

A white map of the Americas (North and South America) is centered on a purple background with a white grid. In the top right corner, there is a small circular image of the Earth showing the Americas.

Report on Tobacco Control for the Region of the Americas

WHO Framework Convention on Tobacco Control: 10 Years Later

2016



**Pan American
Health
Organization**



**World Health
Organization**
REGIONAL OFFICE FOR THE **Americas**

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Preface

Tobacco is the only legal consumer product that kills up to half of those who use it as intended by the manufacturer. Worldwide, it kills one person every six seconds. Tobacco use is a risk factor for six of the eight leading causes of death worldwide as well as for the four most prevalent noncommunicable diseases: cardiovascular disease, cancer, chronic respiratory disease and diabetes.

Global efforts on tobacco control are setting the standard for work to reduce the burden of NCD risk factors, and many of the interventions included in the WHO Framework Convention on Tobacco Control (FCTC) can be used to curb other risk factors like ultra-processed food, sugary beverages and harmful use of alcohol. The need for the full implementation of the FCTC has been documented in many international declarations, from the United Nation's Political Declaration of the High-level Meeting of the General Assembly on the Prevention and Control of Non-communicable Diseases in 2011 to the recently approved 2030 Agenda for Sustainable Development and its 17 Sustainable Development Goals.

In the 10 years since the entry into force of the FCTC, the Region of the Americas has advanced significantly in implementing tobacco control policies. Approximately half of the Region's population is protected by measures such as smoke-free environments (49% of the population) and graphic health warnings (58%). However, other important measures, and specifically the ban on tobacco advertisement, promotion and sponsorship, cover less than a quarter of the population. Furthermore only one country has reached the level of tobacco taxes recommended by the World Health Organization.

While 30 out of the 35 countries of the Region are Parties to the FCTC, only six countries have implemented at least four of the main measures of the FCTC at its highest level of achievement as established by WHO. It is a matter of grave concern that 11 Parties are yet to implement even one of these measures.

Countries that have implemented comprehensive tobacco control measures have shown important decreases in the prevalence of tobacco consumption in their populations. This supports the view that Parties should progressively advance towards full implementation of the FCTC mandates and guidelines, in order to achieve a significant reduction in tobacco consumption so that in turn their populations benefit from improved health outcomes.

The immediate and urgent goal is therefore to protect all populations from the epidemic of tobacco-related diseases by the full implementation of the WHO FCTC.

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Acronyms

COP: Conference of the Parties

ENDS: Electronic nicotine delivery systems

ENNDS: Electronic non-nicotine delivery systems

FCTC: World Health Organization Framework Convention on Tobacco Control

GDP: Gross Domestic Product

GYTS: Global Youth Tobacco Survey

NCD: Noncommunicable diseases

PAHO: Pan American Health Organization

TAPS: Tobacco advertising, promotion, and sponsorship

UN: United Nations Organization

VAT: Value-added tax

WHO: World Health Organization

WTO: World Trade Organization

1

10 years of the WHO Framework Convention on Tobacco Control

In February 2015 the World Health Organization Framework Convention on Tobacco Control (FCTC) reached the milestone of 10 years since it entered into force. The first steps in the creation of the Convention go back to the late 1990s. In 1998 the World Health Organization (WHO) created the office responsible for tobacco control, and in 1999 established a working group to prepare the draft of an international treaty on tobacco control. The process culminated four years later when the 56th World Health Assembly unanimously adopted the FCTC (1, 2).



In the last decade, the FCTC has been widely recognized, joining the many international documents related to noncommunicable diseases (NCD) and, more recently, those on sustainable development. Many of its measures are now being considered with regard to other NCD risk factors.

Since its entry into force on 27 February 2005, the FCTC has become one of the most rapidly embraced international agreements in the history of the United Nations Organization. On 31 December 2015 there were 180 States Parties to the Convention, including 30 of the 35 countries of the Region of the Americas (Table 1).

The FCTC includes mechanisms to reduce tobacco products supply and demand, and its mandates apply to the entire chain of production, distribution and sale of these products. Its comprehensive implementation will allow to achieve several goals: to prevent young people from taking up smoking, protect non-smokers from exposure to second-hand smoke, help smokers to quit tobacco and ex-smokers to remain abstinent.

The principal provisions of the FCTC related to demand control are contained in the following articles:

- Price and tax measures to reduce the demand for tobacco (Article 6)
- Non-pricing measures and taxes
 - Protection from exposure to tobacco smoke (Article 8)
 - Regulation of the contents of tobacco products (Article 9)
 - Regulation of tobacco product disclosures (Article 10)
 - Regulation on packaging and labelling of tobacco products (Article 11)
 - Education, communication, training and public awareness (Article 12)
 - Regulation of tobacco advertising, promotion and sponsorship (Article 13)
 - Demand reduction measures concerning tobacco dependence and cessation (Article 14).

The principal provisions related to supply control are in Articles 15 to 17:

- Illicit trade in tobacco products (Article 15)
- Sales to and by minors (Article 16)
- Provision of support for economically viable alternative activities (Article 17).

The FCTC also requires the Parties to implement cross-cutting measures as many of the measures necessary for combating the tobacco epidemic remain outside the domain of the health ministries. Therefore it is essential for measures and comprehensive multisectoral responses to be adopted at national, regional and international levels, including intervention by other ministries and agencies and the participation of civil society in accordance with Articles 4 and 5 of the Convention. In addition, Subclause 3 of Article 5 requires Parties to protect public health initiatives from interference by commercial interests and other vested interests of the tobacco industry. Finally, the Convention includes provisions regarding liability (Article 19), research, surveillance, and information exchange (Articles 20, 21 and 22).

Table 1. Status of the WHO Framework Convention on Tobacco Control in the Region of the Americas, 2015

Country	Ratification or Accession
Antigua and Barbuda	5 June 2006
Argentina	Only signed
Bahamas	3 November 2009
Barbados	3 November 2005
Belize	15 December 2005
Bolivia (Plurinational State of)	15 September 2005
Brazil	3 November 2005
Canada	26 November 2004
Chile	13 June 2005
Colombia	10 April 2008 ^a
Costa Rica	21 August 2008
Cuba	Only signed
Dominica	24 July 2006
Dominican Republic	Has neither signed nor ratified
Ecuador	25 July 2006
El Salvador	21 July 2014
Grenada	14 August 2007
Guatemala	16 November 2005

Source: Reference 3.

Note: Information to 31 December 2015.

^a Accession.

Country	Ratification or Accession
Guyana	15 September of 2005 ^a
Haiti	Only signed
Honduras	16 February 2005
Jamaica	7 July 2005
Mexico	28 May 2004
Nicaragua	9 April 2008
Panama	16 August 2004
Paraguay	26 September 2006
Peru	30 November 2004
Saint Kitts and Nevis	21 June 2011
Saint Lucia	7 November 2005
Saint Vincent and the Grenadines	29 October 2010
Suriname	16 December 2008
Trinidad and Tabago	19 August 2004
United States of America	Only signed
Uruguay	9 September 2004
Venezuela (Bolivarian Republic of)	27 June 2006

Recognizing the challenges of implementing the FCTC in the Region of the Americas, the Pan American Health Organization (PAHO) Directing Council adopted two resolutions urging Member States to consider ratifying the Convention if they had not already done so, and to implement its provisions as appropriate (4, 5). Furthermore, the resolution urges the Member States to be aware of, and oppose, attempts by the tobacco industry to undermine tobacco control policies.

Undoubtedly much remains to be done both at the global and regional level, but the achievements up to the 10th anniversary of the FCTC represent an unprecedented milestone in the history of international public health.

1.1. Tobacco control in the context of non-communicable diseases

Tobacco control plays an essential role in controlling NCDs such as cardiovascular diseases, different types of cancer, diabetes, and respiratory diseases, which constitute one of the greatest challenges for health and development in the present century (6). The human, social and economic consequences of NCDs affect all countries, but are especially devastating for the most vulnerable populations. For this reason, the UN Member States manifested in 2011 their desire to control NCDs by approving the Political Declaration of the High-level Meeting of the General Assembly on the Prevention and Control of Non-communicable Diseases (7). This Declaration acknowledges that prevention is essential for responding globally to NCDs, and that it is crucially important to reduce the level of exposure of individuals and populations to the avoidable risk factors common to NCDs such as tobacco use, unhealthy diet, physical inactivity, and harmful alcohol consumption. The Declaration also calls for more rapid implementation of the FCTC.

In order to translate political will into action, the 66th World Health Assembly adopted the Global Action Plan for the Prevention and Control of Noncommunicable Diseases 2013-2020 (8), which includes a comprehensive Global Monitoring Framework and targets for the prevention and control of NCDs (9). This Framework consists of a set of 25 indicators applicable to a broad range of regional and national situations in order to follow trends and evaluate the progress achieved in implementing the strategies and national plans related to NCDs. It also proposes a set of 9 global targets for voluntary implementation (Table 2). One of the targets is to achieve a relative reduction of 30% in tobacco use.

Table 2. Voluntary Global targets to prevent and control noncommunicable diseases

	1. A 25% relative reduction of premature mortality from cardiovascular diseases, cancer, diabetes, or chronic respiratory diseases
	2. At least 10% relative reduction in the harmful use of alcohol, as appropriate within the national context
	3. A 10% relative reduction in prevalence of insufficient physical activity
	4. A 30% relative reduction in mean population intake of salt/sodium
	5. A 30% relative reduction in the prevalence of current tobacco use in people aged 15 years or more
	6. A 25% relative reduction in the prevalence of raised blood pressure or contain the prevalence of raised blood pressure, according to national circumstances.
	7. Halt the rise in diabetes and obesity
	8. At least 50% of eligible people to receive drug therapy and counselling (including glycaemic control) to prevent heart attacks and strokes.
	9. An 80% availability of the affordable basic technologies and essential medicines, including generics, required to treat major noncommunicable diseases in both public and private facilities.

Source: Reference 8.

In line with the foregoing, the 52nd PAHO Directing Council approved the Plan of Action for the Prevention and Control of Noncommunicable Diseases in the Americas 2013-2019 (10), which contains a menu of options for policies and actions that Member States can implement in order to achieve, by 2025, the nine targets proposed in the comprehensive Global Monitoring Framework for the Prevention and Control of Noncommunicable Diseases. Objective 2.1 specifically calls for a reduction of tobacco consumption and passive exposure to tobacco smoke, and contains an indicator on the number of countries that reduce current tobacco consumption levels in order to achieve a 30% reduction by 2025. The goal of the plan is to reduce tobacco consumption in 15 countries by 2019, and in 11 more countries by 2025.

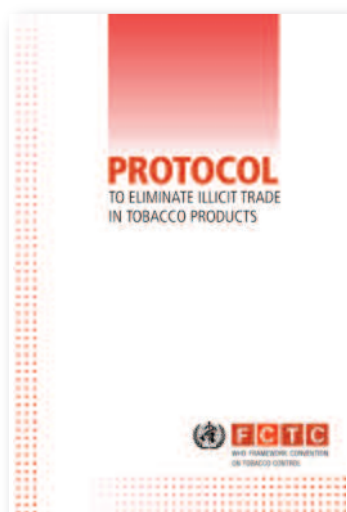
Finally, at the UN Sustainable Development Summit, in September 2015, the UN Member States approved the 2030 Agenda for Sustainable Development, which includes 17 sustainable development goals to put an end to poverty, fight against inequality and injustice, and cope with climate change. SDG 3 urges countries to guarantee healthy lives and promote well-being for all people at every age. It also includes NCDs and their risk factors. Meanwhile, Goal 3.4, seeks to reduce by 2030 premature deaths caused by NCDs by a third, through prevention and treatment, and by promoting mental health and well-being. Goal 3a specifically refers to strengthening the implementation of the FCTC in all countries as appropriate (11).



1.2. FCTC tools

The Conference of the Parties (COP), the intergovernmental governing body of the FCTC, is responsible for implementing the Convention by adopting the necessary decisions. At its biennial meetings, the COP has adopted guidelines to assist the States to meet the obligations set out in the provisions of the Convention. These guidelines reflect the consensual views of the Parties on different aspects of the implementation of the Convention, and promote best practices and rules for implementing it,





based upon the experiences of the countries. At the time of drafting this report, guidelines had been approved for implementing Articles 5.3, 6, 8, 9 and 10 (partial), 11, 12, 13 and 14.

During the 5th Session of the COP, on 12 November 2012, the Protocol to Eliminate Illicit Trade in Tobacco Products was adopted after four years of negotiation in the Intergovernmental Negotiating Body, created by the COP in 2007.

This is the FCTC's first protocol and is itself a new international treaty (12).

The illicit international tobacco trade is a serious threat to global public health, as it increases the availability of and access to tobacco products, thereby undermining tobacco control policies and generating substantial financial losses in the countries. It is estimated that if the illicit trade were eliminated throughout the world, governments would receive a minimum of US\$30 billion annually more in taxes, and would avoid one million premature deaths by reduced tobacco use resulting from the higher average prices of cigarettes (13).

The goal of the Protocol to Eliminate Illicit Trade in Tobacco Products is to control the supply chain of tobacco products. Articles 6 to 13, considered to be the "core" of the Protocol, stipulate that in the five years following their entry into force, a national and/or regional track and tracing system, and a global information sharing-point, should be established. Other provisions designed to ensure the control of the supply chain refer among other things to licencing, due diligence and record-keeping. The Protocol also addresses important issues related to offenses (Articles 14 to 19), as well as to international cooperation aspects (Articles 20 to 31). Like the FCTC, the Protocol requires the governments to adopt a multisectoral approach involving cooperation between the health, financial, customs and trade authorities and law enforcement and other sectors.

The Protocol is currently open for ratification or accession. A State or international organization that accedes to a treaty but does not sign it, effectively agrees to be bound by its provisions.

On 31 December 2015, the Protocol had received 13 ratifications, 3 of them by countries of the Region of the Americas (Table 3). The Protocol will enter into force on the ninetieth day after the date of deposit of the fortieth instrument of ratification or accession.

Table 3. Status of the Protocol to Eliminate Illicit Trade in Tobacco Products in the Region of the Americas, 2015

Country	Signature of the Protocol	Ratification or Accession
Colombia	21 February 2013	
Costa Rica	21 March 2013	
Ecuador	25 September 2013	15 October 2015
Nicaragua	10 January 2013	20 December 2013
Panama	10 January 2013	
Uruguay	10 January 2013	24 September 2014

Source: Reference 14.

Note: Data to 31 December 2015.

1.3. The MPOWER package

As part of its technical assistance to the countries, WHO introduced in 2008 six practical, affordable and achievable measures for effective tobacco control at country level that could be adapted by each country according to its needs. These measures, known as the MPOWER technical package, is a set of six priority tobacco control measures to help countries achieve compliance with their obligations under the FCTC. MPOWER is the acronym for these measures:



- M** Monitor tobacco use and prevention policies
- P** Protect people from tobacco smoke
- O** Offer help to quit tobacco use
- W** Warn about the dangers of tobacco
- E** Enforce bans on tobacco advertising, promotion, and sponsorship
- R** Raise taxes on tobacco

WHO estimates that the implementation of measures P, W, E, and R of the MPOWER package, including general program administration and media support, can cost US\$0.11 per capita annually in low- and middle-income countries, with over half of the costs allocated to media campaigns. It is estimated that 7.4 million premature deaths will have been prevented thanks to the measures of this package adopted at their highest level of implementation between 2007 and 2010 (15).

Each intervention reflects one or more of the provisions of the FCTC. The following sections provide an analysis of the current state of implementation and evolution of the MPOWER package in the Region in general and in each country in particular.

1.4. The tobacco industry

Tobacco is not just another consumer product. It is the only legal product that kills between a third and half of its consumers when used as recommended by its manufacturers (16). The manufacturers are not just another industry either: it is the only industry for which there is a legally-binding international treaty warning the States Parties to protect their public health policies against interference by this industry and by those who act to protect its interests.

“In setting and implementing their public health policies with respect to tobacco control, Parties shall act to protect these policies from commercial and other vested interests of the tobacco industry in accordance with national law...”

FCTC, Article 5.3

The fundamental conflict of interests that exists between the tobacco industry and public health has been recognized in various forums, including the United Nations Economic and Social Council, through its resolution UN System-wide Coherence on Tobacco Control, of 2013 (17), and in the Political Declaration of the High-level Meeting of the UN General Assembly on the Prevention and Control of Noncommunicable Diseases, of September 2011 (7).

The tobacco industry has operated for years with the express intention of subverting the role of governments and WHO in implementing public health policies to combat the tobacco epidemic. Its goal is to maintain the social acceptability of smoking and prevent adoption of effective tobacco control regulations (18).

Since tobacco is a legal product, the tobacco industry argues that the industry is a legitimate stakeholder and that it should be involved in decisions on the development and implementation of tobacco policies. The Parties to the FCTC are however obliged under Article 5.3 to treat the industry differently and to protect public policies from its interference. The guidelines for the implementation of Article 5.3 outline strategies to achieve this goal.

Although Article 5.3 refers to the “commercial and other vested interests of the tobacco industry”, it is recognized that these interests are often represented by other parties directly or indirectly linked to the tobacco supply chain, and often by front groups masquerading as independent groups defending a cause, when in reality they serve the interests of third parties and typically conceal their links with them (19).

For decades the tobacco industry has used different tactics to influence governments aimed at blocking, delaying, or weakening tobacco control policies. As early as 2002, PAHO summarized in its report “Profits over People” (20), a series of secret tobacco industry documents that revealed its strategies in the Region. Since the entry into force of the FCTC, and in response to the measures implemented at national level, the tobacco industry and its allies have increased their efforts to resist, impede, and sabotage legislation. The industry has also intensified its use of litigation in the Region, although with limited success (21).

More recently, during the negotiations of the Protocol to Eliminate Illicit Trade in Tobacco Products, the tobacco industry tried to delay its approval and weaken its provisions (13). Furthermore, the industry again positioned itself as a “partner” in the reduction of the illicit trade and, among other activities, created and sponsored a global track and tracing system called *Codentify*. The use of this system is in direct contravention to Article 5.3 of the FCTC, and especially to Article 8.12 of the Protocol, which

ruled with regard to track and tracing systems that “the obligations assigned to a Party shall not be performed by or delegated to the tobacco industry.”

Despite all the cumulative evidence of tobacco industry interference and the multiple appeals contained in the various international instruments, little headway has been made in the Region to implement Article 5.3. Among the few current examples it is worth highlighting the resolution approved by the Brazilian Health Ministry in 2012 establishing ethical guidelines for the National Commission for the Implementation of the Framework Convention on Tobacco Control (*in Portuguese: Comissão Nacional para Implementação de Convenção-Quadro para o Controle do Tabaco*) (22).

In the FCTC Secretariat's report presented in the 6th Meeting of the COP, the Parties declared that tobacco industry interference in public tobacco control policies continues to be the main obstacle to implementation of the treaty (23). As a result, a decision was adopted at this meeting urging the Parties to accelerate implementation of Article 5.3 and its guidelines in all public administration sectors, including diplomatic missions (24).

1.5. New challenges

1.5.1. Electronic nicotine delivery systems

Electronic nicotine delivery systems (ENDS) and similar electronic non-nicotine delivery systems (ENNDS), among which the electronic cigarette is the most common, deliver an aerosol by heating a solution, with or without nicotine, that users then inhale. Although some of these devices are shaped to look like their conventional tobacco counterparts, they also take the form of everyday items such as pens, USB memory sticks, and larger cylindrical or rectangular devices. (25).

Among bonafide tobacco-control advocates, these devices have unleashed a public health dispute that has become more divisive with their increased use. While some experts believe that these products can be a means to reduce tobacco use, others consider that they could undermine efforts to “de-normalize” its use (21).

At the 6th Meeting of the COP it was decided to invite the Parties to consider regulatory measures to meet at least the following goals in accordance with their national laws:

- a) prevent the initiation of ENDS/ENNDS by non-smokers and youth with special attention to vulnerable groups;
- b) minimize as far as possible potential health risks to ENDS/ENNDS users and protect non-users from exposure to their emissions;
- c) prevent unproven health claims from being made about ENDS/ENNDS; and
- d) protect tobacco-control activities from all commercial and other vested interests related to ENDS/ENNDS, including interests of the tobacco industry;

Furthermore, Parties were invited to consider, prohibiting or regulating ENDS/ENNDS, including as tobacco products, medicinal products, consumer products, or other categories, as appropriate, taking into account a high level of protection for human health. Parties were also urged to consider banning or restricting advertising, promotion and sponsorship of ENDS and ENNDS. Finally, Parties and WHO were asked to thoroughly monitor their use, and for WHO to submit at the following session of the COP a new expert report containing the available evidence (26).

To date, Argentina, Brazil, Mexico¹, Panama, Suriname, and Uruguay have totally banned the marketing of these products in their countries. Meanwhile, Canada and Chile have chosen to regulate their sale as therapeutic products, while Costa Rica, Ecuador, Honduras and Jamaica have included ENDS as tobacco products in their legislations (Table 4).

1.5.2. Tobacco and trade

International trade and investment treaties are designed to facilitate free trade and investments, resulting in the increased supply and consumption of different products, with the ultimate goal of enhancing the well-being of the population. Public health measures, including tobacco control, are designed with a potentially opposite purpose when trying to reduce the consumption of certain products that are harmful to health. Although legal action has recently been taken against tobacco control measures, both in the World Trade Organization (WTO) and on the grounds of bilateral investment treaties, tobacco control measures can be compatible with trade and investment agreements. Therefore it is necessary for the Parties to the FCTC to examine their international trade and investment commitments when designing and implementing their tobacco control policies.

¹On 23 September 2015, the Supreme Court of Justice of Mexico declared that banning ENDS is unconstitutional (see: <http://www2.scjn.gob.mx/ConsultaTematica/PaginasPub/DetallePub.aspx?AsuntoID=180539>)

Table 4. Status of the regulation of electronic nicotine delivery systems in the Region of the Americas, 2014

Country	Total ban on sales	Regulation of sale		Regulation of use ^a and advertising		
		Regulated as a therapeutic product	Regulated as a tobacco product	Regulated under the same laws as P ^b	Regulated under the same laws as W ^b	Regulated under the same laws as E ^b
Antigua and Barbuda	No	No	No	–	–	–
Argentina	√ (regardless of nicotine concentration)	No	No	√	–	√
Bahamas	No	No	No	–	–	–
Barbados	No	No	No	–	–	–
Belize	No	No	No	–	–	–
Bolivia (Plurinational State of)	No	No	No	–	–	–
Brazil	√ (regardless of nicotine concentration)	No	No	–	–	–
Canada	No	√ (according to nicotine concentration)	No	No	No	No
Chile	No	√ (according to nicotine concentration)	No	No	No	No
Colombia	No	No	No	–	–	–
Costa Rica	No	No	√ (regardless of nicotine concentration)	√	√ (exactly the same as cigarettes)	√
Cuba	No	No	No	–	–	–
Dominica	No	No	No	–	–	–
Dominican Republic	No	No	No	–	–	–
Ecuador	No	No	√ (regardless of nicotine concentration)	√	√	√
El Salvador	No	No	No	–	–	–
Grenada	No	No	No	–	–	–
Guatemala	No	No	No	–	–	–
Guyana	No	No	No	–	–	–

Table 4. (continued)

Country	Total ban on sales	Regulation of sale		Regulation of use ^a and advertising		
		Regulated as a therapeutic product	Regulated as a tobacco product	Regulated under the same laws as P ^b	Regulated under the same laws as W ^b	Regulated under the same laws as E ^b
Haiti	No	No	No	-	-	-
Honduras	No	No	√ (regardless of nicotine concentration)	√	√ (exactly the same as cigarettes)	√
Jamaica	No	No	√ (regardless of nicotine concentration)	√	√ (exactly the same as cigarettes)	√
Mexico ^c	√ (regardless of nicotine concentration)	No	-	-	-	-
Nicaragua	No	No	No	-	-	-
Panama	√ (regardless of nicotine concentration)	No	No	√	No	No
Paraguay	No	No	No	-	-	-
Peru	No	No	No	-	-	-
Saint Kitts and Nevis	No	No	No	-	-	-
Saint Lucia	No	No	No	-	-	-
Saint Vincent and the Grenadines	No	No	No	-	-	-
Suriname	√ (regardless of nicotine concentration)	No	No	-	-	-
Trinidad and Tobago	No	No	No	-	-	-
United States of America	No	No	No	-	-	-
Uruguay	√ (regardless of nicotine concentration)	No	No	-	-	-
Venezuela (Bolivarian Republic of)	No	No	No	-	-	-

Source: Prepared by the authors

Note: Data available to 31 December 2014.

