbing the Epidemic* reports, and other seminal research on effective tobacco taxation.

Extensive guidance on best practices in tobacco taxation has been developed by the Parties to the FCTC, the World Health Organization (WHO), the World Bank, and researchers worldwide. This Scorecard assesses countries' cigarette tax policies with respect to their consistency with the following sources of best practices in cigarette taxation:

WHO FCTC Article 6 and Article 6 Guidelines (2014)

The WHO FCTC is the world's first public health treaty under the auspices of the WHO, entering into force in February 2005. It currently has 183 Parties, covering more than 90 percent of the global population. Article 6 of the treaty compels Parties to use tax and price measures to reduce the demand for tobacco products, especially among young people (WHO, 2003), while acknowledging tax sovereignty. The Conference of the Parties adopted Guidelines on Article 6 based on decades of rigorous evidence, widely-accepted and tested best practices, and experiences of the Parties that have successfully implemented tax and price measures to reduce tobacco consumption (WHO, 2014).

WHO Technical Manual on Tobacco Tax Policy and Administration (2021)

This technical manual details best practices to inform governments on the development of their tobacco taxation policy, facilitating the achievement of their health and revenue objectives while also promoting their broader development strategy. The manual guides readers through the necessary steps to create and implement the strongest tobacco taxation policies for their specific countries, provides illustrative recent examples from a variety of countries and regions, and includes practical advice on how to navigate the political process and engender the right support for tax policy change (WHO, 2021). The Scorecard also draws upon the first edition of the manual that emphasized the critical role of excise

taxes specifically, particularly highlighting that they change the price of tobacco products relative to other goods in contrast to more general taxes (WHO, 2010).

World Bank *Tobacco Tax Reform* (2017) and *Curbing the Epidemic* reports (1999)

These reports examine economic questions and policy options for tobacco taxation and other tobacco control measures, analyze global trends in tobacco use, and assess the consequences of tobacco control for health, economies, and individuals. Both reports draw on existing global evidence, particularly evidence from low- and middle-income countries (World Bank, 2017; Jha & Chaloupka, 1999).

NCI-WHO *Monograph 21: The Economics of Tobacco and Tobacco Control* (2018)

The Monograph systematically examines the extensive global research and evidence base surrounding the economics of tobacco control (NCI & WHO, 2018). Chapter 4 of the Monograph discusses models of the demand for tobacco products, evidence of the impact of taxes and prices on the demand for tobacco products, and the effect of factors such as age and gender on sensitivity to changes in the price of tobacco products. Chapter 5 of the Monograph reviews the evidence on the design and administration of tobacco taxes.

The Scorecard derives the current scores largely from data in the tax/price-related appendices of the *RGTE*, which reports 2024 data. The *RGTE* monitors the status of the tobacco epidemic and the most effective and cost-effective government interventions—both price and non-price measures—for reducing tobacco consumption. Comparable scores are constructed for 2022, 2020, 2018, 2016, and 2014 using data from the 2023, 2021, 2019, 2017, and 2015 *RGTE*s, respectively, to assess changes over time in cigarette tax system performance.

The Cigarette Tax Scorecard assesses countries' cigarette tax systems with respect to their consistency with the four established best practices for cigarette taxation on a five-point grading system outlined below:

COMPONENT 1

Cigarette Price

Price is a key determinant of tobacco use. While higher prices reduce consumption, cigarettes are relatively price inelastic: an increase in price will result in a less-than-proportional decline in consumption. Therefore, price must be sufficiently high to reduce consumption enough to generate clear public health benefits. Any metric that compares prices across countries must be based on a measure that accounts for consumers' purchasing power—accordingly, purchasing power parity (PPP)-adjusted prices are used here. The highest score goes to a PPP-adjusted price of ten international dollars or higher in 2018,[1] adjusted for inflation, for a pack of 20 cigarettes of the most-sold brand. This is based on price distribution among countries and over time and the threshold at which experts observe sizeable negative effects on consumption.

[1] The Scorecard uses 2018 as the reference year because these were the data from the first edition and keeping it consistent to 2018 dollars permits users to compare more meaningfully across time.

COMPONENT 2

Changes in Cigarette Affordability

In addition to price, income also affects demand. Rapid economic growth resulting in increases in income can offset increases in taxes and prices and limit their impact on consumption. A large and growing body of empirical evidence demonstrates that increasing affordability of cigarettes leads to an increase in consumption, while decreasing affordability reduces consumption. Therefore, increases in cigarette taxes and prices must be high enough to reduce cigarette affordability and negatively affect use. The Scorecard gives the highest score for a statistically significant annual average change in affordability of 7.5 percent or more between 2018 and 2024 that is the result of at least one excise tax increase during that period (rather than the result of changes in other macroeconomic factors or industry pricing schemes). Like the previous three editions, this edition of the Scorecard uses a six-year window because it captures better the stability of these changes rather than just one or two years of change.

COMPONENT 3

Tax Shares

Tax share denotes the percentage of retail price that is tax(es). Tax shares should be high enough to reduce tobacco use while also allowing governments to gain revenue from the price increase. If a price increase results from industry price increases alone, consumption will fall, but the new revenues will go only to the tobacco companies. The Scorecard component gives the highest scores for a 70-percent-or-greater *excise* tax share and a 75-percent-or-higher *total* tax share, averaging the separate scores for each of the two tax shares to create a single tax share score. Excise taxes are more likely to change relative prices among cigarettes and other products, so these are particularly important. However, because some countries have very complex structures wherein other taxes comprise a significant share of price, it is important to incorporate the share of all taxes in the retail price in this measure.

COMPONENT 4

Tax Structure

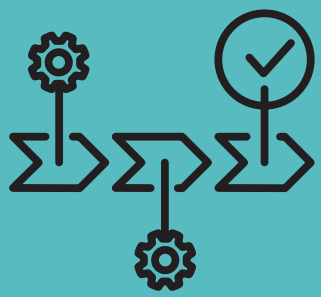
Appropriate tax structures are critical in ensuring that tax increases reduce tobacco use and increase government revenues. The Scorecard gives the highest score for either: (1) a uniform specific excise tax that is automatically adjusted (typically for inflation but sometimes in other substantive ways); or (2) a mixed excise tax with a greater tax share for the specific component in addition to a minimum tax, an automatic adjustment to the specific tax component, and the use of the retail price as the base for the ad valorem tax component.

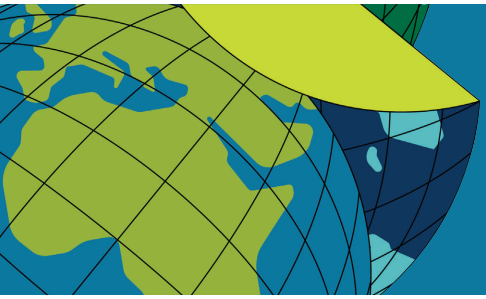
The Scorecard aims to provide a comprehensive, transparent, objective, and simple approach to assessing the strength of cigarette tax systems globally. By using the four components outlined above, the Scorecard recognizes that a single indicator is insufficient. The most widely used indicator—the share of retail cigarette prices that are accounted for by taxes—captures one aspect of cigarette taxes, but countries can have high tax shares and still see low cigarette prices and increasing cigarette affordability. Moreover, the tax share does not capture the strengths and weaknesses of countries' tax structures. For example, weak tax structures create greater variability in cigarette prices that allow smokers to trade down to cheaper brands when taxes rise, limiting the health and revenue benefits of higher taxes.

Finally, with each edition, the Scorecard authors draw from the latest findings in the literature. There is continuing research on the effects of tobacco tax globally but especially in low- and middle-income countries, where the tobacco industry is particularly striving to increase its market size. Studies on the importance of both tax structure and affordability have advanced significantly since the publication of these seminal works, as has scholarly work on the tobacco industry's common counterarguments to raising taxes such as effects on employment, potential regressivity, and illicit trade. See Drope and Powell (2024) for a narrative review of this latest literature.

Road Map to the Scorecard

This Scorecard describes the overall scoring results, changes over time, and the scoring for each of the four components. Appendices provide the country-by-country overall scores by ranking, alphabetically by each grading component, and by all years to show changes in scores over time. Data presented by region reflect the six regional groupings defined by WHO (African region – AFR; region of the Americas – AMR; Eastern Mediterranean region – EMR; European region – EUR; South-East Asia region – SEAR; and Western Pacific region – WPR), while data presented by income level reflect the country income categories defined by the World Bank (matching the year of the WHO price data from the *RGTE*).
The Scorecard along with Cigarette Tax Scorecard Component Notes, interactive maps, selected country- and region-specific briefs, as well as a full set of country score PowerPoint slides are available on the Economics for Health website at www.economicsforhealth.org. Note that several of the main data sources used here regularly update their data including prices and several key macroeconomic indicators. Thus, when reviewing or utilizing older scores, it is critical to use the scores in the most recent edition of the Scorecard as they are the most accurate using the most up-to-date data available.





II. Cigarette Tax Scorecard – Overall Scores

The overall cigarette tax scores for 2024 are presented in Figure 1 and Table 1 for the 171 countries with available data for each of the four components. This composite score is constructed as the simple average of the scores for each of the four key components: cigarette price, change in cigarette affordability, share of taxes in cigarette prices, and cigarette tax structure. The overall possible score can range from a low of zero for countries that score zero on each component, to a high of five for countries that receive the highest score on each component. Scores for each of the four components are discussed below.

Using the data from 2024, only two countries received an overall score of four or higher—the United Kingdom of Great Britain and Northern Ireland (UK) and Finland. The higher scores of the UK and Finland are driven mainly by their high absolute prices (a score of 5) and tax shares of price (scores of 4.5 and 5, respectively). The countries fall somewhat short on the change in affordability score though they fare better than most countries. Still, the score—a 3.0—does not reach the highest score of 5.0, which would require at least a 7.5 percent annual decline in affordability.

Notably, all four of the highest-scoring countries from 2020 fell below an overall score of four in both 2022 and 2024: Australia, Canada, Ecuador, and New Zealand. The main reason these countries' scores fell was that their tax rates simply are not making tobacco products less affordable. In all cases there was no statistically significant change in affordability over the previous six years for both 2022 and 2024. These countries had previously raised taxes beyond inflation and growth on a consistent basis, but they recently slowed down or stopped this practice, and this is reflected in their change in affordability and overall scores. Otherwise, these countries have strong fundamentals including uniform specific systems with some mechanism for annual upward rate adjustments, but they must institutionalize regular increases beyond inflation with the goal of making tobacco products consistently less affordable to improve their scores once again.

At the other end of the spectrum, Somalia had an overall score of zero in 2024, reflecting its lack of a cigarette excise tax and minimal other taxes, resulting in very inexpensive cigarettes. Iraq, Kuwait, Libya, and the Marshall Islands perform only marginally better, with overall scores of 0.25 in 2024. All four countries scored zero on tax structure and thus have immediate work to do implementing even basic tax structures, let alone using other best practices. Among the 171 countries in the Scorecard, four additional national governments reported having no excise tax on cigarettes at all: Lebanon, Maldives, Monaco, and Nauru.

From 2022 to 2024, only three countries improved their scores by more than one point: Nigeria (1.25 to 2.75) and Lesotho (2.38 to 3.5) from the African region, and Pakistan (0.88 to 2.38) from the Eastern Mediterranean region. Nigeria raised the specific component of its excise tax from 84 naira per pack to 164 in 2023. Pakistan had several substantial rate increases in 2022-23, which drove its improved scores. Unfortunately, since those substantial increases, as of late 2025, both governments have slowed or stopped with increases in the specific tax and the positive effects for revenue and public health have quickly

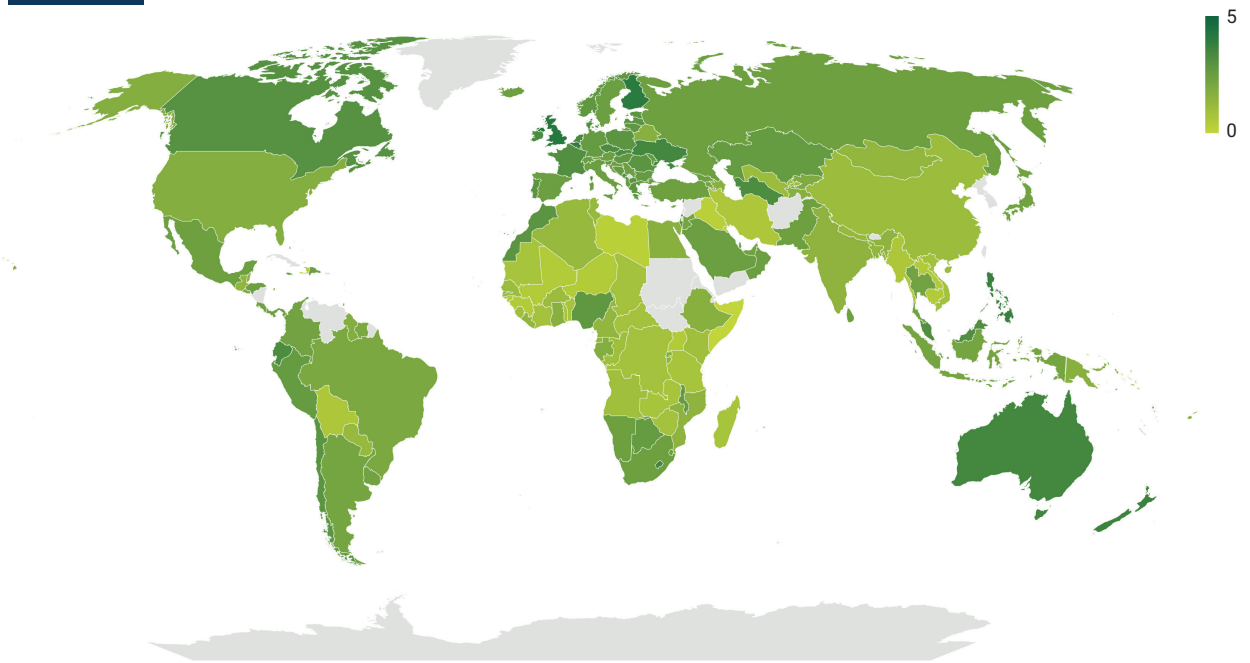
eroded. Governments must remain vigilant in raising specific taxes. The improvement in Lesotho is because the government updated and improved its excise tax regime to be consistent with its obligations to the Southern African Customs Union and added an additional levy based on Botswana's tax system.

