

## Fast facts



**Population**  
(2024):

42.65 million (1)



**World Bank grouping:**

low-income country (1)



**Current tobacco users**  
(2022 est.):

16.1% of men,  
2.0% of women (2)



**Trend in tobacco use prevalence, 2022–2030:**

likely to achieve a decrease in prevalence, although one less than SDG target 3.a of a 30% decrease by 2030 (2)

## Reasons to tax tobacco (2)

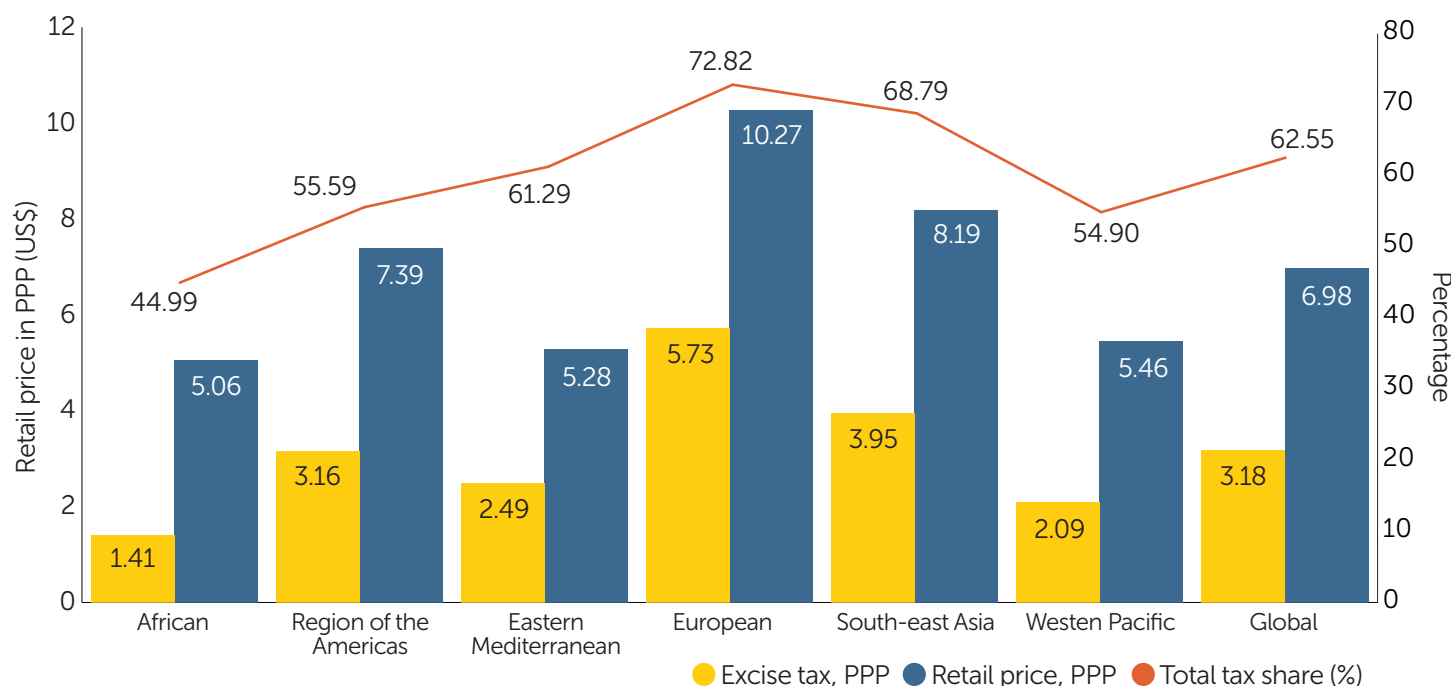
- Tobacco use kills **eight million people** every year and is the leading cause of preventable deaths globally.
- Increasing tobacco excise taxes and prices is the **single most effective and cost-effective measure** for reducing tobacco use.
- Youth and low-income groups are **more responsive to increases** in tobacco prices.
- Saving lives with tobacco taxes **reduces the health care burden** and economic losses due to tobacco-related disease.



