

### 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)

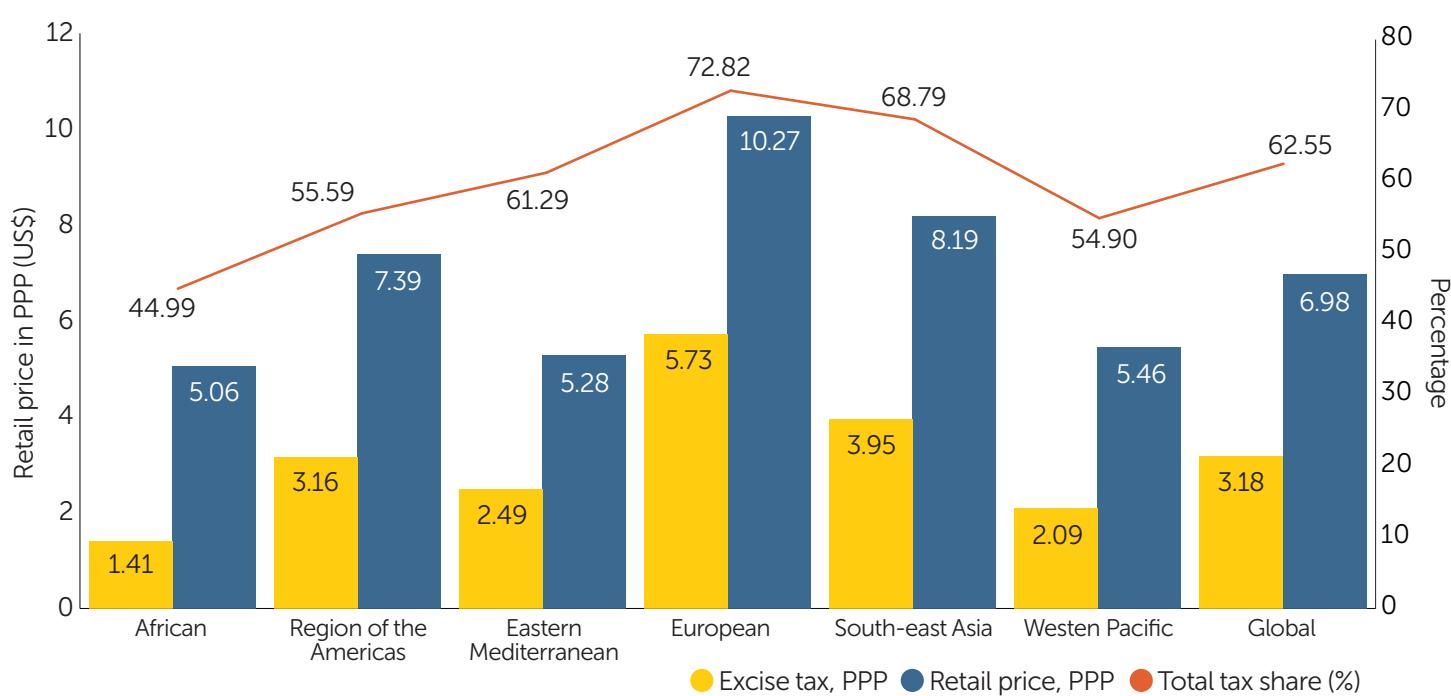
- Tobacco use kills **eight million people** every year and is the leading cause of preventable deaths globally.
- Increasing tobacco excise taxes and prices is the **single most effective and cost-effective measure** for reducing tobacco use.
- Youth and low-income groups are **more responsive to increases**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

