

Country	Tax Tier	Specific Rate (in LC)	Specific Rate Base	Ad valorem	Ad valorem Base
Hong Kong	-	1,706	per '000s	-	-
Hungary	-	12,500	per '000s	31%	of RSP
Iceland		22,650	per '000s	-	-
India ¹⁸	Filter				
	Cigarettes of tobacco substitutes	1,661	per '000		
	>85mm	3,290	per '000		
	>75mm≤85mm	2,725	per '000		
	>70mm≤75mm	2,027	per '000		
	>65mm<70mm	1,409	per '000		
	≤65mm	669	per '000		
	Non Filter				
	>65mm≤70mm	2,027	per '000		
	>60mm≤65mm	764	per '000		
	≤60mm	669	per '000		
	Bidis				
	Hand Made	13	per '000		
Machine Made	32	per '000			

Country	Tax Tier	Specific Rate (in LC)	Specific Rate Base	Ad valorem	Ad valorem Base
Indonesia ²⁰	See table on Indonesia excise taxes that immediately follows this table				
Ireland	-	241.83	per '000s	8.72%	of RSP
Israel	-	398.98	per '000s	270%	of wholesale price net of excise taxes and VAT
Italy	-	10.34	per '000s	53.69%	of RSP
Japan ²¹	All cigarettes except "Former 3rd Class products"	12,244	per '000	-	-
	Former 3rd Class products	5,812	per '000	-	-
Jordan	RSP/Pack 1.00			102%	of Selling price ex distributor + wholesaler margin
	RSP/Pack 1.10				
	RSP/Pack 1.20				
	RSP/Pack 1.30				
	RSP/Pack 1.40				
	RSP/Pack 1.50	0.32	20 cigs		
	RSP/Pack 1.60				
	RSP/Pack 1.70				
	RSP/Pack 1.80				
	RSP/Pack 1.90				

MET (in LC except for %)	MET Base	VAT/GST ¹	Source
		8.4%	http://www.tarif.depkeu.go.id/Data/Regulation/PMK1790112012.pdf http://www.sjdih.depkeu.go.id/fullText/2009/28TAHUN-2009UU.htm
275.62	per '000s	23%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
764.32	per '000s	18%	Purchase Tax Law (Goods and Services) Value Added Tax Law
115%	of MPPC Excise	22%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
-	-	5%	https://www.mof.go.jp/tax_policy/summary/consumption/127.htm
-	-	5%	http://www.nta.go.jp/shiraberu/ippanjoho/pamph/sho-hi/201311.pdf
0.327	20 cigs	16%	Customs Law 20/1998
0.370	20 cigs		
0.414	20 cigs		
0.457	20 cigs		
0.501	20 cigs		
0.545	20 cigs		
0.588	20 cigs		
0.632	20 cigs		
0.675	20 cigs		
0.720	20 cigs		

Country	Tax Tier	Specific Rate (in LC)	Specific Rate Base	Ad valorem	Ad valorem Base
Kazakhstan		3,000	per '000s	-	-
Kosovo	-	32	per '000s	-	-
Kuwait	-	-	-	100% ²²	Of CIF
Laos ²³	-	-	-	15%-30%	Net ex-factory price
Latvia	-	39.8406	per '000s	33.5%	of RSP
Lebanon	-	-	-	108%	of CIF+charges ²⁴
Lithuania	-	148	per '000s	25%	of RSP
Luxembourg	-	17.56	per '000s	48.11%	of RSP
Macau	-	0.5	per stick	-	-
Macedonia	-	1,300	per '000s	9%	of RSP
Malaysia	Imports ²⁵	250	per '000	20%	(CIF + royalties + import duty)
	Local ²⁶	250	per '000	20%	(net ex-factory price - security ink exemption)
Maldives ²⁷	-	-	-	-	-
Malta	-	89.25	per '000s	25%	of RSP
Mauritania	-	-	-	20%	of CIF
				13% ²⁹	
				3% ³⁰	