As shown in Table 2, the European regional average is once again the highest of the WHO regions with an average score of 2.70, up slightly from 2.64 in 2022. The relatively high score in the European region reflects generally stronger tax structures, and higher taxes and prices that result largely from the European Union's (EU) Tobacco Tax Directive, with which the member countries are required to comply. The regional effect also extends to countries aspiring to join the EU, which are required to implement taxes like the EU's. In July 2025, the European Commission (EC) released a proposed revision that makes improvements upon the previous version, which the member states must consider and approve. The proposed revision provides an opportunity to further improve the regional score. Substantial tax increases are the key to this improvement and keeping the region moving forward.

Looking at the other regions, the Americas region is in second place (up from third in 2022) with an average score of 2.00, followed by the Western Pacific region, with 1.92. The Western Pacific region saw the largest drop from 2022 at -0.15, which was driven mostly by the countries' poor performance in the change in affordability score. The African region continues to rank lowest at 1.45 in 2024 with an absolute change in score of -0.06. Almost all countries in the region also scored poorly on change in affordability in both 2022 and 2024.

Table 3 presents the scores by World Bank income category. Like the last three editions of the Scorecard, there is a clear relationship between overall scores and country income, with average scores mostly rising with country income. Notably, the only income group that improved in overall score from 2022 to 2024 was the lower-middle income group, moving from 1.49 to 1.53. The low-income country group, on the other hand, saw the largest decline from 1.44 in 2022 to 1.12 in 2024. These are countries that are likely the least able to absorb the huge economic costs of tobacco use and the most likely to benefit from new excise tax revenues.

Figure 1 Overall cigarette tax scores, 2024



Notes: Countries in gray lack necessary data to generate this measure. A previous version of the Scorecard incorrectly showed several countries with missing data which have sufficient data.

Table 1 Overall cigarette tax scores, 2024

Score < 1.0 N=29	1.0 ≤ Score < 2.0 N=46	2.0 ≤ Score < 3.0 N=72	3.0 ≤ Score < 4.0 N=22	Score ≥ 4.0 N=2
Central African Republic	Barbados	Chile	Belgium	United Kingdom of Great Britain and Northern Ireland
Chad	El Salvador	Estonia	Philippines	Finland
Côte d'Ivoire	Kyrgyzstan	Gambia	New Zealand	
Democratic Republic of the Congo	Comoros	Greece	Australia	
Viet Nam	Gabon	Israel	Lesotho	
Zimbabwe	Guyana	Latvia	Ukraine	
Benin	Kiribati	Morocco	Netherlands (Kingdom of the)	
Madagascar	Maldives	North Macedonia	Vanuatu	
Mauritania	United States of America	Poland	Czechia	
Solomon Islands	Azerbaijan	Portugal	Ecuador	
Togo	Belarus	Romania	Ireland	
United Republic of Tanzania	Egypt	Dominica	Singapore	
Zambia	Ethiopia	Hungary	Slovakia	
Bolivia (Plurinational State of)	Fiji	Lithuania	Turkmenistan	
Iran (Islamic Republic of)	Ghana	Nigeria	Denmark	
Myanmar	Papua New Guinea	Norway	France	
Cambodia	Rwanda	Slovenia	Malaysia	
Guinea	Tajikistan	Albania	Malta	
Guinea-Bissau	Trinidad and Tobago	Bahamas	Mauritius	
Haiti	Belize	Bosnia and Herzegovina	Seychelles	
Lao People's Democratic Republic	India	Botswana	Canada	
Mali	Mozambique	Bulgaria	Montenegro	
Niger	Saint Vincent and the Grenadines	Germany		
Uganda	Bangladesh	Kazakhstan		
Iraq	Burundi	Malawi		
Kuwait	Cameroon	Peru		
Libya	Equatorial Guinea	Republic of Moldova		
Marshall Islands	Guatemala	Andorra		
Somalia	Liberia	Bahrain		
	Mongolia	Italy		
	Sao Tome and Principe	Oman		
	Algeria	Saint Lucia		
	Nepal	Saudi Arabia		
	Paraguay	Spain		
		Sweden		
		Switzerland		

Table 1 Overall cigarette tax scores, 2024, continued

Score < 1.0 N=29	1.0 ≤ Score < 2.0 N=46	2.0 ≤ Score < 3.0 N=72	3.0 ≤ Score < 4.0 N=22	Score ≥ 4.0 N=2
	Tunisia	Austria		
	Burkina Faso	Croatia		
	China	Cyprus		
	Nauru	Dominican Republic		
	Senegal	Eswatini		
	Uzbekistan	Georgia		
	Angola	Honduras		
	Antigua and Barbuda	Iceland		
	Congo	Jamaica		
	Kenya	Mexico		
	Saint Kitts and Nevis	Namibia		
	Sierra Leone	Pakistan		
		Panama		
		Qatar		
		Russian Federation		
		Serbia		
		South Africa		
		Sri Lanka		
		Türkiye		
		Colombia		
		Costa Rica		
		Japan		
		Thailand		
		Timor-Leste		
		United Arab Emirates		
		Uruguay		
		Argentina		
		Armenia		
		Grenada		
		Indonesia		
		Jordan		
		Luxembourg		
		Samoa		
		Brazil		
		Cabo Verde		
		Suriname		

Note: Countries in each column are listed in order of their scores, from highest to lowest, and alphabetically when scores are identical.

Table 2 Overall cigarette tax scores, globally and by WHO region, 2024

Region	AFR	AMR	EMR	EUR	SEAR	WPR	Global
Score	1.45	2.00	1.58	2.70	1.72	1.92	2.01
Change 2022-2024	(-0.06)	(+0.04)	(+0.00)	(+0.06)	(+0.15)	(-0.15)	(-0.01)

Table 3 Overall cigarette tax scores, globally and by World Bank income group, 2024

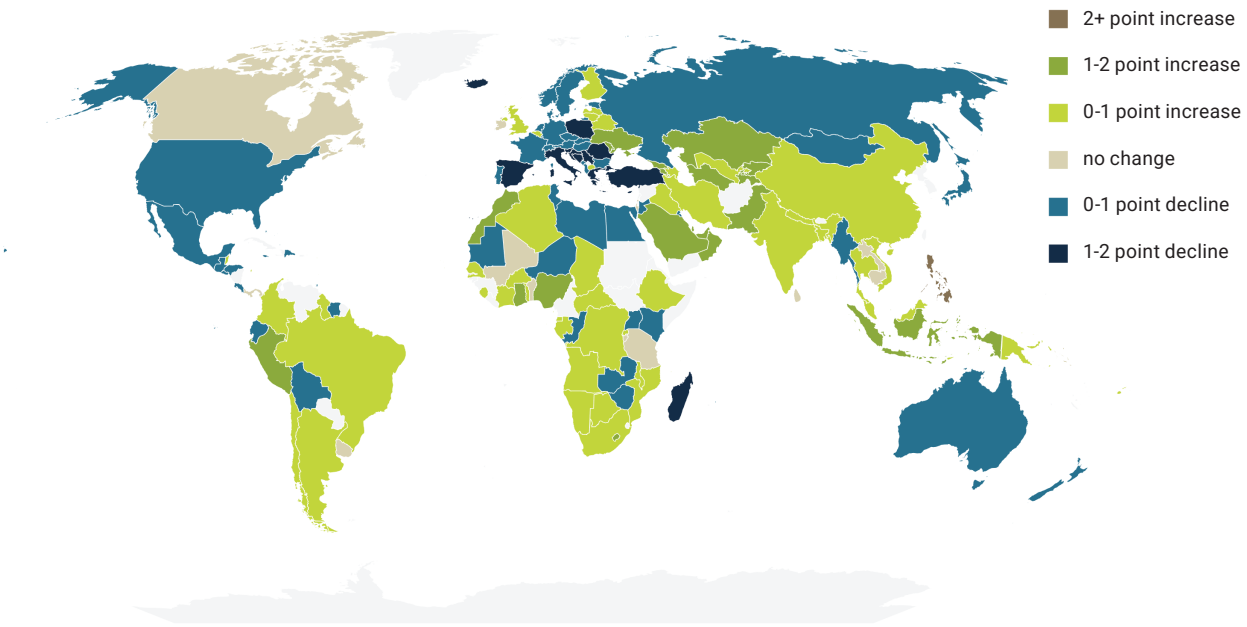
Income group	Low	Lower-middle	Upper-middle	High	Global
Score	1.12	1.53	2.07	2.60	2.01
Change 2022-2024	(-0.33)	(+0.04)	(+0.00)	(-0.02)	(-0.01)

Change Over Time

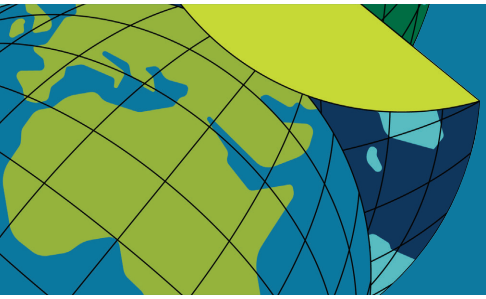
Despite the stagnation in the overall score average in 2024 highlighted above, Figure 2 below shows that over the past 10 years there has been some improvement in the overall scores, with the global average score a little higher in 2024 compared to 2014. Among the 161 countries for which scores could be computed in both years, overall scores have improved in 78 countries, stayed the same in 16 countries, and worsened in 67 countries. Scores improved the most in the Philippines (+2.50), Oman (+2.00), Saudi Arabia (+2.00), United Arab Emirates (+2.00), Nigeria (+2.00), Ukraine (+1.88), and Qatar (+1.88), followed by Republic of Moldova, Turkmenistan and Bahrain with overall gains of 1.75 points each. Of these leaders, only the Philippines, Nigeria, Qatar and Republic of Moldova experienced score increases from 2022 to 2024.

It is important to consider starting points when noting the changes in Figure 2. For example, some of the countries showing decline were high performers in 2014 and while they may have taken a step back, they may also still objectively be performing well or at least adequately compared to most other countries. On the other hand, some of the countries that have experienced improvements had very low starting points and may still be struggling to implement many of the best practices in tobacco tax policies.

Figure 2 Changes in countries' overall scores, 2014–2024



Notes: Countries in gray lack necessary data to generate this measure. A previous version of the Scorecard incorrectly showed several countries with missing data which have sufficient data.



III. Cigarette Price

Given the extensive evidence on the impact of prices on smoking behavior, the price of cigarettes is a key indicator for the performance of a country's tobacco tax system. This Scorecard component is based on the price of a 20-cigarette pack of the most-sold brand in international dollars, adjusted for purchasing power parity (PPP).[2] According to the prices reported for 2024,[3] scores are based on the following:

Scoring – Cigarette Price:

5: Price ≥ 10.0 Intl$ PPP
4: 8.0 ≤ price < 10.0
3: 6.0 ≤ price < 8.0
2: 4.0 ≤ price < 6.0
1: 2.0 ≤ price < 4.0
0: Price < 2.0 Intl$ PPP[4]

Figure 3 presents the cigarette price scores for 2024. Among the 172 countries with available data, 24 countries received the highest score of five (up from 21 in 2022), led by Turkmenistan (Intl$ PPP 29.1), Sri Lanka (Intl$ PPP29.1), New Zealand (Intl$ PPP20.6), Australia (Intl$ PPP19.3), and Fiji (Intl$ PPP 18.6). Sixteen countries received a score of zero (up from 15 in 2022), with the lowest prices in the Democratic Republic of the Congo (Intl$ PPP1.03), Paraguay (Intl$ PPP1.07), and Somalia (Intl$ PPP1.12).

As demonstrated in Table 4, average cigarette prices were highest in the South-East Asia, Western Pacific, and European regions and lowest in the African region. This pattern is similar to 2022 and 2020. Average cigarette prices (adjusted for inflation) increased across all WHO regions from 2022 to 2024, with the largest average price increase in the Western Pacific Region (Intl$ PPP 0.52), followed by the Americas region (Intl$ PPP 0.49) and the European region (Intl$ PPP 0.39). Average prices and price scores rise with country income, as shown in Table 5.

