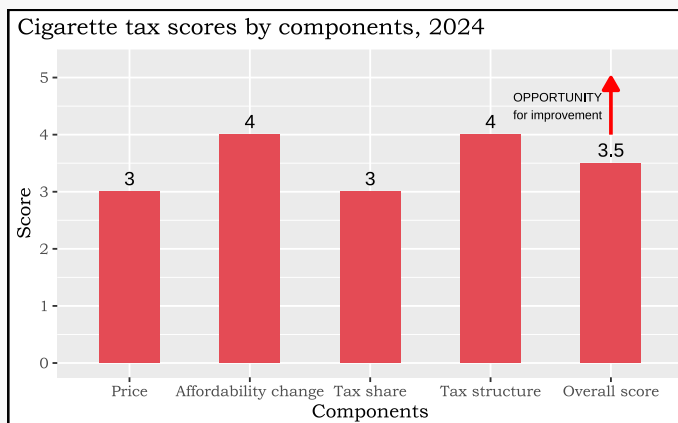


Economics for Health Cigarette Tax Scorecard

Ukraine Fact Sheet

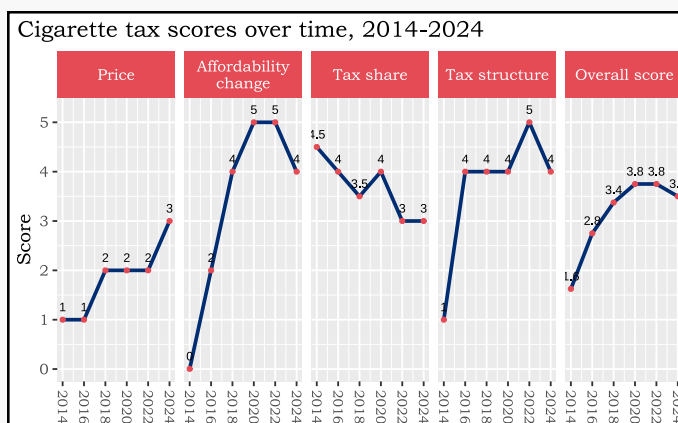
Cigarette tax policies in 2024

The Scorecard assessed four key tax components using a 5-point scale, namely cigarette price, change in cigarette affordability, tax share and tax structure, with the overall score reflecting an average of Ukraine's component scores. The score reflects the current strengths and opportunities in Ukraine to further increase tax revenue and improve health.



Cigarette tax policies over time

Ukraine's overall scores increased from 2014 to 2020, then it remained relative unchanged until 2024. During the 10-year period, the cigarette affordability progressively reduced, the tax structure became effective, and the cigarette price increased. There is still room for higher tax rates and this would drive up prices and tax share of price.



Comparing Ukraine to other countries

Ukraine scores better than the average scores of countries in its region and income group, and higher than the global average, yet there is ample room for improvement relative to top performing countries.

Higher tax rates would save thousands of lives and millions in healthcare costs, and generate new tax revenues that could support Ukraine during this challenging time.

