

Fast facts



Population
(2024):

40.583 million (1)



World Bank grouping:

low-income country (1)



Current tobacco users
(2022 est.):

27.8% of men,
6.5% of women (2)



Trend in tobacco use prevalence, 2022–2030:

likely to achieve a decrease in prevalence, although 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.

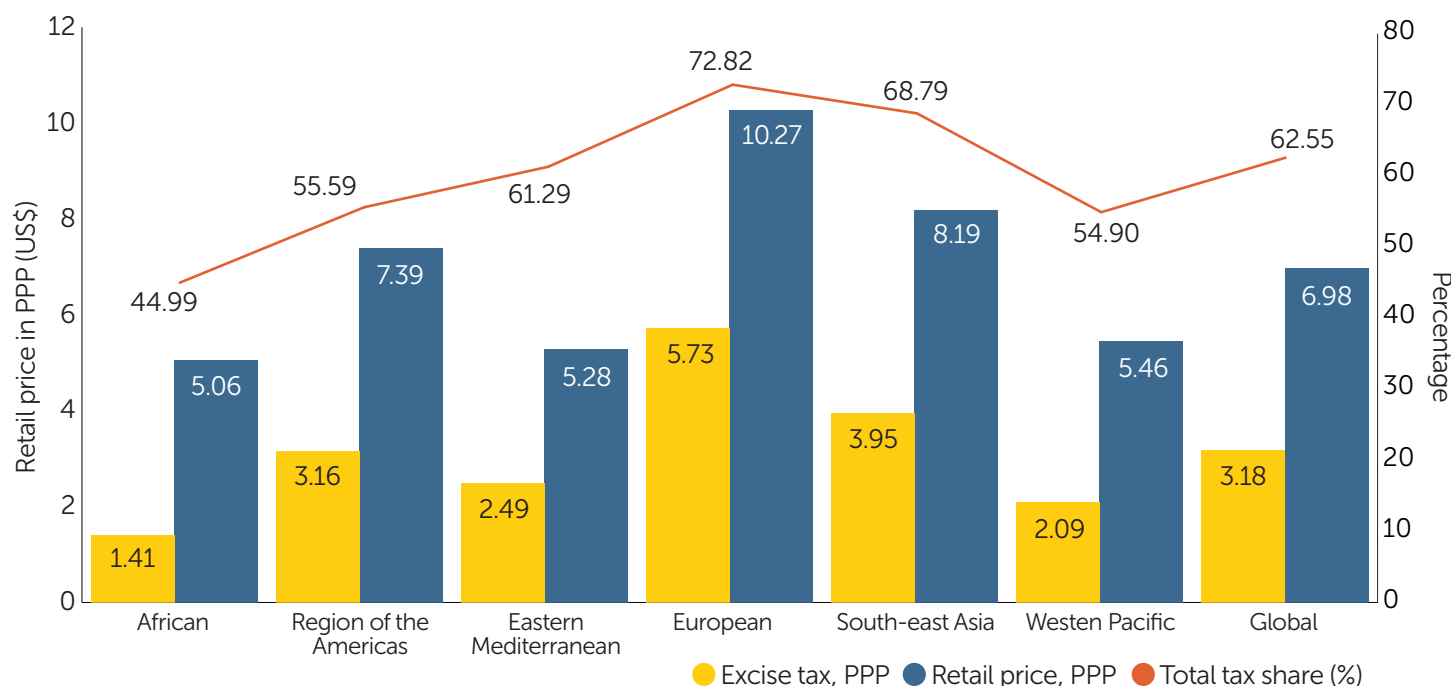
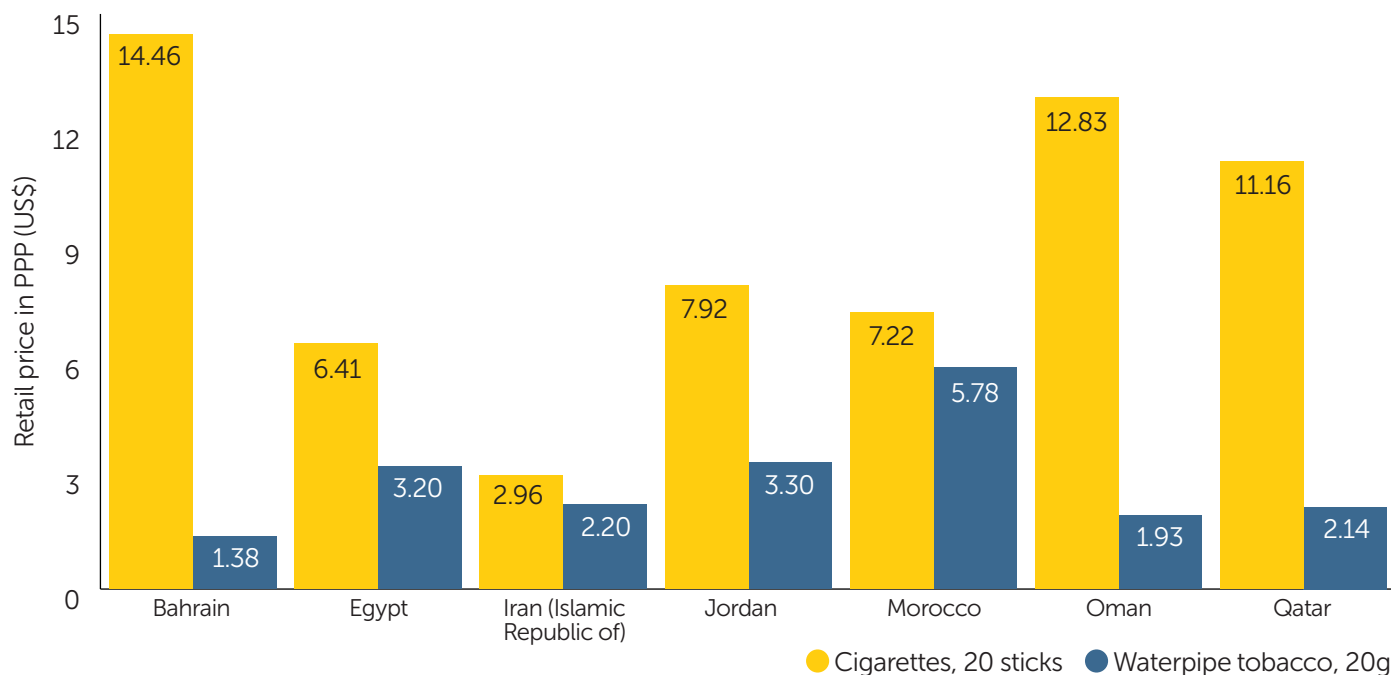