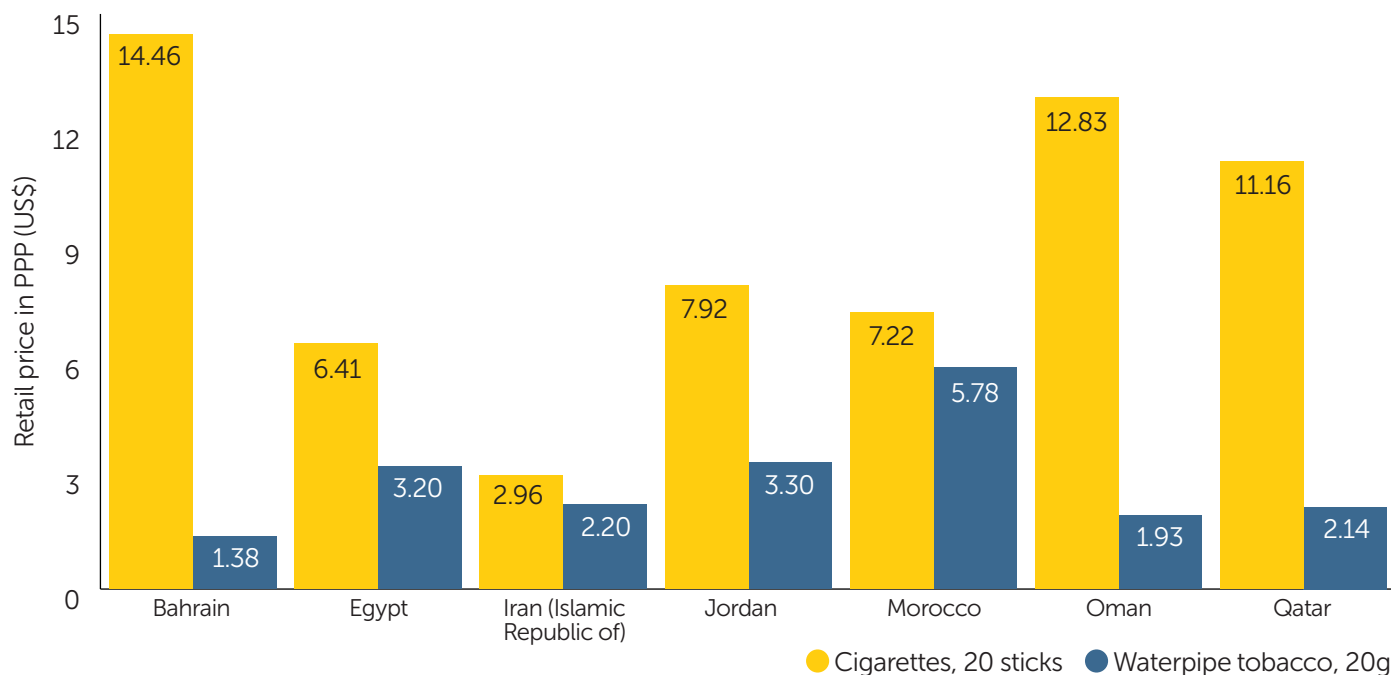
## Current situation in the Eastern Mediterranean Region (3)

### Taxation and price

- The price and tax of cigarettes **remain low** in the Eastern Mediterranean Region compared to other World Health Organization (WHO) regions.
- The tax and price of waterpipe tobacco **remain lower** than those of cigarettes.



**Fig. 1.** Weighted average of the price and tax of the most sold brand (MSB) of cigarettes, purchasing power parity (PPP) and % of price of MSB, by WHO region, 2024