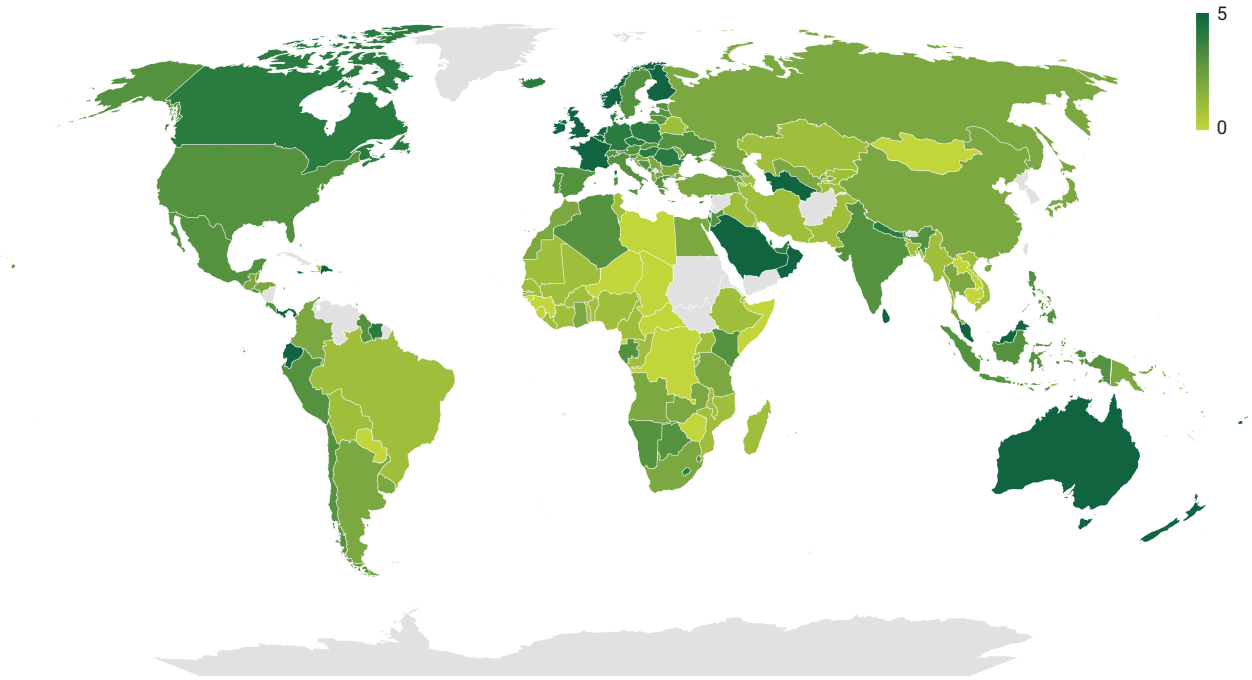
[2] Purchasing power parity is a common metric used to compare countries' currencies based on an exchange that allows one to buy the same amount of goods and services in each country.

[3] These prices are converted to 2018 prices to compare them with those in previous editions of the Scorecard.

[4] The equivalent prices in 2024 PPP International dollars are: 5— Price ≥ 12.24 Int$ PPP; 4— 9.79 ≤ price ≤ 12.24; 3— 7.35 ≤ price ≤ 9.79; 2— 4.9 ≤ price ≤ 7.35; 1— 2.45 ≤ price ≤ 4.9; and 0— Price ≤ 2.45 Int$ PPP.

Notably, average cigarette prices in low-income countries decreased for this Scorecard by Intl$ PPP 0.24 (around 10 percent), while the average prices increased in the other income groups. This raises a grave concern as lowering prices makes inexpensive cigarettes even more accessible to low-income populations, especially young people, key target audiences for most tobacco companies.

Figure 3 Cigarette price scores, 2024



Notes: Countries in gray lack necessary data to generate this measure. A previous version of the Scorecard incorrectly showed several countries with missing data which have sufficient data.

Table 4 Average cigarette price ($Intl PPP) and average price score, globally and by WHO region, 2024

Region	AFR	AMR	EMR	EUR	SEAR	WPR	Global
Price	$4.02	$6.60	$5.75	$7.96	$8.70	$7.83	$6.49
Change 2022-2024	($+0.18)	($+0.49)	($+0.15)	($+0.39)	($+0.17)	($+0.52)	($+0.24)
Score	1.47	2.78	2.25	3.06	2.78	2.63	2.45
Change 2022-2024	(+0.07)	(+0.32)	(-0.04)	(+0.10)	(-0.32)	(+0.05)	(+0.07)

Note: Countries with updates in the 2022 scores are presented in Appendix Table 4 (compared to the scores shown in the third edition of the Scorecard).

Table 5 Average cigarette price ($Intl PPP) and average price score, globally and by World Bank income group, 2024

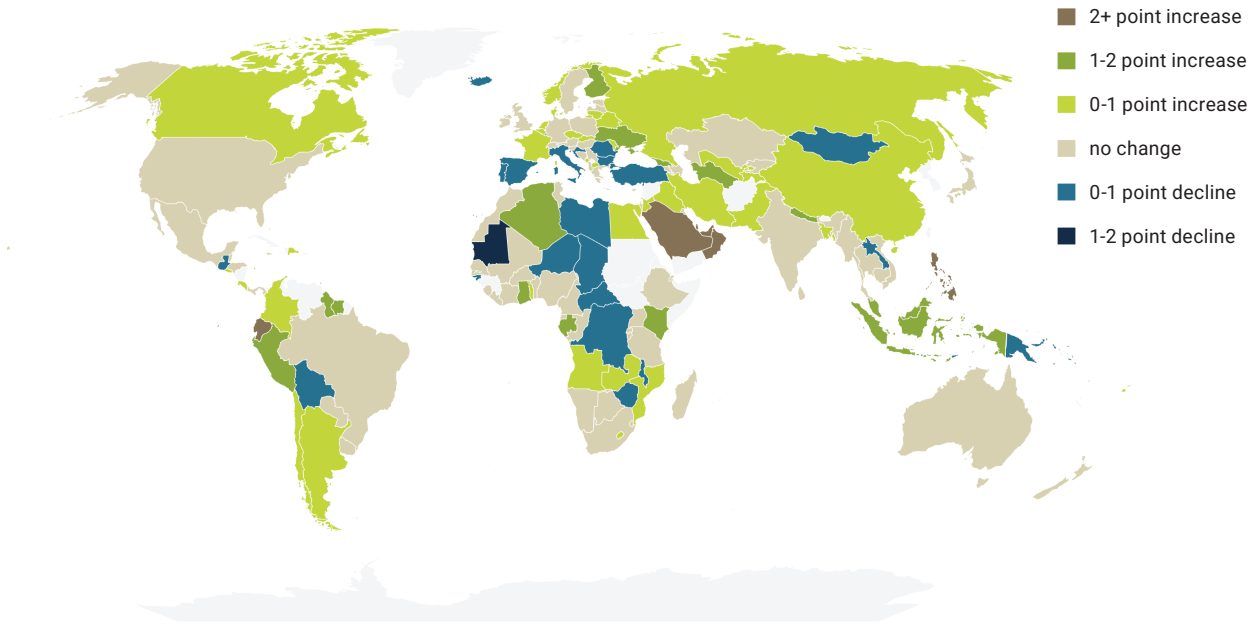
Income group	Low	Lower-middle	Upper-middle	High	Global
Price	$2.65	$4.75	$6.62	$9.00	$6.49
Change 2022-2024	($-0.24)	($+0.10)	($+0.33)	($+0.30)	($+0.24)
Score	0.74	1.67	2.52	3.57	2.45
Change 2022-2024	(-0.15)	(-0.07)	(+0.24)	(+0.05)	(+0.07)

Note: Countries with updates in the 2022 scores are presented in Appendix Table 4.

Change Over Time

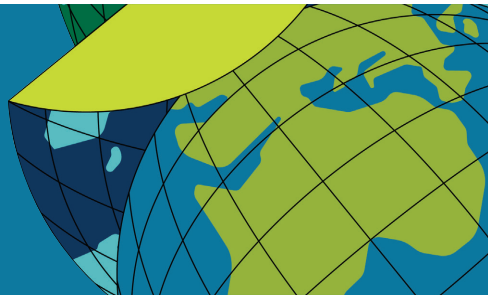
Cigarette price scores have mostly risen over time. In 2014, the overall average price score was 2.02 out of 5.00, rising to 2.38 in 2022, and increasing slightly again to 2.45 in 2024. As shown in Figure 4 below, the number of countries receiving the highest score has risen from 10 in 2014 to 24 in 2024 (it was 21 countries in 2022). However, the number of countries receiving the lowest score has also slightly increased, from 15 in 2014 to 16 in 2024 (it was 15 in 2022). Over the 10 years of the analysis, eight countries have experienced more than a two-point increase, whereas 25 countries have seen a decline of up to one point and one country experienced a decline between one and two points..

Figure 4 Changes in countries' price scores, 2014–2024



Notes: Countries in gray lack necessary data to generate this measure. A previous version of the Scorecard incorrectly showed several countries with missing data which have sufficient data.

IV. Change in Cigarette Affordability



Cigarette taxes need to increase enough to raise prices by more than real income increases to make cigarettes less affordable. The second scoring component assesses changes in cigarette affordability over a six-year period. Affordability is defined as the percentage of per capita GDP required to purchase 2,000 cigarettes of the most-sold brand, with an increase in this measure implying that cigarettes are becoming less affordable over time. To avoid giving credit to countries where affordability has fallen due to reduced incomes or higher industry prices, higher scores are given to countries where the reduction in affordability has at least partially resulted from a cigarette excise tax increase. The 2024 scores for this component are based on statistically significant changes[5] in the affordability of the most-sold brand of cigarettes between 2018 and 2024, as follows:

Scoring – Change in Affordability:

5: 7.5% average annual change or higher
4: 5.0% ≤ average annual change < 7.5%
3: 2.5% ≤ average annual change < 5.0%
2: Average annual change < 2.5%
1: Reduced affordability, but no excise tax increase
0: Increased affordability or no statistically significant change

Figure 5 presents the scores for the changes in cigarette affordability between 2018 and 2024. Among the 186 countries with available data, **only five countries received the highest score of five (compared to 11 in 2022 and 26 in 2020)**, led by Malawi (average annual reduction in affordability of 14.6 percent), the Philippines (11.0 percent), and Pakistan (10.4 percent).

In contrast, a large majority of countries—164 of the 186—received a score of zero (up from 161 countries in 2022 and 116 countries in 2020). A score of zero can mean four different dynamics. Accordingly, of the 164 zero-scoring countries:

1) 27 countries had no tax increase in 2024 and cigarettes became more affordable
2) 18 countries had a tax increase in 2024, but it was too small, and cigarettes still became more affordable
3) 52 countries had no tax increase in 2024 and no change in affordability
4) 67 had a tax increase in 2024 but no change in affordability

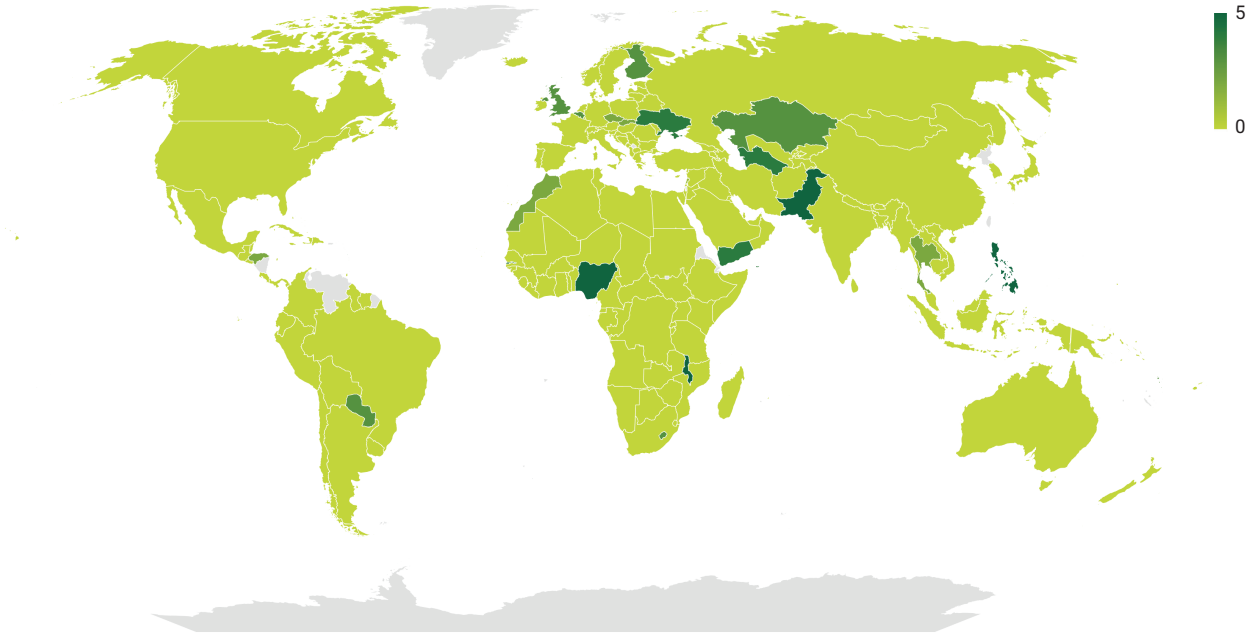
[5] Statistically significant change in affordability is based on the approach used in the *RGTE*, which uses a simple model that regresses the natural logarithm of the affordability measure on a year variable.

In addition, five countries had no tax increase in 2024, but cigarettes became less affordable (because of industry price increases possibly combined with slow economic growth).

Table 6 shows the average changes in affordability as well as the average scores regionally and globally for the affordability component of the Scorecard. In computing these averages, countries with non-significant changes in affordability were assigned a score of zero. In the third edition, all six regions experienced declines in average annual percent change, and this pattern continues in this fourth edition. The region with the best change in affordability average raw score (average annual percent change over six years) was the Eastern Mediterranean region with an average annual decline of 3.47 percent (though down slightly from an average annual decline of 3.58 percent in 2022). In 2024, the six-year affordability change average in five of the regions showed a negative trend, meaning cigarettes were becoming more affordable on average in Africa (-0.28 percent), the Americas (-0.59 percent), Europe (-1.39 percent), South-East Asia (-2.61 percent), and the Western Pacific (-0.19 percent).