Fig. 1. Weighted average of the price and tax of the most sold brand (MSB) of cigarettes, purchasing power parity (PPP) and % of price of MSB, by WHO region, 2024

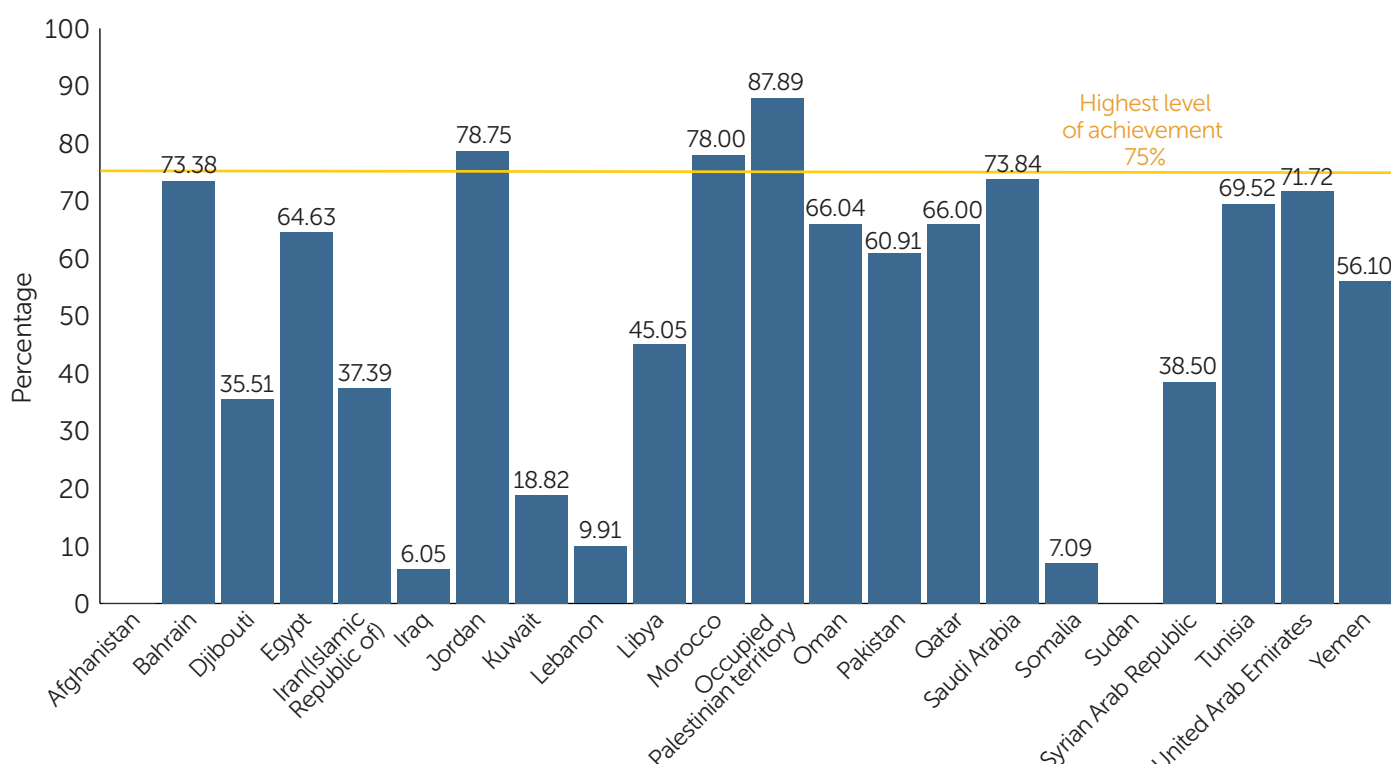


Source: (3).

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).



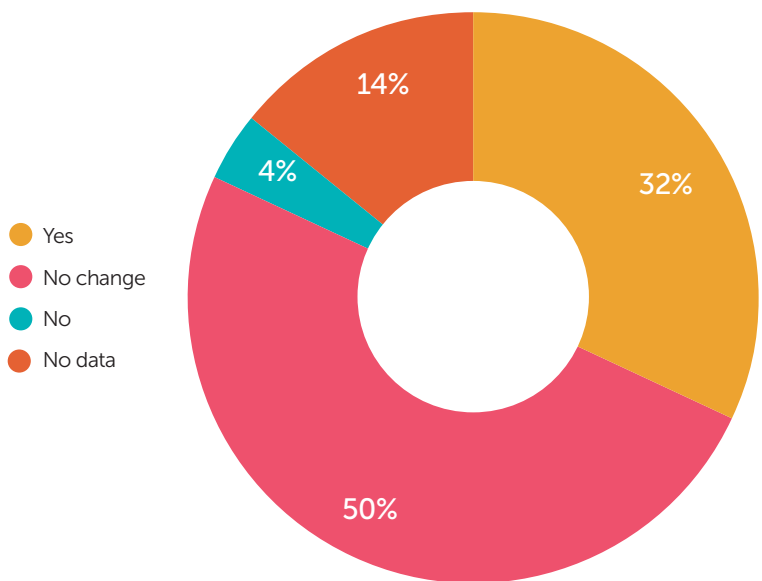
Table 1. Changes in the affordability of the MSB of cigarettes in the Eastern Mediterranean Region, 2014–2024

Cigarettes less affordable since 2014

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

Source: (3).