^a Since banning the sale of these products does not exclude the possibility of them entering the market illicitly, some countries have chosen to regulate their use to make it consistent with legislation on smoke-free environments.

^b According to the interventions in the MPOWER package: P: smoke-free environments; W: packaging and labelling of tobacco products; E: banning of advertising, promotion, and sponsorship of tobacco products (14).

^c On 23 September 2015, the Supreme Court of Justice of Mexico declared that banning ENDS is unconstitutional (see: <http://www2.scjn.gob.mx/ConsultaTematica/PaginasPub/DetallePub.aspx?AsuntoID=180539>)

- Not applicable.

It is important not to overstate the limitations that international trade treaties impose on health control policies. The WTO Director-General has stated that there is no inherent incomparability between the FCTC and WTO rules (27). There are two basic WTO principles that must be considered when implementing a tobacco control measure: nondiscrimination and necessity.

The principle of nondiscrimination implies that the measures implemented should not treat an imported product less favorably than a locally-made product. The principle of necessity means that the measure must be necessary for complying with the proposed health goal and that it should not be more restrictive than necessary on trade in order to achieve this goal. Two elements therefore need to be taken into account: first, the WTO Member States have the right to determine the level of health protection that they wish to promote and, second, when considering the less restrictive alternatives, these must meet the regulatory goal and be reasonably available, as well as being genuinely alternative and not complementary measures. (21).

In 2012, Cuba, the Dominican Republic, Honduras, Indonesia, and Ukraine launched a claim at the WTO against the measures of generic packaging implemented by Australia (28). However, in early 2015, Ukraine withdrew its claim. Among the four countries that have maintained their claim, only Honduras is a Party to the FCTC.

With regard to international investment agreements, bilateral agreements usually exist between States to protect foreign investment against the expropriation of their property rights, and generally against unfair and inequitable treatment. Philip Morris has used these agreements to challenge the packaging and labelling measures introduced by Australia and Uruguay. Since the majority of these agreements are bilateral, it is difficult to generalize about their requirements. However, there are basic principles to be complied with. First, at the time of implementing tobacco control measures, the States should make sure that these measures restrict property rights only to the extent necessary for achieving a particular public health goal (ensuring that the measures are proportional to the goal in question). Second, the States should not create any kind of legitimate expectation that investors will not be subject to the regulation in question. This includes avoiding raising expectations in public or private statements, as well as in agreements with tobacco companies. Third, within the limitations of FCTC Article 5.3, the States should ensure compliance with the principles of due process and natural justice. Finally, the States should ensure that the measures are not discriminatory. If these basic principles are followed, the risks of breaking international investment agreements will be considerably reduced. This, in turn, will dispense the parties to the agreements from the obligation to pay compensation for damages (21).

2 Overview of the tobacco epidemic

Tobacco is a significant risk factor for the main NCDs, responsible for almost two-thirds of deaths worldwide (Chart 1). In the Region of the Americas they are responsible for 80% of all deaths and 77% of premature deaths (of people aged 30 to 70 years) (29).

WHO estimates that mortality attributable to tobacco in the Region is 14% among adults aged 30 or more (15% in men and 14% in women). Of NCD-linked deaths, tobacco is responsible for 16% of deaths from cardiovascular diseases, 25% of deaths from cancer, and 52% of deaths from chronic respiratory diseases (30).

Tobacco use and exposure to tobacco smoke kills around 6 million people annually in the world, with 1 million deaths in the Region of the Americas. If current trends continue, tobacco will kill more than 8 million people worldwide by 2030. 80% of premature deaths will occur in low- and middle-income countries, with serious implications for the health systems and economies of those countries (32, 33).

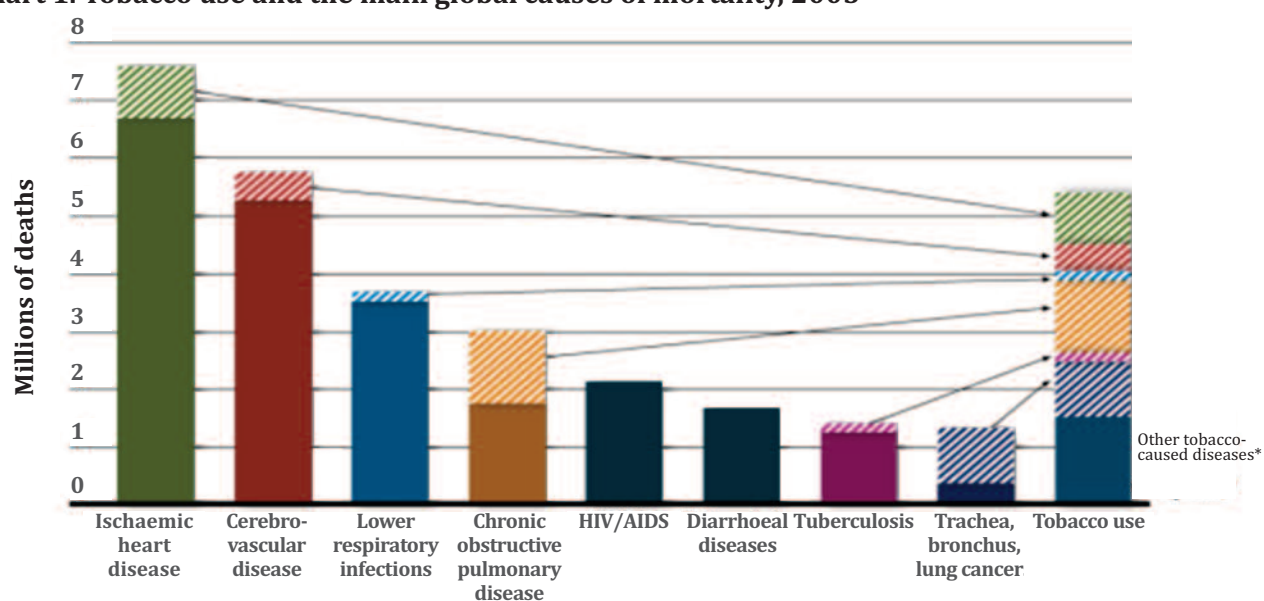
Tobacco use recognizes no socioeconomic borders and the high cost that it represents for all sectors of society

has been amply demonstrated. The direct costs falling on Latin America's health systems as a result of causes attributed to smoking amount to approximately US\$33 billion equivalent to 0.5% of the gross domestic product (GDP), and to 7% of Latin America's total annual spending on health. Among the countries most affected are Chile (0.86% of GDP), Bolivia (0.77% of GDP), and Argentina (0.70% of GDP) (Figure 1). Taxes on cigarettes sales do not cover even half of these direct costs. (34).

Current evidence shows that the tobacco epidemic, as well as that of NCDs, causes more harm in low-income countries than in high-income countries, and is especially harmful to the poorest population sectors (35).

There are more than one billion smokers in the world, of which 127 million (11.4%) live in the Region of the Americas. The prevalence of current tobacco smoking among adults aged 15 years or more in the world is currently 21.2%, and is higher in men (35.8%) than women (6.6%). However, there are wide variations in distribution by sex from one region to another. In the Region of the Americas the general prevalence in adults is 17.1%, with one of the smallest differences between men

Chart 1. Tobacco use and the main global causes of mortality, 2005



Source: Reference 31.

Note: The shaded areas indicate the proportion of smoking-related deaths, colored in accordance with the column corresponding to the cause of death.

* Includes: oral, buccopharyngeal, esophageal, stomach, liver and other types of cancer, as well as different cardiovascular diseases from ischemic heart disease and cerebrovascular diseases.

Figure 1. Costs to Latin America's health systems attributable to smoking, 2015



Source: Reference 34.

(21.9%) and women (12.7%) -- a ratio of 1.6 male smokers to each female smoker--, indicating an increasing "feminization" of tobacco use in the Region (36).

The age-standardized prevalence of use of smoked tobacco varies widely between countries, from the highest percentage in Chile (38.9%) to the lowest in Panama and Barbados (7.4% and 7.0% respectively) (36) (chart 2). The data collected among adolescents reveal variations in the prevalence of the use of any tobacco product, from 1.9% in Canada to 28.7% in Jamaica.

The growing feminization of tobacco use is even more accentuated in the 13-15 years age group, since in some countries prevalence of the use of tobacco products among girls is equal (Brazil, Colombia, and Uruguay) or higher (Argentina and Chile) than among boys (chart 3).

In the Region of the Americas, attention has traditionally been focused mainly on cigarette smoking and not on other tobacco products such as water-pipes², smokeless tobacco³, ENDS and ENNDS. However, in some countries of the Region, the use of alternative smoking methods is growing, especially water-pipes. For this reason, it is important to continue monitoring the use of these products (26, 40).

It is erroneously believed that smokeless tobacco, is a less harmful alternative to smoking and it is also seen as an option where smoking is banned.

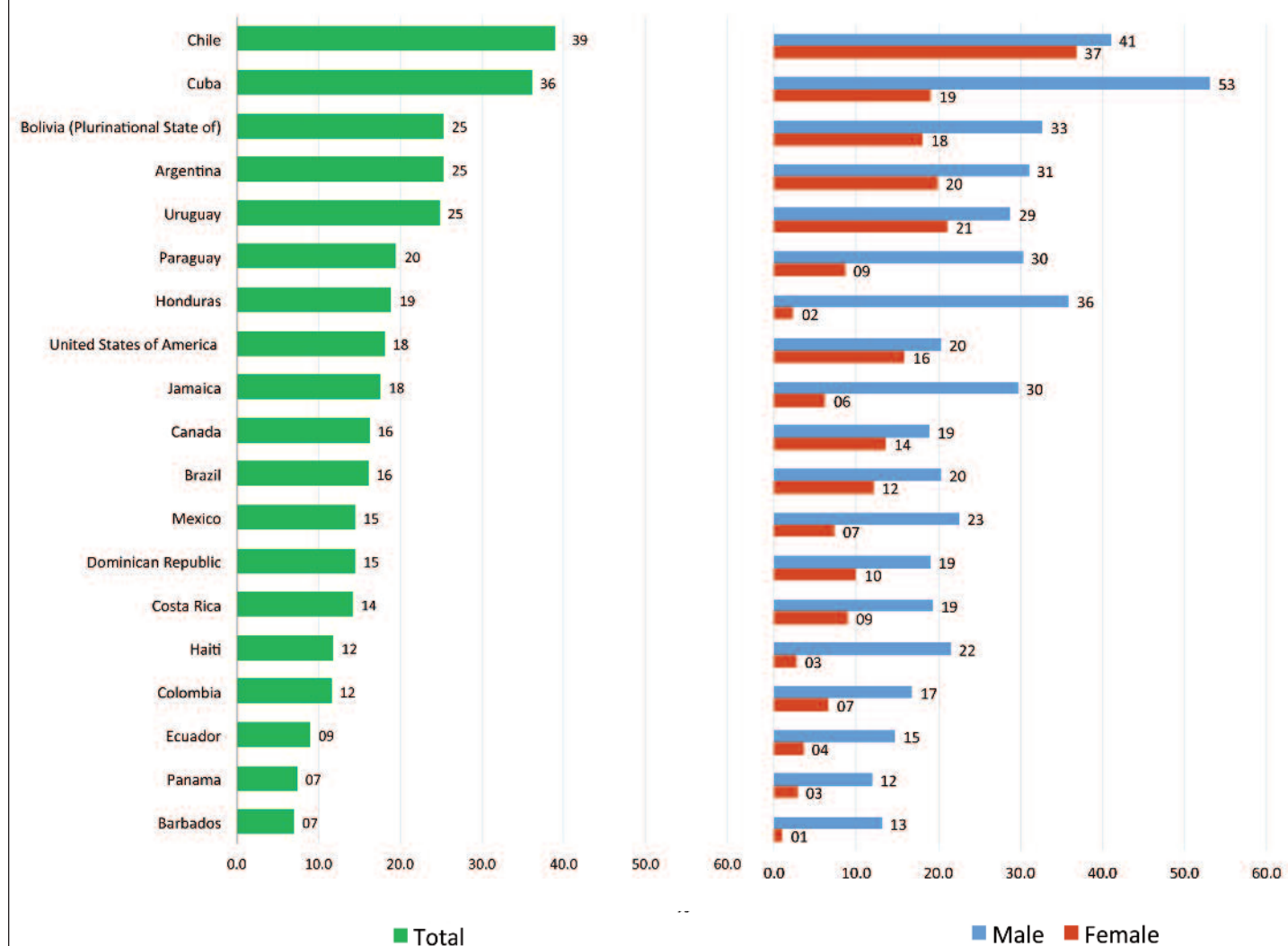
Surveys data among adults show that smokeless tobacco products use by adults is low, ranging from the highest prevalence in Venezuela to the lowest in Uruguay. Only four of 16 countries with available data for this indicator have a prevalence of smokeless tobacco use of 1% or more (Table 5). The use of smokeless tobacco products by adult women tends to be less than by adult men, for whom seven countries report prevalence rates higher than 1.0%. The use of smokeless tobacco products must be continually monitored in order to better understand the pattern of their use in the Region of the Americas.

Data from youth surveys indicate that this prevalence in the Region can vary from 12.6% in the Dominican Republic to less than 1% in Canada. Smokeless tobacco use is most prevalent among youth in the Caribbean. In general, boys use more smokeless tobacco than girls, although the numbers for boys and girls are similar in some countries such as Belize, Bolivia, Jamaica, Peru and Panama (Chart 4 and Annex 6.4).

² Water-pipe smoking is a way of smoking tobacco through a device with one or more tubes, so that the tobacco passes through water or another type of liquid before reaching the smoker.

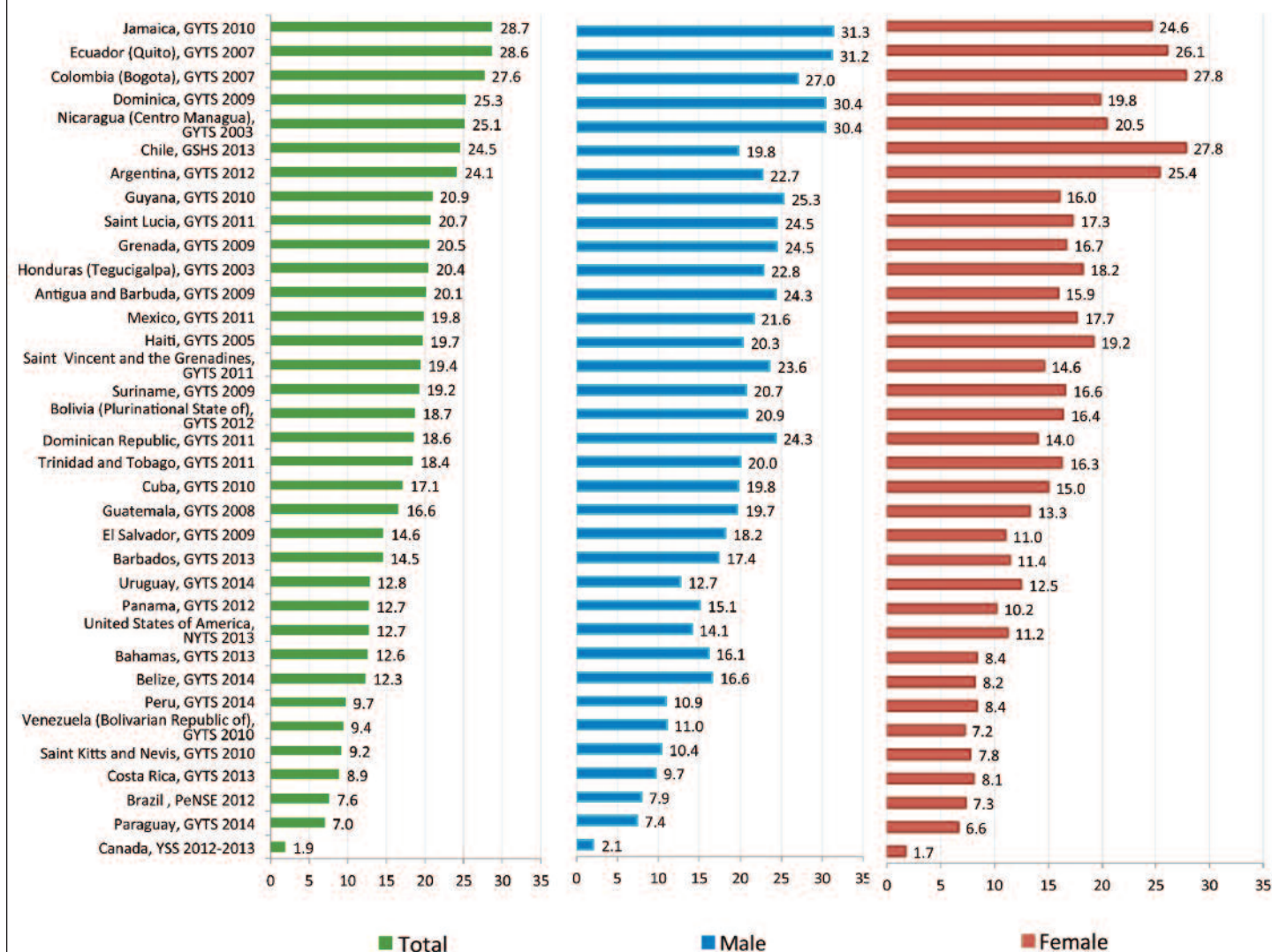
³ Smokeless tobacco is used with no combustion, either via the nose (such as rapé) or the mouth - chewed, sucked or applied to the gums (chewing tobacco, chimó and snus, etc.).

Chart 2. Age-standardized prevalence of current tobacco smoking among persons aged 15 and above in the Region of the Americas, 2013



Source: Based on Reference 36. For more information see Reference 37.

Note: Prevalence of current tobacco smoking: percentage of the population of 15 years or more that smoked any tobacco product during the 30 days previous to the survey. This includes daily and occasional smokers. The data were standardized by age for the year 2013 for the countries with available information. These data should be used strictly in order to make comparisons between countries, and not to calculate the absolute number of smokers in a given country. Data is not available or could not be standardized for: Antigua and Barbuda, Bahamas, Belize, Dominica, El Salvador, Grenada, Guatemala, Guyana, Nicaragua, Peru, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname, Trinidad and Tobago, and Venezuela (Bolivarian Republic of). Country provided data can be found in the country summary sheets and Annex 6.1.

Chart 3. Prevalence of current tobacco use among youth in the Region of the Americas, most recent surveys

Source: Based on Reference 36. Information updated with data obtained from the GYTS (38).

Note: Available data on 31 December 2014. Prevalence of current tobacco use: percentage of youths (13-15 years old) that used at least once any tobacco product, smoked or smokeless, during the 30 days previous to the survey. Whenever possible, data corresponds to the national area. In Colombia, Ecuador, Honduras, and Nicaragua, the data relate to the subnational area. In all the countries, except Brazil, Canada, Chile, and United States of America, data was provided by the GYTS (38). The data reported by Brazil correspond to the 9th grade and the data for Canada to the 7th-9th grades. Data for Chile are based on Reference 39. The indicator reported by Canada was for current tobacco smoking, while that of the United States of America was for current cigarette smoking. The fact that the surveys were conducted in different years needs to be taken into account. The data sources presented in this Figure are not necessarily those used to prepare the country data sheets, as preference was given here to GYTS data. The surveys used for preparing the country data sheets can be found in Annex 6.2

GSHS: Global School Health Survey.

GYTS: Global Youth Tobacco Survey

NYTS: National Youth Tobacco Survey.

PeNSE: *Pesquisa Nacional de Saúde Escolar*

YSS: Youth Smoking Survey.

