

Tobacco tax:

Syrian Arab Republic

■ *How does WHO recommend that tobacco is taxed, in general?*¹

To reduce the affordability of tobacco

This reduces consumption of tobacco and improves public health.

Domestic not customs

Customs taxes are eroded in trade agreements and thus do not provide long-term revenue.

Excise not general

Excise tax raises the price of the taxed good relative to all other goods, which discourages its consumption.

Specific not ad valorem

Specific tax leads to higher prices and a lower market share of cheap cigarettes. In an ad valorem system, a minimum specific tax should also be implemented to guarantee minimum price and revenue levels.

Uniform not differential

Uniform tax leads to larger reductions in smoking as there is less opportunity to switch between different tiers and types of tobacco products.

Comparable across all tobacco products

Similar levels of taxation across products reduce tobacco consumption, rather than simply leading to shifts in consumption between different tobacco products.

No duty-free allowances

Duty-free sales increase tobacco consumption due to lower prices of products, and reduce tax revenues.

Regularly increased

Regular tax increases in line with gross domestic product (GDP) ensure that the affordability and consumption of tobacco products reduce. Specific excise tax decreases in real value if it is not increased in line with inflation.

With tobacco tax revenue earmarked

Ideally, tobacco tax revenue should be earmarked for particular health spending purposes, for example on tobacco control strategies.

■ *How has tobacco been taxed in the Syrian Arab Republic?*²

Around 40% of the retail price of cigarettes in the Syrian Arab Republic comprises tobacco tax. This share has been roughly constant over the last 10 years. There is an ad valorem tax on cigarettes, which is currently at 20% of the retail price before tax. Before 2012, the rate was 15% of retail sales price before tax.

There is no minimum specific excise tax, and the tax applied to the most sold brand (MSB) of cigarettes has not been increased since 2012.

■ *What does WHO recommend as the next steps for tobacco tax in the Syrian Arab Republic?*

To reduce the affordability of tobacco

There is a worrying lack of data on the affordability of tobacco in the Syrian Arab Republic and in comparison to other countries in the Region.

Specific not ad valorem

As the Syrian Arab Republic has an ad valorem domestic tax system, it should consider implementing a minimum specific excise tax.

Regularly increased

Tobacco tax must be increased in line with inflation and GDP growth to reduce the affordability of tobacco products.

With tobacco tax revenue earmarked

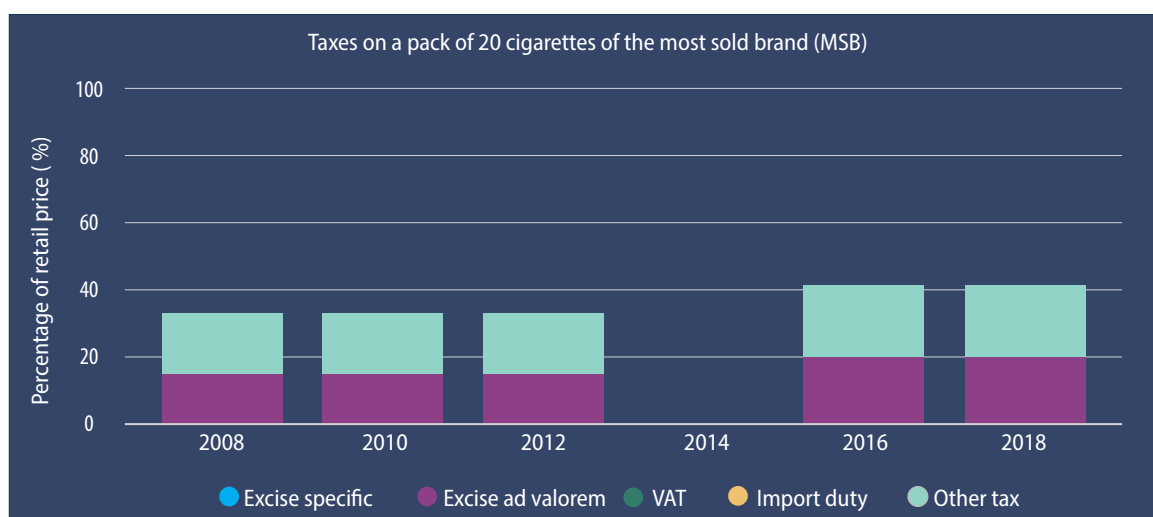
Ideally a share of tobacco tax revenue should be allocated to a health spending purpose.



World Health Organization

REGIONAL OFFICE FOR THE Eastern Mediterranean

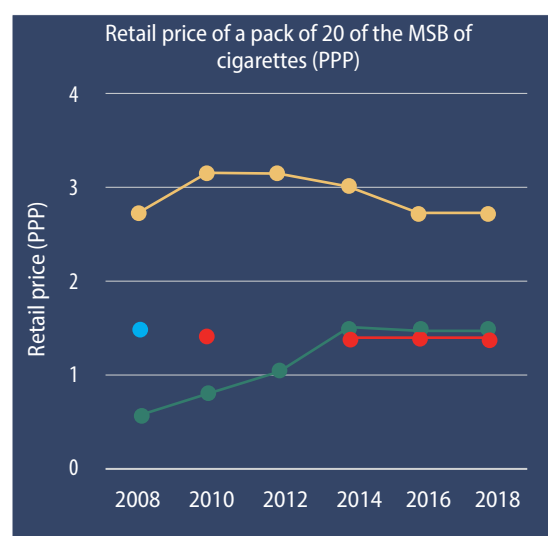
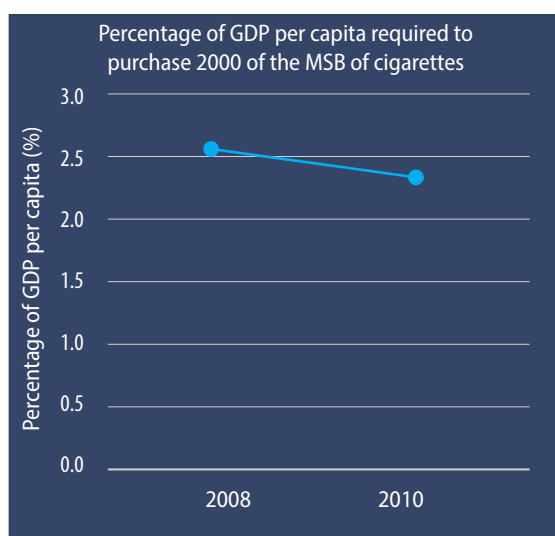
■ Tobacco tax as percentage of retail price²



Around 40% of the retail price of cigarettes in the Syrian Arab Republic comprises tobacco tax. This share has been fairly constant over a 10-year period. There is an ad valorem tax on cigarettes of 20% of the retail price before tax. Before 2012, the rate was 15% of retail sales price before tax.

■ Price and affordability²

There is a lack of economic data over time on tobacco products in the Syrian Arab Republic. Between 2008 and 2010, cigarettes became more affordable. Cigarettes are cheaper in the Syrian Arab Republic than in other countries in the Region.



● Afghanistan ● Somalia ● Syrian Arab Republic ● Yemen

PPP: purchasing power parity.

¹ WHO technical manual on tobacco tax administration. Geneva: World Health Organization; 2010.

² WHO's series of reports on the global tobacco epidemic, 2009–2019. Geneva: World Health Organization; 2009–2019.