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



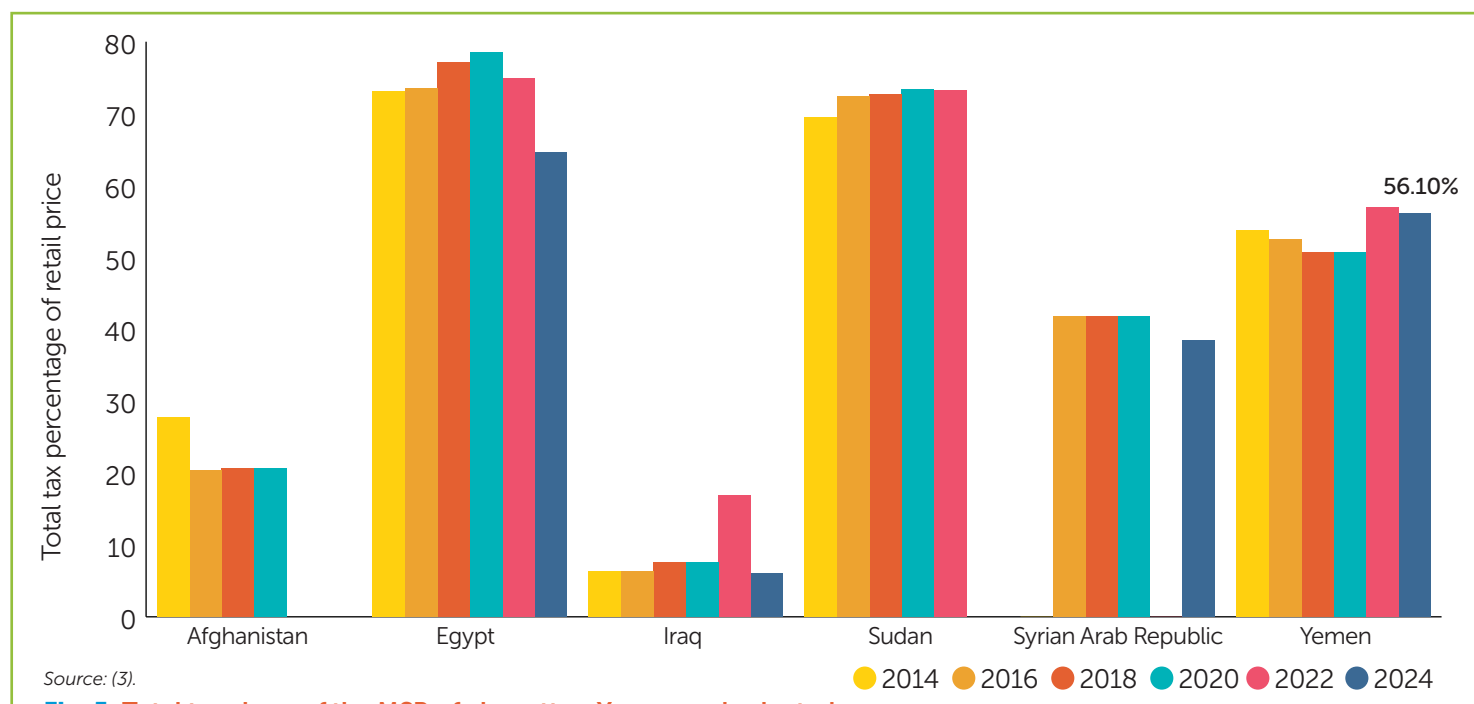


Fig. 5. Total tax share of the MSB of cigarettes, Yemen and selected countries of the Eastern Mediterranean Region, 2014–2024

Taxation

- In **2024**, the **total tax share** of the MSB of cigarettes in Yemen was **56.10%** (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

- In Yemen, **19.87% of GDP** per capita was required to purchase 100 packs (or 2000 cigarettes) of the MSB of cigarettes in **2022** (3).
- Between **2020** and **2024**, cigarettes became **less affordable** in Yemen (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 at least for inflation and income growth (4).