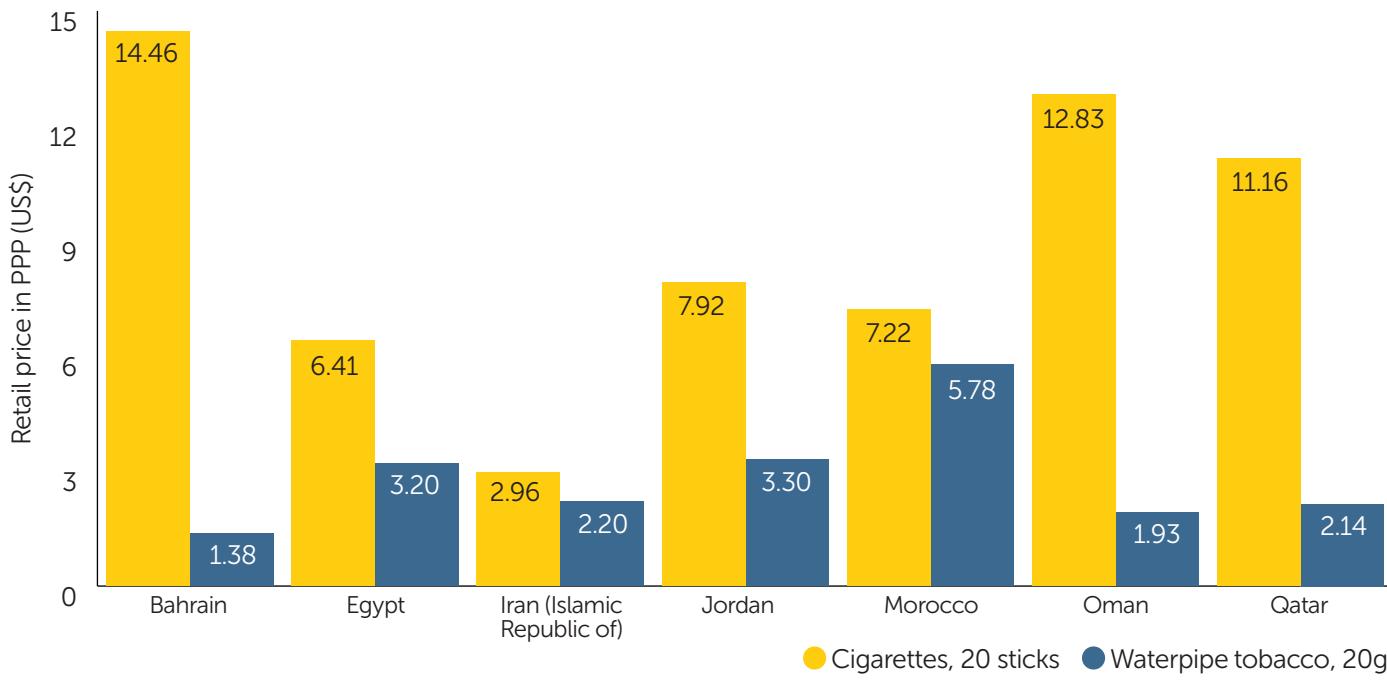


### Current situation in the Eastern Mediterranean Region (3)

#### Taxation and price

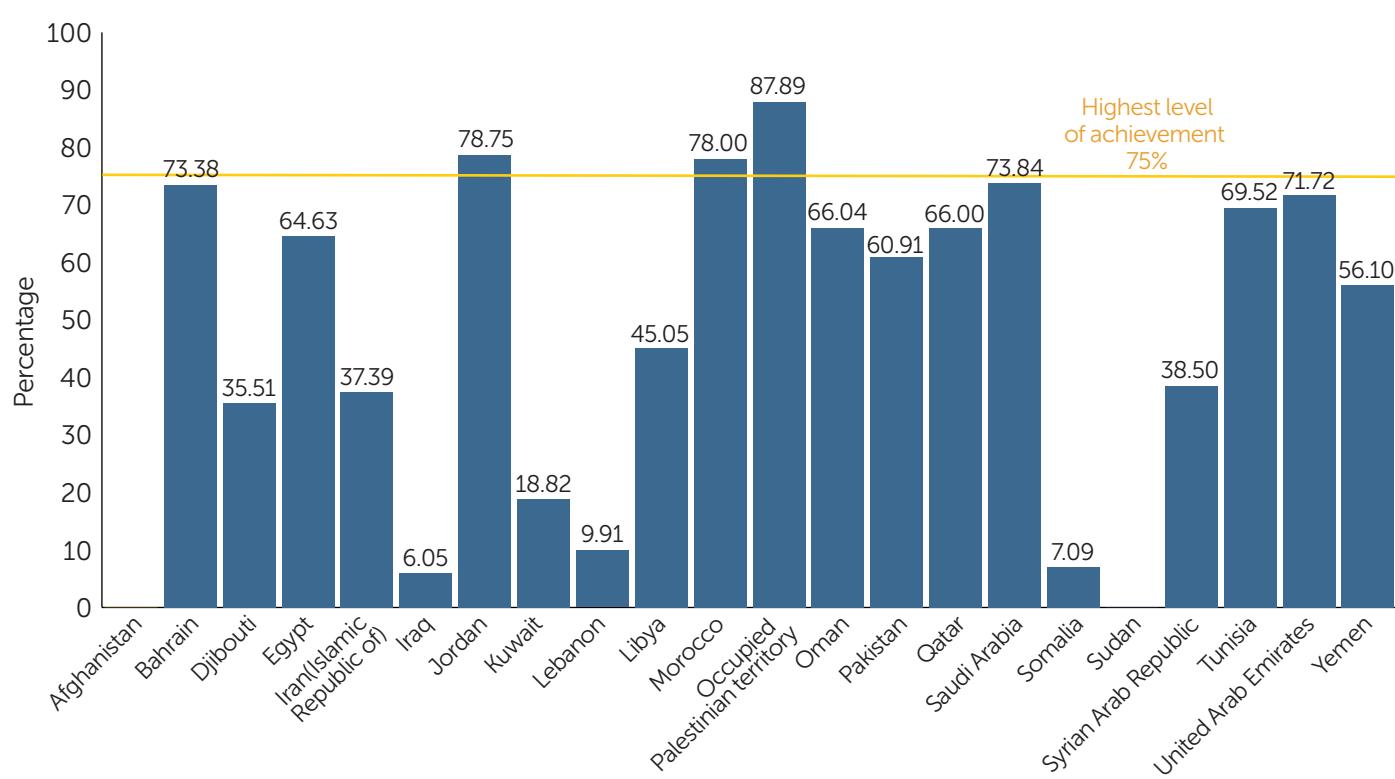
- The price and tax of cigarettes **remain low** in the Eastern Mediterranean Region compared to other World Health Organization (WHO) regions.
- The tax and price of waterpipe tobacco **remain lower** than those of cigarettes.