MET (in LC except for %)	MET Base	VAT/GST ¹	Source
-	-	12%	Tax Code of Kazakhstan
-	-	16%	Law on Excise Tax in Kosovo Law on Value Added Taxes
8	per '000s	-	GCC Customs Union Agreement 2003, Provision IV
		10%	Department of Tax, Ministry of Finance No. 05045/DoT dated 13 Mar 2013
79.68	per '000s	21%	http://ec.europa.eu/taxation_customs/resources/documents/ taxation/excise_duties/tobacco_products/rates/excise_du- ties-part_iii_tobacco_en.pdf
-	-	10%	http://www.customs.gov.lb/customs/tariffs/national/tariff1. asp
244	per '000s	21%	http://ec.europa.eu/taxation_customs/resources/documents/ taxation/excise_duties/tobacco_products/rates/excise_du- ties-part_iii_tobacco_en.pdf
108.95	per '000s	15%	http://ec.europa.eu/taxation_customs/resources/documents/ taxation/excise_duties/tobacco_products/rates/excise_du- ties-part_iii_tobacco_en.pdf
-	-	-	http://images.io.gov.mo/bo/i/2011/51/lei-11-2011.pdf
1,500	per '000s	18%	Law on Excise Law on Value Added Tax
			http://tariff.customs.gov.my/
-	-	6%	https://www.mira.gov.mv/Gst.aspx
144.25	per '000s	18%	http://ec.europa.eu/taxation_customs/resources/documents/ taxation/excise_duties/tobacco_products/rates/excise_du- ties-part_iii_tobacco_en.pdf
		4% ²⁸	Law n° 70.019 of January 16, 1970, modified in 1982 and in 2013

Country	Tax Tier	Specific Rate (in LC)	Specific Rate Base	Ad valorem	Ad valorem Base
Mexico		0.35	per cig.	160%	of (RSP - VAT - ET - Retail Margin)
Moldova	Filter	45	per '000s	24%	of MAX RSP
	Non filter	30	per '000s		
Montenegro	-	17.5	per '000s	35%	of RSP
Morocco	Blondes	332	per '000s	40%	of RSP net of VAT
	Brunes	217	per '000s	25%	of RSP net of VAT
Myanmar ³²	-	-	-	100%	of net ex-factory price
Nepal	Filter				
	>85 mm	1,306	per '000		
	>75-85 mm	977	per '000		
	>70-75 mm	763	per '000		
	<=70 mm	597	per '000		
Non Filter					
<=70 mm	272	per '000			
Netherlands	-	169.86	per '000s	2.36%	of RSP

MET (in LC except for %)	MET Base	VAT/GST ¹	Source
-	-	16% ³¹	Excise Tax law (last update December 2013) (http://www.diputados.gob.mx/LeyesBiblio/ref/lieps.htm) VAT law (last update December 2013) (http://www.diputados.gob.mx/LeyesBiblio/ref/лива.htm)
-	-	20%	Tax Code of Moldova
-	-	20%	
110%	of MPPC excise	19%	Excise Law of Montenegro Value Added Tax Law
53.6%	of RSP	19%	Official Bulletin N. 6113 bis – 17 safar 1434
53.6%	of RSP	19%	
		-	Commercial Tax Law, 1990
		13%	Nepal National Union Budget Announcement - July 2013
176.11	per '000s	21%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf

Country	Tax Tier	Specific Rate (in LC)	Specific Rate Base	Ad valorem	Ad valorem Base
New Zealand	≤0.8kg/'000	545.39	per '000 per kilo of tobacco content (KTC)	-	-
	>0.8kg/'000	777.18		-	-
Nicaragua	-	374.93	per '000s	-	-
Norway	-	2,390	per '000s	-	-
Oman	-	-	-	100% ³³	of CIF
Pakistan	Net RP ³⁴ ≥P-KR 2,286/000	2,325	per '000	-	-
	Net RP<PKR 2,286/000	880	per '000	-	-
Panama	-	-	-	100%	of (RSP - VAT - ET)
Paraguay	-	-	-	13%	of (Ex-Factory without ET and VAT)
Peru	-	0.07	per cig.	-	-
Philippines ³⁶	Net Retail Price ³⁷ (PHP/pack) > PHP 11.50	27	per pack	-	-
	Net Retail Price (PHP/pack) < or = PHP 11.50	17	per pack	-	-
Poland	-	206.76	per '000s	31.41%	of RSP

