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Endnotes: Part II

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- 5 Philip Morris International
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- 7 Philip Morris International
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- 10 MOF Decree 131/ 2013 amending MOF Decree 1919/2010 which had first been amended by MOF Decree 78/2013
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- 30 Tobacco Tax Act of July 15, 2009 (Federal Official Gazette ["BGBI"], I, p. 1870), amended by Federal Statute (BGBI, I, p. 2221) of December 21, 2010.
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- 32 http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageExcise_ShowContent&propertyType=document&id=HMCE_CL_000185
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- 38 The following countries are excluded due to missing observations: Argentina, Bahrain, Israel, Taiwan, UAE, and Qatar
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- 54 Philip Morris International
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- 81 2009 Budget Speech by the Minister for Finance. <http://www.fiannafail.ie/news/entry/budget-speech-by-the-minister-for-finance/>
- 82 KPMG (2013), Project Star 2012 Results
- 83 Office of National Statistics
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- 88 Tobacco Manufacturers Association
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- 108 Price segments market shares based on 3 month moving averages as per BIR and Philip Morris International data.
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- 110 Australia’s Future Tax System, Chapter E: Enhancing social

and market outcomes:http://taxreview.treasury.gov.au/content/FinalReport.aspx?doc=html/Publications/Papers/Final_Report_Part_2/Chapter_e6.htm

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- 112 <https://www.ato.gov.au/General/New-legislation/In-detail/Indirect-taxes/Excise/Excise-and-excise-equivalent-customs-duty--increase-to-tobacco-excise/>
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- 116 This figure includes earmarked taxes on tobacco, alcohol, the finance industry, and the insurance industry.
- 117 South Korean Ministry of Finance
- 118 Allen, R., and D. Radev, (2006) Managing and Controlling Extrabudgetary Funds, IMF Working Paper 06/286.
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- 121 Consumers Price Index Revision Advisory Committee 2004; “What should the Consumers Price Index measure?”, Ian Ewing, Yuong Ha, Brendan Mai, Statistics New Zealand.
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- 123 Harmonised indices of consumer prices, breakdown by purpose of consumption: 1.3.2. Tobacco http://www.ecb.europa.eu/stats/prices/hicp/html/hicp_coicop_inw_022000.4.INW.en.html

- 124 *Consumer Price Index Manual: Theory and Practice* (2004); International Labour Office, International Monetary Fund, Organization for Economic Co-operation and Development, Statistical Office of the European Communities, United Nations, World Bank; August 25, 2004.
- 125 World Bank (1999), *Curbing the Epidemic: Governments and the Economics of Tobacco Control*
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- 127 World Health Organization (2011), *WHO Technical Manual on Tobacco Tax Administration*
- 128 There are a variety of affordability measures to choose from, which will be reviewed in Subsection C.
- 129 Correlation measures the degree to which two variables tend to move together, with values ranging between -1 and 1 (a value of 0 indicating no statistical relationship).
- 130 Duty paid volume data is from Swedish Match Distribution and Tax Authority; Smoking incidence data is from Statistics Sweden & National Institute of Public Health
- 131 At least by definition, in order to meet EU requirements
- 132 KPMG (2013) *Project Star 2012 Results*; European Commission (July 2013), *Excise Duty Tables: Tax Receipts—Manufactured Tobacco*. http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties_tobacco_en.pdf
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- 134 Of course, if countries establish a tax rate that exceeds a regional minimum excise yield, such as in the EU, consumers may be tempted to cross the border for cigarettes if the price differential is wide enough.
- 135 Household final consumption expenditure as a percent of GDP data from the World Bank's WDI Tables. Nominal GDP per capita are 2013 estimates from Global Insight, as of January 2014.