As shown in Table 7, even though the group's average score declined from 2022 to 2024, the lower-middle income countries scored the best on the change in affordability score at 0.55 in 2024, followed by low-income countries at 0.54. Note, however, that the average change in affordability was –0.44% among the low-income countries, which suggests sizeable variation within this group. The high-income group has experienced a large drop from 2020's average of 3.21 percent average annual change to -1.35 in 2024.

Figure 5 Affordability change scores, 2024



Notes: Countries in gray lack necessary data to generate this measure. A previous version of the Scorecard incorrectly showed several countries with missing data which have sufficient data.

Table 6 Average annual cigarette affordability change and affordability change score, globally and by WHO region, 2024

Region	AFR	AMR	EMR	EUR	SEAR	WPR	Global
Affordability change	-0.28%	-0.59%	3.47%	-1.39%	-2.61%	-0.19%	-0.36%
Change 2022-2024	(-0.34%)	(-1.57%)	(-0.10%)	(-0.45%)	(-3.06%)	(-0.67%)	(-0.75%)
Score	0.37	0.30	0.60	0.45	0.20	0.33	0.39
Change 2022-2024	(-0.16)	(+0.00)	(-0.25)	(+0.06)	(+0.20)	(-0.62)	(-0.12)

Notes: 1) We exclude Sierra Leone from the regional analysis of average annual cigarette affordability change because it is a statistical outlier. 2) Countries with updates in the 2022 scores are presented in Appendix Table 4.

Table 7 Average annual cigarette affordability change and affordability change score, globally and by World Bank income group, 2024

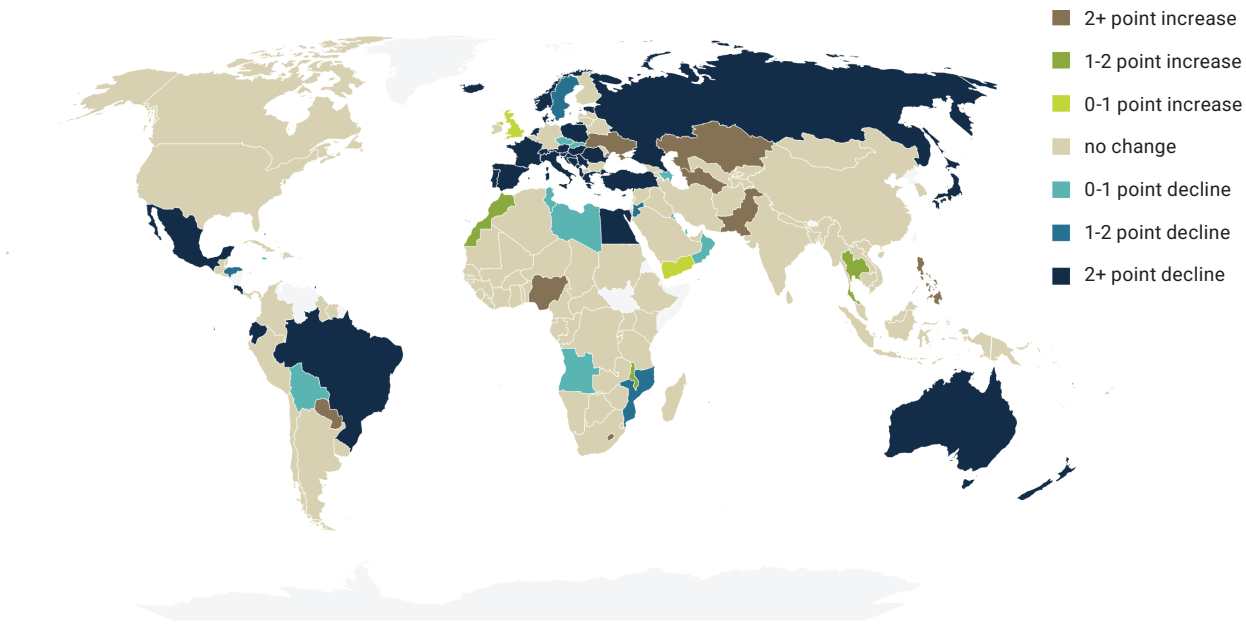
Income group	Low	Lower-middle	Upper-middle	High	Global
Affordability change	-0.44%	0.57%	0.00%	-1.35%	-0.36%
Change 2022-2024	(-0.59%)	(-0.18%)	(-0.36%)	(-1.54%)	(-0.75%)
Score	0.54	0.55	0.40	0.21	0.39
Change 2022-2024	(-0.30)	(-0.02)	(-0.14)	(-0.08)	(-0.12)

Notes: 1) We exclude Sierra Leone from the country income group analysis of average annual cigarette affordability change because it is a statistical outlier. 2) Countries with updates in the 2022 scores are presented in Appendix Table 4.

Change Over Time

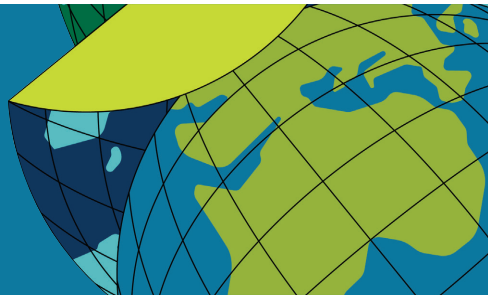
As shown in Figure 6 below, over the past ten years there has been some volatility in the cigarette affordability scores. The global average score of 1.10 in 2014 went up to 1.34 in 2020 only to go down to 0.39 in 2024. This latest set of scores also saw the same low number of countries—five—obtaining the highest score of five as 2022 (compared to 12 countries in 2014 and 11 countries in 2020). Furthermore, over the past ten years, while 10 countries experienced more than a two-point increase, 37 countries saw a two-point-or-greater decline.

Figure 6 Changes in countries' affordability change scores, 2014–2024



Notes: Countries in gray lack necessary data to generate this measure. A previous version of the Scorecard incorrectly showed several countries with missing data which have sufficient data.

V. Tax Share



The most common metric for assessing the strength of countries' cigarette tax systems has been the share of taxes in retail cigarette prices. More than two decades ago, the World Bank recommended that taxes should account for between two-thirds and four-fifths of cigarette prices. More recently, in the *RGTE*, the WHO describes countries where taxes make up at least 75 percent of retail price as the highest achieving countries. Others have focused on the share of excise taxes in retail prices, given that excise taxes are more important in raising the price of cigarettes relative to the prices of other products and, as a result, will have a greater impact on cigarette smoking. Each measure has its own strengths and limitations. For these reasons, the Scorecard tax share component is based on the average of the scores for two tax share indicators—one based on the share of all taxes in cigarette prices and the other focused on the share of excise taxes in prices. The scoring for each is as follows:

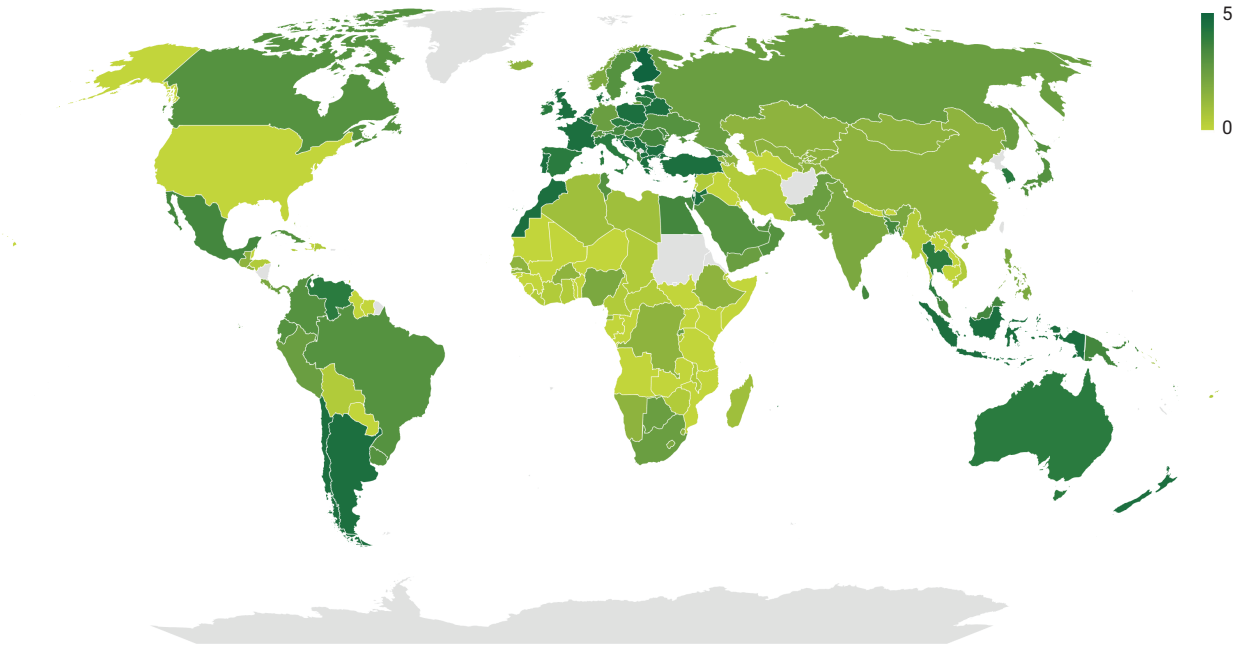
Scoring – Total Tax Share:	Scoring – Excise Tax Share:
5: 75% total tax share or higher	5: 70% excise tax share or higher
4: 65% ≤ share < 75%	4: 60% ≤ share < 70%
3: 55% ≤ share < 65%	3: 50% ≤ share < 60%
2: 45% ≤ share < 55%	2: 40% ≤ share < 50%
1: 35% ≤ share < 45%	1: 30% ≤ share < 40%
0: Total tax share < 35%	0: Excise tax share < 30%

Figure 7 presents the cigarette tax share scores for 2024. Of the 185 countries with available data, **only one received the highest score of five** (that is, scoring a "5" on both total tax share and excise tax share): Finland (90 percent and 70.67 percent, respectively). An additional 38 countries received the highest score for their total tax share but not for their excise tax share. San Marino received the highest excise tax share score for exceeding 74 percent but received a lower total tax share score. At the other end of the spectrum, 39 countries scored zero for both measures.

As demonstrated in Table 8, tax shares and tax share scores are highest in the European region, largely due to the European Union Tobacco Tax Directive that requires member states to implement relatively high excise taxes on cigarettes. In contrast, tax shares and scores are lowest in the African region. The South-East Asia region experienced the highest average gains in both total and excise tax share from 2022 to 2024. From 2022 to 2024, both average total tax share and average excise tax share decreased in the Eastern Mediterranean and European regions.

Despite the recent drop in tax share performance in high-income countries, as with cigarette prices, tax shares and tax share scores tend to rise with country income. The average tax share score is more than four times higher in high-income countries compared to low-income countries.

Figure 7 Tax share scores, 2024



Notes: Countries in gray lack necessary data to generate this measure. A previous version of the Scorecard incorrectly showed several countries with missing data which have sufficient data.

Table 8 Average total tax shares, excise tax shares, and tax share scores, globally and by WHO region, 2024

Region	AFR	AMR	EMR	EUR	SEAR	WPR	Global
Total tax share	41.47%	47.73%	50.38%	70.22%	58.20%	53.63%	54.19%
Change 2022-2024	(+0.65%)	(+1.68%)	(-4.35%)	(-1.25%)	(+13.01%)	(-0.93%)	(+0.26%)
Total tax share score	1.28	1.91	2.53	4.04	2.90	2.52	2.56
Change 2022-2024	(+0.01)	(+0.09)	(-0.24)	(-0.10)	(+0.90)	(-0.04)	(+0.01)
Excise tax share	25.87%	34.22%	31.61%	53.95%	39.77%	40.11%	38.56%
Change 2022-2024	(-0.04%)	(+1.99%)	(-4.97%)	(-1.27%)	(+7.19%)	(+0.88%)	(-0.06%)
Excise tax share score	0.61	1.29	1.53	2.94	1.90	1.96	1.74
Change 2022-2024	(-0.05)	(+0.09)	(-0.30)	(-0.06)	(+0.45)	(+0.12)	(-0.01)
Combined tax share score	0.95	1.60	2.03	3.49	2.40	2.24	2.15
Change 2022-2024	(-0.02)	(+0.09)	(-0.27)	(-0.08)	(+0.67)	(+0.04)	(+0.00)