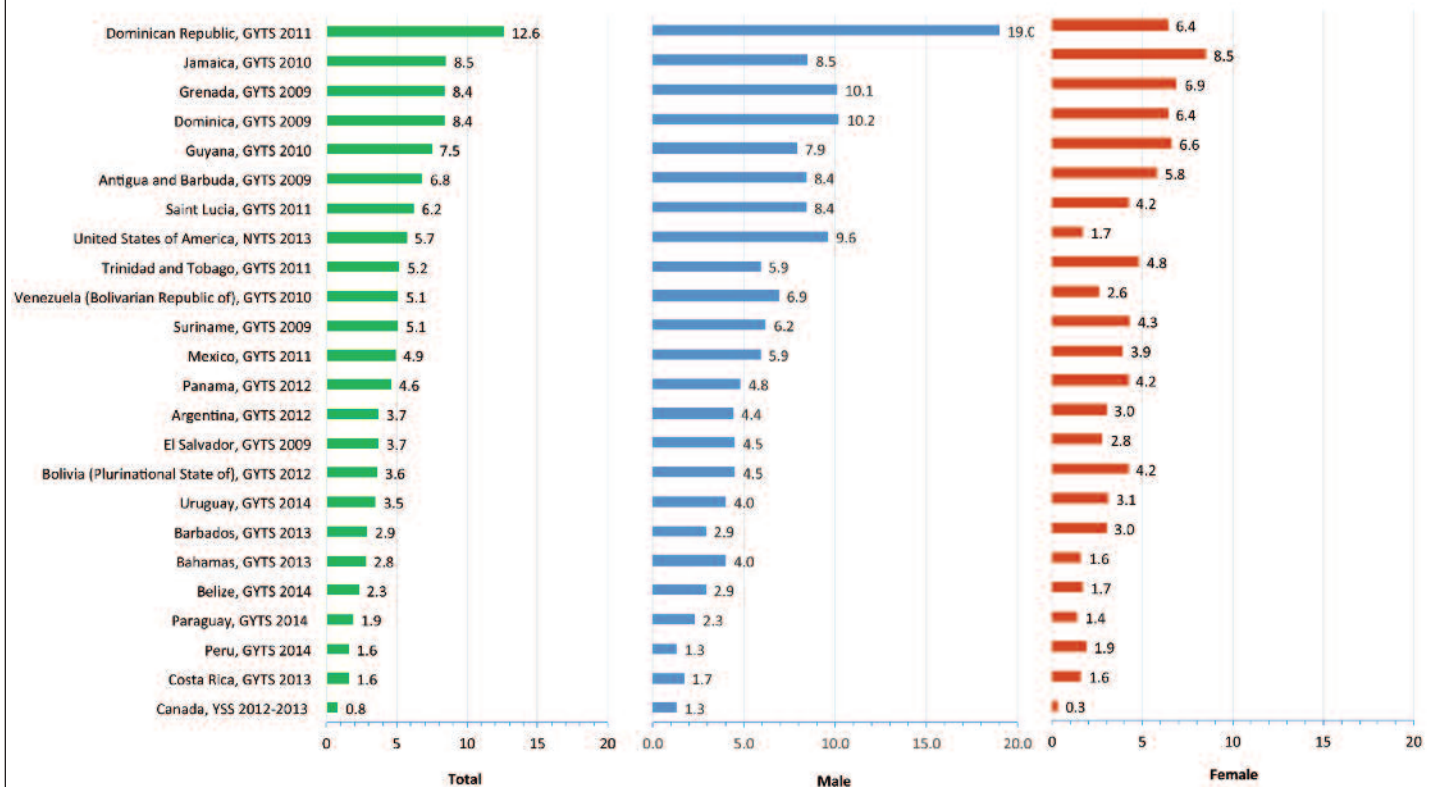
Table 5. Prevalence of current smokeless tobacco use among adults in the Region of the Americas, most recent surveys (country provided data)

Countries with available data on the prevalence of current smokeless tobacco use among adults	Total
Prevalence < 1.0%, source survey	
Uruguay, GATS 2009	0.01
Argentina, GATS 2012	0.2
Saint Kitts and Nevis, STEPS 2007	0.2
Barbados, STEPS 2007	0.3
Mexico, GATS 2009	0.3
Brazil, PNS 2013	0.3
Trinidad and Tobago, STEPS 2011	0.4
Costa Rica, ENDrogas 2010	0.5
Bahamas, STEPS 2012	0.5
Canada, CTUMS 2012	0.5
Dominica, STEPS 2007-2008	0.8
Panama, GATS 2013	0.8
Prevalence ≥ 1.0%, source survey	
Grenada, STEPS 2010-2011	1.2
Paraguay, ENFRENT 2011	2.3
United States of America, NATS 2012-2013	2.6
Venezuela, (Bolivarian Republic of), END 2011	3.5
Countries with available data of the prevalence of current smokeless tobacco use among adults	Women
Prevalence < 1.0%, source survey	
Uruguay, GATS 2009	0.0
Dominica, STEPS 2007-2008	0.0
Bahamas, STEPS 2012	0.1
Saint Kitts and Nevis, STEPS 2007	0.1
Argentina, GATS 2012	0.2
Brazil, PNS 2013	0.2
Canada, CTUMS 2012	0.2
Prevalence ≥ 1.0%, source survey	
Costa Rica, END 2010	0.2
United States of America, NATS 2012-2013	0.3
Grenada, STEPS 2010-2011	0.3
Mexico, GATS 2009	0.3
Trinidad and Tobago, STEPS 2011	0.3
Panama, GATS 2013	0.5
Barbados, STEPS 2007	0.6
Venezuela, (Bolivarian Republic of), END 2011	0.9
Prevalence ≥ 1.0%, source survey	
Paraguay, ENFRENT 2011	1.6
Countries with available data on the prevalence of current smokeless tobacco use among adults	Men
Prevalence < 1.0%, source survey	
Barbados, STEPS 2007	0.0
Uruguay, GATS 2009	0.01
Argentina, GATS 2012	0.1
Mexico, GATS 2009	0.3
Saint Kitts and Nevis, STEPS 2007	0.3
Brazil, PNS 2013	0.5
Trinidad and Tobago, STEPS 2011	0.5
Costa Rica, END 2010	0.8
Bahamas, STEPS 2012	0.9
Prevalence ≥ 1.0%, source survey	
Panama, GATS 2013	1.0
Canada, CTUMS 2012	1.1
Dominica, STEPS 2007-2008	1.6
Grenada, STEPS 2010-2011	2.2
Paraguay, ENFRENT 2011	3.0
United States of America, NATS 2012-2013	4.8
Venezuela (Bolivarian Republic of), END 2011	6.2

Source: Reference 36.

Note: Prevalence of current smokeless tobacco use: percentage of the adult population that used any smokeless tobacco product during the 30 days previous to the survey; includes daily and occasional users. Country provided data of national surveys are presented, except in the case of Saint Kitts and Nevis (subnational). The age groups varies between the different surveys. Data are not comparable between countries. The titles of the surveys can be seen at Annex 6.3.

Chart 4. Prevalence of current smokeless tobacco use among youth in the Region of the Americas, most recent surveys



Source: On the basis of Reference 36. The information was updated with data obtained from Reference 38.

Note: Prevalence of current smokeless tobacco use: percentage of the 13-15 years age group that used at least once any smokeless tobacco product during the 30 days previous to the survey. In all countries, except Canada, and the United States of America, data were obtained from the Global Youth Tobacco Survey (38). The data reported by Canada correspond to the 7th to 9th grades. Note that the surveys were conducted in different years.

GYTS: Global Youth Tobacco Survey

NYTS: National Youth Tobacco Survey.

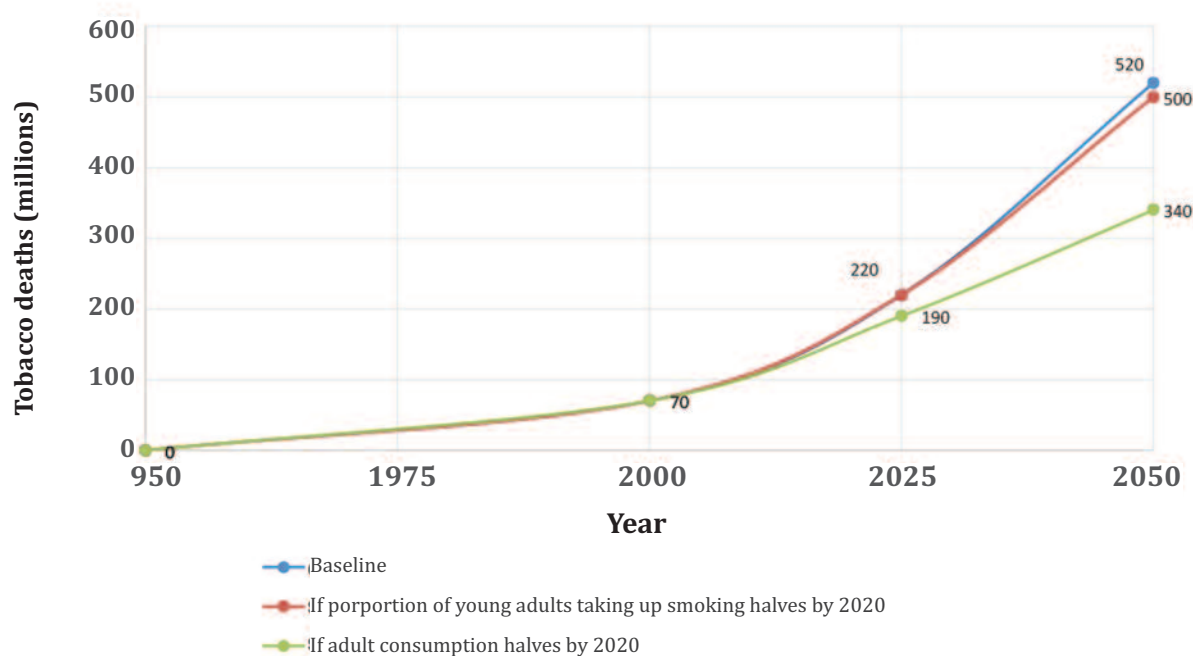
YSS: Youth Smoking Survey

As stated in the subsection on ENDS and ENNDS, it is also important to monitor use of these products.

Despite progress made in several countries in the Region, the smoking epidemic will continue to spread unless the adoption and implementation of national laws consistent with the provisions of the FCTC and its Guidelines are significantly stepped up to effectively counteract industry efforts to undermine the headway made. Investing in the implementation of the FCTC is an attainable and cost-effective priority for preventing NCDs, and several of its measures are considered “best buys” for the prevention of these diseases (6-42).

In summary, for tobacco control programs to have a greater impact, population-based interventions are needed that not only discourage young people from taking up smoking, but also encourage current smokers to quit. Although the ultimate goal for ending the smoking epidemic is for young people not to start smoking, the heavy mortality burden due to tobacco in the first half of this century can only be avoided if the people who are smoking today give up tobacco use (6) (Chart 5). The only way to achieve both goals is through the complete and coordinated implementation of all the provisions of the FCTC.

Chart 5. Estimated cumulative tobacco deaths in the period 1950-2050 according to different intervention strategies



Source: Adapted from Reference 45 (page 93).

3 Implementation of the MPOWER package

3.1. Global and regional situation

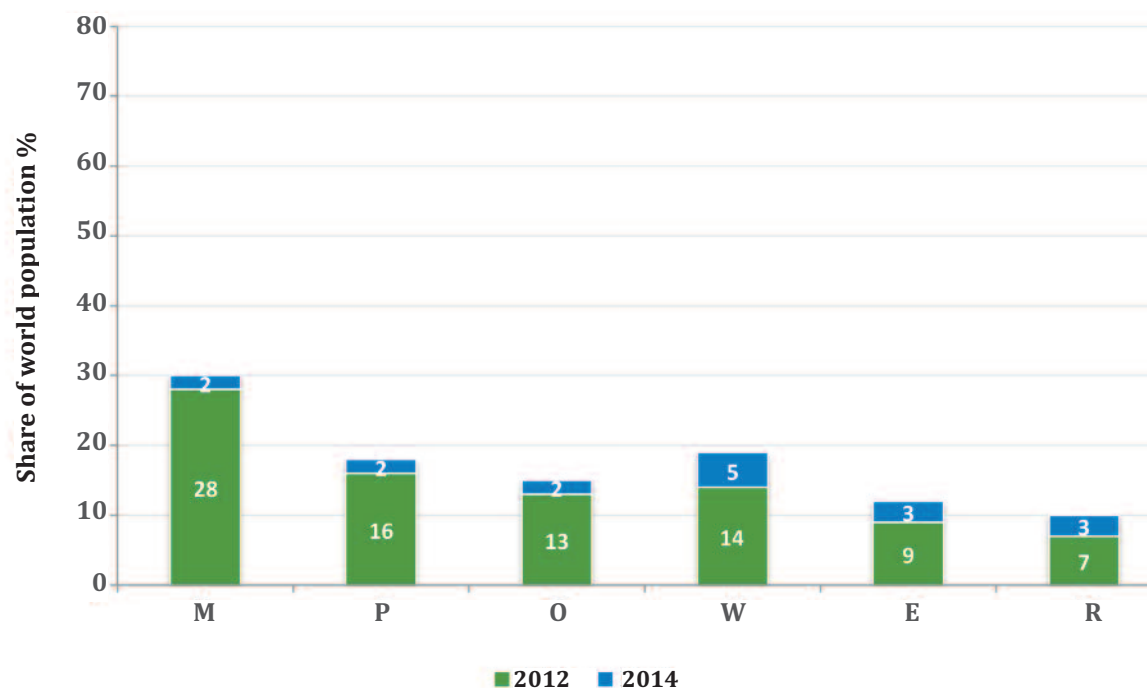
The FCTC is a framework for action and, for it to be effective at the country level, each country needs to incorporate the provisions of the FCTC into its national legislation. While progress has been made in this respect, much remains to be done, since a large part of the world's population is still not covered by even one of the Convention's provisions at the highest level of achievement,⁴ although the majority of countries are Parties to the treaty (Chart 6).

In the 10 years since the FCTC came into effect, the situation regarding tobacco control in the Region of the Americas has changed dramatically, as can be seen in Figure 2.

At the time the FCTC entered into force, 80% of the countries of the Region had not implemented any of the six measures considered in the MPOWER package at their highest level of achievement. At the time of writing this report, six countries of the Region had applied at least four measures at their highest level of achievement, but none of the countries had implemented all the six measures, and 40% of them (11 of which are States Parties to the FCTC) had failed to apply any of the measures at the highest level of achievement.

Moreover, progress on the different measures has not been uniform (Chart 7). The measures implemented by more countries are those referring to protection from tobacco smoke exposure and display of health warnings on the

Chart 6. Share of the world population covered by selected tobacco control policies, 2012-2014



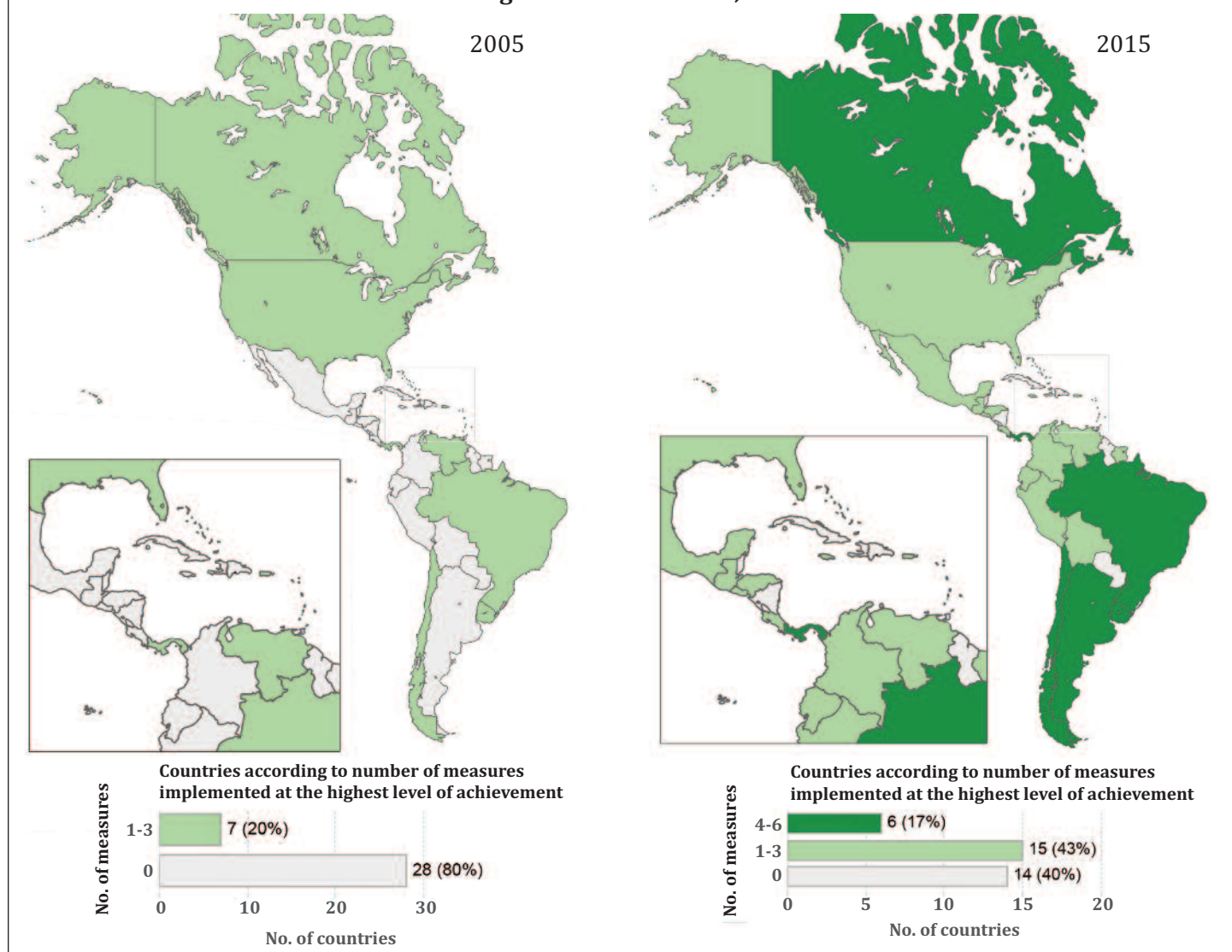
Source: Reference 36.

Note: Only the measures at the highest level of achievement are considered (for definitions of categories see the technical note).

M: Monitor tobacco use and prevention policies; P: Protect people from exposure to tobacco smoke; O: Offer help to quit tobacco use; W: Warn about the dangers of tobacco; E: Enforce bans on tobacco advertising, promotion and sponsorship; R: Raise tobacco taxes.

⁴For the definition of the highest level of achievement of each measure, see the technical note.

Figure 2. Evolution of the implementation of a selected group of measures of the WHO Framework Convention on Tobacco Control in the Region of the Americas, 2005-2015



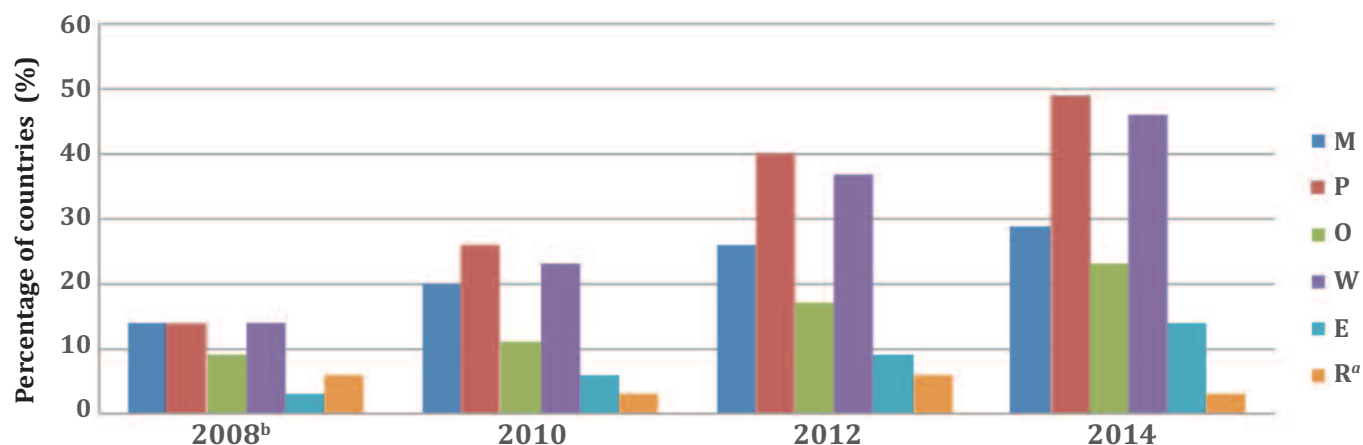
Source: The 2005 map is sourced from Reference 36 (page 174) and does not evaluate measure R, since the data was unavailable. The 2015 map sources the data for M, P, O, E, and R from Reference 36, and data obtained from the PAHO/WHO Regional Tobacco Control Team was used for W.

Note: The selected FCTC measures refer to the MPOWER package (15). Only the measures at their highest level of achievement are considered, in accordance with the criteria proposed by WHO (36).

packaging and labels of tobacco products. Although the measures covering smoke-free environments have been the ones most adopted, these only apply to 49% of the population, and those referring to packaging and labelling apply to 58% of the population (Chart 8). Given that these are two basic public health measures which do not require substantial public expenditure and which are within the sphere of action of Health Ministries, greater progress on implementation in the Region, 10 years from the entry into force of the FCTC, was expected.

This negative situation is even more marked for the remaining measures. For example, only 27% of the population is protected from the harmful influence of tobacco advertising and promotion, and regarding raising tobacco taxes, the proportion that taxes represent of the retail price has only attained the highest level of achievement in one country (Chart 8). Although some of the other countries have increased taxes on tobacco products on grounds of public health interest, this level of achievement has still not been reached.

Chart 7. Evolution of the implementation of tobacco control measures according to the percentage of countries with MPOWER package measures, at the highest level of achievement, in the Region of the Americas, 2008-2014



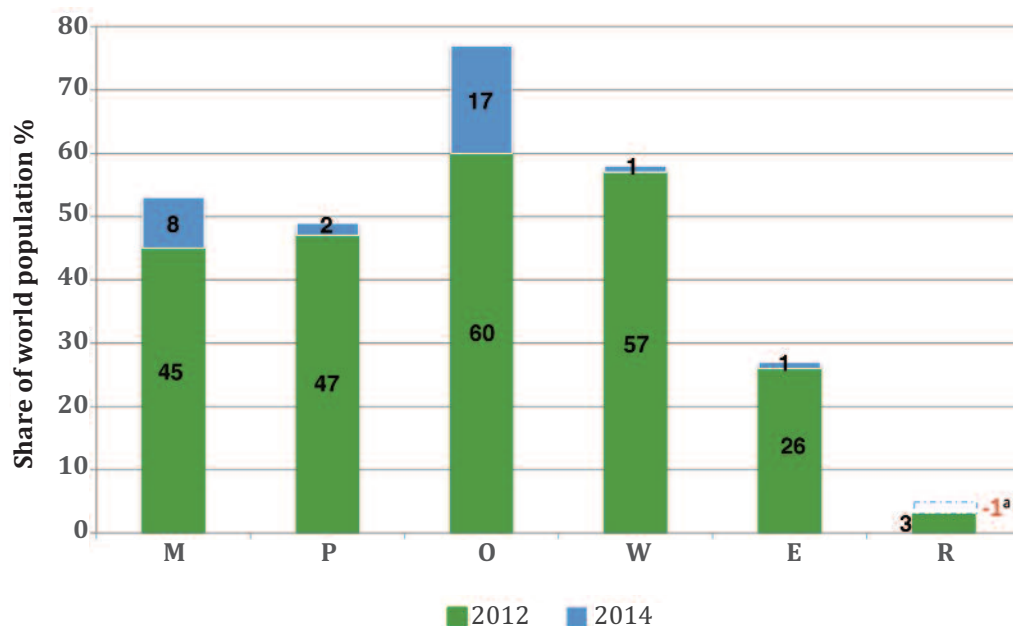
Source: For data on M, P, O, E and R see Reference 36. For W: data provided by the PAHO/WHO Regional Tobacco Control Team.

Note: ^a R: one of the two countries at the highest level of achievement did not present data in 2010 and 2014.

^b 2008 data or previous.

M: Monitor tobacco use and prevention policies; P: Protect people from exposure to tobacco smoke; O: Offer help to quit tobacco use; W: Warn about the dangers of tobacco; E: Enforce bans on tobacco advertising, promotion and sponsorship; and R: Raise tobacco taxes.