- 136 In Luxembourg, only about 60 percent of the workforce is accounted for by residents—cross-border workers represent the remainder of the workforce. As such, the labor provided by non-resident workers contributes to GDP, but is not taken into account in the denominator of the ratio of GDP per capita—thus inflating GDP per capita. Refer to OECD Economic Surveys: Luxembourg. (Volume 2010/5, May 2010).
- 137 UBS (2012), *Prices and Earnings: A Comparison of Purchasing Power Around the Globe*
- 138 Excise tax yield data on the cheapest brand is provided by Philip Morris International, as of January 1st, 2014. The cheapest brand is used as the reference brand as it is a better price measure for affordability.
- 139 Nominal private consumption per capita data are 2013 estimates from Global Insight. Data includes households' expenditure on individual consumption of goods and services.
- 140 Exchange rate data represents the average exchange rate between the local currencies and the US dollar for 2013. Data are provided by Bloomberg.
- 141 OLS is ordinary least squares—a simple regression model.
- 142 b_0 is the intercept of the Y-axis. b_1 is the coefficient that measures the relationship between nominal private consumption per capita and the excise tax yield—it also represents the slope of the regression trend.
- 143 Refer to Table 23 for the list of country codes.
- 144 KPMG (2013) *Project Star 2012 Results*
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- 146 A tax on currency exchanges can generate inflation. A financial transactions tax would likely distort markets such that smaller firms would engage less due to higher costs (as evidenced in France), liquidity would decline, activity could shift into markets without this tax. (Chassin, Y. & P. Lemieux (2013), *Why New International Taxes for Development are Inefficient*)
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- 157 Cour des comptes (2010), p. iii.
- 158 Cour des comptes (2010), p. 71-73
- 159 WHO (2011), *The Solidarity Tobacco Contribution (STC) for International Health Financing*. (p. 4)
- 160 Voluntary for the WHO's member states, not for the taxpayers burdened by such a levy.
- 161 WHO (2011), *The Solidarity Tobacco Contribution (STC) for International Health Financing*
- 162 Lower-middle-income countries would pay the lowest amount of \$0.01, while high-income countries would pay the highest amount of \$0.05 per pack of cigarettes.
- 163 The illicit trade is a persistent problem for many G-20+ countries, especially those countries outlined in “Country experiences with excise tax increases”. Some general examples include Canada, Greece, Ireland, Sweden, the UK, and parts of the US.

- 164 Chassin, Y. & P. Lemieux (2013), *Why New International Taxes for Development are Inefficient*
- 165 Chassin, Y. & P. Lemieux (2013), *Why New International Taxes for Development are Inefficient*
- 166 In South Korea, about 1/3 of the government tax receipts are earmarked, which means those funds cannot be used for other programs that may have more public demand. As a result, earmarked tax revenues pose budget inflexibility and potentially spend taxpayer money inefficiently.

APPENDICES

Abbreviations

AWOTE	Average Weekly Ordinary Time Earnings
CIF	Cost, Insurance, Freight
COICOP	Classification of Individual Consumption According to Purpose
CPI	Consumer Price Index
ET	Excise Tax
GST	General Sales Tax
HICP	Harmonized Index of Consumer Prices
IDA	Istituto de Desarrollo Agrario (Agrarian Development Institute) – Costa Rica
MET	Minimum Excise Tax
MIP	Minimum Import Price
MPPC	Most Popular Price Category
MRP	Minimum Reference Price
MYO	Make your Own
NEFP	Net Ex-Factory Price
NRP	Net Retail Price
OTP	Other Tobacco Products
PLT	Public Lighting Tax
RSP	Retail Selling Price
RYO	Roll Your Own
SAF	Social Assistance Fund
SCT	Special Consumption Tax
SDRs	Special Drawing Rights
STF	Special Tobacco Fund
VAT	Value Added Tax
WAP	Weighted Average Price

Glossary of terms

Excise tax incidence	Excise tax divided by reference price (RSP, WAP, etc.)
Excise yield	Monetary amount of excise tax
Ex-factory price	Price charged from manufacturer to wholesaler
Net ex-factory price	Price charged from manufacturer to wholesaler excluding taxes (Excise and VAT)
Specific tax ratio	Specific excise divided by the sum of specific, ad valorem and VAT

Appendix I. Elasticity of Demand

COMPLETE DATA AND SOURCES FOR GLOBAL PRICE ELASTICITY OF DEMAND ESTIMATES (TABLE 4, PART I)