MET (in LC except for %)	MET Base	VAT/GST ¹	Source
- -	- -	15%	http://www.customs.govt.nz/news/updates/Pages/New-ex-cise-duties-rates-for-tobacco-and-tobacco-products-from-1-January-2014-22112013.aspx
-	-	15%	Law 822 (Ley de Concertación Tributaria) (http://www.dgi.gob.ni/documentos/GACETA_241_Ley_822_Ley_de_Concert._Trib-utaria.pdf)
-	-	25%	http://lovdata.no/dokument/STV/forskrift/2013-12-05-1486#KAPITTEL_2
10	per '000s	-	GCC Customs Union Agreement 2003, Provision IV
- -	- -	17%	http://www.fbr.gov.pk/Downloads.aspx#Acts http://www.fbr.gov.pk/budget/default.html http://www.fbr.gov.pk/budget/FinanceBill/FinanceBill.pdf
1.5	per pack	15%	Law 69-2009 (http://www.asamblea.gob.pa/main/Legispan-Menu/Legispan.aspx) Fiscal Code (reformed by Law 008-2010) (http://www.asam-blea.gob.pa/main/LegispanMenu/Legispan.aspx)
-	-	10%	Excise Tax Law (ISC) 125/91 Book three modified by law 4045/10 (http://www.set.gov.py/pset/hgxp001?6,18,249,0,S,0,S-RC;287;0;66161;N;SRC;MNU;E;108;1;MNU) VAT law 125/91 Book three (http://www.set.gov.py/pset/hgxp001?6,18,249,0,S,0,S-RC;287;0;66161;N;SRC;MNU;E;108;1;MNU)
-	-	18% ³⁵	Excise Tax Law (TUO IGV e ISC appendix IV) (http://www.sunat.gob.pe/legislacion/igv/ley/index.html) VAT law (TUO IGV e ISC title I) (http://www.sunat.gob.pe/legislacion/igv/ley/index.html) Additional municipal promotion tax included in VAT law (DL 776-1993) (https://www.mef.gob.pe/contenidos/tributos/tbl_imp_er/DL_00776.pdf)
- -	- -	12%	http://www.gov.ph/2012/12/19/republic-act-no-10351/ http://www.dof.gov.ph/wp-content/uploads/2013/02/RR-17-2012.pdf
392.86	per '000s	23%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_du-ties-part_iii_tobacco_en.pdf

Country	Tax Tier	Specific Rate (in LC)	Specific Rate Base	Ad valorem	Ad valorem Base
Portugal	-	87.33	per '000s	17%	of RSP
Qatar	-	-	-	100% ³⁸	of CIF
Reunion	-	-	-	64.7%*110%	of the RSP of a given brand in mainland France.
Romania	-	256.46	per '000s	19%	of RSP
Russia	-	800	per '000s	8.5%	of Max RSP
Saudi Arabia	-	-	-	100% ³⁹	of CIF
Senegal	Premium (NEFP>250)	-	-	45%	of NEFP
	Low (NEFP≤250)	-	-	40%	of NEFP
Serbia	-	2,250	per '000s	33%	of RSP
Sri Lanka ⁴⁰	>84 mm	17,100	per '000	-	-
	>72 - 84 mm	13,815	per '000	-	-
	>67 - 72 mm	10,953	per '000	-	-
	>60 - 67 mm	8,112	per '000	-	-
	<60 mm	4,037	per '000	-	-
Singapore	-	352	per '000s	-	-
Slovakia	-	59.5	per '000s	23%	of RSP
Slovenia	-	60.79	per '000s	24.55%	of RSP
South Africa	-	546	per '000s	-	-