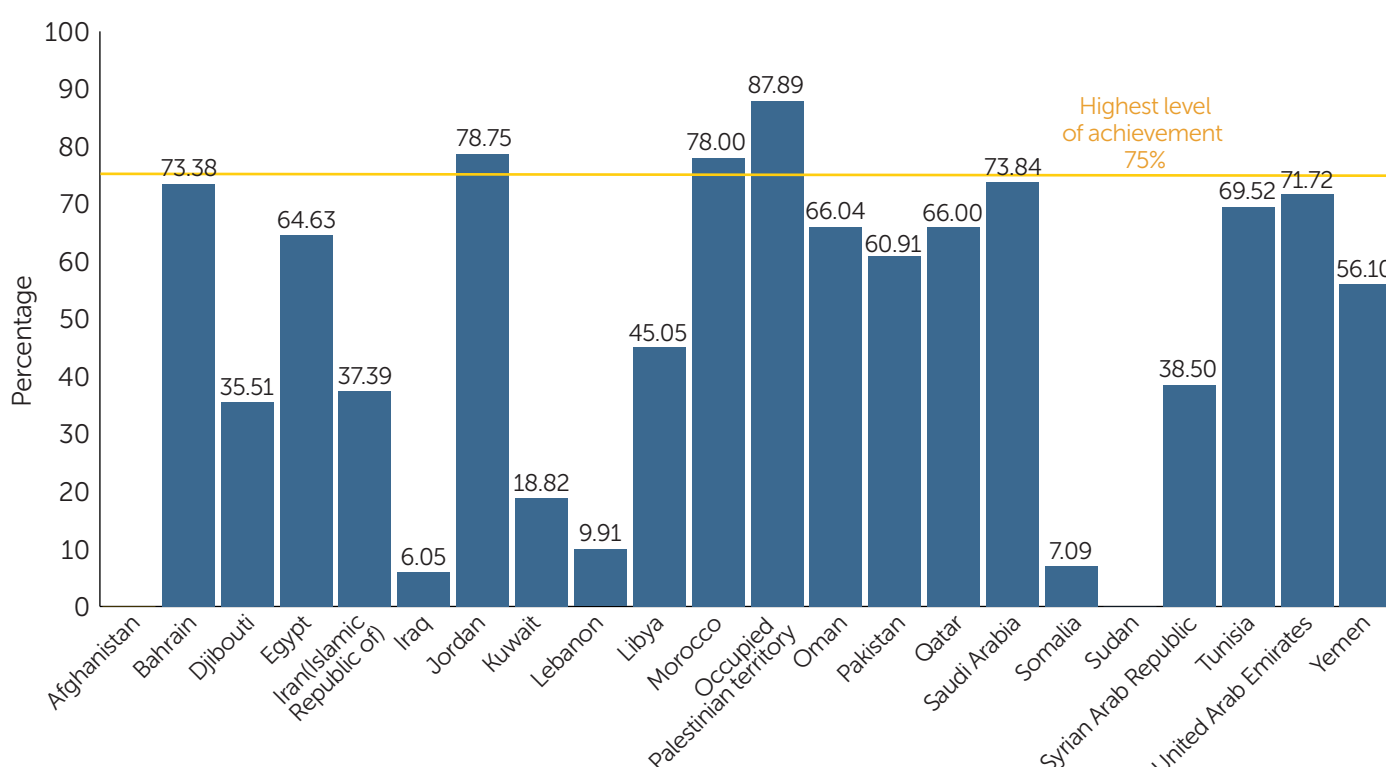


Source: (3).

**Fig. 2. Price of a pack of the MSB of cigarettes and 20g of the MSB of waterpipe tobacco, PPP, in selected countries of the Eastern Mediterranean Region, 2024**

## WHO recommendations (4,5)

- Use or begin transitioning to a **simple excise tax** structure.
- Rely more on specific excise taxes to reduce the **effect of price manipulation** by the tobacco industry, reduce price differentials and drive overall price increases.
- Ensure tobacco taxes **decrease affordability** by accounting for the impact of inflation and economic growth.
- Use simple tax structures that **do not differentiate** based on tobacco product characteristics, to **reduce consumer incentives** to downshift their consumption to cheaper brands.
- Implement tobacco taxation as part of a **comprehensive strategy** for reducing tobacco use.



Source: (3).

**Fig. 3. Total tax share (% of price of MSB of cigarettes), by country/territory, 2024**

## Regional progress in tobacco taxation

- Countries/territories with a total tax on the MSB of cigarettes equal to or greater than **75% of the retail price** are considered to be at the highest level of achievement (4,5).
- Total taxes include excise taxes, value added tax (or sales taxes), import duties and other indirect taxes. It is preferable to **focus on excise taxes**, as they have the most significant impact on the relative price of tobacco (4,5).



## Affordability

- The affordability of the most sold brand (MSB) of cigarettes from 2014 to 2024 decreased in **7 countries** in the Eastern Mediterranean Region, while **11 countries** showed no change in trend, **1 country** saw an increase in affordability, and **3 countries** had insufficient data.
- Affordability is expressed as the price of 2000 cigarettes of the MSB as a percentage of GDP per capita.
- Any tax increase that leads to an increase in price and reduces the affordability of tobacco will **effectively discourage consumption** (4).
- The specific excise tax needs to be **adjusted regularly for inflation** and income growth (4,5).