## 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.



## 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).

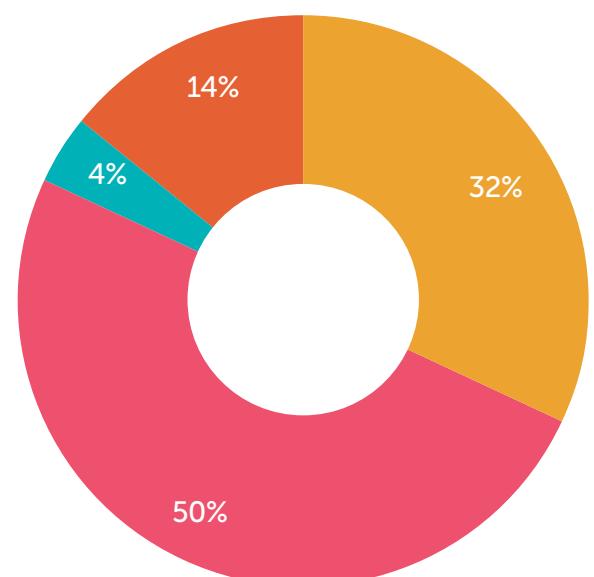


**Table 1. Changes in the affordability of the MSB of cigarettes in the Eastern Mediterranean Region, 2014–2024**

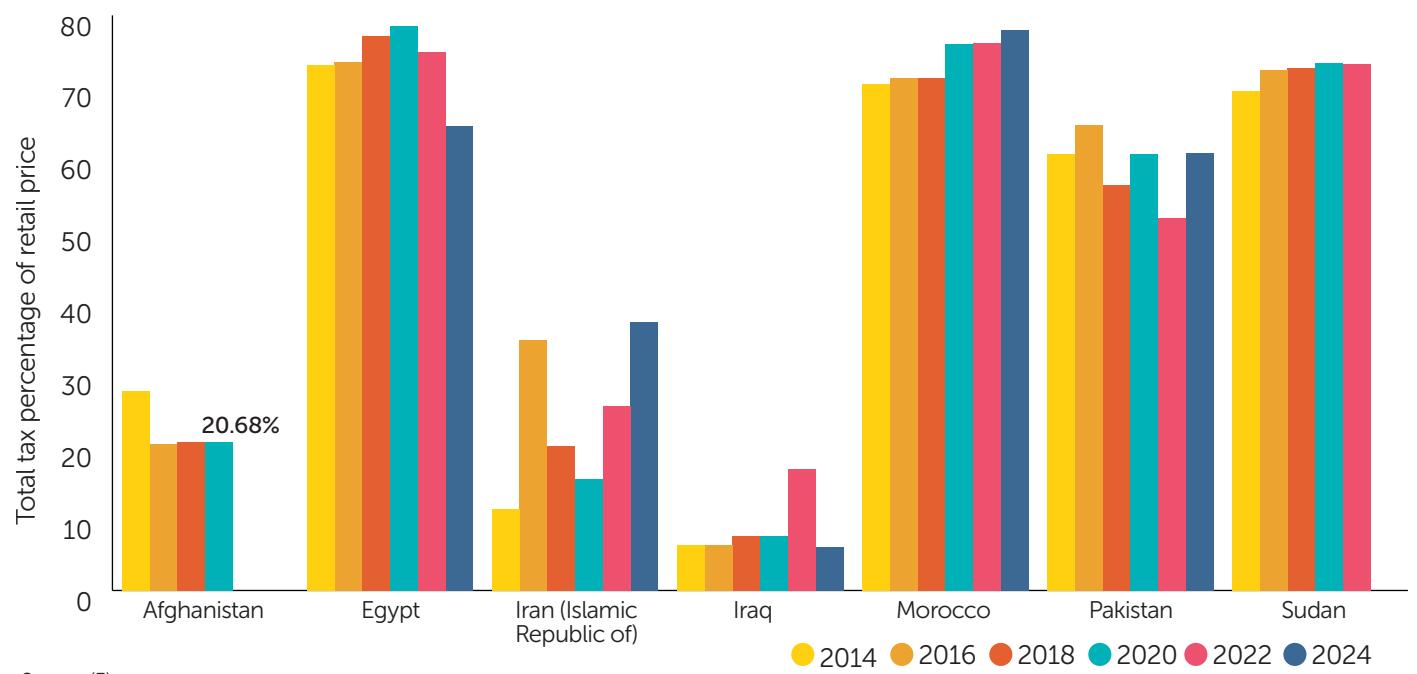
### Cigarettes less affordable since 2014

<b>Yes</b>	Bahrain, Iraq, Jordan, Oman, Qatar, United Arab Emirates, Yemen
<b>No change</b>	Egypt, Iran (Islamic Republic of), Kuwait, Lebanon, Libya, Morocco, Palestine, Pakistan, Saudi Arabia, Syrian Arab Republic, Tunisia
<b>No</b>	Somalia
<b>No data</b>	Afghanistan, Djibouti, Sudan

