

APPENDIX IV - TABLE 8
NATIONAL TAXES AND RETAIL PRICE
FOR A PACK OF 20 CIGARETTES

Globally

Africa

The Americas

South-East Asia

Europe

Eastern Mediterranean

Western Pacific

Table 4.8.0

National taxes and retail price for a pack of 20 cigarettes, globally

* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/currency_codes_list-1, accessed 18 September 2009).

+ Total tax includes VAT and taxes other than excise and import duties, reported as at 31 December 2008 and not reflecting tax increases/changes that might have occurred during the course of 2009.

... Data not reported/not available.

— Data not required/not applicable.

¹ Subnational rates and national excise taxation rates have been used by WHO to reflect an average Canadian taxation rate. Consequently, the reported taxation rates will differ from the posted tax rates.

² Data not approved by national authorities.

COUNTRY	MOST SOLD BRAND OF CIGARETTES, 2008		
	PRICE OF A 20-CIGARETTE PACK		
	IN REPORTED CURRENCY	CURRENCY REPORTED [*]	IN US\$ AT OFFICIAL EXCHANGE RATES
Afghanistan	25.00	AFN	0.51
Albania	130.00	ALL	1.48
Algeria	70.00	DZD	0.98
Andorra	...	—	—
Angola	50.00	AOA	0.67
Antigua and Barbuda	6.90	XCD	2.56
Argentina	3.80	ARS	1.11
Armenia	500.00	AMD	1.63
Australia	9.60	AUD	6.65
Austria	4.00	EUR	5.57
Azerbaijan	0.70	AZN	0.87
Bahamas	4.29	BSD	4.29
Bahrain	0.60	BHD	1.60
Bangladesh	25.90	BDT	0.38
Barbados	11.00	BBD	5.50
Belarus	1 900.00	BYR	0.86
Belgium	4.16	EUR	5.79
Belize	7.00	BZD	3.50
Benin	500.00	XOF	1.06
Bhutan	—	—	—
Bolivia (Plurinational State of)	5.50	BOB	0.78
Bosnia and Herzegovina	2.00	BAM	1.42
Botswana	17.50	BWP	2.33
Brazil	2.40	BRL	1.03
Brunei Darussalam	1.68	BND	1.17
Bulgaria	2.75	BGN	1.98
Burkina Faso	500.00	XOF	1.06
Burundi	600.00	BIF	0.49
Cambodia	0.30	USD	0.30
Cameroon	500.00	XOF	1.06
Canada ¹	7.94	CAD	6.48
Cape Verde	200.00	CVE	2.52
Central African Republic	300.00	XOF	0.64
Chad	500.00	XAF	1.06
Chile	1 300.00	CLP	2.07
China ²	5.00	CNY	0.73
Colombia	1 769.00	COP	0.80
Comoros	1 000.00	KMF	2.83
Congo	420.00	XAF	0.89
Cook Islands	10.40	NZD	6.02
Costa Rica	750.00	CRC	1.35
Côte d'Ivoire	700.00	XOF	1.49
Croatia	15.00	HRK	2.91
Cuba	7.00	CUP	0.30
Cyprus	2.82	EUR	3.92
Czech Republic	58.00	CZK	3.00
Democratic People's Republic of Korea	20.00	KPW	0.14
Democratic Republic of the Congo	600.00	CDF	0.94
Denmark	33.00	DKK	6.24



				MOST SOLD BRAND OF CIGARETTES, 2007							
TAXES AS % OF PRICE				PRICE OF A 20-CIGARETTE PACK			TAXES AS % OF PRICE				
SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX + (%)	IN REPORTED CURRENCY	CURRENCY REPORTED *	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX + (%)	
0	0	0	8	...	—	—	...	...	...	...
31	0	0	50	...	—	—	...	...	...	...
53	0	0	68	55.00	DZD	0.82	49	0	0	63	
...	—	—	
0	16	0	37	50.00	AOA	0.67	0	17	0	39	
0	0	0	31	...	—	—	...	...	...	...
0	61	0	68	3.40	ARS	1.09	0	61	0	68	
17	0	0	32	...	—	—	...	...	...	...
53	0	0	62	9.13	AUD	8.05	53	0	0	62	
13	43	0	73	3.40	EUR	5.01	16	43	0	75	
5	0	0	22	...	—	—	...	...	...	...
0	25	0	25	3.75	BSD	3.75	0	28	0	28	
0	0	0	33	0.60	BHD	1.60	0	0	0	33	
0	52	0	67	18.00	BDT	0.26	0	52	0	67	
34	0	2	49	...	—	—	...	...	...	...
8	0	0	23	...	—	—	...	...	...	...
8	52	0	77	3.77	EUR	5.55	8	52	0	78	
26	0	0	35	7.00	BZD	3.50	...	...	...	...
0	0	0	22	255.00	XOF	0.57	0	0	0	34	
—	—	—	—	—	—	—	—	—	—	—	
0	29	0	41	5.00	BOB	0.66	0	29	0	41	
0	42	0	57	...	—	—	...	...	...	...
39	0	0	48	12.85	BWP	2.14	30	0	0	39	
29	0	0	58	2.25	BRL	1.27	30	0	0	60	
71	0	0	71	...	—	—	...	...	...	...
30	41	0	87	2.30	BGN	1.73	6	54	0	76	
0	5	0	20	500.00	XOF	1.12	0	7	0	22	
0	46	0	54	500.00	BIF	0.45	0	33	6	50	
0	11	0	20	800.00	KHR	0.20	0	11	0	20	
0	6	0	22	500.00	XOF	1.12	0	5	0	21	
58	0	5	65	...	—	—	...	...	...	...
0	3	0	22	180.00	CVE	2.40	0	5	0	25	
0	12	0	28	385.00	XOF	0.86	0	10	0	26	
0	13	5	33	500.00	XOF	1.12	0	13	5	33	
0	60	0	76	1 000.00	CLP	2.02	0	60	0	76	
1	20	0	36	5.00	CNY	0.68	1	20	0	36	
24	0	0	34	1 500.00	COP	0.75	0	34	0	42	
0	18	0	20	...	—	—	0	69	1	70	
0	16	0	32	425.00	XAF	0.95	0	16	0	32	
0	0	0	65	7.12	NZD	5.51	0	0	0	57	
0	44	0	56	652.00	CRC	1.31	0	44	0	56	
0	16	0	26	700.00	XOF	1.57	0	16	0	26	
43	0	0	61	14.50	HRK	2.91	0	30	0	48	
87	0	0	87	7.00	CUP	0.30	87	0	0	87	
15	45	0	72	1.65	EUR	2.43	15	45	0	72	
36	28	0	79	56.50	CZK	3.13	31	27	0	74	
...	—	—	
15	14	0	31	400.00	CDF	0.80	20	0	0	22	
39	14	0	72	32.00	DKK	6.31	40	14	0	73	

Table 4.8.0

National taxes and retail price for a pack of 20 cigarettes, globally

* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/currency_codes_list-1, accessed 18 September 2009).