Countries	Authors	Data/Year	Price Elasticity Results
High Income Countries	Chaloupka, Warner (1999)	Time series data, multiple periods	-0.14 to -1.23
High Income Countries	Chaloupka, Hu, Warner, Jacobs, and Yurekli (2000)	Time series data, multiple periods	-0.25 to -0.5
High Income Countries	Hu, Wilkins, and Yurekli (2003)	Time series data, multiple periods	-0.3 to -0.5
High Income Countries	Gallet, List (2002)	Aggregated time series data, multiple periods	-0.48
High Income Countries	Remler (2004)	Time series data, multiple periods	-0.3 to -0.5
High Income Countries	Sayginsoy, Yurekli (2010)	Time series data, multiple periods collected from USDA's Foreign Agricultural Services, Commodity Trade Statistics, Economic Intelligence Unit, World Bank tobacco database, and IMF	-0.41
Argentina	Rozada (2006)	Monthly data: Jan 1996 to June 2004	-0.265
Bolivia	Alcaraz (2006)	Yearly data 1988 - 2002	-0.85
Brazil	Costa e Silva (1998)	Annual data 1983-1994	-0.11 to -0.80
Brazil	Iglesias (2006)	Quarterly data 1991-2003	-0.25 to -0.279
Bulgaria	Sayginsoy, Yurekli, de Beyer (2002)	Living Standards Measurement Study household survey of 1995	-0.8
Canada	Gospodinov, Irvine (2005)	Quarterly 1972Q1-2000Q4	-0.11 to -0.31
Canada	Gospodinov, Irvine (2008)	Time series and cross sectional 1997-2005	-0.28 to -0.3
Chile	Debrott (2006)	Quarterly data 1993-2003	-0.21 to -0.45
China (Sichuan province)	Mao ZZ, Jiang, JL (1997)	Aggregate time series 1981-1993	-0.47 to -0.8
China (Sichuan province)	Mao ZZ, Jiang, JL (1997)	Cross section 1995	-0.69
China	Hu TW, Mao Z (2002)	Aggregate time series 1980-1997	-0.54 to -0.64

Countries	Authors	Data/Year	Price Elasticity Results
China	Lance, Akin, Loh and Dow (2004)	Micro-level data, survey, 1993 and 1997 panels	-0.007 to -0.08
China	Mao Z, Hu TW, Yang GH (2005)	Cross section 2002	-0.154
China	Mao Z, Hu TW, Yang GH (2005)	Aggregate time series 1980-2002	-0.18 to -0.61
China	Bai Y, Zhang (2005)	Pooled cross-section/time series 1997-2002	-0.84
China	Mao Z, Yang GH, Ma H (2003)	Cross section 1998	-0.51
China	Bishop, Liu, Meng (2007)	1995 Chinese Household Income Project	-0.47 to -0.51
Egypt	Nassar (2001)	Cross sectional data on family budget 1994/1995 and 1995/1996 surveys	-0.27 to -0.82
Estonia	Taal et al (2004)	Monthly data taken from household income and expenditure study Emro 1992-1999; and Statistical Office of Estonia 1996-1999	-0.32
Europe	Gallus, Schiaffino, et al. (2006)	2000 Tobacco Control Country Profiles (TCCP) Data	-0.4 to -1.00
India	Bhall et al (2005) Unpublished	National Sample Survey Organisation's National Sample Survey 1983-1999; and National Family Health Survey for 1998-1999	Cigarettes: -0.79 to -0.85 Bidis: -0.58 to -0.83
India	John, R.M. (2008)	1999-2000 NSSO Survey	Cigarettes: -0.18 to -0.41 Bidis: -0.86 to -0.92
Indonesia	Adoietomo, Djutaharta, Hendratno (2001)	1999 National Socio-economic Survey data	-0.61
Indonesia	Djutaharta, Surya, Pasay, Hendratno, Adioetomo (2002)	Yearly data 1970-2001 and Monthly data January 1996-June 2001	-0.32 to -0.57
Indonesia	Adoietomo et al. (2005)	1999 National Socio-eEconomic Survey (Susenas), collected by the Central Bureau of Statistics	-0.61
Ireland	O'Riordan (1969)	Time series data 1953-1967	-0.69 to -0.92
Ireland	Walsh (1980)	1953-1960	-0.79
Ireland	Walsh (1980)	1961-1976	-0.38
Ireland*	Madden (1993)	1958-1988	-0.34 to -0.68