## HTPs, ENDS and ENNDS

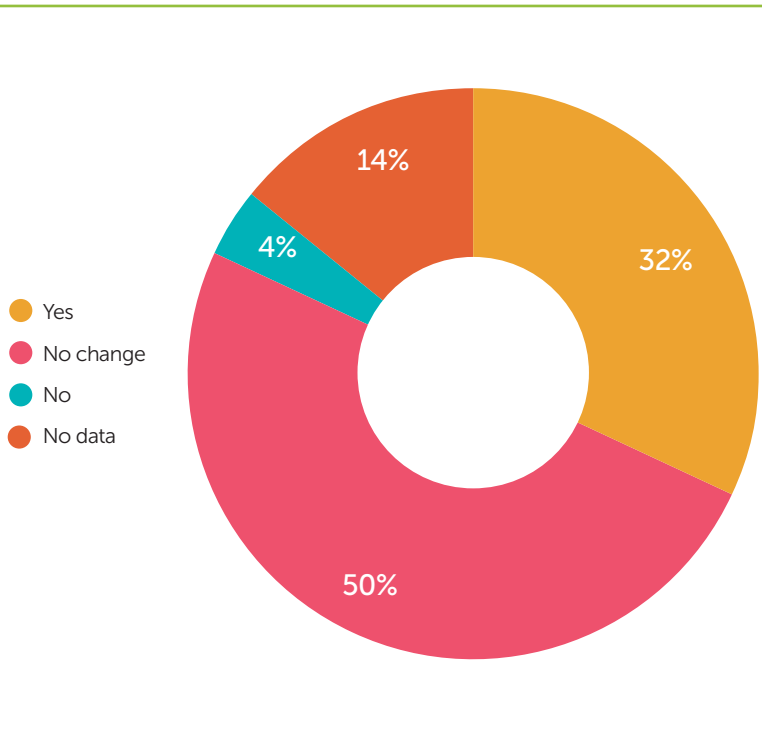
- Heated tobacco products (HTPs) **are tobacco products** (6).
- The recommendation is to tax HTPs at the same level as premium cigarettes on a **per-unit basis** and consider taxing the devices used for HTP consumption (6).
- Imposing a **high excise tax** on electronic nicotine delivery systems (ENDS) and electronic non-nicotine delivery systems (ENNDS) will help prevent their uptake, specifically among non-smokers, vulnerable groups, children and adolescents (4,6).
- Consider taxing the devices used for **ENDS and ENNDS** products (4,6).
- An excise tax should be applied on **all e-liquids**, whether they contain nicotine or not (4,6).



**Table 1. Changes in the affordability of the MSB of cigarettes in the Eastern Mediterranean Region, 2014–2024**

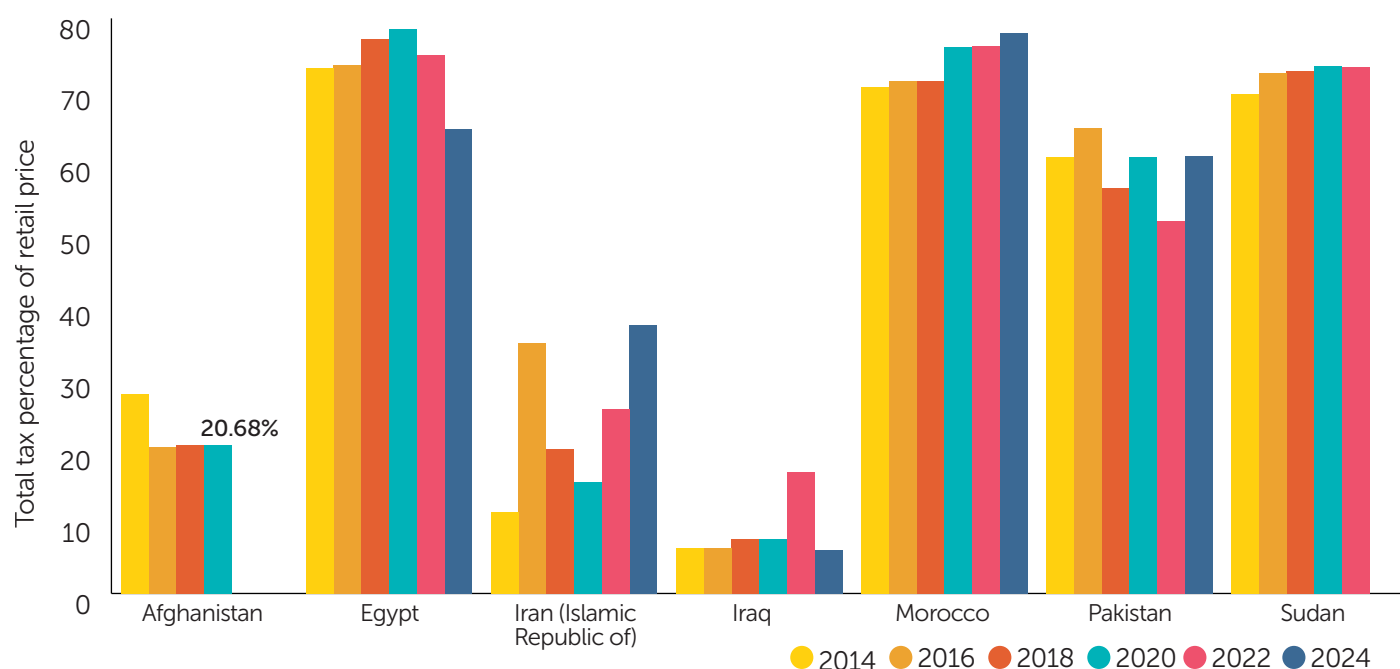
## Cigarettes less affordable since 2014