+ Total tax includes VAT and taxes other than excise and import duties, reported as at 31 December 2008 and not reflecting tax increases/changes that might have occurred during the course of 2009.

... Data not reported/not available.

— Data not required/not applicable.

COUNTRY	MOST SOLD BRAND OF CIGARETTES, 2008		
	PRICE OF A 20-CIGARETTE PACK		
	IN REPORTED CURRENCY	CURRENCY REPORTED *	IN US\$ AT OFFICIAL EXCHANGE RATES
Djibouti	120.00	DJF	0.68
Dominica	3.78	XCD	1.40
Dominican Republic	100.00	DOP	2.82
Ecuador	2.20	USD	2.20
Egypt	2.75	EGP	0.49
El Salvador	1.40	USD	1.40
Equatorial Guinea	1 000.00	XOF	2.12
Eritrea	25.00	ERN	1.63
Estonia	32.00	EEK	2.88
Ethiopia	4.35	ETB	0.44
Fiji	2.30	FJD	1.30
Finland	4.40	EUR	6.12
France	5.30	EUR	7.38
Gabon	1 000.00	XAF	2.12
Gambia	10.00	GMD	0.36
Georgia	1.00	GEL	0.60
Germany	4.71	EUR	6.55
Ghana	1.50	GHS	1.16
Greece	3.00	EUR	4.18
Grenada	8.00	XCD	2.96
Guatemala	10.00	GTQ	1.29
Guinea	2 000.00	GNF	0.39
Guinea-Bissau	1 000.00	XOF	2.12
Guyana	360.00	GYD	1.75
Haiti	...	—	—
Honduras	18.00	HNL	0.95
Hungary	568.42	HUF	3.02
Iceland	665.00	ISK	5.52
India	80.00	INR	1.65
Indonesia	12 500.00	IDR	1.14
Iran (Islamic Republic of)	13 000.00	IRR	1.32
Iraq	750.00	IQD	0.63
Ireland	8.10	EUR	11.27
Israel	19.00	ILS	5.00
Italy	4.30	EUR	5.98
Jamaica	404.95	JMD	5.05
Japan	300.00	JPY	3.31
Jordan	1.40	JOD	1.97
Kazakhstan	90.00	KZT	0.75
Kenya	120.00	KES	1.54
Kiribati	8.00	AUD	5.54
Kuwait	0.47	KWD	1.70
Kyrgyzstan	24.00	KGS	0.61
Lao People's Democratic Republic	5 000.00	LAK	0.57
Latvia	1.45	LVL	2.93
Lebanon	2 000.00	LBP	1.33
Lesotho	22.00	LSL	2.36
Liberia	50.00	LRD	0.78
Libyan Arab Jamahiriya	1.00	LYD	0.80
Lithuania	4.48	LTL	1.83



				MOST SOLD BRAND OF CIGARETTES, 2007							
TAXES AS % OF PRICE				PRICE OF A 20-CIGARETTE PACK			TAXES AS % OF PRICE				
SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX + (%)	IN REPORTED CURRENCY	CURRENCY REPORTED *	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX + (%)	
0	44	0	44	100.00	DJF	0.56	0	58	0	58	
12	0	2	49	3.63	XCD	1.34	12	0	2	45	
26	20	0	62	76.00	DOP	2.21	...	...	...	...
0	54	0	64	1.50	USD	1.50	0	44	0	55	
59	0	0	59	2.50	EGP	0.45	55	0	0	55	
7	9	0	31	1.35	USD	1.35	7	6	0	27	
0	19	0	35	...	—	—	0	19	0	35	
0	45	0	55	20.00	ERN	1.30	0	45	0	55	
31	31	0	78	21.10	EEK	1.98	26	26	0	67	
0	44	0	56	4.00	ETB	0.43	0	39	0	50	
77	0	0	77	...	—	—	...	...	...	...
7	52	0	77	4.20	EUR	6.18	7	50	0	75	
6	58	0	80	5.00	EUR	7.36	6	58	0	80	
0	6	0	21	800.00	XAF	1.80	0	6	0	21	
30	0	2	62	10.00	GMD	0.44	30	0	2	63	
40	0	0	55	...	—	—	...	...	...	...
35	25	0	76	4.71	EUR	6.93	35	25	0	76	
13	0	0	29	...	—	—	0	52	0	63	
4	54	0	73	2.80	EUR	4.12	4	54	0	73	
0	0	0	30	...	—	—	...	...	...	...
0	46	0	57	10.00	GTQ	1.31	0	46	0	57	
0	11	1	37	2 000.00	GNF	0.46	0	8	1	32	
0	3	0	18	...	—	—	...	...	...	...
0	14	0	27	240.00	GYD	1.18	0	19	0	33	
...	—	—	
0	28	13	41	...	—	—	0	28	13	41	
29	28	0	74	426.59	HUF	2.47	35	28	0	79	
39	13	0	71	565.00	ISK	9.14	40	0	0	60	
44	0	0	55	68.00	INR	1.73	49	0	0	60	
6	39	0	53	12 500.00	IDR	1.33	1	43	0	52	
0	5	0	19	...	—	—	...	...	...	...
0	9	0	23	...	—	—	...	...	...	...
43	18	0	79	7.04	EUR	10.36	43	18	0	78	
5	54	0	72	12.50	ILS	3.25	7	54	0	74	
3	55	0	75	3.60	EUR	5.30	4	55	0	75	
30	0	0	45	300.00	JMD	4.25	15	32	0	61	
58	0	0	63	300.00	JPY	2.63	...	...	...	...
23	32	0	69	1.25	JOD	1.76	20	33	0	67	
9	0	0	20	90.00	KZT	0.75	...	...	...	...
42	0	0	55	120.00	KES	1.91	28	0	0	42	
0	0	0	50	...	—	—	...	...	...	...
0	0	0	34	0.45	KWD	1.65	0	0	0	36	
14	0	0	31	24.00	KGS	0.68	14	0	0	31	
0	32	0	41	...	—	—	...	...	...	...
25	32	0	72	0.65	LVL	1.34	31	25	0	71	
0	33	0	44	2 000.00	LBP	1.33	0	28	0	39	
25	0	0	38	20.00	LSL	2.94	28	0	0	41	
0	6	0	40	50.00	LRD	0.80	0	6	7	43	
0	2	0	2	1.00	LYD	0.82	0	2	0	2	
35	20	0	71	3.75	LTL	1.59	35	15	0	65	

Table 4.8.0

National taxes and retail price for a pack of 20 cigarettes, globally

* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/currency_codes_list-1, accessed 18 September 2009).