MET (in LC except for %)	MET Base	VAT/GST ¹	Source
125.3	per '000s	23%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
100	per '000s	-	GCC Customs Union Agreement 2003, Provision IV
195	per '000s	8.5%	Article 575 of the General Tax Code
357.26	per '000s	24%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
1,040	per '000s	18%	Tax Code of Russian Federation
100	per '000s	-	GCC Customs Union Agreement 2003, Provision IV
8	per cig	-	Loi n° 2009-19 du 9 mars 2009
3	per cig	-	
100%	of WAP excise	20%	Excise Law of Serbia Value Added Tax Law
-	-	-	
-	-	12%	http://www.customs.gov.lk/
-	-	-	
-	-	7%	http://www.customs.gov.sg/leftNav/info/Importer.htm
91	per '000s	20%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
97	per '000s	22%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
-	-	14%	Customs & Excise Act 91 of 1964

Country	Tax Tier	Specific Rate (in LC)	Specific Rate Base	Ad valorem	Ad valorem Base
South Korea ⁴¹	-	32,050	per '000s	-	-
Spain	-	24.1	per '000s	51%	of RSP
Sweden	-	1,410	per '000s	1%	of RSP
Switzerland	-	120.95	per '000s	25%	of RSP
Taiwan ⁴²	-	590	per '000s	-	-
Thailand ⁴³	-	1	per g.	87%	(Net ex-factory price or (CIF + Import Duty) x [87% / (100% - 87%)])
Tunisia	-	38+65	per '000s	135%	135% of RSP less trade, specific, VAT
Turkey	-	0.13	per pack	65.25%	of RSP
Turkish Cyprus	Imports	150	per '000s	21%	of RSP
	Local Production	100	per '000s	22%	of RSP

MET (in LC except for %)	MET Base	VAT/GST ¹	Source
-	-	10%	Local Excise Tax / Education Tax: http://www.law.go.kr/lsSc.do?menuld=0&subMenu=1&query=%EC%A7%80%EB%B0%A9%EC%84%B8%EB%B2%95#iBgcolor3 Health Fund http://www.law.go.kr/lsSc.do?menuld=0&p1=&subMenu=1&nwYn=1&query=%EA%B5%AD%EB%AF%BC%EA%B1%B4%EA%B0%95%EC%A6%9D%EC%A7%84%EB%B2%95&x=0&y=0#iBgcolor2 Green fun : http://www.law.go.kr/lsSc.do?menuld=0&p1=&subMenu=1&nwYn=1&query=%EC%9E%90%EC%9B%90%EC%9D%98+%EC%A0%88%EC%95%BD%EC%99%80+%EC%9E%AC%ED%99%9C%EC%9A%A9+%EC%B4%89%EC%A7%84%EC%97%90+%EA%B4%80%ED%95%9C+%EB%B2%95%EB%A5%A0&x=0&y=0#iBgcolor0 VAT: http://www.law.go.kr/lsSc.do?menuld=0&p1=&subMenu=1&nwYn=1&query=%EB%B6%80%EA%B0%80%EA%B0%80%EC%B9%98%EC%84%B8%EB%B2%95&x=0&y=0#iBgcolor0
128.65	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
214.7	per '000s	8%	http://www.admin.ch/opc/fr/classified-compilation/19690056/index.html .
-	-	5%	http://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?P-Code=G0330010 http://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?P-Code=G0340080 http://tobacco.hpa.gov.tw/Upload/FTB/UpFiles/tobacco.zip
Ad Valorem/Specific	the greater	7%	http://www.excise.go.th/PEOPLE/KNOWLEDGE/GOODS_KNOW/CIGAR/index.htm click on 3rd item: " "
-	-	18% ⁴⁴	Official Gazette of the Tunisian Republic – July 2012
0.1875	per cig	18%	
-	-	20%	Administrative Order #581 published in the Official Gazette #187 in 28.10.2011
-	-	20%	