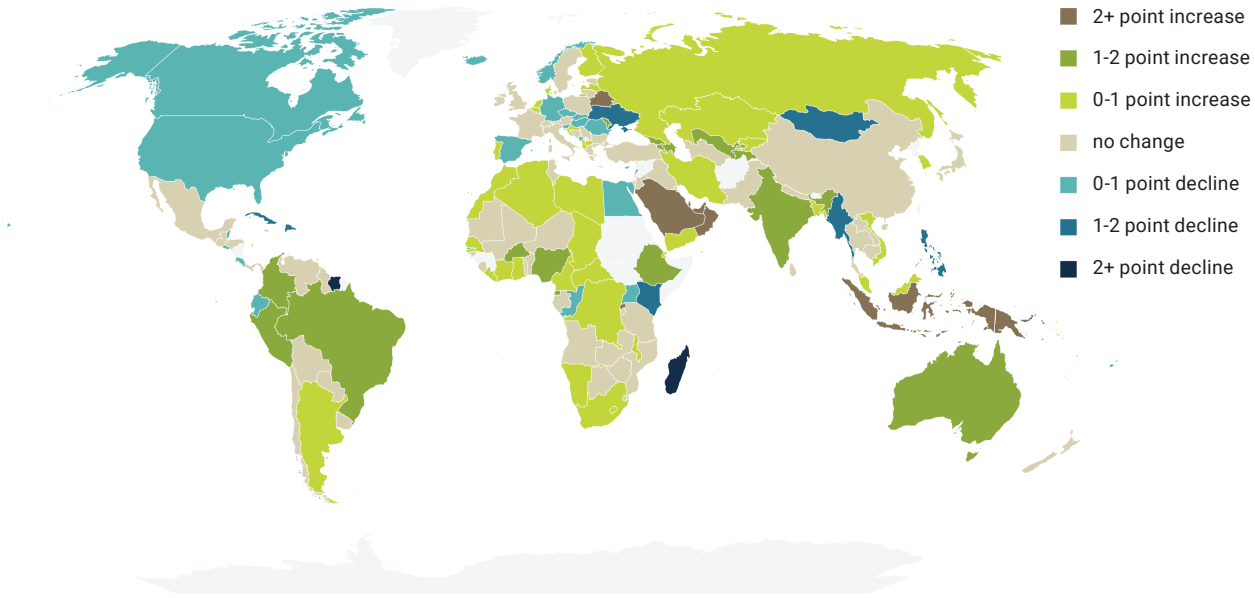
Table 9 Average total tax shares, excise tax shares, and tax share scores, globally and by World Bank income group, 2024

Income group	Low	Lower-middle	Upper-middle	High	Global
Total tax share	37.72%	44.20%	55.48%	66.31%	54.19%
Change 2022-2024	(-1.72%)	(+0.58%)	(+0.53%)	(-1.01%)	(+0.26%)
Total tax share score	0.95	1.66	2.70	3.67	2.56
Change 2022-2024	(-0.33)	(+0.07)	(+0.06)	(-0.09)	(+0.01)
Excise tax share	23.10%	30.30%	38.18%	50.45%	38.56%
Change 2022-2024	(-2.19%)	(+0.84%)	(-0.79%)	(-0.75%)	(-0.06%)
Excise tax share score	0.32	1.06	1.75	2.71	1.74
Change 2022-2024	(-0.35)	(+0.06)	(+0.04)	(-0.10)	(-0.01)
Combined tax share score	0.64	1.36	2.23	3.19	2.15
Change 2022-2024	(-0.34)	(+0.07)	(+0.05)	(-0.09)	(+0.00)

Change Over Time

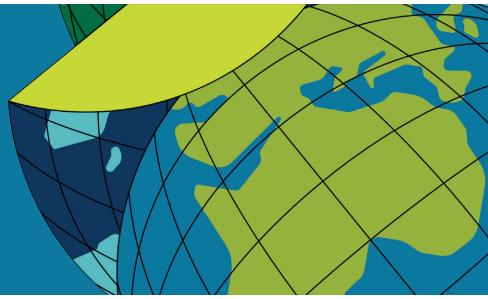
As demonstrated in Figure 8 below, over the past ten years there has been only modest improvement in tax share scores over time, with the global average score rising from 1.92 in 2014 to 2.14 in 2022 to 2.15 in 2024. Of the 177 countries with data for both 2014 and 2024, 67 experienced no change in their tax share score. **Tax share scores increased in 73 countries between 2014 and 2024, led by a 3.5-point increase in Qatar and Timor-Leste and 3.0-point increases in some Gulf Cooperation Council countries (Bahrain, Oman, Saudi Arabia, and the United Arab Emirates), Belarus, and Papua New Guinea.** At the same time, tax share scores fell from 2014 to 2024 in 37 countries. Over the past ten years, 11 other countries have experienced more than a two-point increase, while two countries (Madagascar and Suriname) have seen more than a two-point decline.

Figure 8 Changes in countries' tax share scores, 2014–2024



Notes: Countries in gray lack necessary data to generate this measure. A previous version of the Scorecard incorrectly showed several countries with missing data which have sufficient data.

VI. Excise Tax Structure



The structure of an excise tax greatly determines its effectiveness in achieving its public health and revenue goals, with simple, uniform tax structures typically having greater impact and being easier to administer. Tiered excise tax structures with rates varying based on price, cigarette length, presence of a filter, cigarette packaging, production type and/or level, and/or other factors make cigarette taxes more difficult to administer and easier to avoid and thus, are significantly less effective than other tax structures. Structures that only rely on ad valorem taxes are more difficult to administer and vulnerable to manipulation by the industry. This component of the Scorecard assesses multiple dimensions of cigarette excise tax structures as follows:

Scoring – Tax Structure:

5: A uniform specific tax with an automatic inflation or other adjustment; or a uniform mixed system with greater share of specific tax, with an automatic adjustment for the specific component, the retail price as the base for the ad valorem component, and a minimum specific tax
4: A uniform specific tax or uniform mixed system with a greater share of specific tax but without other features listed above
3: A uniform mixed system with a greater share of ad valorem tax
2: A uniform ad valorem tax
1: A tiered specific or ad valorem excise tax
0: No excise tax

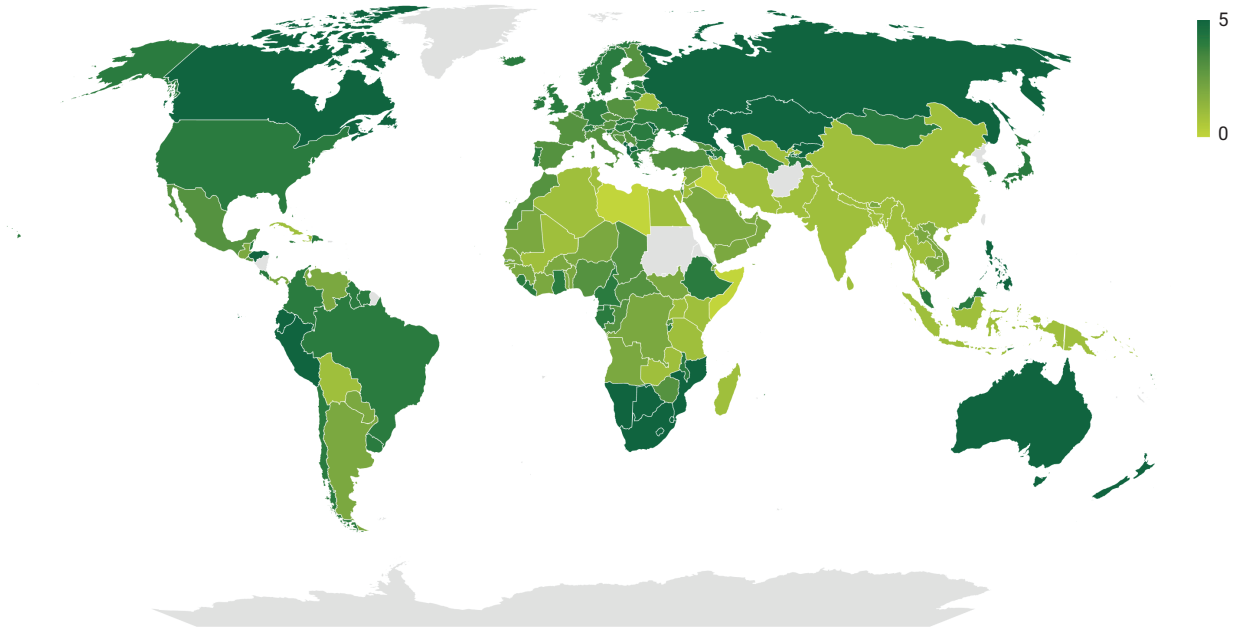
Figure 9 presents the tax structure scores for 2024. Of the 185 countries with available data, 21 countries received the highest score of five. These include countries from four of the six regions: Africa, the Americas, Europe, and the Western Pacific, suggesting that best practices have widely diffused across the globe. Additionally, countries from all four income groups scored five. Moreover, these countries with strong tax structures score an overall average of 2.71 (compared to 2.01 overall) suggesting that they tend to do better overall. In other words, structure generally helps to drive performance in other areas of the Scorecard. Most countries that score a five on this component implement a uniform specific cigarette excise tax that is automatically adjusted for inflation and/or other factors. Only Montenegro, North Macedonia, the Republic of Moldova, and Russia apply a uniform mixed system with a greater share for the specific tax, an automatic adjustment for the specific tax, a retail price base for the ad valorem tax, and a minimum specific tax. An additional 67 countries use either a uniform specific tax that is not

automatically adjusted or a mixed system with a greater share of specific tax that does not include all three features required for the highest score. These governments are very close to achieving optimal structure, but very often, the failure to implement some of these last features has major consequences for long term efforts to make tobacco products less affordable. Twenty-five countries use a uniform mixed system that gives greater weight to the ad valorem component, while 34 apply a uniform ad valorem tax. There are 30 countries (up from 28 in 2022 and 27 in 2020) that use some form of a tiered excise tax structure, with rates varying based on price, cigarette length, presence of a filter, cigarette packaging, production type and/or level, and/or other factors. Such structures are problematic, and these governments tend to perform poorly overall on cigarette taxes. As noted above, nine countries have no excise tax on cigarettes.

The average tax structure scores by WHO regions are presented in Table 10. The European region and the region of the Americas are the highest-performing regions for this component. The lowest-scoring regions are South-East Asia and the Eastern Mediterranean. The low score for the South-East Asia region reflects the tiered cigarette excise tax systems implemented in many of the region's countries, including Bangladesh, India, Indonesia, Myanmar, Nepal, Sri Lanka, and Thailand. The low score for the Eastern Mediterranean region results from the lack of a cigarette excise tax in several countries, including Iraq, Kuwait, Libya and Somalia, and a reliance on ad valorem-based structures in many others. **From 2022 to 2024, the Western Pacific region showed the largest gains in tax structure score average**, while the average in Africa decreased slightly.

The average scores by World Bank income groups are presented in Table 11. The high-income country group continues to score the best on average, with a slight increase from 2022 to 2024, followed by the upper-middle income group. Notably, the low-income country group average was still higher than the lower-middle group, even though the latter improved in the last two-year period while the former went down on average.

Figure 9 Tax structure scores, 2024



Notes: Countries in gray lack necessary data to generate this measure. A previous version of the Scorecard incorrectly showed several countries with missing data which have sufficient data.

Table 10 Average tax structure scores, globally and by WHO region, 2024

Region	AFR	AMR	EMR	EUR	SEAR	WPR	Global
Score	2.98	3.32	1.26	3.62	1.30	2.87	2.95
Change 2022-2024	(-0.07)	(+0.09)	(+0.03)	(-0.01)	(+0.12)	(+0.19)	(+0.03)

Table 11 Average tax structure scores, globally and by World Bank income group, 2024

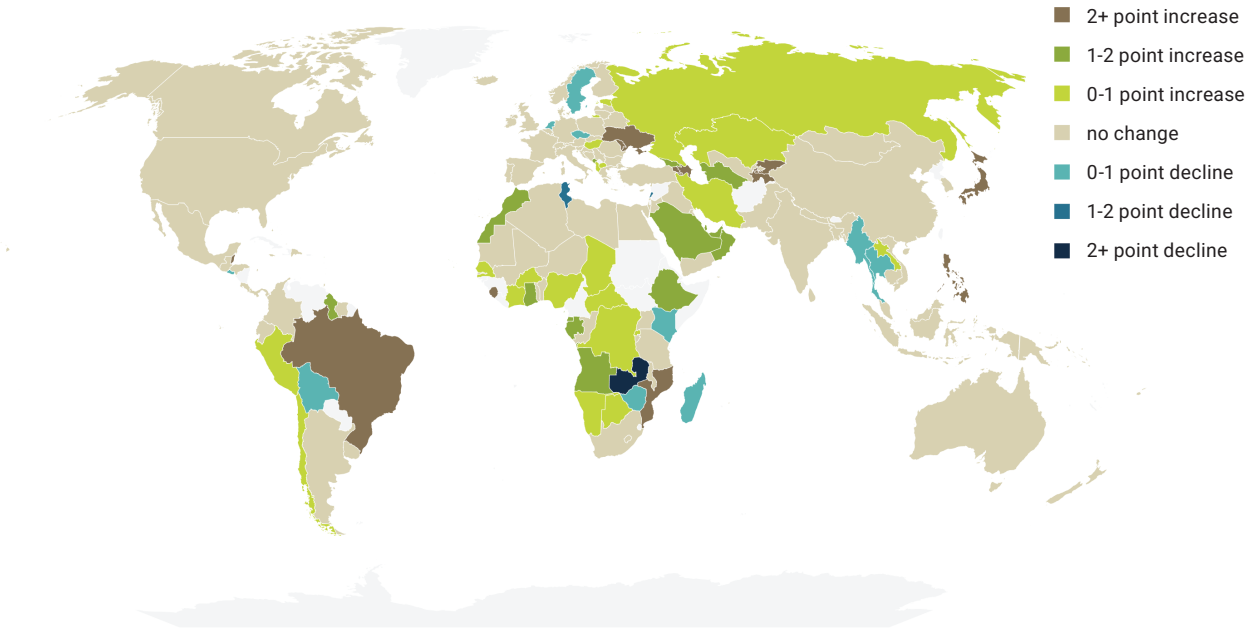
Income group	Low	Lower-middle	Upper-middle	High	Global
Score	2.59	2.36	3.08	3.40	2.95
Change 2022-2024	(-0.12)	(+0.03)	(+0.02)	(+0.02)	(+0.03)

Change Over Time

As demonstrated in Figure 10 below, tax structure scores have improved in some countries, rising from a global average score of 2.46 in 2014 to 2.92 in 2022 and to 2.95 in 2024. Most countries, however, have not changed their tax structures in the last two years. The most significant changes to tax structure were implemented in Armenia, Belize, Kyrgyzstan, Mozambique, Philippines, Republic of Moldova, and Sierra Leone since 2014. An additional 44 countries saw improvements in their tax structure score in the longer 2014-to-2024-time frame. A common improvement was to eliminate a tiered structure in favor of one that treats cigarettes uniformly. Other key improvements that higher-performing countries implemented were automatic adjustments of their specific tax to keep up with or outpace inflation and/or real income growth and shifting to retail price as the base for an ad valorem component of the tax.