Chart 8. Share of the population covered by selected tobacco control policies in the Region of the Americas, 2012-2014

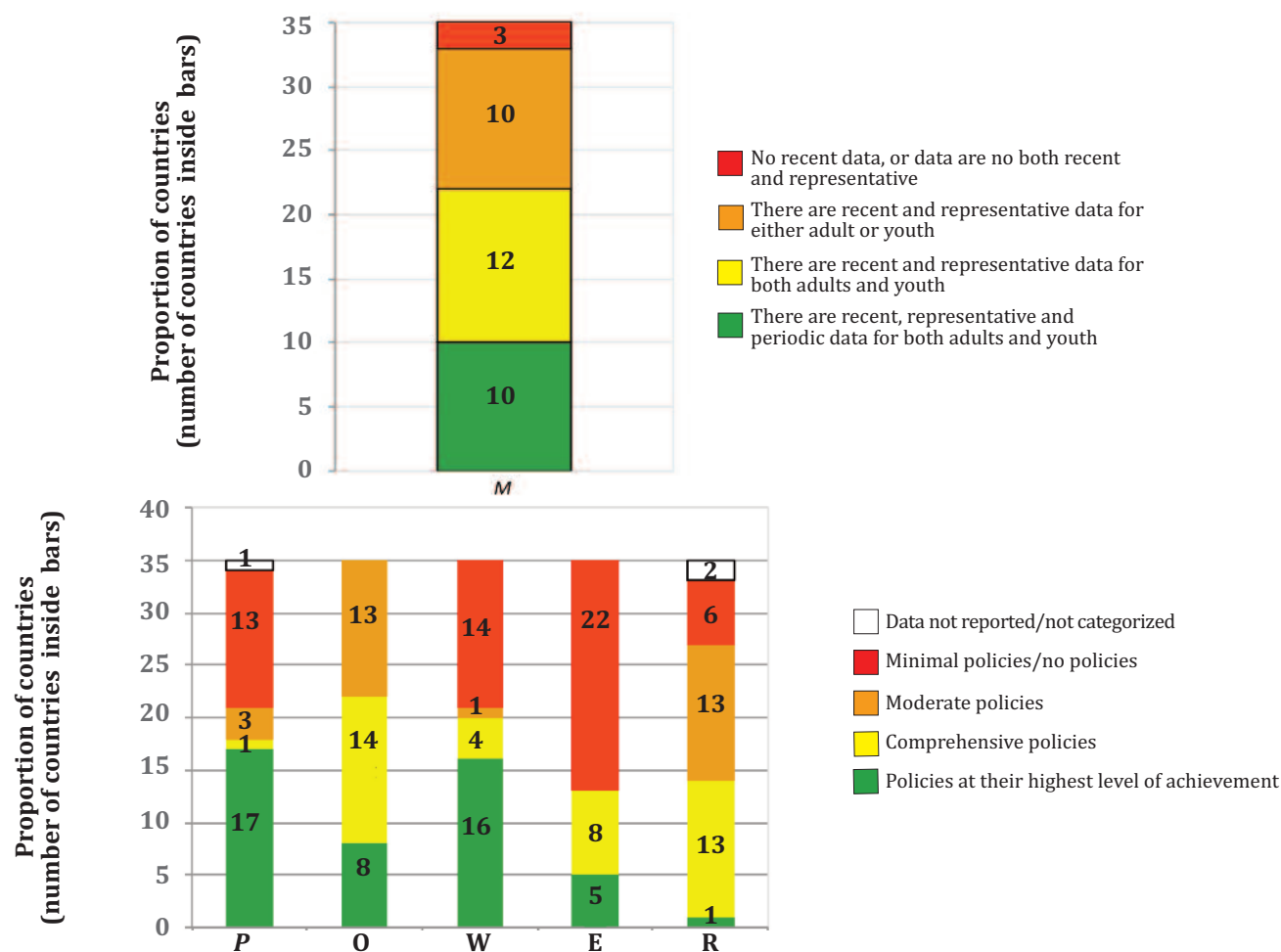


Source: For data on M, P, O, E and R see Reference 36. For W: data provided by the PAHO/WHO Regional Tobacco Control Team.

Note: Available data to 31 December 2014. Only the measures at the highest level of achievement are considered (see definitions of categories in the technical note).

^a R: one of the countries with the highest level of achievement did not present data for 2010 and 2014.

M: Monitor tobacco use and prevention policies; P: Protect people from exposure to tobacco smoke; O: Offer help to quit tobacco use; W: Warn about the dangers of tobacco; E: Enforce bans on tobacco advertising, promotion and sponsorship; and R: Raise tobacco taxes.

Chart 9. Status of selected tobacco control policies in the Region of the Americas, 2014

Source: Prepared by PAHO

Note: ^a For further details, see the legend to the Figures related to each MPOWER measure in the subsequent sections.

M: Monitor tobacco use and prevention policies; P: Protect people from exposure to tobacco smoke; O: Offer help to quit tobacco use; W: Warn about the dangers of tobacco; E: Enforce bans on tobacco advertising, promotion and sponsorship; and R: Raise tobacco taxes.

Finally, in regards to the implementation of tobacco control surveillance activities in the Region, 53% of the population is covered by comprehensive surveillance systems. However, this percentage corresponds only to 10 countries which have recent, representative and periodically-collected data (at least every five years) both on youth and adults (Chart 9).

3.2 Evolution of the regional situation by type of intervention

This section contains a general overview of the progress made in the Region for each type of measure listed in the MPOWER package. The current regional situation of each intervention and its evolution from 2008 is shown.

This report also includes (in the final part of this section) data sheets ranking the progress made by each country toward implementing the measures of the MPOWER package, according to the data compiled, validated and approved by each respective country.

The Technical Note contains a description of the indicators and the rating criteria used for each measure, as well as the data cutoff dates.

Monitor tobacco use and prevention policies

The strengthening of the tobacco control surveillance systems in order to produce standardized, comparable, and periodic data, not only on tobacco use but also on the

“...The Parties shall establish, as appropriate, programs for national, regional and global surveillance of the magnitude, patterns, determinants and consequences of tobacco consumption and exposure to tobacco smoke ... Towards this end, the Parties should integrate tobacco surveillance programs into national, regional and global health surveillance programs so that data are comparable and can be analyzed at the regional and international levels, as appropriate. ...”

FCTC, Article 20.2

implementation of tobacco control policies, is essential in a comprehensive tobacco control program, as stipulated in the Convention.

National surveillance systems are classified as having the highest level of achievement if they provide recent data (five years or less) and produce information periodically (every four or five years) based on national surveys of their youth and adult population. The surveillance systems currently meet all these requirements in 10 countries of the Region: Argentina, Canada, Chile, Colombia, Costa Rica, Panama, Peru, Suriname, United States of America, and Uruguay (Figure 3).

PAHO/WHO and the United States Centers for Disease Prevention and Control have developed the Global

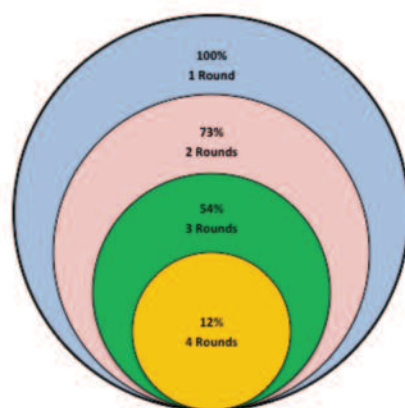
Tobacco Surveillance System, which consists of the Global Youth Tobacco Survey (GYTS), as well as the Global Adult Tobacco Survey, a household survey of the population over age 15 which was incorporated into the system in 2007. These two surveys produce indicators and data on the use patterns of the different tobacco products, as well as data for evaluating implementation of the MPOWER package policies.

The GYTS is a school-based survey of youth in the 13-15 years age group, based on a standardized protocol that was first used in three countries of the Region of the Americas in 1999: Barbados, Costa Rica, and Venezuela. To date, the GYTS has been carried out in around 180 countries, 33 of them in the Region of the Americas. This has been a successful initiative, assisting countries to produce systematic, periodic, standardized data at a low cost. At present, all the countries of the Region of the Americas (except Canada and the United States of America) have carried out the GYTS at least once, while several countries have already completed between 2 and 4 rounds (Chart 10).

Data on tobacco use by the youth population can also be found in other school-based surveys such as the National Drugs Surveys (aimed at schoolchildren) and the Global School Health Survey.

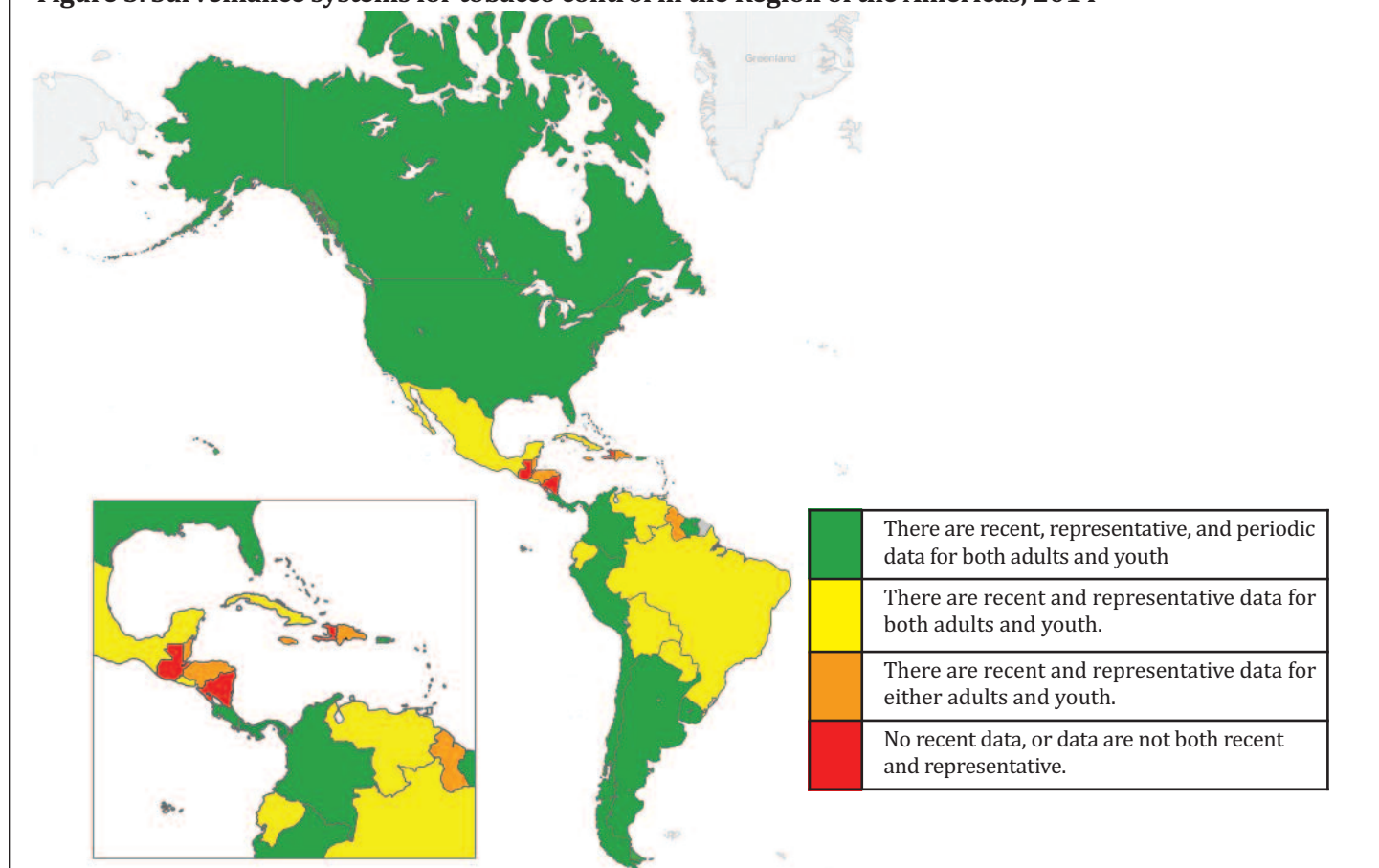
The incorporation into the Global Tobacco Surveillance System of a survey covering the population of people aged 15 years or more has made it possible to complete tobacco control surveillance. In the Region of the Ameri-

Chart 10. Percentage of Member States that have carried out the Global Youth Tobacco Survey, by quantity of rounds, in the Region of the Americas, 2014



Source: Prepared by the authors

Note: Available data to 31 December 2014. Chart in Annex 6.5 shows the GYTS carried out in the Region of the Americas. United States and Canada use a surveillance system other than the GTSS to produce data on youth. Brazil has implemented the GYTS in capital cities, but since 2009 has included GYTS questions in the PeNSE (*Pesquisa Nacional de Saúde Escolar*).

Figure 3. Surveillance systems for tobacco control in the Region of the Americas, 2014

Source: Prepared by authors based on Reference 36.

Note: Available data to 31 December 2014. For further details see the technical note.

cas, six countries have carried out the Global Adult Tobacco Survey at least once: Brazil (2008), Mexico (2009 and 2015), Uruguay (2009), Argentina (2012), Panama (2013), and Costa Rica (2015). These countries together represent 41% of the population of smokers in the Region of the Americas.

In order to ensure the sustainability of the surveillance systems and obtain comparable and standardized data, WHO and the United States Centers for Disease Control and Prevention selected a set of questions from the Global Adult Tobacco Survey considered as essential for evaluating the pattern of tobacco use and tobacco control policies in countries. This set of questions is available in a brochure entitled Tobacco Questions for Surveys. PAHO/WHO recommends countries to incorporate these questions into their national surveys to ensure adequate harmonization of the data at every level. This brochure is available in the four official languages of the Region (45).

It is worth highlighting the efforts made to date in this respect, such as Brazil's inclusion of the GYTS questions in the National School Health Survey (*in Portuguese Pesquisa Nacional de Saúde Escolar – PENSE*), as well as incorporating questions contained in the above-mentioned booklet into the Brazilian National Health Survey. Figure 3 shows the status of the surveillance systems of the countries of the Region in 2014.

***P*rotect people from tobacco smoke**

This is one of the measures which has made most progress in the Region. 17 countries⁵ are totally smoke-free in indoor public places and workplaces and on public transport (chart 11). The most recent laws on the subject were approved in 2013 in Chile, Jamaica, and Suriname. The guidelines for the implementation of Article 8 recommends that Parties "should strive to provide universal protection within five years of the WHO FCTC's entry into force for that Party." (46). At present, 14 Parties

⁵Argentina, Barbados, Brazil, Canada, Chile, Colombia, Costa Rica, Ecuador, Guatemala, Honduras, Jamaica, Panama, Peru, Suriname, Trinidad and Tobago, Uruguay and Venezuela..

to the Convention have not complied with this measure at its highest level of achievement and the five-year deadline has expired in the case of 11 of them.

The evidence that sustains this measure is very clear: that there is no safe level of human exposure to tobacco smoke (50) and that exposure causes cancer and many serious diseases of the respiratory and cardiovascular tract in children and adults, often leading to death (33, 51). In the latest report by the United States Surgeon General, stroke was added to the list of diseases that have a causal link to exposure to second-hand smoke (52).

The FCTC requires the implementation of protective measures not only in enclosed places, but also in “other” public places (e.g. exterior or semi-exterior environments). Some countries of the Region have taken action in this regard, even banning smoking in open areas in educational or health centers and places where children are allowed to enter.

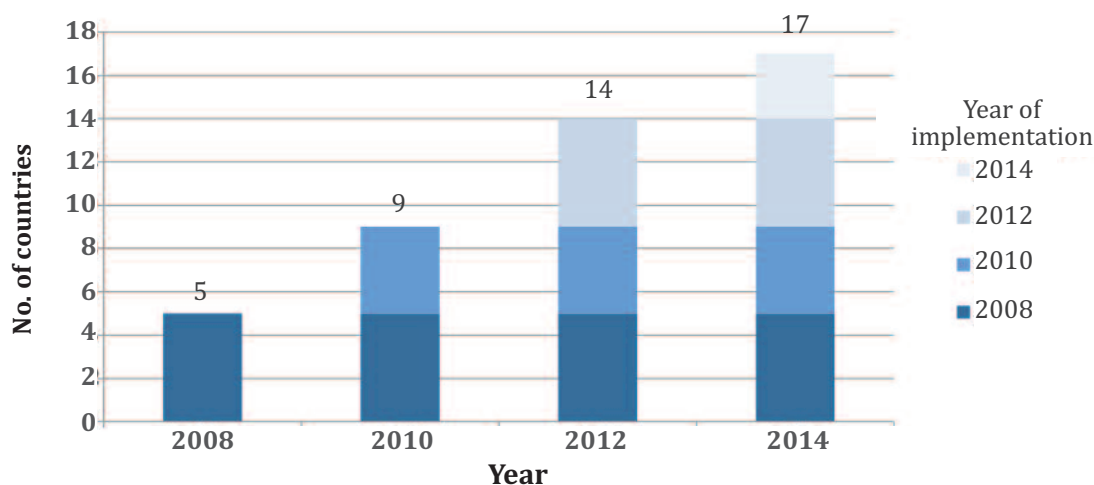
Meanwhile, the tobacco industry continues to propose alternatives to 100% smoke-free places, such as installing ventilation and setting up designated smoking areas. However, the guidelines of Article 8 of the Convention clearly indicate

“Each Party shall adopt and implement in areas of existing national jurisdiction as determined by national law and actively promote at other jurisdictional levels the adoption and implementation of effective legislative, executive, administrative and/or other measures, providing for protection from exposure to tobacco smoke in indoor workplaces, public transport, indoor public places and, as appropriate, other public places.

FCTC, Article 8.2

that such interventions do not solve the problem. Completely banning smoking in enclosed places is the only intervention that can effectively protect people from the harm caused by tobacco smoke. The Article 8 guidelines also emphasize that it has been widely demonstrated that adopting voluntary measures to ensure smoke-free environments is ineffective and offers no suitable protection. The core principles of the Article 8 guidelines highlight the need for legislation to ensure protection for all people against exposure to tobacco smoke and stipulate that, in order to be effective, such legislation must be simple, clear and binding.

Chart 11. Evolution of the number of countries with smoke-free environment regulations, at the highest level of achievement, in the Region of the Americas, 2008-2014



Source: Prepared by authors based on Reference 36.

Note: Available data to 31 December 2014. The numbers above the columns indicate the total number of countries that implemented the measure at its highest level of achievement by 31 December of the year indicated. The selected years correspond to the cutoff date for measure P (protect the population from exposure to tobacco smoke) of the MPOWER package, according to WHO reports on the global tobacco epidemic based on data up to 2008 (48), 2010 (49), 2012 (50), and 2014 (36).

Figure 4 shows the status of the different countries with regard to the implementation of FCTC Article 8.

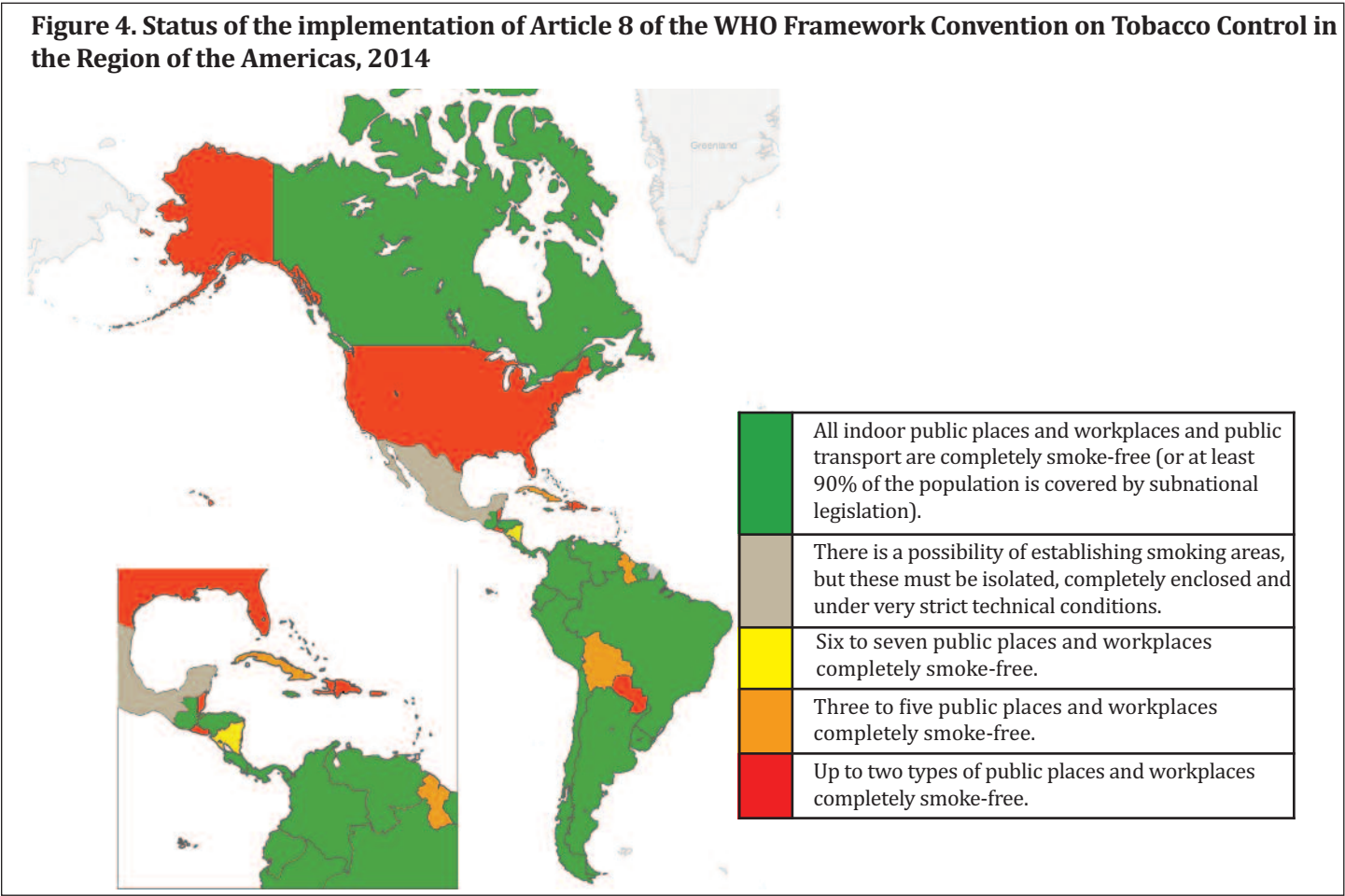
Table 6 shows the types of public and workplaces that are completely free of tobacco smoke according to the current national law in each of the countries. A place is considered to be totally free of tobacco smoke when smoking is banned at all times, in all interior areas, and not allowed under any circumstances.

Offer help to quit tobacco use

Article 14 of the FCTC establishes that the treatment of tobacco dependence is an essential component of a comprehensive tobacco control strategy. However, unlike other FCTC measures analyzed in this report, delivering comprehensive services on cessation of tobacco use at the national level depends to a great extent on the availability of human and financial resources allocated for this purpose.

If resources are limited, few countries are able to establish a comprehensive system that covers all the requirements of Article 14 simultaneously. However, the countries of the Region are making steady progress in this respect. At the time of writing this report, eight⁶ countries of the Region had reported that they are at the highest level of achievement of this measure. Other countries have reached different levels in their efforts to provide help for people to quit tobacco use (Chart 12).