<p><u>Yes</u></p> <p>Cigarettes have become less affordable since 2014</p>	<p>Bahrain, Iraq, Jordan, Oman, Qatar, United Arab Emirates, Yemen</p>
<p><u>No change</u></p> <p>Cigarette affordability has remained the same since 2014</p>	<p>Egypt, Iran (Islamic Republic of), Kuwait, Lebanon, Libya, Morocco, Palestine, Pakistan, Saudi Arabia, Syrian Arab Republic, Tunisia</p>
<p><u>No</u></p> <p>Cigarettes have not become less affordable since 2014</p>	<p>Somalia</p>
<p><u>No data</u></p> <p>Insufficient data available to determine the trend</p>	<p>Afghanistan, Djibouti, Sudan</p>



**Fig 4. Changes in the affordability of the MSB of cigarettes in the Eastern Mediterranean Region, 2014–2024**

## Country specifics – Afghanistan



Source: (3).

**Fig. 5. Total tax share of the MSB of cigarettes, Afghanistan and selected countries of the Eastern Mediterranean Region, 2014–2024**

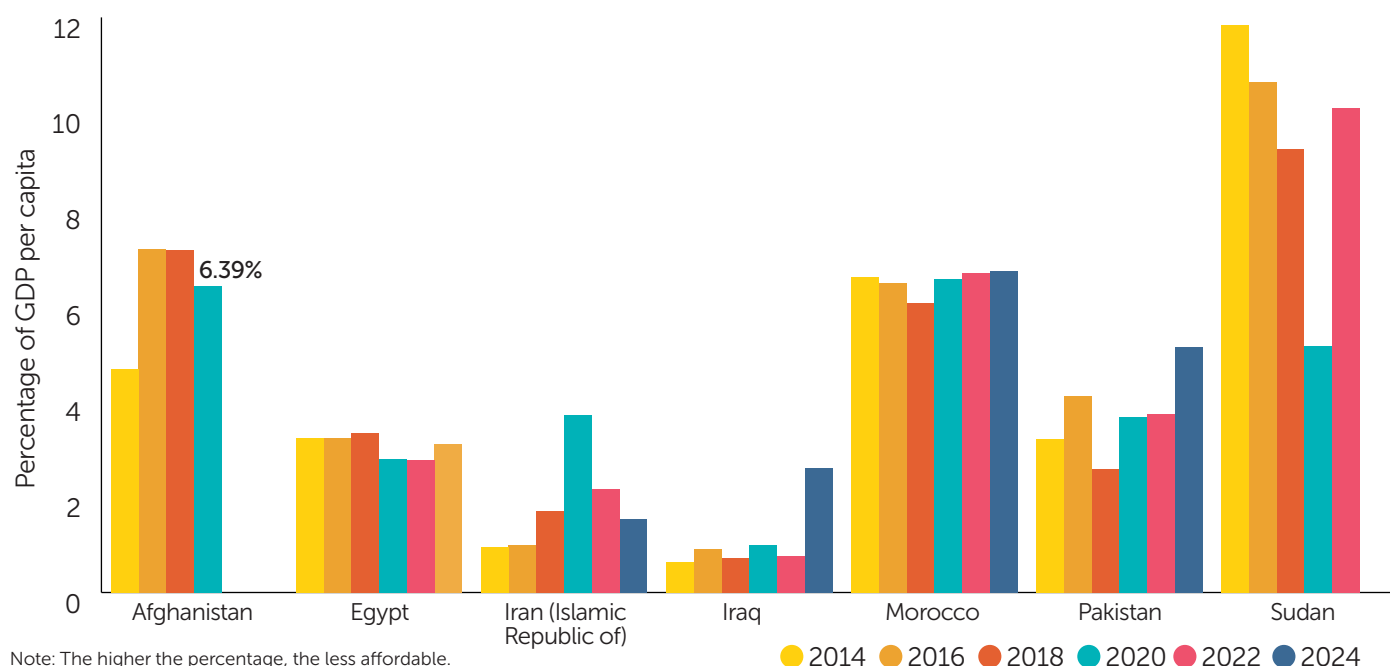
### Taxation

- In 2020, the total tax share of the MSB of cigarettes in Afghanistan was **20.68%** (3).
- The WHO recommended minimum benchmark is a **75% total tax share**, with an aim to reach a **70% excise tax** (4).
- Price is a key determinant of cigarette use: as prices **increase**, demand **decreases** (4).



### Affordability

- Cigarettes became **less affordable** in Afghanistan between **2012** and **2016** but have **become more affordable since 2016** (3).
- In Afghanistan, **6.39% of GDP** per capita was required to purchase **100 packs** (or 2000 cigarettes) of the MSB of cigarettes in 2020 (3).
- To reduce demand, cigarettes **must become less affordable**. As cigarettes become less affordable, **consumers purchase fewer cigarettes**, with many ultimately ceasing to buy altogether (7).
- As part of this effort, at a minimum, **cigarette taxes must be increased regularly** to adjust for inflation and income growth (4).



Note: The higher the percentage, the less affordable.

Source: (3).

**Fig. 6. Affordability of the MSB of cigarettes, Afghanistan and selected countries of the Eastern Mediterranean Region, 2014–2024**

## Tobacco tax history (8)

- Afghanistan relies on **import duty** as the **sole form** of tobacco taxation.
- Import duties have been set at **10% of cost**, insurance and freight value since 2010.
- During this period, tax has accounted for a **decreasing share** of the retail price of cigarettes.