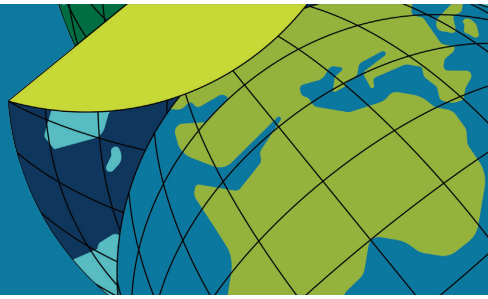
In contrast, thirteen countries saw their tax structure score fall from 2014 to 2024, including Kenya (which reinstated a tiered specific tax in 2015) and Thailand (which replaced a uniform ad valorem tax with a de facto tiered ad valorem tax based mainly on retail price). The largest score declines were seen by Zambia, Lebanon, and Tunisia. In Lebanon, the decline in score is due to the government introducing an exemption from the excise tax on tobacco for local producers in this period, likely designed to discourage imports and consumption of them. Not surprisingly, the local brands are the most-sold brands by far, so there is effectively no excise tax. Thus, Lebanon received a score of zero for its tax structure. Zambia and Tunisia also introduced tiered tax structures.

Figure 10 Changes in countries' tax structure scores, 2014–2024



Notes: Countries in gray lack necessary data to generate this measure. A previous version of the Scorecard incorrectly showed several countries with missing data which have sufficient data.

VII. Limitations



The four-component measure developed in this report has several limitations.

It does not include a measure of the effectiveness of tax administration, which is critical for minimizing tax avoidance and evasion. As a result, the Scorecard may overstate the strength of tax systems in some countries with high taxes and prices, falling affordability, and good tax structures. To some extent, the tax structure component will capture aspects of tax administration, given that simple uniform specific excise taxes are easier to administer and create fewer opportunities for tax avoidance and evasion (in other words, illicit trade), but this component will miss other key aspects of tax administration.

A second limitation is the focus on only cigarette taxation, which is due to a lack of comprehensive and reliable data on the taxation of other tobacco products. Even obtaining prices systematically across countries and time is difficult. The issue of other tobacco products—including bidis, smokeless tobacco, and water pipe tobacco—is of particular importance for countries in which their consumption is high, most notably in South Asia. Similarly, the Scorecard does not account for newer products like electronic cigarettes and heated tobacco products. To the extent that taxes and prices on these non-cigarette products are low—relative to cigarette taxes and prices—there will be opportunities for substitution to the relatively cheaper products, reducing the health and revenue benefits of effective cigarette taxes.

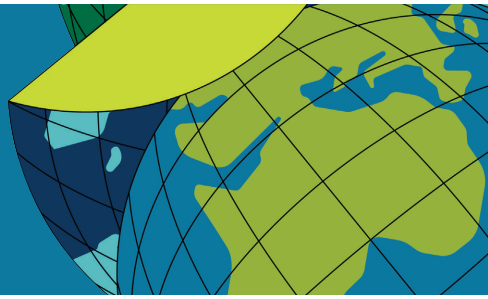
Several of the components that comprise the overall score—including price, changes in affordability, and tax shares—are limited to the most-sold brand of cigarettes in each country. As a result, they do not reflect the variability in cigarette prices and the opportunities for smokers to switch to cheaper brands as cigarette taxes and prices rise. Again, this is partially, but not fully, captured by the tax structure component, given that the tax structures that score highest are those that reduce variability in prices across cigarette brands.

Additionally, some components are highly dependent on cigarette companies' pricing strategies. To the extent that cigarette companies raise prices by more than the amount of a tax increase—behavior typically referred to as "over-shifting"— the tax share component may not fully reflect the tax increases implemented in several countries. The opposite is true in cases of "under-shifting" when tobacco companies partly absorb tax increases, though usually this is only done temporarily. Alternatively, some countries may score well on the affordability component, despite modest cigarette tax increases, if cigarette companies are increasing prices by much more than taxes are rising. Public health in these countries will often still benefit from the higher prices because consumption will likely go down, but most of the difference in these new prices will go to companies' profits rather than government tax revenues. Similarly, if industry producer prices are very low to start, tax shares can be very high, but retail prices can remain low, and cigarettes can be highly affordable. To some extent, the multiple components of the overall score address some of these limitations, albeit imperfectly.

Finally, the thresholds used in determining the scores for the individual components are somewhat arbitrary. That said, these thresholds are in part based on relevant recommendations and empirical evidence, as well as on the distribution of the data for each component. While changes in the thresholds would change the component-specific and overall scores, changes would have less impact on the relative scores (among countries and/or over time).

Despite these limitations, this Scorecard provides the most comprehensive assessment of national cigarette tax systems to date. As more comprehensive, consistently collected data on tax administration, other tobacco product taxes, and other factors become available, the Scorecard will be refined and improved.

VIII. Conclusion

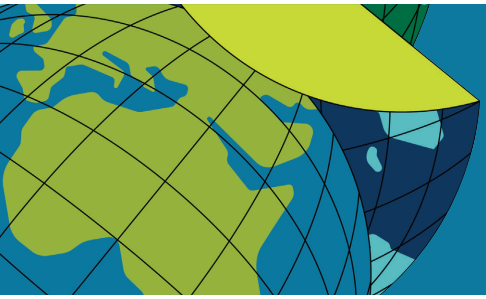


This fourth edition of the Scorecard (using 2024 data) shows that the overall average score globally has barely changed since the third edition (2022 data), suggesting that tobacco tax policies are simply not improving enough broadly speaking to generate the positive fiscal and public health benefits we have observed now in select countries with higher tobacco tax performance over the last couple of decades. From 2014 to 2020, the global average score rose from 1.90 (out of 5.00) to 2.24, but it now sits at 2.01 according to 2024 data. The previous Scorecard revealed that from 2020 to 2022, the average overall scores across all WHO regions and country income groups declined. This edition shows that from 2022 to 2024, only the African and Western Pacific regions' average overall scores decreased, while only the lower-middle income group's overall score increased (and only slightly). In 2022, the third edition noted that far less than half of countries with available data (69 of the 171) scored 2.50 or higher out of a maximum of five points, but in this edition that number fell to 60. These uneven reforms indicate a largely lost opportunity to improve public health and help engender sustainable, equitable economic growth through improved tobacco taxation.

In the last edition, there was a large shift in the change in affordability component in the wrong direction, as cigarette affordability was not changing or cigarettes were becoming more affordable in many countries. Unfortunately, this situation continues to be highly problematic: the average change in affordability scores for all regions decreased, and on average, cigarettes are becoming more affordable in all regions.

A second story that appear to be emerging in this edition is the price component: in one sliver of optimism, prices are going up across all regions in contrast with the last edition wherein we observed that prices went down in many countries. But at the same time, we see from the change in affordability scores that these increases are not enough to make them less affordable in most countries. Moreover, in most countries, these changes are not coming from tobacco tax increases. This means that the new revenues from these price increases go to tobacco companies' profits. Ironically, in many cases, these same companies are complaining loudly to keep taxes down so they do not hurt their business, but they are more than happy to raise prices on their own and reap the fiduciary rewards. Put simply, every government could raise their taxes substantially and take the increased revenue while driving down health care costs and driving up economic productivity with a population that smokes less.

Though the FCTC's overwhelming adoption globally has been a great victory for public health, the slow and uneven progress on Article 6 is an ongoing challenge. The lack of implementation of effective cigarette taxes is greatly impeding progress towards the achievement of the FCTC's goal of ending the global tobacco epidemic. Hopefully, through systematic monitoring and publications such as this Scorecard, governments will see their shortcomings in the context of global consensus on best practices and act vigorously to accelerate progress in cigarette tax policies, so that the full health and revenue potential of Article 6 of the FCTC can be realized.



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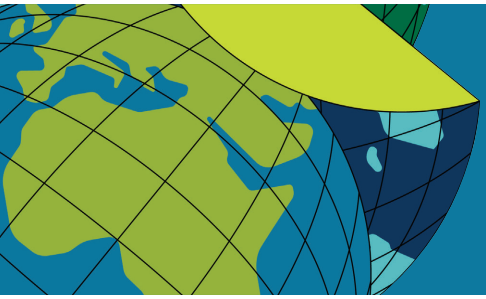

Appendices

Appendix Table 1 Overall ranking of cigarette tax scores, 2024

Country	Overall score 2024	Country	Overall score 2024
United Kingdom of Great Britain and Northern Ireland	4.13	Israel	2.88
Finland	4.00	Latvia	2.88
Belgium	3.88	Morocco	2.88
Philippines	3.75	North Macedonia	2.88
New Zealand	3.63	Poland	2.88
Australia	3.50	Portugal	2.88
Lesotho	3.50	Romania	2.88
Ukraine	3.50	Dominica	2.75
Netherlands (Kingdom of the)	3.38	Hungary	2.75
Vanuatu	3.38	Lithuania	2.75
Czechia	3.25	Nigeria	2.75
Ecuador	3.25	Norway	2.75
Ireland	3.25	Slovenia	2.75
Singapore	3.25	Albania	2.63
Slovakia	3.25	Bahamas	2.63
Turkmenistan	3.25	Bosnia and Herzegovina	2.63
Denmark	3.13	Botswana	2.63
France	3.13	Bulgaria	2.63
Malaysia	3.13	Germany	2.63
Malta	3.13	Kazakhstan	2.63
Mauritius	3.13	Malawi	2.63
Seychelles	3.13	Peru	2.63
Canada	3.00	Republic of Moldova	2.63
Montenegro	3.00	Andorra	2.50
Chile	2.88	Bahrain	2.50
Estonia	2.88	Italy	2.50
Gambia	2.88	Oman	2.50
Greece	2.88	Saint Lucia	2.50
		Saudi Arabia	2.50

Appendix Table 1 Overall ranking of cigarette tax scores, 2024

Country	Overall score 2024	Country	Overall score 2024
Spain	2.50	Suriname	2.00
Sweden	2.50	Barbados	1.88
Switzerland	2.50	El Salvador	1.88
Austria	2.38	Kyrgyzstan	1.88
Croatia	2.38	Comoros	1.75
Cyprus	2.38	Gabon	1.75
Dominican Republic	2.38	Guyana	1.75
Eswatini	2.38	Kiribati	1.75
Georgia	2.38	Maldives	1.75
Honduras	2.38	United States of America	1.75
Iceland	2.38	Azerbaijan	1.63
Jamaica	2.38	Belarus	1.63
Mexico	2.38	Egypt	1.63
Namibia	2.38	Ethiopia	1.63
Pakistan	2.38	Fiji	1.63
Panama	2.38	Ghana	1.63
Qatar	2.38	Papua New Guinea	1.63
Russian Federation	2.38	Rwanda	1.63
Serbia	2.38	Tajikistan	1.63
South Africa	2.38	Trinidad and Tobago	1.63
Sri Lanka	2.38	Belize	1.50
Türkiye	2.38	India	1.50
Colombia	2.25	Mozambique	1.50
Costa Rica	2.25	Saint Vincent and the Grenadines	1.50
Japan	2.25	Bangladesh	1.38
Thailand	2.25	Burundi	1.38
Timor-Leste	2.25	Cameroon	1.38
United Arab Emirates	2.25	Equatorial Guinea	1.38
Uruguay	2.25	Guatemala	1.38
Argentina	2.13	Liberia	1.38
Armenia	2.13	Mongolia	1.38
Grenada	2.13	Sao Tome and Principe	1.38
Indonesia	2.13	Algeria	1.25
Jordan	2.13	Nepal	1.25
Luxembourg	2.13	Paraguay	1.25
Samoa	2.13	Tunisia	1.25
Brazil	2.00	Burkina Faso	1.13
Cabo Verde	2.00	China	1.13

Appendix Table 1 Overall ranking of cigarette tax scores, 2024

Country	Overall score 2024	Country	Overall score 2024
Nauru	1.13	Niger	0.50
Senegal	1.13	Uganda	0.50
Uzbekistan	1.13	Iraq	0.25
Angola	1.00	Kuwait	0.25
Antigua and Barbuda	1.00	Libya	0.25
Congo	1.00	Marshall Islands	0.25
Kenya	1.00	Somalia	0.00
Saint Kitts and Nevis	1.00	Afghanistan	.
Sierra Leone	1.00	Bhutan	.
Central African Republic	0.88	Brunei Darussalam	.
Chad	0.88	Cook Islands	.
Côte d'Ivoire	0.88	Cuba	.
Democratic Republic of the Congo	0.88	Democratic People's Republic of Korea	.
Viet Nam	0.88	Djibouti	.
Zimbabwe	0.88	Eritrea	.
Benin	0.75	Lebanon	.
Madagascar	0.75	Micronesia (Federated States of)	.
Mauritania	0.75	Monaco	.
Solomon Islands	0.75	Nicaragua	.
Togo	0.75	Niue	.
United Republic of Tanzania	0.75	Palau	.
Zambia	0.75	Republic of Korea	.
Bolivia (Plurinational State of)	0.63	San Marino	.
Iran (Islamic Republic of)	0.63	South Sudan	.
Myanmar	0.63	Sudan	.
Cambodia	0.50	Tonga	.
Guinea	0.50	Turkmenistan	.
Guinea-Bissau	0.50	Ukraine	.
Haiti	0.50	Venezuela (Bolivarian Republic of)	.
Lao People's Democratic Republic	0.50	Yemen	.
Mali	0.50		

* Note: For overall country scores marked by (.) there are insufficient data.