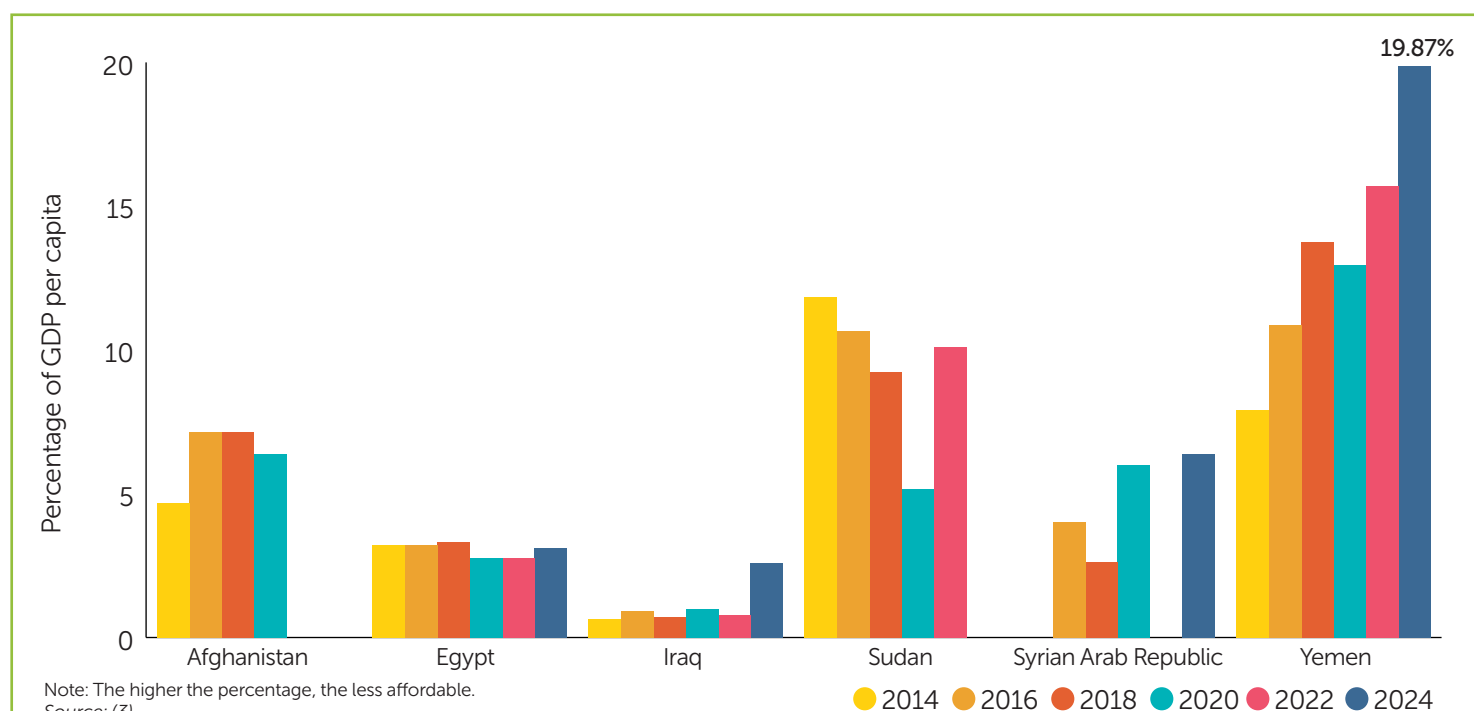


Fig. 6. Affordability of the MSB of cigarettes, Yemen and selected countries of the Eastern Mediterranean Region, 2014–2024

Tobacco tax history (8)

- In Yemen, the **largest component** of tobacco tax on the MSB of cigarettes is **VAT**, which is **90%** of the retail price before VAT.
- Small, dedicated fees are levied and earmarked to fund projects for people with a **disability**, **young people**, **culture** and **city cleaning**.
- Waterpipe tobacco is only taxed using an **import duty**.



Country-specific recommendations

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

- Introduce an **excise tax** to raise the price of cigarettes and **reduce the affordability** of cigarettes.
- Adjust the **uniform specific excise tax** structure for cigarettes annually to outpace inflation and economic growth.
- Aim to **increase** the **total tax share** of retail prices to **at least 75%**.
- Use excise tax increases:
 - » to **reduce** tobacco use
 - » to **raise** absolute and relative prices of tobacco products
 - » to **generate** more revenues.
- 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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