Although all the Parties should create a comprehensive system allowing different interventions, the guidelines for implementing Article 14 recommend that the parties take a stepwise approach using existing resources and infrastructure. This would ensure that tobacco users receive at least brief advice as one of the first steps toward beginning comprehensive treatment (53). Introducing brief counseling sessions for smokers in the primary health care services is a



Source: Prepared by PAHO based on Reference 36.
Note: Available data to 31 December 2014. For further details see Chart 6, and the technical note.

⁶Argentina, Brazil, Canada, El Salvador, Mexico, Panama, United States of America, and Uruguay

Table 6. Smoke-free environment regulations in the Region of the Americas, 2014

Country (year of the regulation) ^a	Health care facilities	Educational facilities (except universities)	Universities	Government buildings	Offices	Restaurants	Bars and pubs	Public transportation
Antigua and Barbuda				√				
Argentina (2011)	√	√	√	√	√	√	√	√
Bahamas								
Barbados (2010)	√	√	√	√	√	√	√	√
Belize								
Bolivia (Plurinational State of)	√	√		√				√
Brazil (2011)	√	√	√	√	√	√	√	√
Canada (2007) ^b	√	√	√	√	√	√	√	√
Chile (2013)	√	√	√	√	√	√	√	√
Colombia (2008)	√	√	√	√	√	√	√	√
Costa Rica (2012)	√	√	√	√	√	√	√	√
Cuba	√	√	√					√
Dominica								
Dominican Republic		√	√					
Ecuador (2011)	√	√	√	√	√	√	√	√
El Salvador								
Grenada								
Guatemala (2008)	√	√	√	√	√	√	√	√
Guyana	√	√	√					
Haiti								
Honduras (2010)	√	√	√	√	√	√	√	√
Jamaica (2013)	√	√	√	√	√	√	√	√
Mexico ^c	e	√	e	e	e	e	e	
Nicaragua	√	√	√	√	√			√
Panama (2008)	√	√	√	√	√	√	√	√
Paraguay	√	√						
Peru (2010)	√	√	√	√	√	√	√	√
Saint Kitts and Nevis								
Saint Lucia								
Saint Vincent and the Grenadines								
Suriname (2013)	√	√	√	√	√	√	√	√
Trinidad and Tobago (2009)	√	√	√	√	√	√	√	√
United States of America ^d				√				
Uruguay (2005)	√	√	√	√	√	√	√	√
Venezuela (Bolivarian Republic of) (2011)	√	√	√	√	√	√	√	√

Source: Referencia 36.

Note: Available data to 31 December 2014.

^a Only for laws that establish a total smoking ban in indoor public places, workplaces and on public transport.

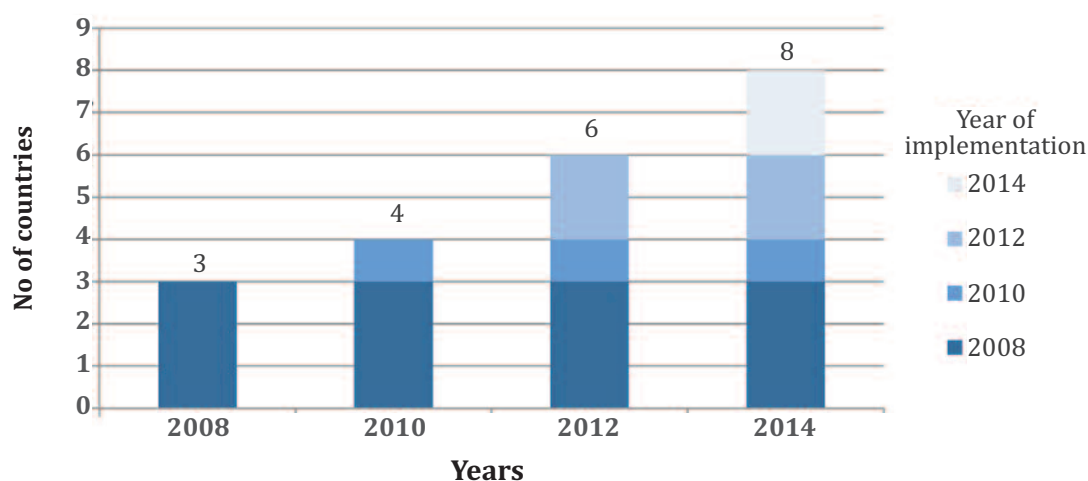
^b Although no national legislation exists, at least 90% of the population is protected by 100% subnational laws on smoke-free places.

^c Although the Federal Law is not complete, complete laws exist covering smoke-free environments at subnational level.

^d No law at Federal level, but complete laws exist covering smoke-free environments at subnational level.

^e The possibility exists of creating areas for smokers, but these places must be separate, completely closed, and comply with very strict technical requirements.

Chart 12. Evolution of the number of countries that provide assistance to quit tobacco use , at the highest level of achievement, in the Region of the Americas, 2008-2014



Source: Prepared by authors based on Reference 36.

Note: Available data to 31 December 2014. The numbers above the columns indicate the total of countries that presented the measure at its highest level of achievement to 31 December of the corresponding year. The selected years correspond at the cutoff date for O (offer help to quit tobacco use) of the MPOWER package, according to the WHO reports on the global tobacco epidemic with data up to 2008 (47), 2010 (48), 2012 (49), and 2014 (36).

strategy that could eventually reach over 80% of tobacco users a year, motivate more than 40% of them to quit smoking, and help between 2% and 3% of those receiving brief advice to quit smoking altogether (54).

It is possible to considerably reduce mortality and the burden of disease from smoking in the short and medium terms if population-based tobacco control policies are supplemented by interventions to help users to quit. Given that the nicotine contained in tobacco products generates an addiction similar to that of illegal drugs, it is easy to understand that, although three out of four smokers say that they want to quit, some of them find it difficult to quit without help.

If tobacco users are provided with help to quit, and if the treatment for tobacco dependence is successful, the other tobacco control policies will be strengthened by attracting increased social support and acceptance. The joint implementation of all the measures will generate synergistic effects and maximize the impact (54).

The guidelines for the implementation of Article 14 provide details of the essential and effective measures needed to promote quitting and to incorporate treatment

for smoking in both tobacco control programs and national health systems. The guidelines focus on the following:

- Encouraging the Parties to create and strengthen a sustainable infrastructure to promote smokers' efforts to quit, to provide smokers who wish to quit with broad access to support, and to provide sustainable resources to ensure that this support is available;
- Define the basic effective necessary measures:
 - educational programs and mass media campaigns integration
 - integration of the brief counseling in all the health service systems
 - telephone help lines for people who wish to quit
 - specialized treatment services for tobacco dependence
 - availability of drugs
- The Parties are urged to share experiences and collaborate in order to facilitate the development and strengthening of support mechanisms for tobacco cessation and tobacco dependence treatment.

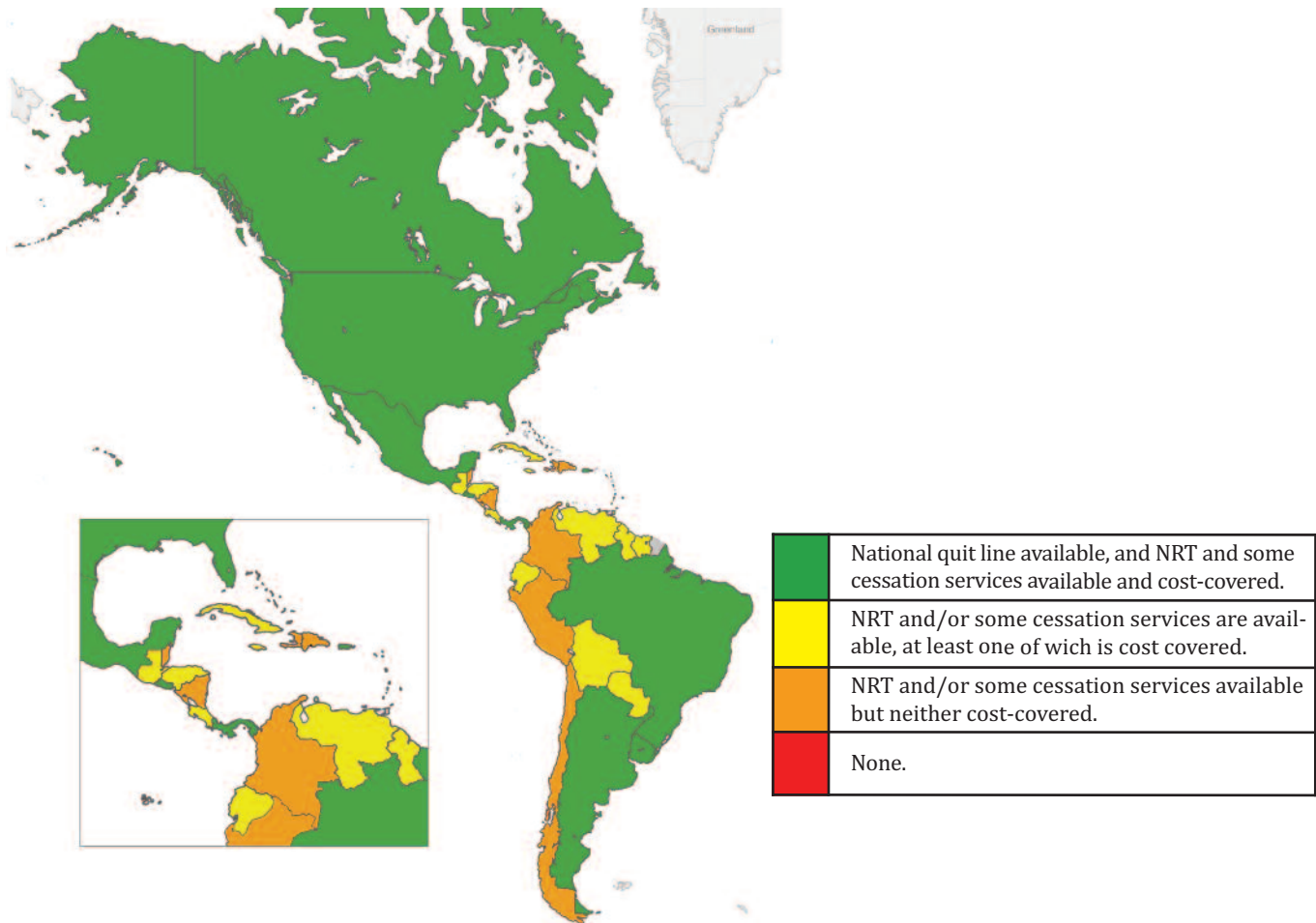
Although most people who quit smoking do so without any intervention, the use of cessation medications

can double the likelihood of quitting successfully, and administering medication in conjunction with counseling further increases the probability of quitting (55). Figure 5 summarizes the availability of treatment in the countries of the Region.

Table 7 shows details of the availability of tobacco dependence treatment and cost-coverage in the countries of the Region.

Table 8 contains additional details on the availability of tobacco dependence treatment at different healthcare levels and on treatment cost-coverage in the different countries of the Region.

Figure 5. Status of the availability of tobacco dependence treatments and coverage of costs in the Region of the Americas, 2014



Source: Prepared by PAHO based on Reference 36.

Note: Available data to 31 December 2014. For further details see Tables 7, 8, and the technical note.

Table 7. Availability of tobacco dependence treatments and coverage of costs in the Region of the Americas, 2014

Country	Toll-free quit line	Nicotine replacement therapy		
		Available in	Cost-coverage	Included in the list of essential medicines
Antigua and Barbuda		Pharmacies	No	
Argentina	√	Pharmacies	Partial	
Bahamas		Pharmacies	No	
Barbados		Pharmacies	No	√
Belize		Pharmacies	No	
Bolivia (Plurinational State of)		Pharmacies	No	
Brazil	√	Pharmacies	Total	√
Canada	√	Pharmacies	Partial	
Chile		Pharmacies	No	
Colombia		Pharmacies	No	
Costa Rica	√	Pharmacies	No	
Cuba	√	Not available	---	
Dominica		Pharmacies	No	
Dominican Republic		Pharmacies	No	
Ecuador		Not available	---	
El Salvador	√	Pharmacies, with prescription	Total	
Grenada		Not available	---	
Guatemala		Pharmacies	No	
Guyana		No disponible	---	√
Haiti	√	Pharmacies	No	
Honduras	√	Pharmacies	No	
Jamaica	√	Pharmacies, with prescription	No	
Mexico	√	Pharmacies	Partial	√
Nicaragua		Pharmacies, with prescription	No	√
Panama	√	Pharmacies	Total	√
Paraguay		No disponible	---	√
Peru	√	Pharmacies, with prescription	No	
Saint Kitts and Nevis		Pharmacies	No	
Saint Lucia		No disponible	---	
Saint Vincent and the Grenadines		Pharmacies	No	
Suriname	√	Pharmacies	Total	
Trinidad and Tobago		Pharmacies	No	√
United States of America	√	General stores	Partial	...
Uruguay	√	Pharmacies	Total	√
Venezuela (Bolivarian Republic of)		Pharmacies	Total	

Source: Reference 36.

Note: Available data to 31 December 2014.

--- Not applicable.

... Data not reported or not available.

Table 8. Availability of tobacco dependence treatments at different care levels, and coverage of costs, in the Region of the Americas, 2014

Country	Smoking cessation support									
	Primary care facilities		Hospitals		Offices of health professionals		Community		Others	
	Available ^a	Cost-Coverage	Available ^a	Cost-Coverage	Available ^a	Cost-Coverage	Available ^a	Cost-Coverage	Available ^a	Cost-Coverage
Antigua and Barbuda	No	---	No	---	In some	No	No	---	No	---
Argentina	In most	Total	In most	Total	In some	Partial	In some	Partial	No	---
Bahamas	In some	Total	In some	Total	In some	No	No	---	In some	Total
Barbados	No	---	No	---	In some	No	No	---	In some	Total
Belize	No	---	No	---	No	---	No	---	No	---
Bolivia (Plurinational State of)	No	---	In some	No	In some	Partial	No	---	No	---
Brazil	In some	Total	In some	Total	In most	No	In some	No	In some	No
Canada	In most	Partial	In most	Partial	In most	Partial	In some	No	In some	Partial
Chile	No	---	No	---	In some	No	No	---	In some	No
Colombia	In some	No	In some	No	In some	No	No	---	No	---
Costa Rica	In some	Total	In some	Total	In some	Total	In some	Total	In some	Total
Cuba	In most	Total	In most	Total	In most	Total	In most	Total	In some	Total
Dominica	In most	No	In most	...	No	---	No	---	...	...
Dominican Republic	No	---	No	---	In most	No	No	---	No	---
Ecuador	In some	Partial	No	---	In some	Partial	No	---	No	---
El Salvador	No	---	In some	Total	No	---	No	---	No	---
Grenada	No	---	No	---	In some	...	No	---	No	---
Guatemala	No	---	In some	Total	In some	No	No	---	No	---
Guyana	In some	Total	In some	Total	In some	No	No	---	In some	Total
Haiti	No	---	No	---	No	---	No	---	...	...
Honduras	No	---	In some	Total	In some	Total	No	---	In some	Total
Jamaica	In most	Total	In most	Total	In some	Partial	In some	No	In some	Partial
Mexico	In most	Total	In some	Total	In some	Total	In some	Partial	In some	Total
Nicaragua	In most	No	In most	No	In most	No	No	---	No	---
Panama	In some	Total	In some	Total	In some	Total	No	---	In some	Total

Table 8. (continued)

Country	Smoking cessation support									
	Primary care facilities		Hospitals		Offices of health professionals		Community		Others	
	Available ^a	Cost-Coverage	Available ^a	Cost-Coverage	Available ^a	Cost-Coverage	Available ^a	Cost-Coverage	Available ^a	Cost-Coverage
Paraguay	In some	Total	In some	Total	In some	Total	In some	Partial	No	---
Peru	No	---	No	---	No	---	No	---	No	---
Saint Kitts and Nevis	No	---	No	---	No	---	No	---	No	---
Saint Lucia	No	---	No	---	In some	...	No	---	...	...
Saint Vincent and the Grenadines	No	---	In some	...	In most	...	In some	...	No	---
Suriname	In most	No	No	---	No	---	In some	No	In some	No
Trinidad and Tobago	In some	Total	In some	...	In some	No	No	---	No	---
United States of America	In some	Partial	In some	Partial	In some	Partial	In some	Partial	No	---
Uruguay	In most	Total	In most	Total	In some	Total	In some	No	In some	Total
Venezuela (Bolivarian Republic of)	In some	Total	In some	Total	In some	Partial	No	---	In some	Total

Source: Reference 36.

Note: Available data to 31 December 2014.

^a "In most" indicates that availability is not an obstacle to treatment; "In some" indicates that the low availability of services is often an obstacle to treatment.

--- Not applicable.

... Data not reported or not available.

W *arn about the dangers of tobacco*⁷

As with MPOWER measure P (protect from tobacco smoke), this is another measure that has made most headway in the Region, where 16 countries⁸ apply health warnings at the highest level of achievement (Chart 13). These countries display pictorial health warnings covering 50% or more of the main display areas of the packaging and meet all the recommendations set forth in the Article 11 and the guidelines for its implementation. The most recent norms (laws or regulations) linked to this measure date back to 2013, in Costa Rica, Jamaica, and

Trinidad and Tobago. The latter country approved legislation in 2009 and enacted the regulation in 2013. The rules on pictorial displays on packs entered into force in January 2015.

The FCTC requires each Party to adopt this measure within three years of the entry into force of the treaty in a given country. 14 States Parties have still not met the minimum requirements of the Convention, although the deadline for doing so has expired in all the countries.

⁷Although the WHO report provides data on measure W (warn about dangers of tobacco) of the MPOWER package, relating to the health warnings on the packaging and labelling and on the need to undertake counter-advertising campaigns, this Report only contains data on the health warnings on the packaging.

⁸Argentina, Bolivia, Brazil, Canada, Chile, Costa Rica, Ecuador, El Salvador, Honduras, Jamaica, Mexico, Panama, Peru, Trinidad and Tobago, Uruguay and Venezuela.

"Each Party shall, within a period of three years after entry into force of this Convention for that Party, adopt and implement, in accordance with its national law, effective measures to ensure that:

- a) tobacco product packaging and labelling do not promote a tobacco product by any means that are false, misleading, deceptive ...
- b) each unit packet and package of tobacco products and any outside packaging and labelling of such products also carry health warnings describing the harmful effects of tobacco use, and may include other appropriate messages. ..."

FCTC, Article 11.1

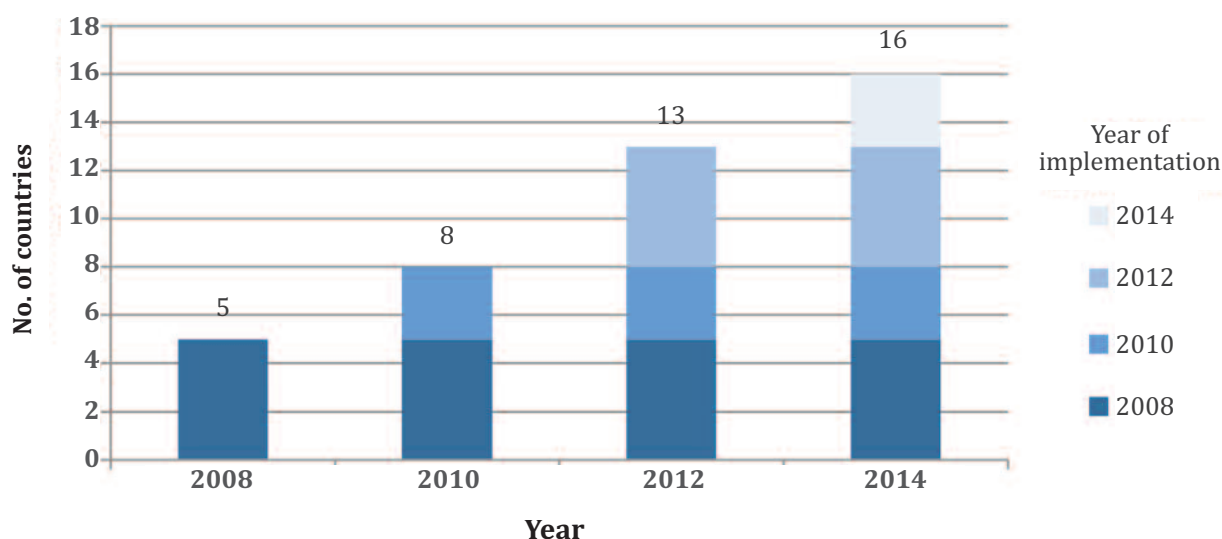
The guidelines for the implementation of Article 11 provide more detailed information on the packaging display characteristics that are required to ensure that the health warnings are more effective. Given that the effectiveness of the warnings increases with the size of the display, the guidelines recommend the Parties to adopt warnings and messages that cover over 50% of the main outer surfaces

of the tobacco packaging and, wherever possible, "cover as much of the principal display areas as possible." The guidelines also address other characteristics of design, rotation and message content, etc. (56).

Uruguay is the country in the Region with the largest health warnings (with 80% coverage on the front and back of the package). This country also has a "single presentation" regulation, meaning that only one variant of each brand of cigarette can be sold in the country. Other countries have health warnings that occupy more than 50% of both sides of the package, such as Canada (75%), Ecuador and Jamaica (60%). Meanwhile, Brazil and Venezuela already have warnings occupying 100% of one of the principal display areas, and are adding a text warning that occupies 30% of the surface of the other side of the package. In Brazil, this measure will become effective in January 2016.

The guidelines also define plain (standardized) packaging, and urge the Parties to consider the possibility of adopting measures to "restrict or prohibit the use of logos, colors, brand images or promotional information other than brand names or product names displayed in a standard color and font style" (56). At present, four countries in the world have generic packaging legislation: Aus-

Chart 13. Evolution of the number of countries with health warning regulations, at the highest level of achievement, in the Region of the Americas, 2008-2014



Source: Prepared by authors based on Reference 36.

Note: Available data to 31 December 2014. The numbers above the columns indicate the total of countries that adopted the measure at its highest level of implementation by 31 December of the corresponding year. The selected years correspond to the expiry date of MPOWER measure W (warn about the dangers of tobacco), according to WHO Report on the global tobacco epidemic with the data up to 2008 (47), 2010 (48), 2012 (49), and 2014 (36).

tralia, where the measure has been implemented since 2012 (Figure 6), and Ireland (57), the United Kingdom (58) and France (59), where the legislation will take effect in May 2016. Meanwhile, in the Region of the Americas, Chile, and Panama are considering the measure.

The guidelines for implementation of Article 13 (60), also recommend plain packaging, therefore this measure contributes to compliance with two FCTC articles. This helps to increase the effectiveness of health warnings and counteract the market failure in which imperfect infor-

mation on tobacco products understates the magnitude of the health risks caused by tobacco use (61,62). Plain packaging also avoids the possibility of the pack being used to promote the tobacco product and misleading users about its characteristics. Figure 7 presents an overview of the implementation of health warnings in the Region of the Americas.