Appendix Table 2 Overall and component cigarette tax scores by country, 2024

Country	Absolute price	Affordability change	Tax share	Tax structure	Overall score
Afghanistan	.	0	.	.	.
Albania	2	0*	3.5	5	2.63
Algeria	3	0	1	1	1.25
Andorra	2	0	4	4	2.50
Angola	2	0	0	2	1.00
Antigua and Barbuda	2	0	0	2	1.00
Argentina	2	0	4.5	2	2.13
Armenia	2	0	1.5	5	2.13
Australia	5	0	4	5	3.50
Austria	3	0	3.5	3	2.38
Azerbaijan	1	0	1.5	4	1.63
Bahamas	5	0	1.5	4	2.63
Bahrain	5	0	3	2	2.50
Bangladesh	1	0*	3.5	1	1.38
Barbados	3	0	0.5	4	1.88
Belarus	1	0	4.5	1	1.63
Belgium	5	3	4.5	3	3.88
Belize	2	0	0	4	1.50
Benin	1	0*	0	2	0.75
Bhutan	.	0	0	2	.
Bolivia (Plurinational State of)	1	0	0.5	1	0.63
Bosnia and Herzegovina	3	0*	4.5	3	2.63
Botswana	3	0	2.5	5	2.63
Brazil	1	0	3	4	2.00
Brunei Darussalam	.	.	.	.	.
Bulgaria	2	0*	4.5	4	2.63
Burkina Faso	1	0	1.5	2	1.13
Burundi	1	0	0.5	4	1.38
Cabo Verde	3	0	1	4	2.00
Cambodia	0	0*	0	2	0.50
Cameroon	1	0	0.5	4	1.38
Canada	4	0	3	5	3.00
Central African Republic	0	0*	0.5	3	0.88
Chad	0	0	0.5	3	0.88
Chile	3	0	4.5	4	2.88
China	2	0*	1.5	1	1.13
Colombia	2	0	3	4	2.25
Comoros	1	0	4	2	1.75

Appendix Table 2 Overall and component cigarette tax scores by country, 2024

Country	Absolute price	Affordability change	Tax share	Tax structure	Overall score
Congo	1	0	0	3	1.00
Cook Islands	.	.	4	4	.
Costa Rica	3	0	2	4	2.25
Croatia	2	0*	4.5	3	2.38
Cuba	.	0	3	1	.
Cyprus	3	0*	3.5	3	2.38
Czechia	4	2	4	3	3.25
Côte d'Ivoire	1	0	0.5	2	0.88
Democratic People's Republic of Korea	.	.	.	.	.
Democratic Republic of the Congo	0	0*	1.5	2	0.88
Denmark	4	0	4.5	4	3.13
Djibouti	1	.	0.5	2	.
Dominica	2	5	0	4	2.75
Dominican Republic	5	0	0.5	4	2.38
Ecuador	5	0	3	5	3.25
Egypt	2	0	3.5	1	1.63
El Salvador	3	0	1.5	3	1.88
Equatorial Guinea	0	0	1.5	4	1.38
Eritrea	.	.	.	.	.
Estonia	3	0	4.5	4	2.88
Eswatini	3	0	1.5	5	2.38
Ethiopia	1	0	1.5	4	1.63
Fiji	5	0	0.5	1	1.63
Finland	5	3	5	3	4.00
France	5	0	4.5	3	3.13
Gabon	3	0	0	4	1.75
Gambia	3	4	0.5	4	2.88
Georgia	3	0	3.5	3	2.38
Germany	4	0	2.5	4	2.63
Ghana	2	0	0.5	4	1.63
Greece	3	0*	4.5	4	2.88
Grenada	3	0	3.5	2	2.13
Guatemala	2	0*	1.5	2	1.38
Guinea	0	0	0	2	0.50
Guinea-Bissau	0	0*	0	2	0.50
Guyana	3	0*	0	4	1.75
Haiti	1	0	0	1	0.50

Appendix Table 2 Overall and component cigarette tax scores by country, 2024

Country	Absolute price	Affordability change	Tax share	Tax structure	Overall score
Honduras	2	2	0.5	5	2.38
Hungary	4	0	3	4	2.75
Iceland	4	0	1.5	4	2.38
India	3	0*	2	1	1.50
Indonesia	3	0	4.5	1	2.13
Iran (Islamic Republic of)	1	0	0.5	1	0.63
Iraq	1	0	0	0	0.25
Ireland	5	0	4	4	3.25
Israel	4	0*	4.5	3	2.88
Italy	3	0	4	3	2.50
Jamaica	5	0*	0.5	4	2.38
Japan	2	0	3	4	2.25
Jordan	3	0	4.5	1	2.13
Kazakhstan	1	3	1.5	5	2.63
Kenya	3	0	0	1	1.00
Kiribati	3	0	0	4	1.75
Kuwait	1	0	0	0	0.25
Kyrgyzstan	1	0	1.5	5	1.88
Lao People's Democratic Republic	0	0*	0	2	0.50
Latvia	3	0	4.5	4	2.88
Lebanon	.	1	0	0	.
Lesotho	4	3	2	5	3.50
Liberia	1	0	0.5	4	1.38
Libya	0	0	1	0	0.25
Lithuania	3	0*	4	4	2.75
Luxembourg	2	0	3.5	3	2.13
Madagascar	1	0*	1	1	0.75
Malawi	1	5	0.5	4	2.63
Malaysia	5	0*	3.5	4	3.13
Maldives	5	0	2	0	1.75
Mali	1	0*	0	1	0.50
Malta	4	0*	4.5	4	3.13
Marshall Islands	1	0	0	0	0.25
Mauritania	1	0*	0	2	0.75
Mauritius	4	0	4.5	4	3.13
Mexico	3	0	3.5	3	2.38
Micronesia (Federated States of)	.	0	.	.	.
Monaco	.	0	0	0	.

Appendix Table 2 Overall and component cigarette tax scores by country, 2024

Country	Absolute price	Affordability change	Tax share	Tax structure	Overall score
Mongolia	0	0*	1.5	4	1.38
Montenegro	3	0*	4	5	3.00
Morocco	2	2	4.5	3	2.88
Mozambique	1	0	0	5	1.50
Myanmar	1	0	0.5	1	0.63
Namibia	3	0	1.5	5	2.38
Nauru	4	0	0.5	0	1.13
Nepal	4	0	0	1	1.25
Netherlands (Kingdom of the)	5	0	4.5	4	3.38
New Zealand	5	0	4.5	5	3.63
Nicaragua	.	.	.	.	.
Niger	0	0*	0	2	0.50
Nigeria	1	5	2	3	2.75
Niue	.	.	.	.	.
North Macedonia	2	0	4.5	5	2.88
Norway	5	0	2	4	2.75
Oman	5	0	3	2	2.50
Pakistan	1	5	2.5	1	2.38
Palau	.	0	4.5	4	.
Panama	5	0	2.5	2	2.38
Papua New Guinea	2	0	3.5	1	1.63
Paraguay	0	3	0	2	1.25
Peru	3	0	2.5	5	2.63
Philippines	3	5	2	5	3.75
Poland	4	0*	4.5	3	2.88
Portugal	3	0*	4.5	4	2.88
Qatar	4	0	3.5	2	2.38
Republic of Korea	.	0*	4	4	.
Republic of Moldova	2	0	3.5	5	2.63
Romania	4	0*	3.5	4	2.88
Russian Federation	2	0	2.5	5	2.38
Rwanda	1	0	2.5	3	1.63
Saint Kitts and Nevis	2	0	0	2	1.00
Saint Lucia	4	0	2	4	2.50
Saint Vincent and the Grenadines	2	0*	0	4	1.50
Samoa	3	0	1.5	4	2.13
San Marino	.	0*	4.5	2	.
Sao Tome and Principe	0	0*	1.5	4	1.38

Appendix Table 2 Overall and component cigarette tax scores by country, 2024

Country	Absolute price	Affordability change	Tax share	Tax structure	Overall score
Saudi Arabia	5	0	3	2	2.50
Senegal	1	0	1.5	2	1.13
Serbia	2	0*	4.5	3	2.38
Seychelles	5	0	3.5	4	3.13
Sierra Leone	0	0*	0	4	1.00
Singapore	5	0	4	4	3.25
Slovakia	3	2	4	4	3.25
Slovenia	3	0*	4	4	2.75
Solomon Islands	1	0	1	1	0.75
Somalia	0	0*	0	0	0.00
South Africa	2	0	2.5	5	2.38
South Sudan	.	0*	0	2	.
Spain	3	0	4	3	2.50
Sri Lanka	5	0	3.5	1	2.38
Sudan	.	0	.	.	.
Suriname	4	0	0	4	2.00
Sweden	3	0	3	4	2.50
Switzerland	3	0	3	4	2.50
Syrian Arab Republic	.	0	0.5	2	.
Tajikistan	1	0*	1.5	4	1.63
Thailand	2	2	4	1	2.25
Timor-Leste	1	0*	4	4	2.25
Togo	1	0	0	2	0.75
Tonga	.	0	4	1	.
Trinidad and Tobago	2	0	0.5	4	1.63
Tunisia	1	0	3	1	1.25
Turkmenistan	5	4	0	4	3.25
Tuvalu	.	0	.	.	.
Türkiye	2	0*	4.5	3	2.38
Uganda	1	0	0	1	0.50
Ukraine	3	4	3	4	3.50
United Arab Emirates	4	0	3	2	2.25
United Kingdom of Great Britain and Northern Ireland	5	3	4.5	4	4.13
United Republic of Tanzania	2	0*	0	1	0.75
United States of America	3	0	0	4	1.75
Uruguay	2	0	3	4	2.25
Uzbekistan	2	0	1.5	1	1.13

Appendix Table 2 Overall and component cigarette tax scores by country, 2024

Country	Absolute price	Affordability change	Tax share	Tax structure	Overall score
Vanuatu	3	3	3.5	4	3.38
Venezuela (Bolivarian Republic of)	.	.	4	2	.
Viet Nam	1	0*	0.5	2	0.88
Yemen	.	4	2.5	2	.
Zambia	2	0	0	1	0.75
Zimbabwe	0	0	0.5	3	0.88

* Indicates significant increases in cigarette affordability (no "*" means no change or change that is not statistically significant—see text for more information).

Note: For overall country scores marked by (.) there are insufficient data.

Appendix Table 3 Overall cigarette tax scores by country: 2014, 2016, 2018, 2020, 2022, and 2024

	Overall score					
Country	2014	2016	2018	2020	2022	2024
Afghanistan	0.00	0.50	0.50	0.00	.	.
Albania	2.88	3.00	2.25	2.63	2.63	2.63
Algeria	0.63	0.88	2.25	2.63	2.00	1.25
Andorra	2.75	2.63	2.75	2.75	2.75	2.50
Angola	0.50	.	0.75	2.50	1.00	1.00
Antigua and Barbuda	0.50	0.25	0.25	0.75	0.50	1.00
Argentina	1.63	2.13	2.13	2.13	2.13	2.13
Armenia	0.75	0.88	1.13	1.88	2.13	2.13
Australia	4.13	4.25	4.63	4.50	3.63	3.50
Austria	3.13	3.00	2.50	2.38	2.38	2.38
Azerbaijan	0.75	3.00	0.63	0.88	0.88	1.63
Bahamas	3.63	3.50	.	2.75	2.75	2.63
Bahrain	0.75	1.25	3.88	3.75	2.50	2.50
Bangladesh	0.88	1.13	2.38	2.38	1.13	1.38
Barbados	2.38	2.63	2.13	.	1.88	1.88
Belarus	0.63	0.63	0.63	0.75	0.75	1.63
Belgium	3.50	3.25	3.25	3.25	2.88	3.88
Belize	0.63	1.63	1.50	1.50	1.50	1.50
Benin	0.75	0.75	0.75	0.75	0.75	0.75
Bhutan	.	.	.	.	1.75	.
Bolivia (Plurinational State of)	1.38	1.13	0.88	0.88	.	0.63
Bosnia and Herzegovina	3.88	3.88	3.88	3.63	2.63	2.63
Botswana	2.38	2.13	2.63	3.88	2.50	2.63
Brazil	1.63	2.88	2.13	2.00	1.75	2.00
Brunei Darussalam	.	.	.	.	.	.
Bulgaria	2.88	2.63	3.00	2.88	2.63	2.63
Burkina Faso	0.50	0.50	1.88	0.88	0.88	1.13
Burundi	1.38	1.38	1.38	1.38	1.38	1.38
Cabo Verde	1.00	0.75	0.75	1.50	1.63	2.00
Cambodia	0.50	0.50	0.50	0.50	0.50	0.50
Cameroon	.	1.38	1.38	2.13	1.38	1.38
Canada	3.00	3.13	3.75	4.00	3.00	3.00
Central African Republic	0.75	.	0.88	.	0.88	0.88
Chad	0.75	0.88	0.88	2.38	1.38	0.88
Chile	2.38	3.75	3.63	3.88	2.88	2.88
China	0.88	1.00	1.00	0.88	0.88	1.13