+ Total tax includes VAT and taxes other than excise and import duties, reported as at 31 December 2008 and not reflecting tax increases/changes that might have occurred during the course of 2009.

... Data not reported/not available.

— Data not required/not applicable.

COUNTRY	MOST SOLD BRAND OF CIGARETTES, 2008		
	PRICE OF A 20-CIGARETTE PACK		
	IN REPORTED CURRENCY	CURRENCY REPORTED *	IN US\$ AT OFFICIAL EXCHANGE RATES
Luxembourg	3.20	EUR	4.45
Madagascar	1 400.00	MGA	0.75
Malawi	150.00	MWK	1.03
Malaysia	9.00	MYR	2.60
Maldives	20.00	MVR	1.56
Mali	700.00	XOF	1.49
Malta	3.80	EUR	5.29
Marshall Islands	2.50	USD	2.50
Mauritania	350.00	MRO	1.35
Mauritius	65.00	MUR	2.05
Mexico	28.00	MXN	2.07
Micronesia (Federated States of)	1.75	USD	1.75
Monaco	...	—	—
Mongolia	500.00	MNT	0.39
Montenegro	0.60	EUR	0.84
Morocco	17.50	MAD	2.16
Mozambique	15.00	MZN	0.60
Myanmar	1 050.00	MMK	...
Namibia	23.00	NAD	2.47
Nauru	4.40	AUD	3.05
Nepal	65.00	NPR	0.84
Netherlands	4.40	EUR	6.12
New Zealand	10.20	NZD	5.90
Nicaragua	21.00	NIO	1.06
Niger	500.00	XOF	1.06
Nigeria	250.00	NGN	1.89
Niue	8.00	NZD	4.63
Norway	71.00	NOK	10.14
Oman	0.60	OMR	1.56
Pakistan	18.40	PKR	0.23
Palau	3.50	USD	3.50
Panama	1.96	USD	1.96
Papua New Guinea	11.26	PGK	4.21
Paraguay	1 000.00	PYG	0.20
Peru	4.00	PEN	1.27
Philippines	25.00	PHP	0.53
Poland	5.75	PLN	1.94
Portugal	3.55	EUR	4.94
Qatar	6.00	QAR	1.65
Republic of Korea	2 500.00	KRW	1.98
Republic of Moldova	6.00	MDL	0.58
Romania	6.30	RON	2.22
Russian Federation	15.00	RUB	0.51
Rwanda	500.00	RWF	0.89
Saint Kitts and Nevis	5.00	XCD	1.85
Saint Lucia	10.00	XCD	3.70
Saint Vincent and the Grenadines	5.40	XCD	2.00
Samoa	7.80	WST	2.69
San Marino	...	—	—
Sao Tome and Principe	20 000.00	STD	1.31



				MOST SOLD BRAND OF CIGARETTES, 2007							
TAXES AS % OF PRICE				PRICE OF A 20-CIGARETTE PACK			TAXES AS % OF PRICE				
SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX + (%)	IN REPORTED CURRENCY	CURRENCY REPORTED *	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX + (%)	
10	47	0	70	3.04	EUR	4.48	10	47	0	71	
0	51	0	67	1 180.00	MGA	0.66	0	51	0	67	
37	0	0	51	65.00	MWK	0.46	0	48	0	63	
40	4	0	48	8.20	MYR	2.48	37	4	0	45	
0	0	0	30	18.00	MVR	1.41	0	0	0	33	
0	5	0	21	...	—	—	0	17	0	32	
12	49	0	76	3.57	EUR	5.26	10	51	0	76	
0	0	0	40	...	—	—	...	...	...	...
0	20	0	34	350.00	MRO	1.38	0	20	0	34	
68	0	0	81	60.00	MUR	2.13	69	0	0	82	
0	52	0	65	23.00	MXN	2.12	0	51	0	64	
34	0	0	39	...	—	—	...	...	...	...
...	—	—	
28	0	0	37	450.00	MNT	0.38	31	0	0	40	
3	26	0	44	...	—	—	...	...	...	...
1	50	0	66	17.50	MAD	2.27	1	50	0	66	
0	34	0	48	...	—	—	0	34	0	48	
0	75	0	75	...	—	—	0	75	0	75	
29	0	0	42	...	—	—	...	...	...	...
0	0	0	62	...	—	—	...	...	...	...
13	0	0	25	21.90	NPR	0.34	...	...	...	...
40	21	0	76	4.00	EUR	5.89	36	21	0	73	
58	0	0	69	9.90	NZD	7.66	60	0	0	71	
0	8	0	23	21.00	NIO	1.11	0	26	0	47	
0	6	1	23	...	—	—	...	...	...	...
0	27	0	32	200.00	NGN	1.70	0	27	0	32	
0	0	0	66	7.50	NZD	5.80	0	0	0	68	
53	0	0	73	62.00	NOK	11.46	56	0	0	76	
0	0	0	33	0.60	OMR	1.56	0	0	0	33	
34	4	0	52	16.50	PKR	0.27	34	6	0	53	
0	0	0	57	...	—	—	...	...	...	...
0	21	0	37	1.50	USD	1.50	0	21	0	37	
26	0	0	47	...	—	—	...	...	...	...
0	10	0	19	1 000.00	PYG	0.21	0	10	0	19	
0	19	0	37	3.80	PEN	1.27	0	19	0	37	
44	0	0	54	25.00	PHP	0.60	41	0	0	52	
34	41	0	94	5.85	PLN	2.40	28	34	0	79	
36	23	0	77	3.00	EUR	4.42	39	23	0	79	
0	0	0	33	6.00	QAR	1.65	0	0	0	33	
53	0	0	62	2.63	USD	2.63	54	0	0	63	
2	3	0	22	...	—	—	...	...	...	...
33	25	0	74	5.40	RON	2.20	27	27	0	70	
16	6	0	37	13.00	RUB	0.53	15	5	0	36	
0	36	0	57	500.00	RWF	0.92	0	36	0	59	
0	10	20	30	...	—	—	...	...	...	...
0	0	1	14	...	—	—	...	...	...	...
2	0	1	29	...	—	—	...	...	...	...
49	0	0	63	...	—	—	...	...	...	...
...	—	—	
0	0	0	37	10 000.00	STD	0.70	...	...	...	...

Table 4.8.0
National taxes and retail price for a pack of 20 cigarettes, globally

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+ Total tax includes VAT and taxes other than excise and import duties, reported as at 31 December 2008 and not reflecting tax increases/changes that might have occurred during the course of 2009.

... Data not reported/not available.