Country	Tax Tier	Specific Rate (in LC)	Specific Rate Base	Ad valorem	Ad valorem Base	
UAE	-	-	-	100% ⁴⁵	of CIF	
UK	-	176.22	per '000s	16.5%	of RSP	
Ukraine	Filter Non filter	173.2 77.5	per '000s per '000s	12% 12%	of RSP net of VAT of RSP net of VAT	
Uruguay	-	38	per 20s	-	-	
Venezuela	-	-	-	70%	of (RSP - VAT)	
Vietnam ⁴⁷	-	-	-	65%	of Net ex-factory price	

	MET (in LC except for %)	MET Base	VAT/GST ¹	Source
	100	per '000s	-	GCC Customs Union Agreement 2003, Provision IV
	-	-	20%	http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/tobacco_products/rates/excise_duties-part_iii_tobacco_en.pdf
	231.7	per '000s	20%	http://zakon4.rada.gov.ua/laws/show/2755-17
	101.6	per '000s	20%	
	-	-	22%	Excise tax (Law 18083) (http://www.parlamento.gub.uy/leyes/ AccesoTextoLey.asp?Ley=18083&Anchor) Ficto Prices Decree 069/2010 (http://www.dgi.gub.uy/wdgi/page?2,principal,_Ampliacion,0,es,0,PAG;CONC;167;1;D;decreto-no-69-010;0;PAG)
	-	-	12% ⁴⁶	Excise Tax law (http://declaraciones.seniat.gob.ve/portal/page/portal/MANEJADOR_CONTENTIDO_SENIAT/02NORMATIVA_LEGAL/2.4TRIBUTOS_INTERNOS/2.4.08ISCMT/2.4.8.html#) VAT Law (http://declaraciones.seniat.gob.ve/portal/page/portal/MANEJADOR_CONTENTIDO_SENIAT/02NORMATIVA_LEGAL/2.4TRIBUTOS_INTERNOS/2.4.03IVA/2.4.3.html)
	-	-	10% ⁴⁸	http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&_page=2&mode=detail&document_id=168893 (Decision No 47/2013/QĐ-TTg on Tobacco harm prevention and control fund – in Vietnamese original text only) http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=81144 (Law No 27/2008/QH12 on Special Consumption Tax – in Vietnamese original text only)

Indonesia - 2014 Excise Tax Rates			
Category	Production Volume Tier	Price Tier (1)	Specific Rate
		(IDR/stick)	(IDR/stick)
Hand-rolled kretek			
Tier 1	> 2 bio.	> 749	275
		≥ 550 - 749	205
Tier 2	> 0.3 - 2.0 bio.	> 379	130
		> 349 - 379	120
		≥ 336 - 349	110
Tier 3	≤ 0.3 bio.	≥ 250	80
Machine made kretek			
Tier 1	> 2 bio.	> 669	375
		≥ 631 - 669	355
Tier 2	≤ 2.0 bio.	> 549	285
		≥ 440 - 549	245
White cigarettes			
Tier 1	> 2 bio.	> 679	380
Tier 2	≤ 2.0 bio.	> 444	245
		≥ 345 - 444	195
(1) Note: Price Tier based on Minimum Banderole Price per stick			

Appendix III. Earmarked Taxes

Country	Name	Earmarking Purpose	Tax Base	Rate or Duty	Included in Excise Tax?
Argentina	Social assistance fund	Ministry of Social Development	RSP	21%	NO
Bangladesh	Development surcharge	No further information	landed cost	5.00%	NO
Belarus	Hockey tax	Voluntary payment to support the development of ice hockey in Belarus	ex-importer price	5.00%	NO
Benin	Ecologic Tax on Tobacco products	Environment	NA	NA	NA
Brazil	PIS/COFINS	Program for social contributions	RSP	10.97%	NO
Cambodia	Public Lighting Tax	No further information	Price prior to wholesale	3.00%	NO
Cape-Verde	(1) Ecologic Tax on Tobacco , (2) Custom Tax on Tobacco	(1) Environment, (2) Custom	NA	(1) Specific, (2) Rate of 0.77%	NA