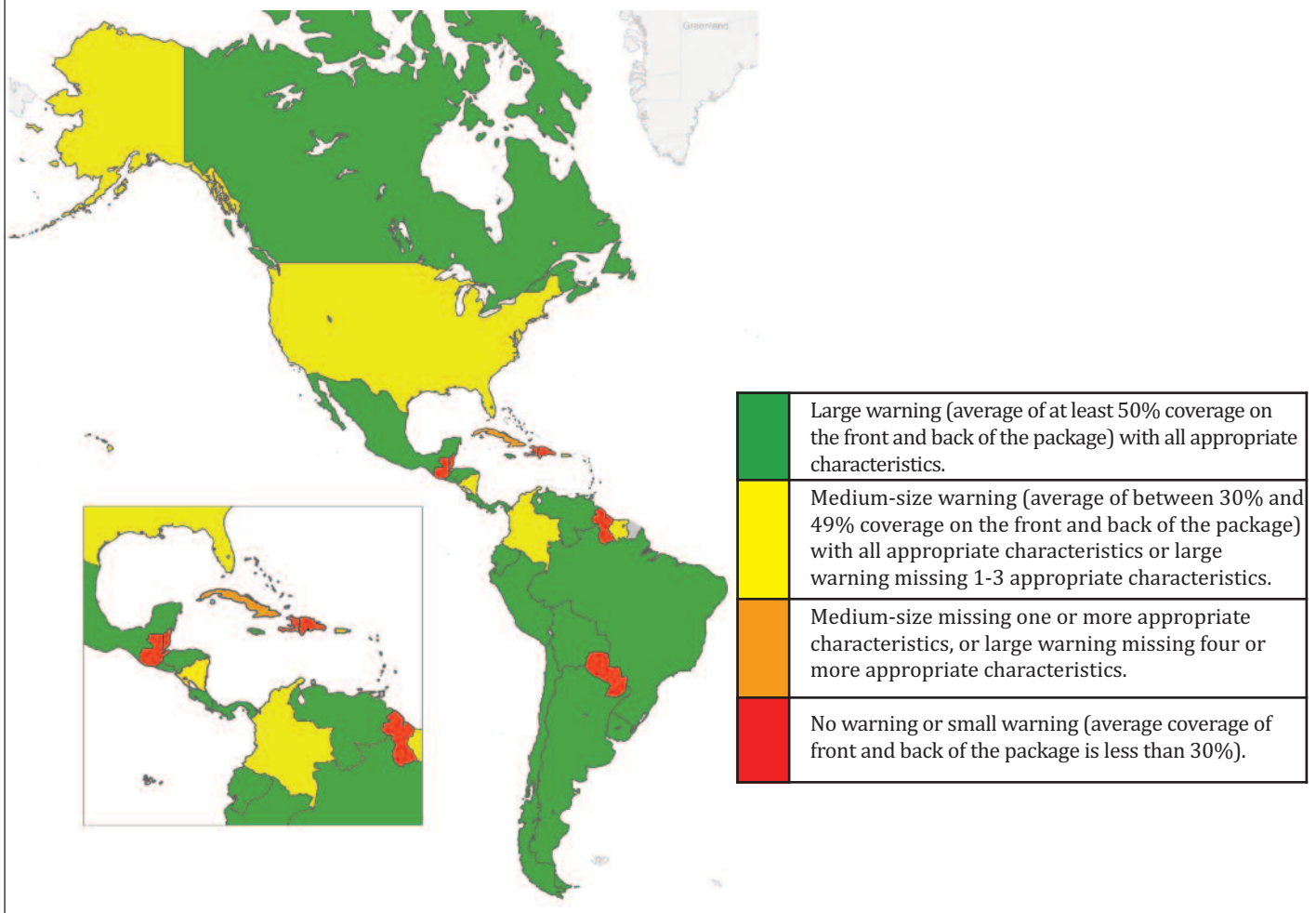
Table 9 presents the specific requirements established in each country for health warnings on tobacco packaging.

Figure 6. Front and back sides of an Australian pack of cigarettes before and after introduction of plain packaging



Source: PAHO

Figure 7. Status of the implementation of Article 11 of the WHO Framework Convention on Tobacco Control and characteristics of health warnings in the Region of the Americas, 2014



Source: Prepared by authors based on Reference 36.

Note: Available data to 31 December 2014. For further details see Tables 9 and the technical note.

Table 9. Characteristics of the health warnings on cigarette packaging in the Region of the Americas, 2014

Country (date of regulation) ^a	Percentage of the principal display areas (average-front/back) ^b	Number ^b	Do they appear on all packaging used in retail sale? ^b	Do they describe the harmful effects of tobacco use on health? ^b	Does the law mandate font style, font size and color? ^b	Are the health warnings rotated? ^b	Are they written in the principal language(s) of the country ^b	Do they include images? ^b	Do they ban on misleading terms
Antigua and Barbuda	–	–	–	–	–	–	–	–	–
Argentina (2012)	50-50/50	10	√	√	√	√	√	√	√
Bahamas	^c		√				√		
Barbados	–	–	–	–	–	–	–	–	–
Belize	^c	1			√		√		
Bolivia (Plurinational State of) (2009)	50-50/50	7	√	√	√	√	√	√	√
Brazil (2003)	65-30 ^d /100	9	√	√	√	√	√	√	√
Canada (2011)	75-75/75	16	√	√	√	√	√	√	√
Chile (2006)	50-50/50	5	√	√	√	√	√	√	√
Colombia	30-30/30	6	√	√	√	√	√	√	√
Costa Rica (2013)	50-50/50	12	√	√	√	√	√	√	√
Cuba	30- ^e	5	√	√	√	√	√		√
Dominica	–	–	–	–	–	–	–	–	–
Dominican Republic	^c	1	√		√		√		
Ecuador (2012)	60-60/60	6	√	√	√	√	√	√	√
El Salvador (2011)	50-50/50	12	√	√	√	√	√	√	√
Grenada	–	–	–	–	–	–	–	–	–
Guatemala	13-25/0	6	√	√	√	√	√		
Guyana	^c	1	√		√		√		
Haiti	–	–	–	–	–	–	–	–	–
Honduras (2010) ^f	50-50/50	7	√	√	√	√	√	√	√
Jamaica (2013)	60-60/60	16	√	√	√	√	√	√	√
Mexico (2009)	65-30/100	8	√	√	√	√	√	√	√
Nicaragua ^g	50-50/50	6	√		√	√	√	^h	√
Panama (2005)	50-50/50	5	√	√	√	√	√	√	√
Paraguay	^c	1	√				√		
Peru (2011)	50-50/50	12	√	√	√	√	√	√	√
Saint Kitts and Nevis	–	–	–	–	–	–	–	–	–
Saint Lucia	–	–	–	–	–	–	–	–	–
Saint Vincent and the Grenadines	–	–	–	–	–	–	–	–	–
Suriname	50-50/50	6	√	√	√	√		√	√
Trinidad and Tobago (2013) ^h	50-50/50	24	√	√	√	√	√	√	√
United States of America	50-50/50	9	√	√	√	√	√	^f	√
Uruguay (2005) ⁱ	80-80/80	4	√	√	√	√	√	√	√
Venezuela (Bolivarian Republic of) (2004)	65-30/100	12	√	√	√	√	√	√	√

Source: Adapted from Reference 36.

Note: Available data to 31 December 2014.

^a Only for countries with large health warnings and with all the characteristics according to the technical note.

^b Characteristics used for classification of the regulations, in accordance with the technical note.

^c Not specified in the law.

^d The additional text occupying 30% of the display surface will begin to appear from January 2016.

^e By law, the warnings should occupy 30% of each principal display area or 60% of one of them.

^f No regulation approving images. The regulatory entity gives the data directly to the companies.

^g Not applied by 31 December 2014.

^h January 2015 is the launch date for images indicated in the regulation.

ⁱ The regulation was adopted, but had not been applied by 31 December 2014. The implementation of the regulation enacted by the US Food and Drug Administration (FDA) has been delayed

^j Only one presentation allowed per brand.

- Health warnings are not established by law.

“Each Party shall, in accordance with its constitution or constitutional principles, undertake a comprehensive ban of all tobacco advertising, promotion and sponsorship within the period of five years after entry into force of this Convention for that Party.”

FCTC, Article 13.2

Enforce bans on tobacco advertising, promotion and sponsorship

Bans on tobacco advertising, promotion and sponsorship (TAPS) is another one of the measures that has made little progress in the Region. At the time of writing this report, five countries—Brazil, Colombia, Panama, Suriname and Uruguay—have legislation at the highest level of achievement of this measure (Chart 14). The latest countries to pass legislation were Suriname (2013) and Uruguay (2014).

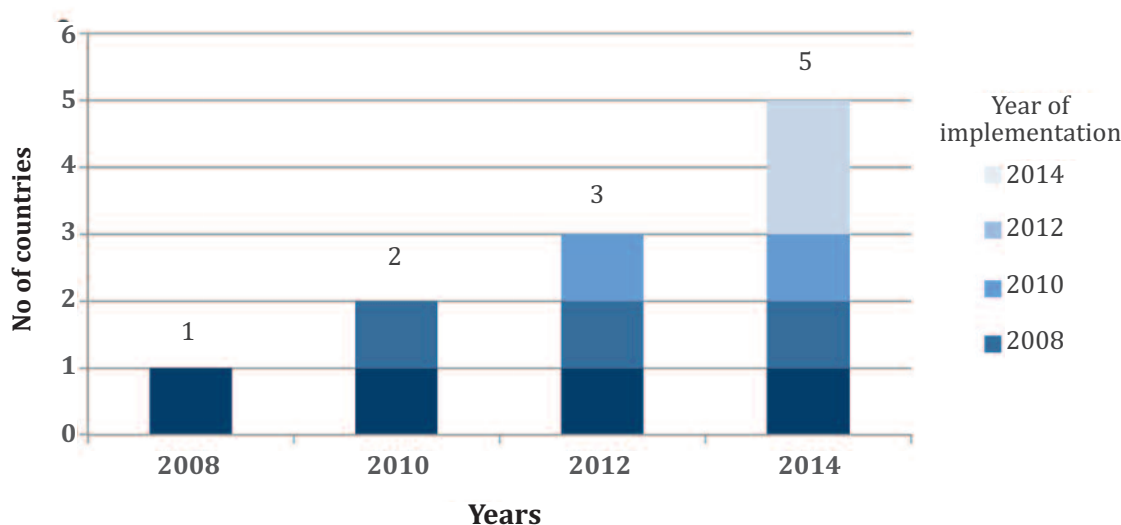
According to the provisions of the FCTC, this measure has a deadline for its implementation. Of the 25 States Parties of the Region that have still not fulfilled this mandate,

22 of them have missed the five-year deadline since the Convention came into force.

The tobacco industry's own internal documents contain evidence and statements that the recruitment of new smokers through advertising, promotion and sponsorship is crucial for the survival of the industry (20). In this regard, the industry has two key target audiences: young people who are more susceptible to starting smoking, and women who generally use tobacco products less than men, and therefore constitute an attractive niche market. TAPS associates entertainment, happiness, beauty, and sports events with tobacco use, making the product very desirable for the target audience, and the widespread use of TAPS "normalizes" tobacco, depicting it as simply another consumer product and making it difficult for people to understand the risks of using it (63).

The Article 13 guidelines reaffirm the concept that a ban on TAPS can only be effective if it is total. Modern communication and marketing techniques focus entirely on advertising and promoting the buying and selling of products, including through direct sales, public relations, sales promotion and marketing methods devoted to personal or interactive online sales. By banning only specific types of direct advertising, the tobacco industry would

Chart 14. Evolution of the number of countries with regulations of total ban of tobacco advertising, promotion, and sponsorship, at the highest level of achievement, in the Region of the Americas, 2008-2014



Source: prepared by authors based on Reference 36.

Note: Available data to 31 December 2014. The numbers above the columns indicate the total of countries that had applied the measure at its highest level of achievement by 31 December of the corresponding year. The selected years correspond to the cut off date for measure E (enforce the bans on tobacco advertising, promotion and sponsorship) of the MPOWER package, according to WHO reports on the global tobacco epidemic containing data up to 2008 (47), 2010 (48), 2012 (49), and 2014 (36).

inevitably redirect its expenditures toward other TAPS, resorting to creative and indirect methods for promoting tobacco products and their use, especially among young people. The guidelines also provide an indicative though non-exhaustive list of forms of TAPS within the terms of the Convention (57).

Moreover, the guidelines make special mention of certain elements that are not always recognized as TAPS strategies, such as the design of the cigarette packs, brand stretching and brand sharing, depiction of tobacco products and brands in the entertainment media (which can exercise a strong influence on tobacco use, particularly by young people) and the corporate social responsibility activities undertaken by the tobacco industry.

The section of this report dedicated to warn about the dangers of tobacco mentions that the cigarette pack itself can be used as an advertising and promotional vehicle, and that standardized packaging can eliminate this possibility. In addition, displaying tobacco products at points-of-sale is also a form of advertising and promotion. It is estimated that in an environment where many advertising and promotion activities are banned, but the product continues to be displayed, sales may increase by between 10% and 28%, mainly as result of impulse purchase (64).

The guidelines recommend that the Parties totally ban all point-of-sale display and visibility of tobacco products, including at fixed retail outlets and by street vendors. Four countries in the region, Panama, Suriname, Trinidad and Tobago, and Uruguay, have banned point-of-sale product displays (Figure 8).

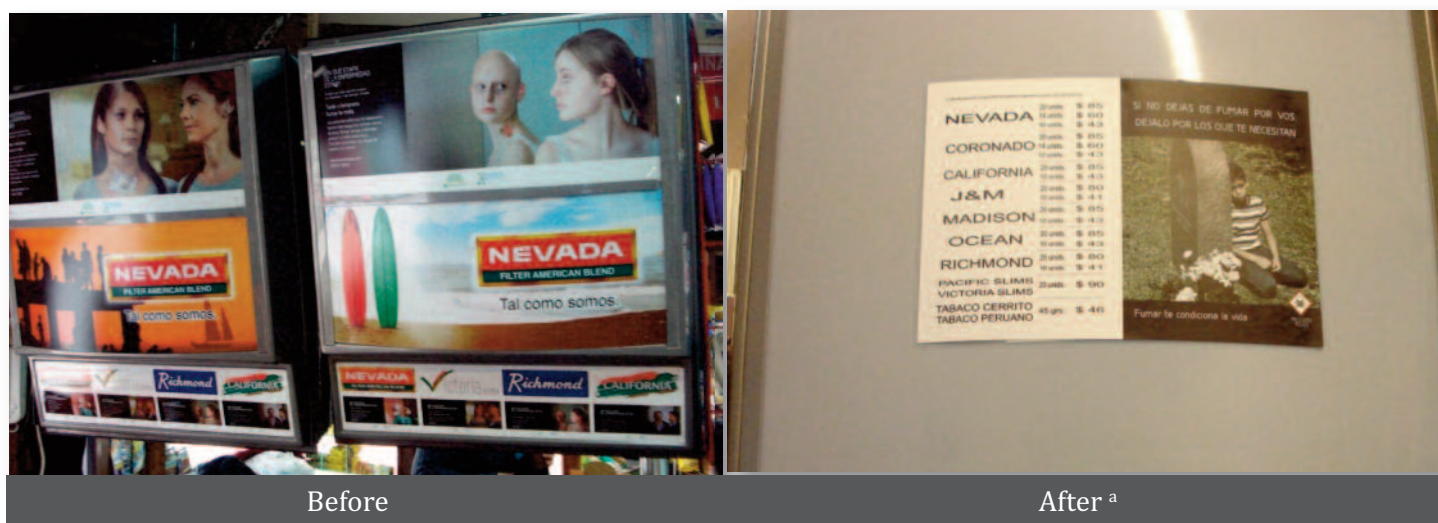
The term “brand stretching” is applied when a tobacco brand name, emblem, trademark, logo or trade insignia or any other distinctive feature (including distinctive color combinations) of a tobacco product is connected with a non-tobacco product or service in such a way that the tobacco product and the non-tobacco product or service are likely to be associated.

The term “brand sharing” applies when a brand name, emblem, trademark, logo or trade insignia or any other distinctive feature (including distinctive color combinations) of a non-tobacco product is connected with a tobacco product company in such a way that people are likely to associate the tobacco product or tobacco company with the non-tobacco product or service.

Finally, tobacco companies increasingly try to present an image of good corporate citizenship by making contributions to worthy causes or by using other forms of promoting “socially responsible” elements of their commercial policies. Given that these are a type of sponsorship, the guidelines recommend banning tobacco industry contributions for these purposes. Figure 9 shows the status of implementation of FCTC Article 13 in the Region of the Americas.

Tables 10 and 11 show the forms of tobacco advertising, promotion and sponsorship that are totally banned at national level in the States Parties.

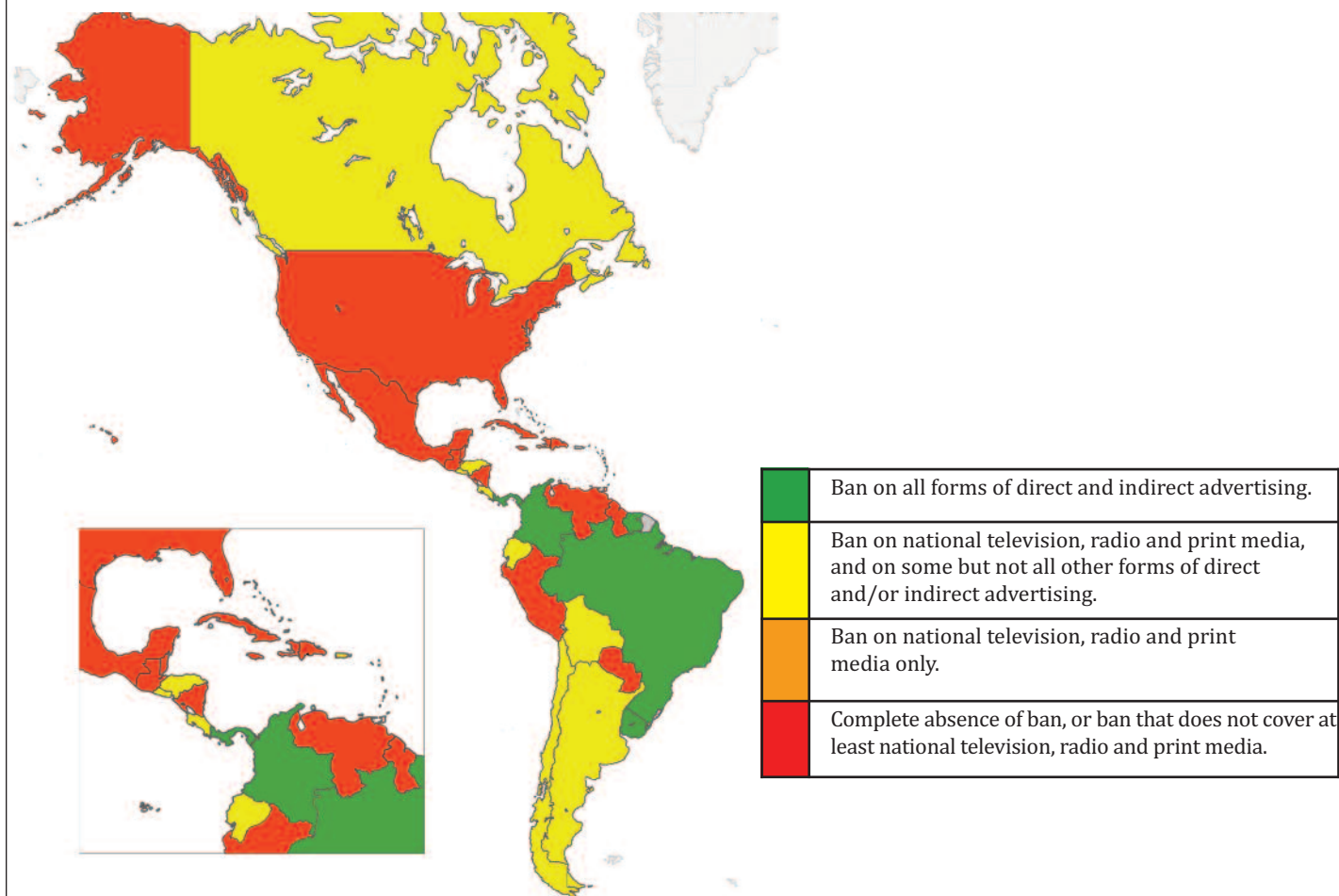
Figure 8. Displays of tobacco products in Uruguay before and after the total ban on tobacco advertising, promotion, and sponsorship



Source: Courtesy of the Tobacco Control Program of the Uruguayan Ministry of Public Health.

^a See the black and white pricelist after the complete ban on advertising.

Figure 9. Status of the implementation of Article 13 of the WHO Framework Convention on Tobacco Control in the Region of the Americas, 2014



Source: Prepared by authors based on Reference 36.

Note: Available data to 31 December 2014. For further details see Table 10 and 11, and the technical note.

Table 10. Regulations banning tobacco advertising, promotion, and sponsorship in the different media in the Region of the Americas, 2014

Country (year of regulation) ^a	Bans on direct advertising				Product display at point of sale
	National TV and radio ^b	Local magazines and newspapers ^b	Billboards and outdoor advertising ^b	Point of sale ^b	
Antigua and Barbuda					
Argentina	✓	✓	✓		
Bahamas	✓				
Barbados					
Belize					
Bolivia (Plurinational State of)	✓	✓	✓		
Brazil (2011)	✓	✓	✓	✓	
Canada	✓	✓	✓		
Chile	✓	✓	✓	✓	
Colombia (2009)	✓	✓	✓	✓	
Costa Rica	✓	✓	✓	✓	
Cuba					
Dominica					
Dominican Republic					
Ecuador	✓	✓	✓	c	
El Salvador	✓	✓	✓		
Grenada					
Guatemala					
Guyana					
Haiti					
Honduras	✓	✓	✓		
Jamaica	✓				
Mexico	✓		✓		
Nicaragua	✓		✓		
Panama (2008)	✓	✓	✓	✓	✓
Paraguay					
Peru	✓				
Saint Kitts and Nevis					
Saint Lucia					
Saint Vincent and the Grenadines					
Suriname (2013)	✓	✓	✓	✓	✓
Trinidad and Tabago	✓		✓		✓
United States of America	✓				
Uruguay (2014)	✓	✓	✓	✓	✓
Venezuela (Bolivarian Republic of)	✓		✓		

Source: Reference 36.

Note: Available information to 31 December 2014.

^a Only for countries with total bans on TAPS.

^b Bans used for rating countries in accordance with the technical note.

^c Allowed only inside points of sale, cannot be seen from outside or exceed 1m².