— Data not required/not applicable.

> Refers to a territory.

³ The price is a sales-weighted average of State prices, the taxes include the Federal taxes and a State tax sales-weighted average.

COUNTRY	MOST SOLD BRAND OF CIGARETTES, 2008		
	PRICE OF A 20-CIGARETTE PACK		
	IN REPORTED CURRENCY	CURRENCY REPORTED *	IN US\$ AT OFFICIAL EXCHANGE RATES
Saudi Arabia	6.00	SAR	1.60
Senegal	600.00	XOF	1.27
Serbia	60.00	RSD	0.95
Seychelles	66.00	SCR	3.98
Sierra Leone	500.00	SLL	0.16
Singapore	11.60	SGD	8.06
Slovakia	1.76	EUR	2.45
Slovenia	2.20	EUR	3.06
Solomon Islands	...	—	—
Somalia	...	—	—
South Africa	18.99	ZAR	2.04
Spain	3.00	EUR	4.18
Sri Lanka	320.00	LKR	2.83
Sudan	2.00	SDG	0.97
Suriname	5.00	SRD	1.82
Swaziland	32.00	SZL	3.44
Sweden	44.00	SEK	5.63
Switzerland	6.60	CHF	6.20
Syrian Arab Republic	30.00	SYP	0.62
Tajikistan	...	—	—
Thailand	45.00	THB	1.29
The former Yugoslav Republic of Macedonia	70.00	MKD	1.61
Timor-Leste	1.00	USD	1.00
Togo	500.00	XOF	1.06
Tonga	7.60	TOP	3.56
Trinidad and Tobago	14.00	TTD	2.22
Tunisia	1.70	TND	1.30
Turkey	3.00	TRY	1.97
Turkmenistan	11 000.00	TMM	2.12
Tuvalu	5.00	AUD	3.46
Uganda	1 000.00	UGX	0.51
Ukraine	3.00	UAH	0.39
United Arab Emirates	6.50	AED	1.77
United Kingdom of Great Britain and Northern Ireland	5.24	GBP	7.64
United Republic of Tanzania	1 400.00	TZS	1.09
United States of America ³	4.58	USD	4.58
Uruguay	45.00	UYU	1.85
Uzbekistan	700.00	UZS	0.50
Vanuatu	640.00	VUV	5.68
Venezuela (Bolivarian Republic of)	8.50	VEF	3.96
Viet Nam	11 000.00	VND	0.65
West Bank and Gaza Strip ^{<}	8.00	ILS	2.10
Yemen	150.00	YER	0.75
Zambia	5 500.00	ZMK	1.14
Zimbabwe	0.40	USD	0.40



				MOST SOLD BRAND OF CIGARETTES, 2007							
TAXES AS % OF PRICE				PRICE OF A 20-CIGARETTE PACK			TAXES AS % OF PRICE				
SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX + (%)	IN REPORTED CURRENCY	CURRENCY REPORTED *	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX + (%)	
0	0	0	33	6.00	SAR	1.60	0	0	0	33	
0	13	0	28	600.00	XOF	1.35	0	13	0	28	
16	33	0	64	57.00	RSD	1.06	11	33	0	60	
76	0	0	76	44.00	SCR	5.50	...	...	...	...
0	25	0	42	...	—	—	...	...	...	...
61	0	0	67	10.20	SGD	7.08	69	0	0	76	
50	24	0	90	1.41	EUR	2.08	42	23	0	81	
15	43	0	75	2.20	EUR	3.24	15	43	0	75	
...	—	—	
...	...	...	...	0.40	SOS	0.00	...	...	...	...
32	0	0	45	15.70	ZAR	2.31	35	0	0	48	
4	57	0	77	2.40	EUR	3.53	7	57	0	78	
59	0	0	72	220.00	LKR	2.02	64	0	0	77	
0	59	0	72	...	—	—	...	...	...	...
6	0	1	42	4.00	SRD	1.46	8	0	0	49	
12	0	0	32	30.00	SZL	4.41	13	0	0	33	
14	39	0	73	44.00	SEK	6.86	13	39	0	72	
30	25	0	62	5.80	CHF	5.15	34	25	0	66	
3	11	0	29	30.00	SYP	0.58	3	11	0	29	
...	—	—	
2	55	0	64	42.00	THB	1.25	...	...	...	...
3	21	0	39	...	—	—	...	...	...	...
...	...	...	...	1.00	USD	1.00	...	...	...	...
0	15	0	30	400.00	XOF	0.90	0	15	0	30	
39	0	0	53	...	—	—	...	...	...	...
24	0	0	37	13.00	TTD	2.05	25	0	0	39	
2	47	0	65	1.65	TND	1.35	2	47	0	65	
0	58	0	73	2.15	TRY	1.84	0	58	0	73	
0	30	0	43	...	—	—	...	...	...	...
...	—	—	
44	0	0	63	...	—	—	...	...	...	...
20	9	0	45	1.97	UAH	0.39	14	13	0	43	
0	0	0	31	6.00	AED	1.63	0	0	0	33	
43	24	0	80	5.44	GBP	10.90	40	22	0	77	
18	0	0	35	1 200.00	TZS	1.06	19	0	0	35	
32	0	0	37	...	—	—	...	...	...	...
48	0	0	66	38.00	UYU	1.77	62	0	0	64	
15	0	0	32	600.00	UZS	0.47	14	0	0	31	
13	0	0	61	...	—	—	...	...	...	...
0	70	0	78	3.20	VEF	1.49	0	70	0	78	
0	36	0	45	9 000.00	VND	0.56	0	26	0	36	
...	—	—	
0	47	0	47	150.00	YER	0.75	0	47	0	47	
0	31	0	44	6 000.00	ZMK	1.56	0	46	0	60	
0	34	0	43	...	—	—	...	...	...	...

Africa

Table 4.8.1

National taxes and retail price for a pack of 20 cigarettes in Africa

* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/currency_codes_list-1, accessed 18 September 2009).

+ Total tax includes VAT and taxes other than excise and import duties, reported as at 31 December 2008 and not reflecting tax increases/changes that might have occurred during the course of 2009.

... Data not reported/not available.

— Data not required/not applicable.