Countries	Authors	Data/Year	Price Elasticity Results
Ireland*	Conniffe (1995)	Annual time series, 1960-1990	-0.29 to -0.57
Ireland	Chaloupka, Tauras (2011)	Quarterly data 2002-2010	-1.0 to -2.3
Ireland	Reidy, Walsh (2011)	Time series 2002-2009	-3.6
Malaysia	Ross, H.; Al-Sadat, N.A.M. (2007)	1990-2004	-0.077 to -0.76
Maldives	InfoGlobal Consultants (2002)	Monthly data December 1997-October 2000	-1
Myanmar	Kyaing (2003)	Household level data 2000	-1.619
Morocco	Aloui (2003)	Agg Annual 1965 to 2000	-0.51 to -1.54
Nepal	Karki (2003)	Household level data (2003)	-0.886
Papua New Guinea	Chapman, Richardson (1990)	Annual data 1973-1986	Cigarettes: -0.71 Other tobacco products: -0.50
Philippines	Quimbo et al (2012)	2003 Family Income and Expenditure Survey	-0.87
Russia	Ogloblin et al. (2003)	Household data from national surveys 1996 and 1998	-0.085 to -0.628
Russia	Lance, Akin, Loh and Dow (2002)	Longitudinal household surveys, 1992-2000	-0.02 to -0.176
South Africa	Maranvanyika (1998), van der Merwe (1998)	Annual time series data 1970-1994	-0.59 to -0.68
South Africa	Berg and Kaempfer (2001)	Household survey, 1997	-0.8 to -1.79
South Africa	Van Walbeek (2002)	The Income and Expenditure household surveys of 1990 and 1995	-0.81 to -1.39
Spain	Pinilla (2002)	1985-1994	-0.12 to -0.84
Spain	Fernandez, Gallus, Shiaffino, et al. (2004)	Annual data from Tabacalera, Commission for Trade of Tobacco, and Spanish National Institute of Statistics, 1965-2000	-0.19
Sri Lanka	Arunatilake (2001)	Monthly time series data 1999-2000	-0.227 to -0.908
Sri Lanka	Arunatilake (2002)	Household level data 1999 and 2000	-0.45
Thailand	Supakorn (1993)	NA	-0.67
Thailand	Supakorn (1993)	Linear Expenditure System and household level data of 1988	-0.09

Countries	Authors	Data/Year	Price Elasticity Results
Thailand	Sartinsart et al. (2003)	Household socio-economic survey 2000. Consumer price index from the Department of Business Economics	-0.393
Turkey	Onder (2001)	Household level data survey 1994	-0.41
Turkey	Tansel (1993)	Annual time series data 1960-1988	-0.169 to -0.370
Ukraine	Krasovsky, Andreeva, Krisanov, Mashliakivskyand, Rud (2001)	June 2001 national survey	-0.4
Ukraine	Maksym Mashlyakivsky (2004)	Monthly data 1997-2003	-0.3 to -0.48
United Kingdom*	Chambers (1999)	-	-0.25
United Kingdom*	Duffy (2001) (2002) (2003)	Quarterly aggregate time series data 1964Q2-2002Q3	-0.4 to -0.5
United Kingdom	Czubek and Johal (2010)	Quarterly time series data on duty-paid cigarettes from 1982 to 2009	-0.92 to -1.17
United States	Chaloupka (1991)	National Health and Nutrition Examination Survey 1976-1980	-0.27 to -0.48
United States	Peterson et al. (1992)	Annual data 1955-1988	-0.49
United States	Coats (1995)	Cross sectional, time series data, 1970-1988	-0.17
United States	Stehr (2004)	Behavioral Risk Factor Surveillance System, 1984-2001	-0.092 to -0.382
United States	Chiem et al (2007)	Pooled data Behavioral Risk Factor Surveillance System 1984-2004	-0.22 to -0.45
Uruguay	Ramos (2006)	Quarterly data 1991-2003	-0.34 to -0.55
Zimbabwe	Maranvanyika (1998), van der Merwe (1998)	Annual time series data 1970-1996	-0.85

*Refers to studies that include cigarettes, as well as other tobacco products, in the price elasticity of demand estimate.