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



## Country specifics – Afghanistan



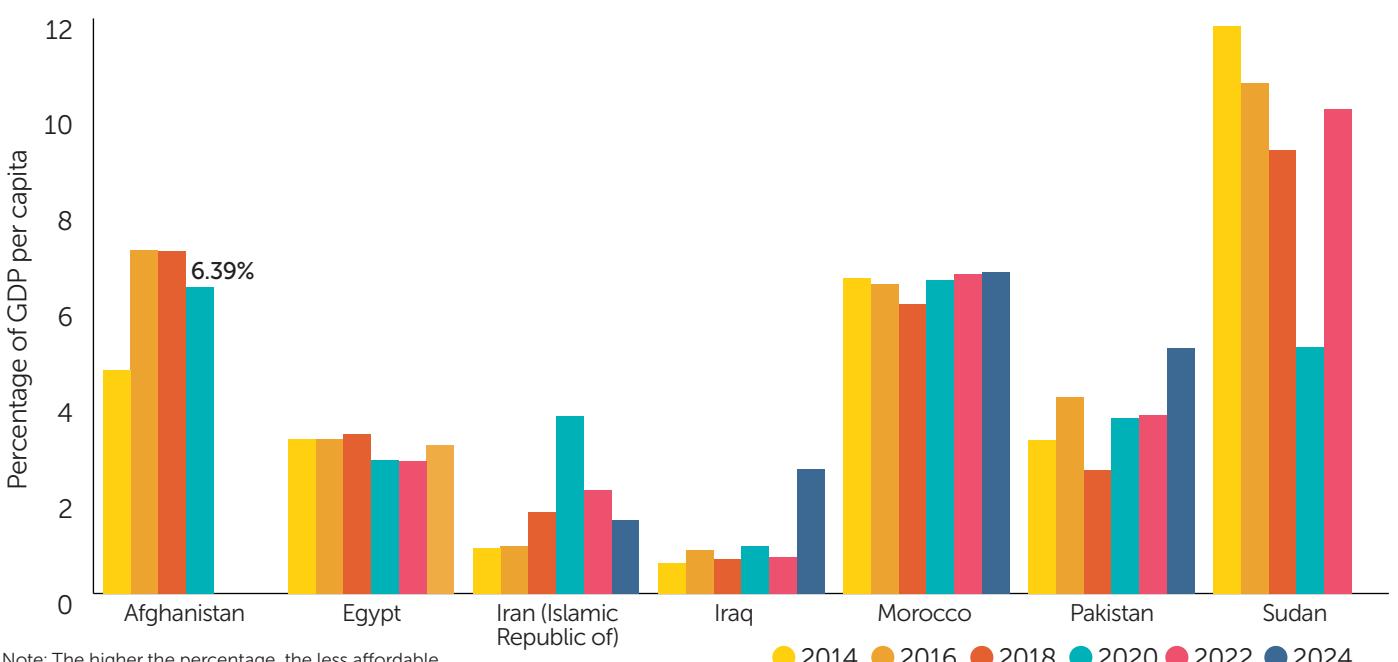
### Taxation

- 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).



## 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	Increase tobacco taxes significantly to reduce affordability	Tax all tobacco products in a comparable way	Impose excise taxes on new and emerging products (where they are not banned)
<ul style="list-style-type: none"><li>• Tax structure matters and simpler is better</li><li>• Relies more on specific excise taxes to drive price increases</li><li>• Facilitates tax administration</li><li>• Reduces tax avoidance and evasion</li><li>• Reduces incentive to substitute</li><li>• Enhances revenues</li></ul>	<p>To maximize public health impact, tax increases need to result in real price increases that are higher than increases in:</p> <ul style="list-style-type: none"><li>• real incomes</li><li>• inflation</li></ul>	<p>Increasing excise taxes on some tobacco products but not on others:</p> <ul style="list-style-type: none"><li>• incentivizes substitution to relatively less-expensive products</li><li>• reduces the public health impact of tobacco tax increases.</li></ul>	<ul style="list-style-type: none"><li>• HTPs should be taxed at the same level as cigarettes (specific structure &amp; rate).</li><li>• 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.</li><li>• The devices could also be taxed.</li></ul>

## References\*

1. Afghanistan [website]. In: World Bank Open Data. World Bank Group; 2025 (<https://data.worldbank.org/country/afghanistan>).
2. WHO global report on trends in prevalence of tobacco use 2000–2030. Geneva: World Health Organization; 2024 (<https://iris.who.int/bitstream/handle/10665/375711/9789240088283-eng.pdf>). Licence: CC BY-NC-SA 3.0 IGO.
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\* All references were accessed on 21 March 2025.