COUNTRY	MOST SOLD BRAND OF CIGARETTES, 2008		
	PRICE OF A 20-CIGARETTE PACK		
	IN REPORTED CURRENCY	CURRENCY REPORTED *	IN US\$ AT OFFICIAL EXCHANGE RATES
Algeria	70.00	DZD	0.98
Angola	50.00	AOA	0.67
Benin	500.00	XOF	1.06
Botswana	17.50	BWP	2.33
Burkina Faso	500.00	XOF	1.06
Burundi	600.00	BIF	0.49
Cameroon	500.00	XOF	1.06
Cape Verde	200.00	CVE	2.52
Central African Republic	300.00	XOF	0.64
Chad	500.00	XAF	1.06
Comoros	1 000.00	KMF	2.83
Congo	420.00	XAF	0.89
Côte d'Ivoire	700.00	XOF	1.49
Democratic Republic of the Congo	600.00	CDF	0.94
Equatorial Guinea	1 000.00	XOF	2.12
Eritrea	25.00	ERN	1.63
Ethiopia	4.35	ETB	0.44
Gabon	1 000.00	XAF	2.12
Gambia	10.00	GMD	0.36
Ghana	1.50	GHS	1.16
Guinea	2 000.00	GNF	0.39
Guinea-Bissau	1 000.00	XOF	2.12
Kenya	120.00	KES	1.54
Lesotho	22.00	LSL	2.36
Liberia	50.00	LRD	0.78
Madagascar	1 400.00	MGA	0.75
Malawi	150.00	MWK	1.03
Mali	700.00	XOF	1.49
Mauritania	350.00	MRO	1.35
Mauritius	65.00	MUR	2.05
Mozambique	15.00	MZN	0.60
Namibia	23.00	NAD	2.47
Niger	500.00	XOF	1.06
Nigeria	250.00	NGN	1.89
Rwanda	500.00	RWF	0.89
Sao Tome and Principe	20 000.00	STD	1.31
Senegal	600.00	XOF	1.27
Seychelles	66.00	SCR	3.98
Sierra Leone	500.00	SLL	0.16
South Africa	18.99	ZAR	2.04
Swaziland	32.00	SZL	3.44
Togo	500.00	XOF	1.06
Uganda	1 000.00	UGX	0.51
United Republic of Tanzania	1 400.00	TZS	1.09
Zambia	5 500.00	ZMK	1.14
Zimbabwe	0.40	USD	0.40



				MOST SOLD BRAND OF CIGARETTES, 2007						
TAXES AS A % OF PRICE				PRICE OF A 20-CIGARETTE PACK			TAXES AS A % OF PRICE			
SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX+ (%)	IN REPORTED CURRENCY	CURRENCY REPORTED *	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX+ (%)
53	0	0	68	55.00	DZD	0.82	49	0	0	63
0	16	0	37	50.00	AOA	0.67	0	17	0	39
0	0	0	22	255.00	XOF	0.57	0	0	0	34
39	0	0	48	12.85	BWP	2.14	30	0	0	39
0	5	0	20	500.00	XOF	1.12	0	7	0	22
0	46	0	54	500.00	BIF	0.45	0	33	6	50
0	6	0	22	500.00	XOF	1.12	0	5	0	21
0	3	0	22	180.00	CVE	2.40	0	5	0	25
0	12	0	28	385.00	XOF	0.86	0	10	0	26
0	13	5	33	500.00	XOF	1.12	0	13	5	33
0	18	0	20	...	—	—	0	69	1	70
0	16	0	32	425.00	XAF	0.95	0	16	0	32
0	16	0	26	700.00	XOF	1.57	0	16	0	26
15	14	0	31	400.00	CDF	0.80	20	0	0	22
0	19	0	35	...	—	—	0	19	0	35
0	45	0	55	20.00	ERN	1.30	0	45	0	55
0	44	0	56	4.00	ETB	0.43	0	39	0	50
0	6	0	21	800.00	XAF	1.80	0	6	0	21
30	0	2	62	10.00	GMD	0.44	30	0	2	63
13	0	0	29	...	—	—	0	52	0	63
0	11	1	37	2 000.00	GNF	0.46	0	8	1	32
0	3	0	18	...	—	—	...	...	...	...
42	0	0	55	120.00	KES	1.91	28	0	0	42
25	0	0	38	20.00	LSL	2.94	28	0	0	41
0	6	0	40	50.00	LRD	0.80	0	6	7	43
0	51	0	67	1 180.00	MGA	0.66	0	51	0	67
37	0	0	51	65.00	MWK	0.46	0	48	0	63
0	5	0	21	...	—	—	0	17	0	32
0	20	0	34	350.00	MRO	1.38	0	20	0	34
68	0	0	81	60.00	MUR	2.13	69	0	0	82
0	34	0	48	...	—	—	0	34	0	48
29	0	0	42	...	—	—	...	...	...	...
0	6	1	23	...	—	—	...	...	...	...
0	27	0	32	200.00	NGN	1.70	0	27	0	32
0	36	0	57	500.00	RWF	0.92	0	36	0	59
0	0	0	37	10 000.00	STD	0.70	...	...	...	...
0	13	0	28	600.00	XOF	1.35	0	13	0	28
76	0	0	76	44.00	SCR	5.50	...	...	...	...
0	25	0	42	...	—	—	...	...	...	...
32	0	0	45	15.70	ZAR	2.31	35	0	0	48
12	0	0	32	30.00	SZL	4.41	13	0	0	33
0	15	0	30	400.00	XOF	0.90	0	15	0	30
44	0	0	63	...	—	—	...	...	...	...
18	0	0	35	1 200.00	TZS	1.06	19	0	0	35
0	31	0	44	6 000.00	ZMK	1.56	0	46	0	60
0	34	0	43	...	—	—	...	...	...	...

The Americas

Table 4.8.2
National taxes and retail price for a pack of 20 cigarettes in the Americas

* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/currency_codes_list-1, accessed 18 September 2009).

+ Total tax includes VAT and taxes other than excise and import duties, reported as at 31 December 2008 and not reflecting tax increases/changes that might have occurred during the course of 2009.

... Data not reported/not available.

— Data not required/not applicable.

¹ Subnational rates and national excise taxation rates have been used by WHO to reflect an average Canadian taxation rate. Consequently, the reported taxation rates will differ from the posted tax rates.

² The price is a sales-weighted average of State prices, the taxes include the Federal taxes and a State tax sales-weighted average.