Appendix II. Excise Tax and VAT/GST Tables

As of January 2014

Country	Tax Tier	Specific Rate (in LC)	Specific Rate Base	Ad valorem	Ad valorem Base
Albania	-	4,500	per '000s	-	-
Algeria	-	1,260 11	per kg per 20 cig.	1.4%	of selling price to trade less VAT and excise
Argentina	-	-	-	60%	of (RSP - SAF ² - VAT-STF ³ total)
Armenia	filter	5,000	per '000s	-	-
	non-Filter	1,400	per '000s	-	-
Australia	<=0.8gram	0.40197	per cig. actual tobacco content	-	-
	Other	502.48	per kg tobacco content	-	-
Austria	-	35	per '000s	42%	of RSP
Bahrain	-	-	-	100% ⁵	of CIF

MET (in LC except for %)	MET Base	VAT/GST ¹	Source
-	-	20%	Law on Excise Tax Law on Value Added Taxes
-	-	17%	Article 29 & 36 de la loi de Finances pour 2002
75%	of MPPC Excise	21% ⁴	Public Law 24625 SAF: (http://infoleg.mecon.gov.ar/infolegInternet/anexos/30000-34999/31989/texact.htm) Public Law STF 19800: (http://www.fetsalta.gov.ar/?page_id=28) Public Law 24674 Excise tax: (http://infoleg.mecon.gov.ar/infolegInternet/verNorma.do;jsessionid=25B70971FF5F78283D5E-DA355173E7B9?id=38621) Decree 296/2004 MET: (http://infoleg.mecon.gov.ar/infolegInternet/verNorma.do?id=93386) Public Law 23349: (http://infoleg.mecon.gov.ar/infolegInternet/verNorma.do?id=16092)
-	-	20%	Amendments and Additions to the "Excise Tax" Law of Republic of Armenia", N -129- , adopted in 10/07/2010
-	-	20%	Amendments and Modifications to the Law of the Republic of Armenia "On Value Added Tax" 10/07/2010
-	-	10%	http://www.customs.gov.au/webdata/resources/files/2013-58.pdf
-	-	10%	
117.48	per '000s	20%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
10	per '000s	-	GCC Customs Union Agreement 2003, Provision IV

Country	Tax Tier	Specific Rate (in LC)	Specific Rate Base	Ad valorem	Ad valorem Base
Bangladesh ⁶	Premium: From BDT 80+	-	-	61%	of RSP
	High: From BDT 42-45	-	-	59%	of RSP
	Medium: From BDT 27.38-28.40	-	-	56%	of RSP
	Low: From BDT 13.69-13.90	-	-	39%	of RSP
Belarus	RSP/000 <400000	125,000	per '000s	-	-
	RSP/000 >400000 BYR & <550000	215,000	per '000s	-	-
	RSP/000 >550000:	250,000	per '000s	-	-
	non filter	93,800	per '000s	-	-
Belgium	-	23.59	per '000s	50.41%	of RSP
Bolivia ⁷	Black	-	-	50%	of (RSP – excise tax-distribution margin - VAT)
	Other	-	-	55%	of (RSP – excise tax-distribution margin - VAT)
Bosnia	-	45	per '000s	42%	of RSP

MET (in LC except for %)	MET Base	VAT/GST ¹	Source
		15%	http://www.nbr-bd.org/budget2013-14_vat_gen_ord.html
-	-	20%	Tax Code of the Republic of Belarus
-	-	20%	
-	-	20%	
-	-	20%	
148.11	per '000s	21%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
		13% ⁸	Law 843 tax reform (http://www.impuestos.gob.bo/index.php?option=com_content&view=article&id=1007:impuestos-presenta-un-compilado-y-actualizados-de-la-ley-843-y-del-c%C3%B3digo-tributario&catid=100)
100%	MPPC	17%	Law on Excise Tax of 2009, Official Gazette no. 49/09; Decision on the Establishment of Specific and Minimum Excise for Cigarettes in 2014, Official Gazette 88/13.