Country	Name	Earmarking Purpose	Tax Base	Rate or Duty	Included in Excise Tax?
Colombia	Coldeportes	Support the development of sportive activities	% of the Specific Excise Tax	16.00%	YES
Costa Rica	IDA	Funding of farming activities	RSP – Specific Excise Tax – VAT	2.50%	NO
Egypt	Health tax	To fund health insurance for students	per 1000 sticks	EGP 5.00	NO
El Salvador	Fosalud	Health fund	per stick	USD 0.0225	YES
Estonia	Cultural Endowment of Estonia	Cultural, physical fitness and sport endowment	Total tobacco excise revenue	3.50%	YES
Greece	(1) Agricultural Insurance Organisation	(1) Financial support of Greek tobacco growers,	(1) per 1000 sticks	(1) EUR 0.06	YES

Country	Name	Earmarking Purpose	Tax Base	Rate or Duty	Included in Excise Tax?
Guatemala	Excise tax	Ministry of health budget	Ex-Factory / CIF	75%	YES
Iceland	No special name	Work aimed to decrease smoking in Iceland	gross tobacco sales	0.90%	YES
India	Education Cess	No further information	base: excise + import duty + import cess (only imports, 2 % of excise)	3.00%	NO
Indonesia	Regional tax	For health service programs and law enforcement on eradication of illegal trade and smoking ban	Excise tax	10%	NO

Country	Name	Earmarking Purpose	Tax Base	Rate or Duty	Included in Excise Tax?
Ireland	No special name	For the services and purposes connected with the performance by the Health Service Executive of its functions	Fixed annual sum	Set annual amount not to exceed 167,605	YES
Ivory Coast	(1) Special tax on Tobacco for sport, (2) Special tax on Tobacco for AIDS	(1) Funding of sport federations, (2) National program dedicated to fight AIDS	NA	(1) 2.5% to 10%, (2) 2%	NA
Japan	Special Tobacco Tax	Settlement of debt of the former national railways corporation	per 1000 sticks	YEN820 ⁴⁹ / YEN389 ⁵⁰	NO
Jordan	Youth and cancer tax	No further information	pack	JOD 0.03	NO
Lithuania	National (1) Cultural and (2) Sport support Fund	To finance (1) professional and country art, (2) sport	Last year total tobacco and alcohol excise revenue	(1) 3%, (2) 1%	YES
Macedonia	(1) Environmental Tax, (2) Health Contribution, (3) Tobacco Growers Tax	(1) No further information, (2) No further information, (3) No further information	(1) per 1000 sticks, (2) per 1000 sticks, (3) per 1000 sticks	(1) MKD 250, (2) MKD 50, (3) KMD 150	NO

Country	Name	Earmarking Purpose	Tax Base	Rate or Duty	Included in Excise Tax?
Moldova	Ecologic tax	No further information	CIF	1.00%	NO
Morocco	Palestine Tax	Collected to provide assistance for Palestians	per 1000 sticks	MAD 2.5/5.0	NO
Panama	Excise tax	Health related initiatives Anti-illicit tobacco trade related activities	RSP – Excise Tax – VAT	100%	YES
Poland	Health Program	Reduction of tobacco consumption	Total tobacco excise revenue	0.50%	YES
Romania	(1) National Health Fund, (2) Sport contribution/Sport Ministry	(1) Public health infrastructure, national health programs, special situations of the MoF, (2) Sport contribution/National sport programs	(1) per 1000 sticks, (2) (<i>Ad Valorem</i> + Specific Excise - Health Tax)	(1) EUR 10, (2) 1%	YES