COUNTRY	MOST SOLD BRAND OF CIGARETTES, 2008		
	PRICE OF A 20-CIGARETTE PACK		
	IN REPORTED CURRENCY	CURRENCY REPORTED *	IN US\$ AT OFFICIAL EXCHANGE RATES
Antigua and Barbuda	6.90	XCD	2.56
Argentina	3.80	ARS	1.11
Bahamas	4.29	BSD	4.29
Barbados	11.00	BBD	5.50
Belize	7.00	BZD	3.50
Bolivia (Plurinational State of)	5.50	BOB	0.78
Brazil	2.40	BRL	1.03
Canada ¹	7.94	CAD	6.48
Chile	1 300.00	CLP	2.07
Colombia	1 769.00	COP	0.80
Costa Rica	750.00	CRC	1.35
Cuba	7.00	CUP	0.30
Dominica	3.78	XCD	1.40
Dominican Republic	100.00	DOP	2.82
Ecuador	2.20	USD	2.20
El Salvador	1.40	USD	1.40
Grenada	8.00	XCD	2.96
Guatemala	10.00	GTQ	1.29
Guyana	360.00	GYD	1.75
Haiti	...	—	—
Honduras	18.00	HNL	0.95
Jamaica	404.95	JMD	5.05
Mexico	28.00	MXN	2.07
Nicaragua	21.00	NIO	1.06
Panama	1.96	USD	1.96
Paraguay	1 000.00	PYG	0.20
Peru	4.00	PEN	1.27
Saint Kitts and Nevis	5.00	XCD	1.85
Saint Lucia	10.00	XCD	3.70
Saint Vincent and the Grenadines	5.40	XCD	2.00
Suriname	5.00	SRD	1.82
Trinidad and Tobago	14.00	TTD	2.22
United States of America ²	4.58	USD	4.58
Uruguay	45.00	UYU	1.85
Venezuela (Bolivarian Republic of)	8.50	VEF	3.96



				MOST SOLD BRAND OF CIGARETTES, 2007						
TAXES AS A % OF PRICE				PRICE OF A 20-CIGARETTE PACK			TAXES AS A % OF PRICE			
SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX+ (%)	IN REPORTED CURRENCY	CURRENCY REPORTED *	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX+ (%)
0	0	0	31	...	—	—	...	...	...	...
0	61	0	68	3.40	ARS	1.09	0	61	0	68
0	25	0	25	3.75	BSD	3.75	0	28	0	28
34	0	2	49	...	—	—	...	...	...	...
26	0	0	35	7.00	BZD	3.50	...	...	...	...
0	29	0	41	5.00	BOB	0.66	0	29	0	41
29	0	0	58	2.25	BRL	1.27	30	0	0	60
58	0	5	65	...	—	—	...	...	...	...
0	60	0	76	1 000.00	CLP	2.02	0	60	0	76
24	0	0	34	1 500.00	COP	0.75	0	34	0	42
0	44	0	56	652.00	CRC	1.31	0	44	0	56
87	0	0	87	7.00	CUP	0.30	87	0	0	87
12	0	2	49	3.63	XCD	1.34	12	0	2	45
26	20	0	62	76.00	DOP	2.21	...	...	...	...
0	54	0	64	1.50	USD	1.50	0	44	0	55
7	9	0	31	1.35	USD	1.35	7	6	0	27
0	0	0	30	...	—	—	...	...	...	...
0	46	0	57	10.00	GTQ	1.31	0	46	0	57
0	14	0	27	240.00	GYD	1.18	0	19	0	33
...	—	—
0	28	13	41	...	—	—	0	28	13	41
30	0	0	45	300.00	JMD	4.25	15	32	0	61
0	52	0	65	23.00	MXN	2.12	0	51	0	64
0	8	0	23	21.00	NIO	1.11	0	26	0	47
0	28	0	43	1.50	USD	1.50	0	28	0	44
0	10	0	19	1 000.00	PYG	0.21	0	10	0	19
0	25	0	43	3.80	PEN	1.27	0	25	0	43
0	10	20	30	...	—	—	...	...	...	...
0	0	1	14	...	—	—	...	...	...	...
2	0	1	29	...	—	—	...	...	...	...
6	0	1	42	4.00	SRD	1.46	8	0	0	49
24	0	0	37	13.00	TTD	2.05	25	0	0	39
32	0	0	37	...	—	—	...	...	...	...
48	0	0	66	38.00	UYU	1.77	62	0	0	64
0	70	0	78	3.20	VEF	1.49	0	70	0	78

South-East Asia

Table 4.8.3
National taxes and retail price for a pack of 20 cigarettes in South-East Asia

* According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/currency_codes_list-1, accessed 18 September 2009).

+ Total tax includes VAT and taxes other than excise and import duties, reported as at 31 December 2008 and not reflecting tax increases/changes that might have occurred during the course of 2009.

... Data not reported/not available.

— Data not required/not applicable.

COUNTRY	MOST SOLD BRAND OF CIGARETTES, 2008		
	PRICE OF A 20-CIGARETTE PACK		
	IN REPORTED CURRENCY	CURRENCY REPORTED *	IN US\$ AT OFFICIAL EXCHANGE RATES
Bangladesh	25.90	BDT	0.38
Bhutan	—	—	—
Democratic People's Republic of Korea	20.00	KPW	0.14
India	80.00	INR	1.65
Indonesia	12 500.00	IDR	1.14
Maldives	20.00	MVR	1.56
Myanmar	1 050.00	MMK	...
Nepal	65.00	NPR	0.84
Sri Lanka	320.00	LKR	2.83
Thailand	45.00	THB	1.29
Timor-Leste	1.00	USD	1.00



				MOST SOLD BRAND OF CIGARETTES, 2007						
TAXES AS A % OF PRICE				PRICE OF A 20-CIGARETTE PACK			TAXES AS A % OF PRICE			
SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX+ (%)	IN REPORTED CURRENCY	CURRENCY REPORTED+*	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX+ (%)
0	52	0	67	18.00	BDT	0.26	0	52	0	67
—	—	—	—	—	—	—	—	—	—	—
...	—	—
44	0	0	55	68.00	INR	1.73	49	0	0	60
6	39	0	53	12 500.00	IDR	1.33	1	43	0	52
0	0	0	30	18.00	MVR	1.41	0	0	0	33
0	75	0	75	...	—	—	0	75	0	75
13	0	0	25	21.90	NPR	0.34	...	...	...	...
59	0	0	72	220.00	LKR	2.02	64	0	0	77
2	55	0	64	42.00	THB	1.25	...	...	...	...
...	...	...	...	1.00	USD	1.00	...	...	...	...

Europe

Table 4.8.4
National taxes and retail price for a pack of 20 cigarettes in Europe

+ According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/currency_codes_list-1, accessed 18 September 2009).

* Total tax includes VAT and taxes other than excise and import duties, reported as at 31 December 2008 and not reflecting tax increases/changes that might have occurred during the course of 2009.

... Data not reported/not available.

— Data not required/not applicable.