Appendix Table 3 Overall cigarette tax scores by country: 2014, 2016, 2018, 2020, 2022, and 2024

	Overall score					
Country	2014	2016	2018	2020	2022	2024
Colombia	1.63	1.63	2.38	3.38	3.50	2.25
Comoros	1.13	0.88	1.63	1.75	1.75	1.75
Congo	1.13	1.13	2.38	2.00	0.75	1.00
Cook Islands	.	.	.	.	.	.
Costa Rica	3.13	2.13	2.13	2.00	2.13	2.25
Croatia	3.50	3.25	2.50	2.63	2.63	2.38
Cuba	.	.	.	.	.	.
Cyprus	3.88	3.88	2.38	2.38	2.38	2.38
Czechia	3.63	3.38	3.25	3.25	3.25	3.25
Côte d'Ivoire	0.50	0.88	0.75	0.75	0.88	0.88
Democratic People's Republic of Korea	.	.	.	.	.	.
Democratic Republic of the Congo	0.75	0.50	0.63	0.88	0.88	0.88
Denmark	3.38	2.63	2.63	3.00	2.88	3.13
Djibouti	.	0.75	.	.	.	.
Dominica	1.25	1.25	1.25	1.25	.	2.75
Dominican Republic	2.63	2.38	2.38	2.38	.	2.38
Ecuador	3.38	4.75	4.38	4.63	.	3.25
Egypt	2.63	2.63	2.50	1.75	1.75	1.63
El Salvador	2.00	2.00	1.88	2.13	.	1.88
Equatorial Guinea	0.50	0.75	1.00	0.75	1.38	1.38
Eritrea	.	.	.	.	.	.
Estonia	3.63	2.88	2.88	3.00	3.00	2.88
Eswatini	.	2.38	2.25	2.50	2.50	2.38
Ethiopia	0.75	0.50	0.50	1.50	1.38	1.63
Fiji	1.50	1.75	2.75	2.88	2.88	1.63
Finland	3.38	3.38	3.38	3.75	3.75	4.00
France	3.63	3.63	3.63	3.88	3.88	3.13
Gabon	0.75	1.00	0.75	0.75	1.38	1.75
Gambia	2.88	2.88	3.13	3.13	2.88	2.88
Georgia	0.88	1.38	1.63	3.63	2.13	2.38
Germany	2.88	2.88	2.88	3.13	2.63	2.63
Ghana	0.50	0.75	0.75	0.75	0.75	1.63
Greece	4.13	3.88	3.88	3.88	2.88	2.88
Grenada	1.38	1.38	1.13	.	.	2.13
Guatemala	1.63	1.38	1.63	1.38	1.38	1.38

Appendix Table 3 Overall cigarette tax scores by country: 2014, 2016, 2018, 2020, 2022, and 2024

	Overall score					
Country	2014	2016	2018	2020	2022	2024
Guinea	.	0.50	.	0.50	.	0.50
Guinea-Bissau	.	0.75	0.75	.	0.50	0.50
Guyana	0.75	0.75	1.75	1.50	1.50	1.75
Haiti	.	.	.	.	0.50	0.50
Honduras	2.88	2.25	1.88	2.63	2.63	2.38
Hungary	3.75	3.88	2.88	2.88	3.13	2.75
Iceland	3.50	2.50	2.50	2.38	2.38	2.38
India	1.13	2.38	1.63	1.75	1.50	1.50
Indonesia	1.00	1.38	1.50	2.38	1.88	2.13
Iran (Islamic Republic of)	0.00	1.00	0.50	2.00	0.25	0.63
Iraq	0.00	0.00	0.00	0.00	0.00	0.25
Ireland	3.25	3.25	3.25	3.38	3.25	3.25
Israel	2.88	3.88	3.63	2.88	2.88	2.88
Italy	3.75	2.50	2.75	2.75	2.75	2.50
Jamaica	2.63	2.88	3.13	3.13	2.38	2.38
Japan	2.50	1.50	1.50	2.25	3.00	2.25
Jordan	2.38	2.63	3.38	3.38	3.38	2.13
Kazakhstan	1.38	2.63	2.75	2.63	1.63	2.63
Kenya	1.13	1.63	0.88	0.88	2.25	1.00
Kiribati	2.00	1.75	1.75	1.75	2.00	1.75
Kuwait	0.50	1.00	0.75	0.75	0.25	0.25
Kyrgyzstan	0.63	0.63	2.88	3.25	2.00	1.88
Lao People's Democratic Republic	0.50	1.25	0.50	0.50	0.25	0.50
Latvia	2.75	2.88	2.88	2.88	2.88	2.88
Lebanon	1.75	1.50	0.00	0.25	0.25	.
Lesotho	2.38	.	2.13	2.38	2.38	3.50
Liberia	.	0.50	0.75	2.63	2.88	1.38
Libya	0.50	0.50	0.25	0.50	0.00	0.25
Lithuania	2.50	2.75	2.88	2.88	2.75	2.75
Luxembourg	3.13	2.88	2.38	2.38	2.13	2.13
Madagascar	1.88	2.13	1.88	1.63	1.63	0.75
Malawi	2.25	.	.	.	1.63	2.63
Malaysia	2.50	2.75	2.88	2.75	2.88	3.13
Maldives	1.00	1.00	1.13	1.50	1.25	1.75
Mali	0.50	0.50	0.50	0.50	0.50	0.50
Malta	2.88	3.13	3.13	3.13	3.13	3.13
Marshall Islands	0.63	0.50	0.50	0.50	0.50	0.25

Appendix Table 3 Overall cigarette tax scores by country: 2014, 2016, 2018, 2020, 2022, and 2024

	Overall score					
Country	2014	2016	2018	2020	2022	2024
Mauritania	1.25	0.75	0.75	0.75	0.75	0.75
Mauritius	3.88	2.63	3.25	3.13	3.88	3.13
Mexico	3.13	2.13	2.13	2.38	2.38	2.38
Micronesia (Federated States of)	0.63	0.88	0.75	0.75	0.50	.
Monaco	.	.	.	.	.	.
Mongolia	2.13	1.75	1.63	1.63	1.50	1.38
Montenegro	3.63	3.38	3.88	3.50	3.00	3.00
Morocco	1.63	1.63	2.38	2.63	2.25	2.88
Mozambique	0.75	0.25	0.50	2.50	2.75	1.50
Myanmar	1.38	0.75	0.63	1.00	0.75	0.63
Namibia	1.88	2.00	2.50	2.88	2.38	2.38
Nauru	.	1.25	1.00	1.13	1.13	1.13
Nepal	0.75	1.00	1.75	2.00	1.25	1.25
Netherlands (Kingdom of the)	3.88	3.88	3.13	3.00	3.00	3.38
New Zealand	4.63	4.75	4.38	4.63	3.63	3.63
Nicaragua	.	.	.	.	.	.
Niger	0.75	0.88	0.50	0.50	0.63	0.50
Nigeria	0.75	0.75	0.75	1.25	1.25	2.75
Niue	.	.	.	.	.	.
North Macedonia	2.13	2.38	2.88	3.38	3.63	2.88
Norway	3.50	3.75	3.63	3.63	2.50	2.75
Oman	0.50	1.00	0.75	3.75	3.75	2.50
Pakistan	0.88	1.13	0.75	0.88	0.88	2.38
Palau	.	2.88	3.88	3.63	3.13	.
Panama	2.38	2.13	2.13	2.13	2.63	2.38
Papua New Guinea	1.13	1.63	1.50	1.50	1.88	1.63
Paraguay	.	0.50	0.50	0.50	0.50	1.25
Peru	1.38	2.13	3.63	2.88	2.63	2.63
Philippines	1.25	2.50	3.75	3.63	3.63	3.75
Poland	4.13	3.75	2.75	2.75	2.50	2.88
Portugal	3.88	2.88	2.88	2.75	2.75	2.88
Qatar	0.50	0.75	0.88	3.88	2.13	2.38
Republic of Korea	2.00	2.50	2.50	2.50	2.50	.
Republic of Moldova	0.88	1.13	1.38	3.13	2.50	2.63
Romania	4.50	3.13	3.38	3.13	3.13	2.88
Russian Federation	2.63	3.13	3.38	3.75	2.13	2.38
Rwanda	0.75	1.63	1.63	1.63	1.63	1.63

Appendix Table 3 Overall cigarette tax scores by country: 2014, 2016, 2018, 2020, 2022, and 2024

	Overall score					
Country	2014	2016	2018	2020	2022	2024
Saint Kitts and Nevis	1.00	1.00	0.75	.	1.00	1.00
Saint Lucia	2.13	2.13	1.88	2.13	1.75	2.50
Saint Vincent and the Grenadines	1.25	1.25	1.75	1.50	1.50	1.50
Samoa	2.63	2.38	2.88	2.88	3.13	2.13
San Marino	.	.	.	.	2.38	.
Sao Tome and Principe	0.75	0.75	1.50	1.25	1.25	1.38
Saudi Arabia	0.50	1.00	3.75	3.75	2.50	2.50
Senegal	0.63	0.88	1.88	0.88	1.13	1.13
Serbia	3.63	3.63	3.88	3.25	2.50	2.38
Seychelles	3.13	3.13	3.13	3.88	3.13	3.13
Sierra Leone	0.00	0.00	0.50	0.50	.	1.00
Singapore	3.13	3.13	3.25	3.25	3.13	3.25
Slovakia	3.38	3.13	2.88	2.75	2.88	3.25
Slovenia	4.13	3.63	2.88	2.88	2.88	2.75
Solomon Islands	0.75	0.75	0.50	.	0.75	0.75
Somalia	.	.	0.00	0.00	.	0.00
South Africa	2.13	1.88	2.25	2.13	2.13	2.38
South Sudan	.	.	.	.	.	.
Spain	4.13	2.63	2.63	2.63	2.63	2.50
Sri Lanka	2.38	2.13	3.38	3.63	2.38	2.38
Sudan	2.00	2.00	2.00	1.75	2.25	.
Suriname	2.13	2.00	3.63	3.50	2.50	2.00
Sweden	3.25	3.00	2.75	2.75	2.75	2.50
Switzerland	3.25	3.00	2.50	2.50	2.50	2.50
Syrian Arab Republic	.	.	.	.	.	.
Tajikistan	0.25	0.50	2.38	1.38	1.75	1.63
Thailand	2.00	2.25	1.75	1.75	1.88	2.25
Timor-Leste	1.63	1.50	1.50	1.75	2.00	2.25
Togo	0.50	0.75	0.75	1.88	0.75	0.75
Tonga	1.50	3.00	3.63	3.75	2.50	.
Trinidad and Tobago	2.50	2.75	3.00	3.00	1.50	1.63
Tunisia	2.00	1.75	1.75	1.75	.	1.25
Turkmenistan	1.50	2.00	3.00	3.13	3.50	3.25
Tuvalu	0.75	1.25	1.00	0.88	2.63	.
Türkiye	3.63	2.63	2.88	2.88	2.38	2.38
Uganda	0.63	0.75	0.75	1.25	1.25	0.50
Ukraine	1.63	2.75	3.38	3.75	3.75	3.50

Appendix Table 3 Overall cigarette tax scores by country: 2014, 2016, 2018, 2020, 2022, and 2024

	Overall score					
Country	2014	2016	2018	2020	2022	2024
United Arab Emirates	0.25	0.75	3.50	3.75	.	2.25
United Kingdom of Great Britain and Northern Ireland	3.88	3.88	3.63	3.63	3.38	4.13
United Republic of Tanzania	0.75	0.50	0.75	0.75	0.75	0.75
United States of America	2.00	2.00	2.00	2.00	2.00	1.75
Uruguay	2.25	2.25	2.25	3.25	2.25	2.25
Uzbekistan	0.50	0.63	0.63	1.88	1.13	1.13
Vanuatu	.	2.38	2.13	2.13	2.50	3.38
Venezuela (Bolivarian Republic of)	.	.	.	.	.	.
Viet Nam	0.75	0.88	0.88	0.88	0.75	0.88
Yemen	.	.	.	.	.	.
Zambia	1.25	1.63	1.38	1.38	0.50	0.75
Zimbabwe	1.38	2.63	1.13	0.75	0.75	0.88

Note: For overall country scores marked by (.) there are insufficient data.

2022 Score Updates

Countries with updates in their 2022 component scores are presented below. Since the overall score is the average of the four component scores, the overall scores for these countries have also been updated accordingly. The scores are revised based on the updated information in the most recent RGTE data (2025) and other data sources.

Appendix Table 4 2022 Score updates

2022 price score updated		2022 affordability change score updated
Angola	Oman	Eswatini
Botswana	Sudan	Sao Tome and Principe
Central African Republic	Tunisia	Sierra Leone
Congo	United Arab Emirates	Nicaragua
Ethiopia	Andorra	Saint Lucia
Kenya	Kyrgyzstan	Jordan
Liberia	Romania	Oman
Mauritius	San Marino	Tunisia
Argentina	Türkiye	France
Belize	Turkmenistan	Kyrgyzstan
Bolivia (Plurinational State of)	Ukraine	Nepal
Dominica	Bhutan	Japan
Dominican Republic	Japan	Micronesia (Federated States of)
Ecuador	Kiribati	Nauru
El Salvador	Marshall Islands	Samoa
Grenada	Nauru	Tonga
Nicaragua	Palau	
Egypt	Tonga	
Lebanon	Vanuatu	
Libya		

2022 tax share score updated	2022 tax structure score updated
Algeria	Equatorial Guinea
Cabo Verde	Madagascar
Equatorial Guinea	Nicaragua
Madagascar	
South Sudan	
Nicaragua	
Iceland	
Malaysia	

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