Country	Name	Earmarking Purpose	Tax Base	Rate or Duty	Included in Excise Tax?
South Korea	(1) Education Tax, (2) Health Fund, (3) Green Fund,	(1) Support of local education, (2) Support of health programs nationwide, (3) Protection of the environment	(1) per 1000 sticks, (2) per 1000 sticks, (3) per 1000 sticks	(1) KRW 16,025, (2) KRW 17,700, (3) KRW 405	NO
Sri Lanka	(1) Port and airport development levy (2) CESS (3) Nation building tax	No further information	(1) & (2) CIF (3) customs duty + excise tax+PAL + CESS	(1) 5% (2) 10% (3) 2%	NO
Switzerland	(1) Domestic tobacco growing fund, (2) Tobacco Prevention Fund,	(1) Contributions to the local tobacco growing, (2) Contribution to a national tobacco prevention fund administered by the Federal Health Office	(1) per 1000 sticks, (2) per 1000 sticks,	(1) CHF 1.30, (2) CHF 1.30	(1) NO, (2) NO,
Taiwan	Health surtax	To subsidize the National Health Insurance program.	per 1000 sticks	TWD 1,000	NO

Country	Name	Earmarking Purpose	Tax Base	Rate or Duty	Included in Excise Tax?
Thailand	(1) Health Tax	(1) Thai Health Promotion Foundation	Excise tax	2.00%	NO
	(2) TV Tax	(1) Support Thai Public Broadcasting	Excise tax	1.5% of excise	NO
	(3) Provincial Tax	(2) service network general provincial fund	Per pack	THB 1.86 per pack except Bangkok which has nil provincial tax	NO
Turkey	Tobacco fund	To support tobacco growers	per kg on imported tobacco	USD 1.80 (supposed to gradually reduce to 0 by 2018)	NO
United States	Master settlement agreement MSA	Payments to the US states according to the agreement	per pack	approx. USD 0.50	NO
Vietnam	National Fund	Prevention and control of tobacco harms.	Net-ex factory price	1% ⁵¹	NO

Appendix Endnotes

- 1 Nominal unless otherwise stated
- 2 Social Assistance Fund: 7% of RSP.
- 3 Special Tobacco Fund: 8.35% of RSP – SAF – VAT + AR\$ 0.3649
- 4 VAT: 21% of (RSP - SAF - VAT - STF total - ET)
- 5 Import duty
- 6 Tax rates based on RP of pack of 10s. Also development surcharge of 5% landed cost.
- 7 Also: Transaction Tax 3% of RSP – Excise Tax – Distr. Margin
- 8 of (RSP - ET - Distrib Mg)
- 9 Varies in different states
- 10 For locally produced: 65% of ex-factory price
- 11 Import Duty: 7% of deemed CIF
- 12 of (Price to wholesaler – excise tax - Public Lighting Tax);
Public Lighting Tax = 3% (Price to wholesaler less excise tax)
- 13 Also: Harmonized Sales Tax: 13% of (RSP - HST), only applicable in Ontario (13%), New Brunswick (13%), Nova Scotia (15%), Prince Edward Island (14%) and Newfoundland (13%);
Provincial Tobacco Tax: C\$2.47 - 5.80 (Range for all provinces and territories);
Provincial Sales Tax: 5-8% of (RSP - GST - PST)
- 14 GST: 5.0% of (RSP - GST - PST)
- 15 of (RSP - ET – VAT)
- 16 Agricultural Tax (IDA): 2.5% of (RSP - VAT – IDA)
- 17 of (RSP - VAT - Retail Mg)

- 18 Also: Education cess = 3% [excise + import duty + import cess (only imports: 3% of excise)]
- 19 Varies across states
- 20 Also: Regional tax = 10% of excise tax
- 21 Excise tax includes special tobacco tax: All cigarettes except “Former 3rd Class products”: 820 per ‘000, “Former 3rd Class products”: 389 per ‘000
- 22 Import duty
- 23 Import: specific import duty of USD20/’000, Tax Stamp: LC500/pack
- 24 Bank charges and stamp cost
- 25 Imports sales tax = 5% of (CIF + excise duty + royalties + import duty)
- 26 Local produced sales tax = 5% of (net ex-factory price + excise duty - security ink exemption)
- 27 Maldives has no excise tax on cigarettes but levies an import duty of MVR 900/’000
- 28 IMF: 4% (VAT-like turnover tax)
- 29 Droit Fiscal
- 30 Tax Statistique
- 31 of (RSP - VAT)
- 32 Commercial tax equivalent of 5% on invoice price for traders
- 33 Import duty
- 34 Net RP= RSP-GST
- 35 Rate includes municipal promotion tax (2%).
- 36 For cigarettes packed by machine under Section 5(c) of Republic Act No. 10351 (Revised Excise Tax Law).