COUNTRY	MOST SOLD BRAND OF CIGARETTES, 2008		
	PRICE OF A 20-CIGARETTE PACK		
	IN REPORTED CURRENCY	CURRENCY REPORTED +	IN US\$ AT OFFICIAL EXCHANGE RATES
Kyrgyzstan	24.00	KGS	0.61
Albania	130.00	ALL	1.48
Andorra	...	—	—
Armenia	500.00	AMD	1.63
Austria	4.00	EUR	5.57
Azerbaijan	0.70	AZN	0.87
Belarus	1 900.00	BYR	0.86
Belgium	4.16	EUR	5.79
Bosnia and Herzegovina	2.00	BAM	1.42
Bulgaria	2.75	BGN	1.98
Croatia	15.00	HRK	2.91
Cyprus	2.82	EUR	3.92
Czech Republic	58.00	CZK	3.00
Denmark	33.00	DKK	6.24
Estonia	32.00	EEK	2.88
Finland	4.40	EUR	6.12
France	5.30	EUR	7.38
Georgia	1.00	GEL	0.60
Germany	4.71	EUR	6.55
Greece	3.00	EUR	4.18
Hungary	568.42	HUF	3.02
Iceland	665.00	ISK	5.52
Ireland	8.10	EUR	11.27
Israel	19.00	ILS	5.00
Italy	4.30	EUR	5.98
Kazakhstan	90.00	KZT	0.75
Latvia	1.45	LVL	2.93
Lithuania	4.48	LTL	1.83
Luxembourg	3.20	EUR	4.45
Malta	3.80	EUR	5.29
Monaco	...	—	—
Montenegro	0.60	EUR	0.84
Netherlands	4.40	EUR	6.12
Norway	71.00	NOK	10.14
Poland	5.75	PLN	1.94
Portugal	3.55	EUR	4.94
Republic of Moldova	6.00	MDL	0.58
Romania	6.30	RON	2.22
Russian Federation	15.00	RUB	0.51
San Marino	...	—	—
Serbia	60.00	RSD	0.95
Slovakia	1.76	EUR	2.45
Slovenia	2.20	EUR	3.06
Spain	3.00	EUR	4.18
Sweden	44.00	SEK	5.63
Switzerland	6.60	CHF	6.20
Tajikistan	...	—	—
The former Yugoslav Republic of Macedonia	70.00	MKD	1.61
Turkey	3.00	TRY	1.97
Turkmenistan	11 000.00	TMM	2.12
Ukraine	3.00	UAH	0.39
United Kingdom of Great Britain and Northern Ireland	5.24	GBP	7.64
Uzbekistan	700.00	UZS	0.50



				MOST SOLD BRAND OF CIGARETTES, 2007						
TAXES AS A % OF PRICE				PRICE OF A 20-CIGARETTE PACK			TAXES AS A % OF PRICE			
SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX * (%)	IN REPORTED CURRENCY	CURRENCY REPORTED +	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX * (%)
14	0	0	31	24.00	KGS	0.68	14	0	0	31
31	0	0	50	...	—	—	...	...	...	...
...	—	—
17	0	0	32	...	—	—	...	...	...	...
13	43	0	73	3.40	EUR	5.01	16	43	0	75
5	0	0	22	...	—	—	...	...	...	...
8	0	0	23	...	—	—	...	...	...	...
8	52	0	77	3.77	EUR	5.55	8	52	0	78
0	42	0	57	...	—	—	...	...	...	...
30	41	0	87	2.30	BGN	1.73	6	54	0	76
43	0	0	61	14.50	HRK	2.91	0	30	0	48
15	45	0	72	1.65	EUR	2.43	15	45	0	72
36	28	0	79	56.50	CZK	3.13	31	27	0	74
39	14	0	72	32.00	DKK	6.31	40	14	0	73
31	31	0	78	21.10	EEK	1.98	26	26	0	67
7	52	0	77	4.20	EUR	6.18	7	50	0	75
6	58	0	80	5.00	EUR	7.36	6	58	0	80
40	0	0	55	...	—	—	...	...	...	...
35	25	0	76	4.71	EUR	6.93	35	25	0	76
4	54	0	73	2.80	EUR	4.12	4	54	0	73
29	28	0	74	426.59	HUF	2.47	35	28	0	79
39	13	0	71	565.00	ISK	9.14	40	0	0	60
43	18	0	79	7.04	EUR	10.36	43	18	0	78
5	54	0	72	12.50	ILS	3.25	7	54	0	74
3	55	0	75	3.60	EUR	5.30	4	55	0	75
9	0	0	20	90.00	KZT	0.75	...	...	...	...
25	32	0	72	0.65	LVL	1.34	31	25	0	71
35	20	0	71	3.75	LTL	1.59	35	15	0	65
10	47	0	70	3.04	EUR	4.48	10	47	0	71
12	49	0	76	3.57	EUR	5.26	10	51	0	76
...	—	—
3	26	0	44	...	—	—	...	...	...	...
40	21	0	76	4.00	EUR	5.89	36	21	0	73
53	0	0	73	62.00	NOK	11.46	56	0	0	76
34	41	0	94	5.85	PLN	2.40	28	34	0	79
36	23	0	77	3.00	EUR	4.42	39	23	0	79
2	3	0	22	...	—	—	...	...	...	...
33	25	0	74	5.40	RON	2.20	27	27	0	70
16	6	0	37	13.00	RUB	0.53	15	5	0	36
...	—	—
16	33	0	64	57.00	RSD	1.06	11	33	0	60
50	24	0	90	1.41	EUR	2.08	42	23	0	81
15	43	0	75	2.20	EUR	3.24	15	43	0	75
4	57	0	77	2.40	EUR	3.53	7	57	0	78
14	39	0	73	44.00	SEK	6.86	13	39	0	72
30	25	0	62	5.80	CHF	5.15	34	25	0	66
...	—	—
3	21	0	39	...	—	—	...	...	...	...
0	58	0	73	2.15	TRY	1.84	0	58	0	73
0	30	0	43	...	—	—	...	...	...	...
20	9	0	45	1.97	UAH	0.39	14	13	0	43
43	24	0	80	5.44	GBP	10.90	40	22	0	77
15	0	0	32	600.00	UZS	0.47	14	0	0	31

Eastern Mediterranean

Table 4.8.5
National taxes and retail price for a pack of 20 cigarettes in the Eastern Mediterranean

+ According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/currency_codes_list-1, accessed 18 September 2009).

* Total tax includes VAT and taxes other than excise and import duties, reported as at 31 December 2008 and not reflecting tax increases/changes that might have occurred during the course of 2009.

... Data not reported/not available.

— Data not required/not applicable.

< Refers to a territory.