Country	Tax Tier	Specific Rate (in LC)	Specific Rate Base	Ad valorem	Ad valorem Base
Brazil	Box	1.3	per 20s	54%	15% of RSP
	Soft	1.2	per 20s	54%	15% of RSP
Brunei	-	250	per '000s	-	-
Bulgaria	-	101	per '000s	23%	of RSP
Cambodia	-	-	-	10% ¹⁰	of (CIF+ Import Duty ¹¹)
Canada ¹³	-	1.7	per 20s	-	-
Canary Islands	-	28	per '000s	-	-
Chile	-	105.5	Per 20s .000128803 x Monthly Taxation Unit x 20)	60.5%	of RSP
China	1) Production Stage: 'Gross Ex-factory >= RMB 70/carton	3	per '000	56%	ex-factory price or CIF inclusive of excise but exclusive of VAT
	Production Stage: Gross Ex-factory < RMB 70/carton	3	per '000	36%	ditto
	2) Wholesale Stage :	-		5%	% of Price to Retailer (excl. VAT)

MET (in LC except for %)	MET Base	VAT/GST ¹	Source
-	-	25%-37% ⁹	Decree 7593 Excise tax: (http://www.receita.fazenda.gov.br/Legislacao/Decretos/2011/dec7593.htm) Medida Provisional 540 Excise tax: (http://www.receita.fazenda.gov.br/Legislacao/MPs/2011/mp540.htm) Law ICMS (VAT). Constitution define that is a State defined tax.
-	-	-	http://tobaccotax.seatca.org/?page_id=72
148	per '000s	20%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
-	-	10% ¹²	http://www.tax.gov.kh/en/bpl.php http://tobaccotax.seatca.org/?page_id=86
-	-	5% ¹⁴	Federal Excise Tax: (http://www.cra-arc.gc.ca/exciseduty/)
-	-	20%	http://www.gobiernodecanarias.org/tributos/portal/estatico/info_tributaria/legislacion/pdf/64676_ley_tabaco_actualizada.pdf
-	-	19%	Original Decree Law 828 of Excise Tax: (http://www.sii.cl/pagina/jurisprudencia/legislacion/basica/dl_828.htm) Excise Tax law reform 2012: (http://www.leychile.cl/Navegar?idNorma=1043598) Law 825 VAT: (http://www.leychile.cl/Navegar?idNorma=6369)
-	-	17.0%	Finance and Taxation (2009) No. 84

Country	Tax Tier	Specific Rate (in LC)	Specific Rate Base	Ad valorem	Ad valorem Base
Colombia	-	635.75	per 20s	10%	Certified Dec'13 prices x (1 + estimated inflation 2014) - Ad Valorem paid previous year
Costa Rica	-	426	per 20s	95%	of (RSP – Retail Margin - Distribution Margin - VAT - IDA ¹⁶ - ET - Discounts)
Croatia	-	197	per '000s	37%	of RSP
Cyprus	-	55	per '000s	34%	of RSP
Czech Rep	-	1,190	per '000s	27%	of RSP
Denmark	-	1,182.5	per '000s	1%	of RSP
Dominican Republic		45	per 20s	20%	of (Ex-Factory Price x 1.1)
Ecuador	-	0.0862	per cig.	-	-