Table 11. Regulations banning tobacco advertising, promotion, and sponsorship, according to different forms of indirect advertising, in the Region of the Americas, 2014

Country (year of regulation) ^a	Free distribu- tion by mail or other means ^b	Promotional discounts ^b	Brand stretching ^{b,c}	Brand sharing ^{b,d}	Placement of tobacco brands in TV or films ^b	Appearance of tobacco products in TV or film ^b	Tobacco- sponsored events ^b
Antigua and Barbuda							
Argentina	√	√	√	√	√	√	√
Bahamas							
Barbados							
Belize							
Bolivia (Plurinational State of)	√						√
Brazil (2011)	√	√	√	√	√		√
Canada	√	√			√		√
Chile	√	√	√		√		
Colombia (2009)	√	√	√	^e	√	√	√
Costa Rica			√	√	√	√	√
Cuba							
Dominica							
Dominican Republic							
Ecuador	√		√		√	√	√
El Salvador			√	√	√	√	√
Grenada							
Guatemala	√						
Guyana							
Haiti							
Honduras							
Jamaica							
Mexico	√	√	√				√
Nicaragua							
Panama (2008)	√	√	√	√	√	√	√
Paraguay							
Peru							
Saint Kitts and Nevis							
Saint Lucia							
Saint Vincent and the Grenadines							
Suriname (2013)	√	√	√	√	√		√
Trinidad and Tobago					√		√
United States of America							
Uruguay (2014)	√	√	√	√	√	√	√
Venezuela (Bolivarian Republic of)	√	√					

Source: Reference 36.

Note: Available information to 31 December 2014.

^a Only for regulations with complete bans on tobacco advertising, promotion, and sponsorship.

^b Bans used for rating countries in accordance with the technical note.

^c Name of a tobacco brand used in non-tobacco products.

^d Name of a non-tobacco product used in tobacco products.

^e Although the law does not explicitly ban brand sharing and does not provide a definition of tobacco advertising and promotion, it is understood that these are included under the existing ban because the country is Party to the FCTC, and is assumed to comply with its definitions.

Raise taxes on tobacco

The measure that has made least headway since 2008, at global and regional level, is that aimed at increasing tobacco taxes (Chart 15). With the exception of one country (Chile), no country of the Region applies indirect taxes on cigarettes representing more than 75% of their final retail sale price (the percentage used in this report to classify the countries applying this measure at its highest level of achievement). At the same time, no country of the Region applies excise taxes on consumption (unlike indirect taxes, VAT, general sales taxes or customs duties, etc.) of above 70%, the percentage recommended by WHO and cited in the guidelines for the implementation of Article 6.

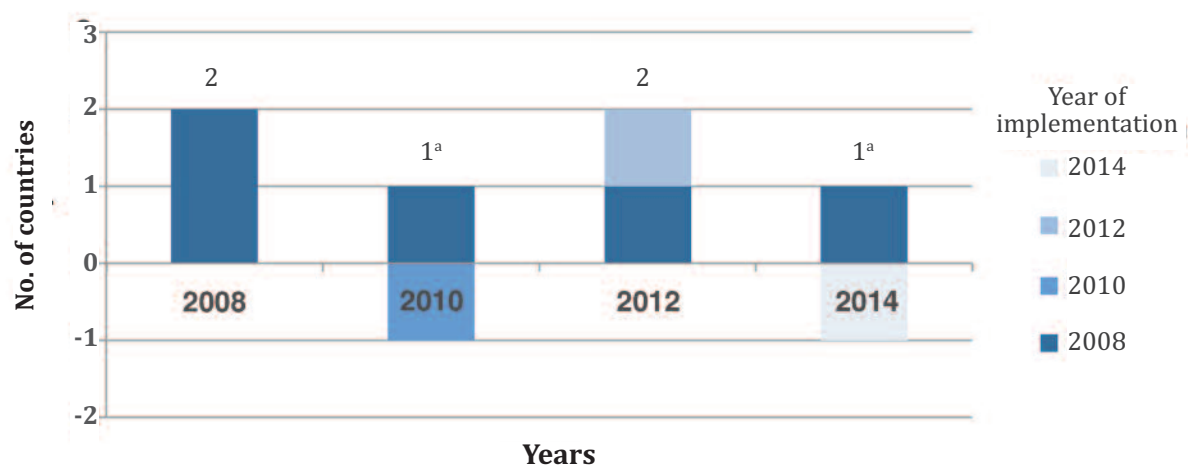
"The Parties recognize that price and tax measures are an effective and important means of reducing tobacco consumption by various segments of the population, in particular young persons.."

FCTC, Article 6.1

While the Region has not shown much progress in implementing this measure, taking account of the WHO-recommended percentages, several countries have nevertheless taken major steps to make tobacco products more expensive. While thirteen⁹ countries of the Region have raised their taxes on tobacco since 2012, the indicators of some of the countries do not always highlight this because of price fluctuations.

The progress of tobacco tax policies is facilitated by the extensive worldwide literature showing that policies aimed at increasing prices through raising taxes will reduce tobacco consumption (65, 66). Although in the countries of Latin America and the Caribbean the evidence is more recent and scarcer than in industrialized countries, it nevertheless points in the same direction. A systematic review of the impact of tobacco price and tax measures in Latin America and the Caribbean has found that a negative, significant and robust link exists between the price of cigarettes and their consumption. Average price elasticity in the Region is -0.3 in the short-term and of -0.4 in the long-term. While there is a need to broaden and deepen this type of study in order, for example, to know the impact of price increases according to individual

Chart 15. Evolution of the number of countries with tobacco taxes, at the highest level of achievement, in the Region of the Americas, 2008-2014



Source: Prepared by authors based on reference 36.

Note: Available data to 31 July 2014. The numbers above the columns indicate the total of countries that had applied the measure at its highest level of implementation by 31 July of the corresponding year. The selected years correspond to the cut off date for measure R (raise taxes on tobacco) of the MPOWER package, according to WHO reports on the global tobacco epidemic containing data up to 2008 (48), 2010 (49), 2012 (50), and 2014 (36).

^a In these years some of the countries with the highest level of achievement of the measure did not report data.

⁹Bahamas, Brazil, Canada, Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, Honduras, Nicaragua, Saint Lucia, United States of America, and Uruguay.

characteristics (age, sex, socioeconomic level, etc.), the findings to date show that price elasticity does not differ significantly between the countries of the Region with high rates of consumption and high *per capita* incomes on the one hand, and countries with low rates of consumption and relatively low *per capita* incomes on the other (67).

Another factor in support of tax policies was the adoption in 2014 by the FCTC Parties of the guidelines for the implementation of Article 6 (68). These highlight the fact that tobacco use generates an substantial economic burden for society in general: “Higher direct health costs associated with tobacco-related disease, and higher indirect costs associated with premature loss of life, disability due to tobacco-related disease and productivity losses, create significant negative externalities of tobacco use.” The guidelines emphasize that the taxes not only limit these externalities through the reduction of prevalence and consumption, but also help cover public health costs arising from tobacco use.



The guidelines focus on excise taxes on consumption as the main method to increase tobacco prices relative to the prices of other goods and services. Other taxes, such as income taxes and investment encouragement provisions, are not included under the present guidelines. Although other indirect taxes such as value-added tax (VAT) or general sales taxes, are applied to tobacco products and have an impact on

their retail prices, they do not generally affect the price ratio between tobacco products and other economic goods. As a result, they have less impact on public health targets.

The guidelines for the implementation of Article 6 contain six key principles:

1. Determining tobacco taxation policies is a sovereign right of the Parties.
2. Effective tobacco taxes significantly reduce tobacco consumption and prevalence.
3. Effective tobacco taxes are an important source of revenue.

4. Tobacco taxes are economically efficient and reduce health inequalities.
5. Tobacco tax systems and administration should be efficient and effective.
6. Tobacco tax policies should be protected from vested interests.

Taking into account that excise taxes can be **specific** (a fixed amount depending on, for example, the number or weight of cigarettes), or **ad valorem**—based on the value of a product: for example, a percentage of the retail price, manufacturer’s (ex-factory) price, or some other price—and that both instruments can be used individually or in combination, the guidelines describe tobacco tax systems and recommendations on their structure and levels:

1. When establishing or increasing their national levels of taxation, Parties should take into account, among other things, price elasticity and income elasticity of demand, as well as inflation and changes in household income, to make tobacco products less affordable over time in order to reduce consumption and prevalence. Therefore, Parties should consider having regular adjustment processes or procedures for periodic revaluation of tobacco tax levels.
2. Parties should implement the simplest and most efficient system that meets their public health and fiscal needs, and take into account their national circumstances. Parties should consider implementing specific or mixed excise systems with a minimum specific tax floor, as these systems have considerable advantages over purely ad valorem systems.
3. Tax rates should be monitored, increased or adjusted on a regular basis, ideally annually, taking into account inflation and income growth developments in order to reduce consumption of tobacco products.
4. All tobacco products should be taxed in a comparable way, as appropriate, especially where the risk of substitution exists, to ensure that tax systems are designed in a way that minimizes the incentive for users to shift to cheaper products in the same product category or to purchase cheaper tobacco products.

The guidelines also contain recommendations on tax administration, the use of tax revenues for funding tobacco control and duty-free sales:

1. Parties should ensure that transparent licensing or equivalent approval or control systems are in place.

2. Parties are urged to adopt and implement measures and systems of storage and production warehouses to facilitate excise controls on tobacco products.
3. In order to reduce the complexity of tax collection systems, excise taxes should be imposed at the point of manufacture, importation, or release for consumption from the storage or production warehouses.
4. Tax payments should be required by law to be remitted at fixed intervals or on a fixed date each month and should ideally include reporting of production and/or sales volumes, and price by brands, taxes due and paid, and may include volumes of raw material inputs.
5. Tax authorities should also allow for the public disclosure of the information contained within the reports, through the available media, including those online, taking into account confidentiality rules in accordance with national law.
6. Parties should consider imposing effective anti-forestalling measures. For example, restricting the release of excessive volumes of tobacco products immediately prior to a tax increase, or levying the new tax on products already produced or kept in stock and not yet supplied to the final consumer, including those in retail (known as a floor-stock or inventory tax).
7. Where appropriate, Parties should consider requiring the application of fiscal markings to increase compliance with tax laws.
8. Parties should clearly designate and grant appropriate powers to tax-enforcement authorities, ensuring information sharing among enforcement agencies, and providing an appropriate range of penalties in order to deter noncompliance with tax laws.

9. Parties should consider dedicating revenue to tobacco-control programs
10. Parties should consider prohibiting or restricting the sale to and/or importation by international travellers, of tax-free or duty-free tobacco products.

The above recommendations emphasize that, despite tobacco industry claims to the contrary, control and surveillance measures exist to prevent illicit trade in tobacco, such as those contained in the Protocol to Eliminate Illicit Trade in Tobacco Products. Higher tobacco tax revenue does not necessarily lead to increased smuggling or other types of tax evasion.

Following these guidelines, some countries of the Region have made partial use of the revenue from taxes on tobacco products to strengthen their health programs (Table 12).

Figure 10 provides an overview of taxes on tobacco and its products in the Region.

Table 13 shows the variation between 2008 and 2014 in the prices of the brands of the most sold cigarettes in the Region, and the percentage variation represented by tax in the final retail price of these brands.

Table 12. Use of tobacco taxes, at least partially, for specific health purposes, in the Region of the Americas, 2014

Country	Use made of the tobacco taxes
Argentina^a	The additional emergency tax established by Law No. 24,625, of 1995, is allocated to financing social and/or health programs, the Rural Change Program and the Social-Agriculture Program.
Colombia	16% of the specific tax on cigarettes and tobacco is allocated to sports according to Law 1393 of 2010 ^b . The entire surcharge on cigarettes (10% over the retail price) must be used for health purposes as follows: 1) health insurance universalization; 2) unification of the contributory and subsidized health insurance regimes; and 3) funding services for the poor population in areas not covered by supply subsidies. This is defined in Article 7 of Law 1393, of 2010, and the criteria for using these funds are regulated by Decree 1124, of 2011. Both the specific tax (including its sports component) and the surcharge are revenues managed by the Capital District and Departments. VAT and customs duties are national, allocated to no specific purposes.
Costa Rica	Article 29 of the General Law to Control Tobacco and its Harmful Effects on Health (N° 9028, of 2012) establishes that the revenue collected under this law will be distributed as follows: a) 60% of resources will be allocated to the Costa Rican Social Security Fund (CCSS), to be used in: i. diagnosis, treatment, and disease prevention associated with smoking ii. strengthening the National Oncological Network, and to be used in cancer prevention, diagnosis, treatment, rehabilitation, and palliative care b) 20% will be earmarked to the Ministry of Health to enable it to undertake the control and surveillance activities entrusted to it under the 2012 Law c) 10% will go to the Alcoholism and Drug Dependence Institute (IAFA), to comply with the aims of the Law: cessation programs and the National Education Program for Information on the Use of Tobacco and its Derivatives and its Prevention d) 10% will go to the Costa Rican Institute for Sport and Recreation (ICODER) to enable it to carry out its sports and recreation functions.
El Salvador	35% of the taxes on tobacco, alcohol, weapons, and explosives (or a minimum of US\$20 million per year) are assigned to the Solidarity Fund For Health (FOSALUD), in accordance with the special law establishing the Fund.
Guatemala	100% of the <i>ad valorem</i> tax are allocated to health programs, in accordance with Decree 61-77 of 1977.
Jamaica	20% of the tobacco excise tax and 5% of the excise tax of all products, including tobacco, goes to the Jamaican National Health Fund.
Panama	Law 69, of 2009, determines that of the revenue from the excise tax on tobacco 20% will go to the National Oncological Institute, 20% to the Ministry of Health for tobacco-prevention and treatment of tobacco-related diseases, and 10% to the National Customs Authority for tobacco contraband prevention and follow-up activities.
United States of America	Varies according to the state involved. The funds raised from tobacco taxes finance various actions, many of them in the health sector.

Source: Prepared by authors based on Reference 36, supplemented with data provided by the PAHO/WHO Regional Tobacco Control Team.

Notes:

^a Argentina, in addition, establishes the Special Tobacco Fund, which is a specific contribution established by Law No. 19,800 to tackle the economic and social problems caused by smoking.

^b Rate established in paragraph 1 of Article 5. The tax on cigarettes allocated to sports was created by Law 30 of 1971.

Table 13. Taxes and prices for a pack of 20 cigarettes of the most sold brand in the Region of the Americas, 2008-2014

Country	2008			2014		
	Price of a pack of 20 cigarettes of the most sold brand in the country (in PPP international dollars) ^a	Excise taxes (% of the price of the most sold brand)	Total taxes (% of the price of the most sold brand) ^b	Price of a package of 20 cigarettes of the most sold brand in the country (In PPP international dollars) ^a	Excise taxes (% of the price of the most sold brand)	Total taxes (% of the price of the most sold brand) ^b
Antigua and Barbuda	3.20	0.00	20.80	3.99	0.00	20.19
Argentina	2.11	62.60	69.20	3.42	64.33	69.84
Bahamas	3.35	31.23	31.23	9.41	42.86	42.86
Barbados	8.89	34.18	47.77	11.30	27.15	42.04
Belize	4.69	48.00	57.17	4.78	0.00	37.11
Bolivia (Plurinational State of)	1.99	29.50	41.00	2.74	27.31	40.35
Brazil	1.59	25.79	57.15	2.75	28.97	64.94
Canada ^c	6.38	58.79	64.55	7.50	60.93	69.80
Chile	3.56	60.40	76.37	5.98	64.85	80.81
Colombia	1.48	23.80	34.31	1.82	35.65	49.44
Costa Rica	2.33	44.22	55.72	3.85	58.26	69.76
Cuba	...	75.00	75.00	...	...	...
Dominica	2.63	12.57	25.61	3.19	10.35	23.40
Dominican Republic	4.87	43.24	57.03	5.93	43.62	58.87
Ecuador	3.39	53.57	64.29	5.14	59.68	70.39
El Salvador	2.79	29.97	41.47	3.85	41.02	52.52
Grenada	3.87	0.00	40.50	4.93	32.76	47.76
Guatemala	2.26	41.07	51.79	2.98	38.27	48.98
Guyana	3.02	14.25	28.04	3.11	11.40	25.19
Haiti	...	...	...	...	...	...
Honduras	2.23	32.20	45.25	3.56	21.51	36.76
Jamaica	9.74	29.63	43.88	13.00	26.25	42.94
Mexico	3.58	48.13	61.17	5.08	52.08	65.87
Nicaragua	2.90	6.74	19.79	3.70	19.23	32.27
Panama	3.32	21.33	36.59	6.40	43.48	56.52
Paraguay	0.40	6.42	15.52	0.54	6.91	16.00
Peru	2.65	25.21	41.18	3.81	22.58	37.83
Saint Kitts and Nevis	2.45	6.52	18.20	3.55	4.03	19.76
Saint Lucia	4.40	28.25	30.08	4.40	48.55	62.88
Saint Vincent and the Grenadines	3.78	1.67	16.15	3.44	2.20	16.76
Suriname	2.59	48.40	57.85	3.88	48.40	55.79
Trinidad and Tobago	2.17	23.64	36.69	3.51	16.57	29.61
United States of America ^{d,e}	4.58	31.55	36.57	6.23	37.38	42.54
Uruguay	2.92	47.79	65.82	3.62	48.72	66.75
Venezuela (Bolivarian Republic of)	4.55	68.16	70.79	...	67.57	71.04

Source: Reference 36.

Note: Available data to 31 July 2014.

^a PPP: International dollars with purchasing power parity.

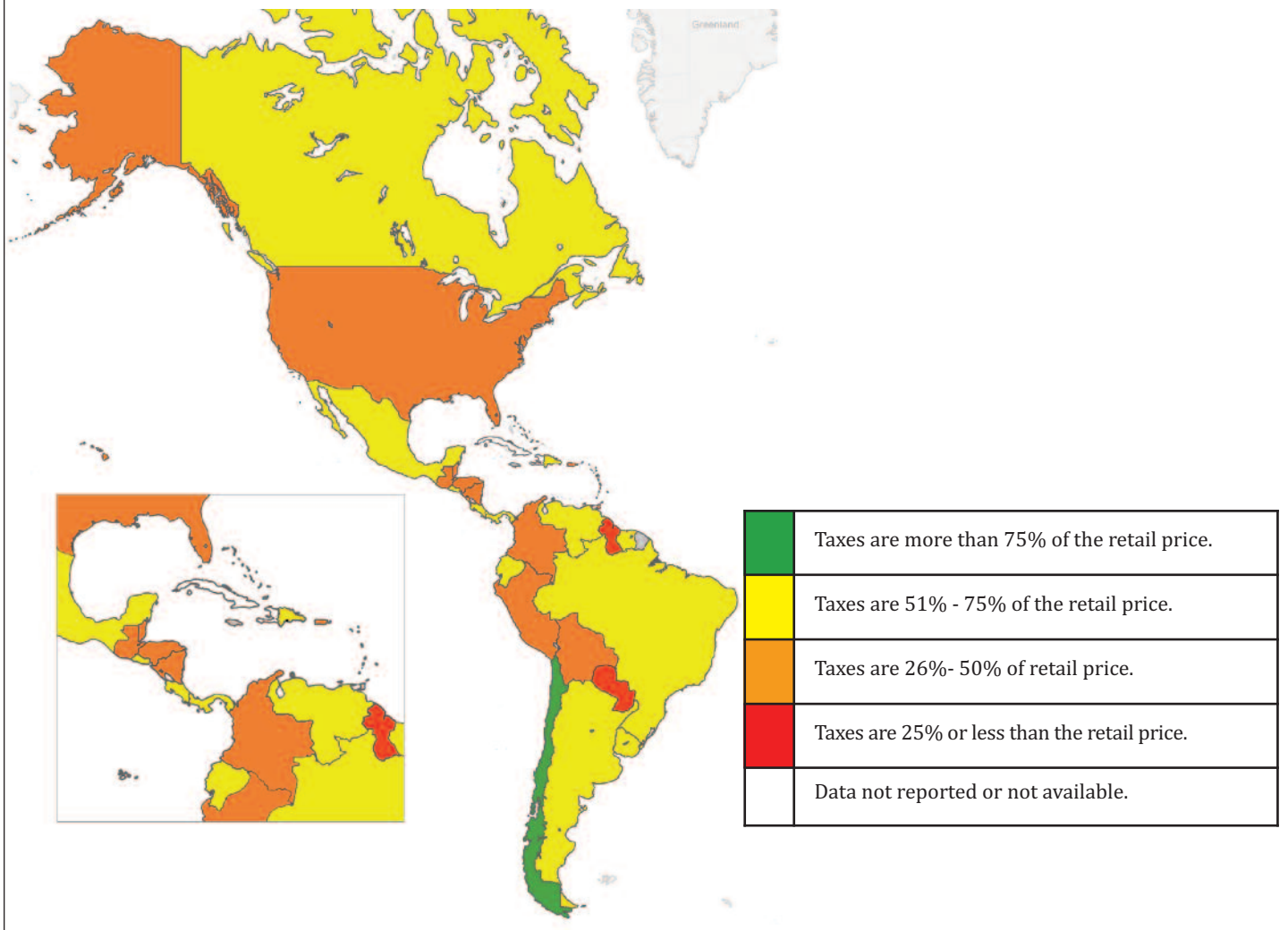
^b Includes excise taxes, import duties, value-added tax (VAT), and other taxes as applicable.

^c 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 be different to the posted tax rates. The price is a sales-weighted average of the price in Canada for the most sold brand.

^d The price is a weighted average of state sales prices. Taxes include federal taxes and a weighted average of state sales taxes.

^e Data not approved by the national authorities.

... Data not reported or not available .

Figure 10. Status of tobacco taxes in the Region of the Americas, 2014

Source: Prepared by authors based on Reference 36.

Nota: Date to 31 July 2014. For further details see Table 13, and the technical note.

3.3. Tobacco control situation by country

The following section of the report centers on the current situation regarding implementation of the measures of the MPOWER package in each country. Two technical fact sheets were prepared for each Member State of the Region of the Americas:

- a sheet summarizing the main progress made on the six measures, rating the country in a particular category according to the criteria and indicators in the technical note.
- a sheet summarizing in more detail the evolution of prices, taxes and the taxation structure of the country, as well as certain tax-related supplementary data. Consolidated data for all the countries of the region is presented in Annex 6.7.

ANTIGUA AND BARBUDA



**WHO
Framework
Convention
on Tobacco
Control**

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
28/06/2004	05/06/2006

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	–

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	24.3	5.2	8.4
Women	15.9	4.3	5.8
Total	20.1	5.2	6.8

Source: Global Youth Tobacco Survey, 2009 (13 – 15 years old)

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	---
Nationally representative	Yes	---
Periodic	Yes	---

---Data not reported/not available

P – 100% Smoke-free environments	
Health care facilities	No
Educational facilities (except universities)	No
Universities	No
Government buildings	Yes
Offices	No
Restaurants	No
Bars and pubs	No
Public transportation	No

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		No
Availability of cessation support at:		Cost covered?
Primary care facilities	No	---
Hospitals	No	---
Offices of health professionals	Yes, in some	No
Community	No	---
Others	No	---

--- Data not requested or not applicable

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men
Women
Total

...Data not reported/not available

W – Health warnings	
Health warnings mandated by law	No
Images	---
Size (average- front/back)	---
Ban on misleading terms	---
Any characteristics missing?	---

--- Datas not required/not applicable

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	No
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	XCD	8.00
In international dollars		3.99
Taxes (% of retail price of the most sold brand)		
Total taxes		20.19
Specific excise tax		0.00
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		13.04
Import duties		5.56
Other taxes		1.59
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	20.80	20.19
Price of most sold brand (international dollars)	3.20	3.99

For definitions of indicators and color-coding of interventions, see technical note

ANTIGUA AND BARBUDA

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in East Caribbean dollars (XCD)	In international dollars (PPP) ¹
Most popular brand (Benson & Hedges)	8.00	3.99
Cheapest brand (Lucky Strike)	6.00	3.00
'Premium' brand (Marlboro or similar)	8.00	3.99

¹The international dollar is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes ²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	0.00%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		13.04%
Import duties ⁶		5.56%
Other taxes		1.59%
Total tax		20.19%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No ⁷
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> ? ⁸	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁹	---
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ¹⁰	---

⁷ Excise taxes are not applied.