COUNTRY	MOST SOLD BRAND OF CIGARETTES, 2008		
	PRICE OF A 20-CIGARETTE PACK		
	IN REPORTED CURRENCY	CURRENCY REPORTED ⁺	IN US\$ AT OFFICIAL EXCHANGE RATES
Afghanistan	25.00	AFN	0.51
Bahrain	0.60	BHD	1.60
Djibouti	120.00	DJF	0.68
Egypt	2.75	EGP	0.49
Iran (Islamic Republic of)	13 000.00	IRR	1.32
Iraq	750.00	IQD	0.63
Jordan	1.40	JOD	1.97
Kuwait	0.47	KWD	1.70
Lebanon	2 000.00	LBP	1.33
Libyan Arab Jamahiriya	1.00	LYD	0.80
Morocco	17.50	MAD	2.16
Oman	0.60	OMR	1.56
Pakistan	18.40	PKR	0.23
Qatar	6.00	QAR	1.65
Saudi Arabia	6.00	SAR	1.60
Somalia	...	—	—
Sudan	2.00	SDG	0.97
Syrian Arab Republic	30.00	SYP	0.62
Tunisia	1.70	TND	1.30
United Arab Emirates	6.50	AED	1.77
West Bank and Gaza Strip <	8.00	ILS	2.10
Yemen	150.00	YER	0.75



				MOST SOLD BRAND OF CIGARETTES, 2007						
TAXES AS A % OF PRICE				PRICE OF A 20-CIGARETTE PACK			TAXES AS A % OF PRICE			
SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX * (%)	IN REPORTED CURRENCY	CURRENCY REPORTED +	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX * (%)
0	0	0	8	...	—	—	...	...	...	...
0	0	0	33	0.60	BHD	1.60	0	0	0	33
0	44	0	44	100.00	DJF	0.56	0	58	0	58
59	0	0	59	2.50	EGP	0.45	55	0	0	55
0	5	0	19	...	—	—	...	...	...	...
0	9	0	23	...	—	—	...	...	...	...
23	32	0	69	1.25	JOD	1.76	20	33	0	67
0	0	0	34	0.45	KWD	1.65	0	0	0	36
0	33	0	44	2 000.00	LBP	1.33	0	28	0	39
0	2	0	2	1.00	LYD	0.82	0	2	0	2
1	50	0	66	17.50	MAD	2.27	1	50	0	66
0	0	0	33	0.60	OMR	1.56	0	0	0	33
34	4	0	52	16.50	PKR	0.27	34	6	0	53
0	0	0	33	6.00	QAR	1.65	0	0	0	33
0	0	0	33	6.00	SAR	1.60	0	0	0	33
...	...	...	...	0.40	SOS	0.00	...	...	...	...
0	59	0	72	...	—	—	...	...	...	...
3	12	0	30	30.00	SYP	0.58	3	12	0	30
2	47	0	65	1.65	TND	1.35	2	47	0	65
0	0	0	31	6.00	AED	1.63	0	0	0	33
...	—	—
0	47	0	47	150.00	YER	0.75	0	47	0	47

Western Pacific

Table 4.8.6

National taxes and retail price for a pack of 20 cigarettes in the Western Pacific

+ According to International Organization for Standardization, ISO 4217 currency names and code elements (http://www.iso.org/iso/currency_codes_list-1, accessed 18 September 2009).

* Total tax includes VAT and taxes other than excise and import duties, reported as at 31 December 2008 and not reflecting tax increases/changes that might have occurred during the course of 2009.

... Data not reported/not available.

— Data not required/not applicable.

¹ Data not approved by national authorities.

COUNTRY	MOST SOLD BRAND OF CIGARETTES, 2008		
	PRICE OF A 20-CIGARETTE PACK		
	IN REPORTED CURRENCY	CURRENCY REPORTED ⁺	IN US\$ AT OFFICIAL EXCHANGE RATES
Australia	9.60	AUD	6.65
Brunei Darussalam	1.68	BND	1.17
Cambodia	0.30	USD	0.30
China ¹	5.00	CNY	0.73
Cook Islands	10.40	NZD	6.02
Fiji	2.30	FJD	1.30
Japan	300.00	JPY	3.31
Kiribati	8.00	AUD	5.54
Lao People's Democratic Republic	5 000.00	LAK	0.57
Malaysia	9.00	MYR	2.60
Marshall Islands	2.50	USD	2.50
Micronesia (Federated States of)	1.75	USD	1.75
Mongolia	500.00	MNT	0.39
Nauru	4.40	AUD	3.05
New Zealand	10.20	NZD	5.90
Niue	8.00	NZD	4.63
Palau	3.50	USD	3.50
Papua New Guinea	11.26	PGK	4.21
Philippines	25.00	PHP	0.53
Republic of Korea	2 500.00	KRW	1.98
Samoa	7.80	WST	2.69
Singapore	11.60	SGD	8.06
Solomon Islands	...	—	—
Tonga	7.60	TOP	3.56
Tuvalu	5.00	AUD	3.46
Vanuatu	640.00	VUV	5.68
Viet Nam	11 000.00	VND	0.65



				MOST SOLD BRAND OF CIGARETTES, 2007							
TAXES AS A % OF PRICE				PRICE OF A 20-CIGARETTE PACK			TAXES AS A % OF PRICE				
SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX * (%)	IN REPORTED CURRENCY	CURRENCY REPORTED +	IN US\$ AT OFFICIAL EXCHANGE RATES	SPECIFIC EXCISE (%)	AD VALOREM EXCISE (%)	IMPORT DUTIES (%)	TOTAL TAX * (%)	
53	0	0	62	9.13	AUD	8.05	53	0	0	62	
71	0	0	71	...	—	—	...	...	...	...
0	11	0	20	800.00	KHR	0.20	0	11	0	20	
1	20	0	36	5.00	CNY	0.68	1	20	0	36	
0	0	0	65	7.12	NZD	5.51	0	0	0	57	
77	0	0	77	...	—	—	...	...	...	...
58	0	0	63	300.00	JPY	2.63	...	...	...	...
0	0	0	50	...	—	—	...	...	...	...
0	32	0	41	...	—	—	...	...	...	...
40	4	0	48	8.20	MYR	2.48	37	4	0	45	
0	0	0	40	...	—	—	...	...	...	...
34	0	0	39	...	—	—	...	...	...	...
28	0	0	37	450.00	MNT	0.38	31	0	0	40	
0	0	0	62	...	—	—	...	...	...	...
58	0	0	69	9.90	NZD	7.66	60	0	0	71	
0	0	0	66	7.50	NZD	5.80	0	0	0	68	
0	0	0	57	...	—	—	...	...	...	...
26	0	0	47	...	—	—	...	...	...	...
44	0	0	54	25.00	PHP	0.60	41	0	0	52	
53	0	0	62	2.63	USD	2.63	54	0	0	63	
49	0	0	63	...	—	—	...	...	...	...
61	0	0	67	10.20	SGD	7.08	69	0	0	76	
...	—	—	
39	0	0	53	...	—	—	...	...	...	...
...	—	—	
13	0	0	61	...	—	—	...	...	...	...
0	36	0	45	9 000.00	VND	0.56	0	26	0	36	