MET (in LC except for %)	MET Base	VAT/GST ¹	Source
-	-	16% ¹⁵	Excise tax reform 1393 of 2010: (http://web.presidencia.gov.co/leyes/2010/julio/ley139312072010.pdf) VAT law 633 of 2000: (http://juriscol.banrep.gov.co/contenidos.dii/Normas/Leyes/2000/ley_633_2000)
85%	of MPPC Excise	13%	Agricultural Tax (Earmarked): (http://www.pgr.go.cr/scij/Busqueda/Normativa/Normas/nrm_repartidor.asp?param1=NRTC&nValor1=1&nValor2=72582&nValor3=96178&param2=1&strTipM=TC&lResultado=6&strSim=simp) General Tobacco Control law 9028 (includes MET): (http://www.pgr.go.cr/scij/Busqueda/Normativa/Normas/nrm_repartidor.asp?param1=NRTC&nValor1=1&nValor2=72249&nValor3=92154&param2=1&strTipM=TC&lResultado=2&strSim=simp) Excise Tax law 7972: (http://www.pgr.go.cr/scij/Busqueda/Normativa/Normas/nrm_repartidor.asp?param1=NRTC&nValor1=1&nValor2=41967&nValor3=95518&strTipM=TC) VAT Law number 6826: (http://www.pgr.go.cr/scij/Busqueda/Normativa/Normas/nrm_repartidor.asp?param1=NRTC&nValor1=1&nValor2=32526&nValor3=92185&strTipM=TC)
567	per '000s	25%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
121.5	per '000s	19%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
2,250	per '000s	21%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
-	-	25%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
-	-	18%	Tax code (law 11-1992) excise tax modified by law 253-2012: (http://www.dgii.gov.do/legislacion/leyesTributarias/Paginas/leyesTributarias.aspx) Ad valorem taxable base General norm 10-2006: (http://www.dgii.gov.do/legislacion/normas/Paginas/normasGenerales.aspx) VAT taxable base modified by law 495-2006: (http://www.dgii.gov.do/legislacion/leyesTributarias/Paginas/leyesTributarias.aspx)
-	-	12%	Ley de regimen tributario interno (update December 2012): VAT Title II, Excise Tax Title III (http://www.sri.gob.ec/de/web/guest/90) Last update of specific rate of excise tax: (http://www.sri.gob.ec/de/web/guest/cupos-de-utilizacion-de-alcohol-excento)

Country	Tax Tier	Specific Rate (in LC)	Specific Rate Base	Ad valorem	Ad valorem Base
Egypt	-	62.5	per '000s	50%	of RSP
El Salvador	-	0.0225	per cig.	39%	of (RSP - Specific Excise - VAT)
Estonia	-	46.5	per '000s	34%	of RSP
Finland	-	28	per '000s	52%	of RSP
France	-	48.75	per '000s	49.7%	of RSP
Georgia	filter	37.5	per '000s	-	-
	non-Filter	10	per '000s	-	-
Germany	-	96.3	per '000s	21.74%	of RSP
Greece	-	82.5	per '000s	20%	of RSP
Guatemala	-	-	-	75%	of (Ex-Factory Price/ CIF)
Honduras	-	368.9	per '000s	-	-

MET (in LC except for %)	MET Base	VAT/GST ¹	Source
-	-		General Sales Tax Law
-	-	13%	Decree N°539, «Ley de Impuesto Sobre Productos del Tabaco» (http://www.asamblea.gov.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/ley-de-impuesto-sobre-productos-del-tabaco) VAT Law 296-1992 (last update Sep-2013) (http://www.asamblea.gov.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/ley-de-impuesto-a-la-transferencia-de-bienes-muebles-y-la-prestacion-de-servicios-iva)
90	per '000s	20%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
161.5	per '000s	24%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
210	per '000s	20%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
-	-	18%	Tax Code of Georgia
-	-	18%	
192.59	per '000s; MTT (includes VAT)	19%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
117.5	per '000s	23%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
		12%	Excise Tax law Decree 61-1977 (Reformed by Decree 04-2012) (http://portal.sat.gov.gt/sitio/index.php/leyes/impuestos.html) VAT law Decree 27-1992 (http://portal.sat.gov.gt/sitio/index.php/leyes/impuestos.html)
-	-	18% ¹⁷	Law Decree 17-2010 (Ley de Fortalecimiento de los Ingresos, Equidad Social y Racionalización del Gasto Público) (http://www.tsc.gov.hn/leyes/Ley%20de%20fortalecimiento%20de%20los%20ingresos,%20equidad%20social%20y%20racionalizaci%C3%B3n%20del%20gasto%20p%C3%ABlico.pdf) VAT Law Decree 24 (reformed by Decree 278-2013) (http://www.sefin.gob.hn/?page_id=5395) (http://www.sefin.gob.hn/wp-content/uploads/2013/12/Ley_Ordenamiento_de_las_Finanzas_Publica_Control_de_las_Exoneraciones_y_Medidas_Antievasion_Decreto_278_2013.pdf)