- 37 “Net retail price” shall mean the price at which the cigarette is sold on retail in at least five (5) major supermarkets in Metro Manila (for brands of cigarettes marketed nationally), excluding the amount intended to cover the applicable excise tax and the value-added tax. For cigarettes which are marketed only outside Metro Manila, the “net retail price” shall mean the price at which the cigarette is sold in at least five (5) major supermarkets in the region excluding the amount intended to cover the applicable excise tax and the value-added tax. [Section 5(c) of Republic Act No. 10351]
- 38 Import duty
- 39 Import duty
- 40 Also: Nation building tax = 2%[customs duty + excise + port and airport development levy (5% CIF) + CESS (10% CIF)]
- 41 Also: Education tax = 50% excise tax; Public health fund = 17,700/000; Green fund = 405/000
- 42 Also Health surtax of TWD 1,000/000s
- 43 A de-facto MET. Provincial tax = 1.86/pack (with the exemption of Bangkok which is not subjected to the tax); Health tax = 2% of excise tax; TV tax = 1.5% of excise tax
- 44 of RSP less trade margins, specific
- 45 Import duty
- 46 of (RSP - VAT - ET)
- 47 Also: National fund = 1% of net ex-factory price
- 48 on wholesaler price
- 49 All cigarettes except “Former 3rd Class products”
- 50 Former 3rd Class product^s
- 51 Rate at 1% since 2013. 1.5% from 2016, 2% from 2019

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About Dr. Arthur B. Laffer

Arthur B. Laffer is the founder and chairman of Laffer Associates, an institutional economic research and consulting firm, as well as Laffer Investments, an institutional investment management firm utilizing diverse investment strategies. Dr. Laffer's economic acumen and influence in triggering a world-wide tax-cutting movement in the 1980s have earned him the distinction in many publications as "The Father of Supply-Side Economics." His name is attached to the Laffer Curve, a graphical representation that there exists a tax rate between 0% and 100% that will maximize government revenue and above which tax receipts will decline.

Dr. Laffer was a member of President Ronald Reagan's Economic Policy Advisory Board for both of his two terms (1981-1989). He also advised Prime Minister Margaret Thatcher on fiscal policy in the U.K. during the 1980s. During the years 1972 to 1977, Dr. Laffer was a consultant to Secretary of the Treasury William Simon, Secretary of Defense Don Rumsfeld, and Secretary of the Treasury George Shultz. He was the first to hold the title of Chief Economist at the Office of Management and Budget (OMB) under Mr. Shultz from October 1970 to July 1972.

He was formerly the Distinguished University Professor at Pepperdine University and a member of the Pepperdine Board of Directors. He also held the status as the Charles B. Thornton Professor of Business Economics at the University of Southern California from 1976 to 1984. He was an Associate Professor of Business Economics at the University of Chicago from 1970 to 1976 and a member of the Chicago faculty from 1967 through 1976.

Dr. Laffer received a B.A. in economics from Yale University in 1963. He received a MBA and a Ph.D. in economics from Stanford University in 1965 and 1972 respectively.

About the Laffer Center at Pacific Research Institute

Founded in 2012, The Laffer Center at the Pacific Research Institute is dedicated to preserving and promoting the core tenets of supply-side economics. The Laffer Center is named after Arthur B. Laffer, one of the nation's leading economic minds and considered by many to be the "Father of Supply-Side Economics." The Laffer Center houses Dr. Laffer's life's work and seeks to be the leading source for supply-side research and thought, including the research and published works of other economists and thought leaders whose ideas have played an instrumental role in the supply-side movement in the United States and abroad. Most important, The Laffer Center is focused on educating people on economic ideas and ensuring that the lessons of supply-side economics are as relevant and applicable today as they were in the 1980s when the supply-side revolution swept the country.