- Cigarettes are **cheap** in Afghanistan compared to neighbouring countries and have become **even more affordable** in recent years.
- Dry snuff is produced locally and is therefore **completely untaxed**.
- There are **no data** on how other tobacco products are taxed in Afghanistan.



## Country-specific recommendations

### WHO best practices in tobacco tax policy and administration (4):

- Introduce a **uniform specific** tax:
  - » to **reduce** tobacco use
  - » to **raise** absolute and relative prices of tobacco products
  - » to **generate** more revenues.
- Implement regular tax increases to **outpace inflation** and **income growth**.
- Aim to increase the total tax share of the retail price of cigarettes to **at least 75%**.
- Combine **significant tobacco excise tax increases** with other demand reduction measures, to create synergy among MPOWER measures (9).
- Involve the **competent authority** when considering the revision of a tax policy.
- Apply a **uniform tax** to all tobacco products.
- Impose **high excise taxes** on new and emerging tobacco and nicotine products when they are not banned.



## Take home messages

### Tax structure matters and simpler is better

- Tax structure matters and simpler is better
- Relies more on specific excise taxes to drive price increases
- Facilitates tax administration
- Reduces tax avoidance and evasion
- Reduces incentive to substitute
- Enhances revenues

### Increase tobacco taxes significantly to reduce affordability

To maximize public health impact, tax increases need to result in real price increases that are higher than increases in:

- real incomes
- inflation

### Tax all tobacco products in a comparable way

Increasing excise taxes on some tobacco products but not on others:

- incentivizes substitution to relatively less-expensive products
- reduces the public health impact of tobacco tax increases.

### Impose excise taxes on new and emerging products

(where they are not banned)

- HTPs should be taxed at the same level as cigarettes (specific structure & rate).
- All e-liquids used in ENDS and ENNDS products, with or without nicotine, should be taxed equally and in a manner that discourages uptake by youth and non-users.
- The devices could also be taxed.

## References\*

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\* All references were accessed on 21 March 2025.

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