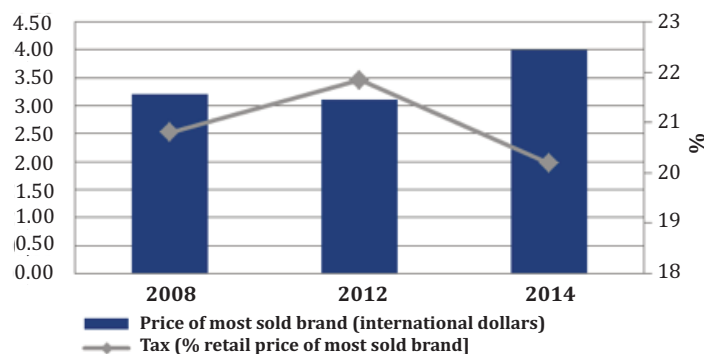
⁸ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁹ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

¹⁰ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	20.80%	21.84%	20.19%
Price of most sold brand (international dollars)	3.20	3.10	3.99



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	...
Are duty-free sales banned or limited?	200-cigarette limit
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

--- Data not requested or not applicable

... Not reported/not available

ARGENTINA



WHO Framework Convention on Tobacco Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
25/09/2003	–

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	–

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	22.7	17.4	4.4
Women	25.4	21.5	3.0
Total	24.1	19.6	3.7

Source: Global Youth Tobacco Survey, 2012 (13 – 15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	29.4	29.0	0.1
Women	15.6	15.5	0.2
Total	22.1	21.9	0.2

Source: Global Adult Tobacco Survey, 2012 (15+ years old)

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	Yes

W – Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	50-50/50
Ban on misleading terms	Yes
Any features missing?	No

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Yes
Billboards	Yes
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	Yes
Ban on sponsorship	Yes
Ban on product display	No

O – Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		Partially
Availability of cessation support at:		Cost covered?
Primary care facilities	In most	Fully
Hospitals	In most	Fully
Offices of health professionals	Yes, in some	Partially
Community	Yes, in some	Partially
Others	No	---

--- Data not requested or not applicable

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	ARS	14.50
In international dollars		3.42
Taxes (% of retail price of the most sold brand)		
Total taxes		69.84
Specific excise tax		0.00
Ad valorem excise tax		64.33
Value added tax /sales tax (VAT)		5.51
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	69.20	69.84
Price of most sold brand (international dollars)	2.11	3.42

For definitions of indicators and color-coding of interventions, see technical note

ARGENTINA

Tobacco Taxes and Prices, 2014

Retail price per pack of 20 cigarettes

	Price in Argentine pesos (ARS)	In international dollars (PPP) ¹
Most popular brand (Phillip Morris)	14.50	3.42
Cheapest brand (Viceroy)	6.50	1.53
'Premium' brand (Marlboro or similar)	15.50	3.65

¹ The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	0.00%
	<i>ad valorem</i> excise tax ⁵	64.33%
Value added tax/sales tax (VAT)		5.51%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		69.84%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> ? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	---
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	No

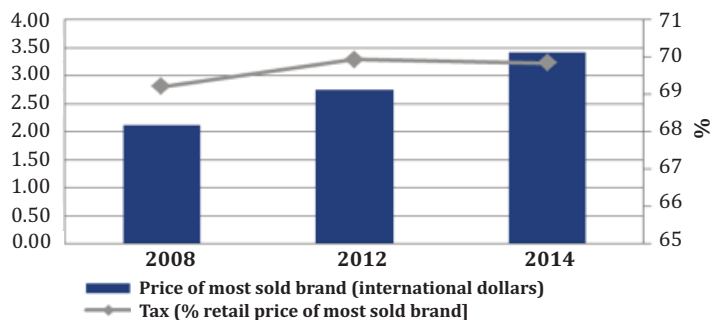
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	69.20%	69.93%	69.84%
Price of most sold brand (international dollars)	2.11	2.74	3.42



Additional Information on Taxes

Are tax stamps or bar codes required for tobacco products?	Yes
Are duty-free sales banned or limited?	---
Is tobacco tax revenue earmarked for any specific purpose or activity?	The Additional Emergency Tax (IAE) was established by Law N° 24.625 in 1995. It is designed to finance social and/or health programs, the Rural Change Program, and the Social-Agricultural Program. Argentina also established the Special Tobacco Fund, a specific contribution established by Law No. 19.800, aimed at addressing economic and social problems in tobacco-producing areas.

--- Data not requested or not applicable

... Not reported/not available

BAHAMAS



**WHO
Framework
Convention
on Tobacco
Control**

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
29/06/2004	03/11/2009

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	–

Prevalence of Tobacco Use

YOUTH			
Popula- tion group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	16.1	4.6	4.0
Women	8.4	2.6	1.6
Total	12.6	3.8	2.8

Source: Global Youth Tobacco Survey, 2013 (13 – 15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	26.9	...	0.9
Women	6.4	...	0.1
Total	16.7	...	0.5

Source: WHO STEPs survey, 2012 (25-64 years old)

... Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	No ^a

^a only nationally representative surveys are considered

W – Health warnings	
Health warnings mandated by law	Yes
Images	No
Size (average- front/back)	Not specified
Ban on misleading terms	No
Any features missing?	Yes ^b

^b for more details, see Table 9

P – 100% Smoke-free environments	
Health care facilities	No
Educational facilities (except universities)	No
Universities	No
Government buildings	No
Offices	No
Restaurants	No
Bars and pubs	No
Public transportation	No

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Incomplete ^c
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Prohibición de exhibición del producto	No

^c for more details, see Tables 10, and 11

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		No
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in some	Fully
Hospitals	Yes, in some	Fully
Offices of health professionals	Yes, in some	No
Community	No	---
Others	Yes, in some	Fully

--- Data not requested or not applicable

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	BSD	7.00
In international dollars		9.41
Taxes (% of retail price of the most sold brand)		
Total taxes		42.86
Specific excise tax		42.86
Ad valorem excise tax		0.00
Value added tax/sales tax (VAT)		0.00
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	31.23	42.86
Price of most sold brand (international dollars)	3.35	9.41

For definitions of indicators and color-coding of interventions, see technical note

BAHAMAS

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in bahamian dollars (BSD)	In international dollars (PPP) ¹
Most popular brand (Rothmans)	7.00	9.41
Cheapest brand (Palms)	3.99	5.36
'Premium' brand (Marlboro or similar)	8.20	11.02

¹ The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	42.86%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		0.00%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		42.86%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> ? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	...
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	---

⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

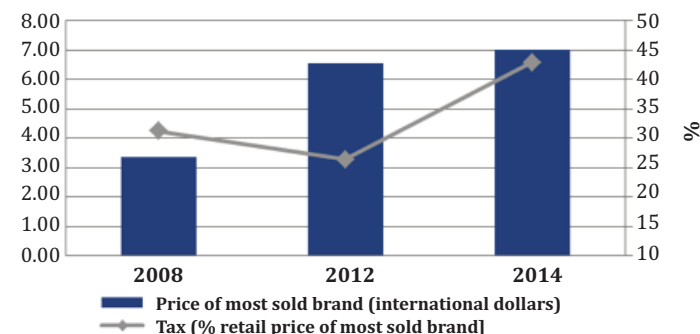
⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014 ¹⁰
Taxes (% of retail price of most sold brand)	31.23%	26.40%	42.86%
Price of most sold brand (international dollars)	3.35	6.54	9.41

¹⁰ The country has raised taxes on tobacco use since 2012. However, due to price fluctuations, the effect is not necessarily reflected in the indicator.



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	Yes
Are duty-free sales banned or limited?	banned
Is tobacco tax revenue earmarked for any specific purpose or activity?	...

--- Data not requested or not applicable

... Not reported/not available

BARBADOS


**WHO
Framework
Convention
on Tobacco
Control**

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
28/06/2004	03/11/2005

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	–

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	17.4	8.8	2.9
Women	11.4	5.0	3.0
Total	14.5	7.0	2.9

Source: Global Youth Tobacco Survey, 2013 (13 – 15 years old)

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	No
Nationally representative	Yes	Yes
Periodic	Yes	No ^a

^aonly nationally representative surveys are considered

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		No
Availability of cessation support at:		Cost covered?
Primary care facilities	No	---
Hospitals	No	---
Offices of health professionals	Yes, in some	No
Community	No	---
Others	Yes, in some	Fully

--- Data not requested or not applicable

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	14.2	...	0.0
Women	1.6	...	0.6
Total	7.5	...	0.3

Source: WHO STEPs survey, 2007 (25+ years old)

W – Health warnings	
Health warnings mandated by law	No
Images	---
Size (average- front/back)	---
Ban on misleading terms	---
Any features missing?	---

---Data not requested or not applicable

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	No
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

R– Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	BBD	13.85
In international dollars		11.30
Taxes (% of retail price of the most sold brand)		
Total taxes		42.04
Specific excise tax		27.15
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		14.89
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	47.77	42.04
Price of most sold brand (international dollars)	8.89	11.30

For definitions of indicators and color-coding of interventions, see technical note

BARBADOS

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in Barbadian Dollars (BBD)	In international dollars (PPP) ¹
Most popular brand (Benson & Hedges)	13.85	11.30
Cheapest brand (Pall Mall)	12.05	9.83
'Premium' brand (Marlboro or similar)	15.19	12.39

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	27.15%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		14.89%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		42.04%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> ? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	...
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	---

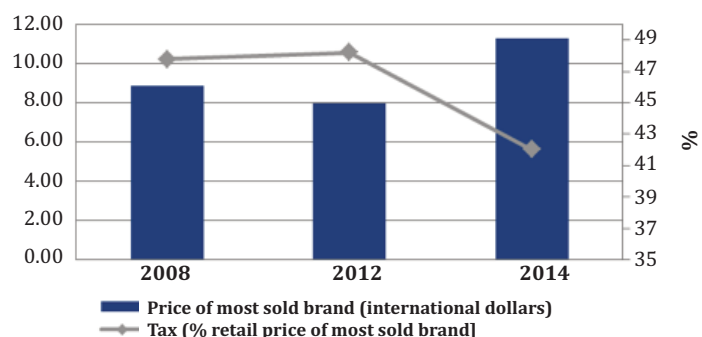
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	47.77%	48.20%	42.04%
Price of most sold brand (international dollars)	8.89	7.96	11.30



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	Banned
Is tobacco tax revenue earmarked for any specific purpose or activity?	...

--- Data not requested or not applicable

... Not reported/not available

BELIZE



WHO Framework Convention on Tobacco Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
26/09/2003	15/12/2005

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	–

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	16.6	10.4	2.9
Women	8.2	5.4	1.7
Total	12.3	7.8	2.3

Source: Global Youth Tobacco Survey, 2014 (13 – 15 years old)

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	No
Nationally representative	Yes	Yes
Periodic	Yes	No ^a

^aonly nationally representative surveys are considered

P – 100% Smoke-free environments	
Health care facilities	No
Educational facilities (except universities)	No
Universities	No
Government buildings	No
Offices	No
Restaurants	No
Bars and pubs	No
Public transportation	No

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		No
Availability of cessation support at:		Cost covered?
Primary care facilities	No	---
Hospitals	No	---
Offices of health professionals	No	---
Community	No	---
Others	No	---

--- Data not requested or not applicable

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	17.7	...
Women	...	1.4	...
Total	...	10.2	...

Source: Central American Diabetes Initiative: Survey of Diabetes, Hypertension and Noncommunicable Disease Risk Factors 2006 (+ 20 years old), 2006
...Data not reported/not available

W – Health warnings	
Health warnings mandated by law	Yes
Images	No
Size (average- front/back)	^b
Ban on misleading terms	No
Any features missing?	Yes ^c

^bnot specified by law

^cfor more details, see Table 9

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	No
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	BZD	5.00
In international dollars		4.78
Taxes (% of retail price of the most sold brand)		
Total taxes		37.11
Specific excise tax		0.00
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		11.11
Import duties		0.00
Other taxes		26.00
Tax and price trend		2008	2014
Taxes (% of retail price of most sold brand)	57.17	37.11
Price of most sold brand (international dollars)	4.69	4.78

For definitions of indicators and color-coding of interventions, see technical note

BELIZE

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in belizean dollars (BZD)	In international dollars (PPP) ¹
Most popular brand (Colonial)	5.00	4.78
Cheapest brand (Colonial/Independence)	5.00	4.78
'Premium' brand (Marlboro or similar)	12.00	11.48

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco tax²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	0.00%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		11.11%
Import duties ⁶		0.00%
Other taxes		26.00%
Total tax		37.11%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No ⁷
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> ? ⁸	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁹	---
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ¹⁰	---

⁷ Excise taxes are not applied.

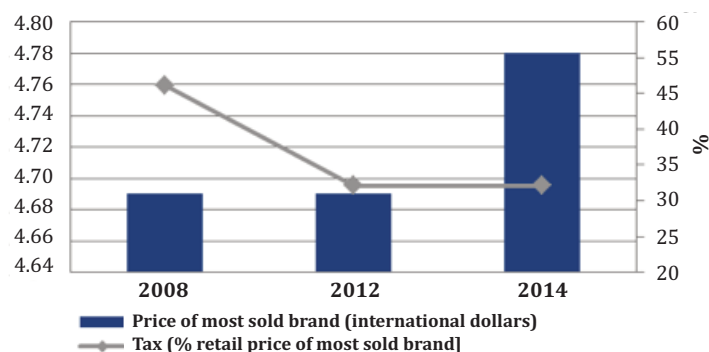
⁸ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁹ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

¹⁰ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	57.17%	37.11%	37.11%
Price of most sold brand (international dollars)	4.69	4.69	4.78



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	---
Are duty-free sales banned or limited?	200-cigarette limit
Is tobacco tax revenue earmarked for any specific purpose or activity?	---

--- Data not requested or not applicable

... Not reported/not available

BOLIVIA (Plurinational State of)



**WHO
Framework
Convention
on Tobacco
Control**

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
27/02/2004	15/09/2005

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	20.9	15.3	4.5
Women	16.4	9.9	4.2
Total	18.7	11.3	3.6

Source: Global Youth Tobacco Survey, 2012 (13 – 15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	21.9	...	...
Women	9.1	...	...
Total	14.8	...	...

Source: National Study on Prevalence and Characteristics of Drug Consumption in Households, 2014 (12-65 years old)

... Not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	No ^a	Yes

^aonly nationally representative surveys are considered

W – Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	50-50/50
Ban on misleading terms	Yes
Any features missing?	No

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	No
Government buildings	Yes
Offices	No
Restaurants	No
Bars and pubs	No
Public transportation	Yes

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Yes
Billboards	Yes
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	Incomplete ^b
Ban on sponsorship	Yes
Ban on product display	No

^bfor more details, see Tables 10, and 11

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		No
Availability of cessation support at:		Cost covered?
Primary care facilities	No	---
Hospitals	Yes, in some	No
Offices of health professionals	Yes, in some	Partially
Community	No	---
Others	No	---

--- Data not requested or not applicable

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	BOB	10.00
In international dollars		2.74
Taxes (% of retail price of the most sold brand)		
Total taxes		40.35
Specific excise tax		0.00
Ad valorem excise tax		27.31
Value added tax /sales tax (VAT)		13.04
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	41.00	40.35
Price of most sold brand (international dollars)	1.99	2.74

For definitions of indicators and color-coding of interventions, see technical note

BOLIVIA (Plurinational State of)

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in Bolivian Bolivianos (BOB)	In international dollars (PPP) ¹
Most popular brand (Derby)	10.00	2.74
Cheapest brand (Astoria/Casino)	5.00	1.37
'Premium' brand (Marlboro or similar)	14.00	3.83

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	0.00%
	<i>Ad valorem</i> excise tax ⁵	27.31%
Value added tax /sales tax (VAT)		13.04%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		40.35%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> ? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	---
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	No

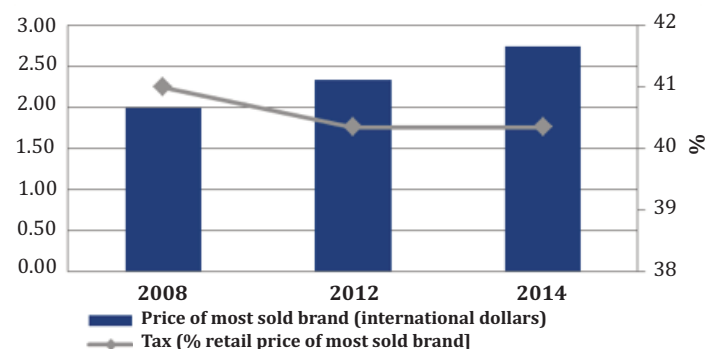
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	41.00%	40.35%	40.35%
Price of most sold brand (international dollars)	1.99	2.34	2.74



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	Yes
Are duty-free sales banned or limited?	400-cigarette limit
Is tobacco tax revenue earmarked for any specific purpose or activity?	...

--- Data not requested or not applicable

... Not reported/not available

BRAZIL

WHO
Framework
Convention
on Tobacco
Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
16/06/2003	03/11/2005

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	7.9	5.1	...
Women	7.3	5.0	...
Total	7.6	5.1	...

Source: National Survey on School Health, 2012 (9th grade)

... Not reported/not available

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	18.9	18.7	0.5
Women	11.0	10.8	0.2
Total	14.7	14.5	0.3

Source: National Health Survey, 2013 (18+ years old)

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	No ^a	Yes

^aonly nationally representative surveys are considered

W – Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	65-30/100 ^b
Ban on misleading terms	Yes
Any features missing?	No

^badditional text covering 30% of the front will be implemented in January 2016

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Yes
Billboards	Yes
Point-of-sale advertising	Yes
Ban on indirect advertising	
Ban on promotion	Yes
Ban on sponsorship	Yes
Ban on product display	No

O – Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		Fully
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in some	Fully
Hospitals	Yes, in some	Fully
Offices of health professionals	Yes, in most	No
Community	Yes, in some	No
Others	Yes, in some	No

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	BRL	5.75
In international dollars		2.75
Taxes (% of retail price of the most sold brand)		
Total taxes		64.94
Specific excise tax		20.87
Ad valorem excise tax		8.10
Value added tax /sales tax (VAT)		25.00
Import duties		0.00
Other taxes		10.97
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	57.15	64.94
Price of most sold brand (international dollars)	1.59	2.75

For definitions of indicators and color-coding of interventions, see technical note

BRAZIL

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in brazilian reales (BRL)	In international dollars (PPP) ¹
Most popular brand (Derby)	5.75	2.75
Cheapest brand (Minister/Continental)	4.00	1.92
'Premium' brand (Marlboro or similar)	6.75	3.23

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	20.87%
	<i>Ad valorem</i> excise tax ⁵	8.10%
Value added tax /sales tax (VAT)		25.00%
Import duties ⁶		0.00%
Other taxes		10.97%
Total tax		64.94%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	Yes
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> ? ⁷	Yes
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	No
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	No

⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

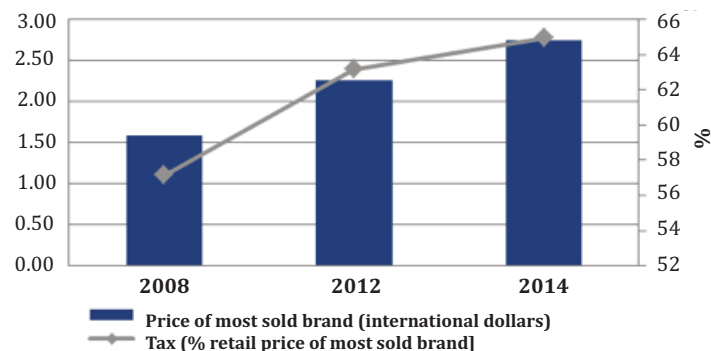
⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014 ¹⁰
Taxes (% of retail price of most sold brand)	57.15%	63.15%	64.94%
Price of most sold brand (international dollars)	1.59	2.26	2.75

¹⁰ The country has raised taxes on tobacco use since 2012. However, due to price fluctuations, the effect is not necessarily reflected in the indicator.



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	Yes ¹¹
Are duty-free sales banned or limited?	400-cigarette limit
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

¹¹ Indicates that the country implements a system of encrypted tax stamps which includes unique identification markings that are machine-readable only and which are used for monitoring

--- Data not requested or not applicable

... Not reported/not available

CANADA

WHO
Framework
Convention
on Tobacco
Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
15/07/2003	26/11/2004

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco smoking (%) ^a	Daily tobacco smoking (%) ^b	Current smokeless tobacco use (%)
Men	2.1	1.1	1.3
Women	1.7	0.7	0.3
Total	1.9	0.9	0.8

Source: Youth Tobacco Survey, 2012-2013 (school grades 6-9)

^a No data is available for the indicator (current use of smoked and smokeless tobacco)

^b No data available on current use of cigarettes

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	Yes

P – 100% Smoke-free environments ^c	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

^c While there is no national smoke-free legislation, at least 90% of the population is protected by subnational 100% smoke-free laws.

O – Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		Partially
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in most	Partially
Hospitals	Yes, in most	Partially
Offices of health professionals	Yes, in most	Partially
Community	Yes, in some	No
Others	Yes, in some	Partially

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	18.4	18.4	1.1
Women	13.9	13.9	0.2
Total	16.1	16.1	0.5

Source: Canadian Tobacco Use Monitoring Survey (CTUMS), 2012 (15+ years old)

W – Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	75-75/75
Ban on misleading terms	Yes
Any features missing?	No

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Yes
Billboards	Yes
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	Incomplete ^d
Ban on sponsorship	Yes
Ban on product display	No

^dfor more details, see Tables 10, and 11

R – Taxes and prices ^e		
Price of the most sold brand (pack of 20)		
In national currency	CAD	9.25
In international dollars		7.50
Taxes (% of retail price of the most sold brand)		
Total taxes		69.80
Specific excise tax		60.93
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		8.87
Import duties		0.00
Other taxes		0.00
Tax and price trend		2008 2014
Taxes (% of retail price of most sold brand)	64.55	69.80
Price of most sold brand (international dollars)	6.38	7.50

^e Subnational rates and national excise taxation rates have been used by WHO to reflect an average. The prices is a sales-weighted average of the price in Canada for the most sold brand.

For definitions of indicators and color-coding of interventions, see technical note

CANADA¹

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in canadian dollars (CAD)	In international dollars (PPP) ²
Most popular brand	9.25	7.50
Cheapest brand	...	...
'Premium' brand	...	...

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 be different to the posted tax rates. The price is a sales-weighted average of the price in Canada for the most sold brand.

² The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes³

Taxes as percentage of retail price of most sold brand		
Excise taxes ⁴	Specific excise tax ⁵	60.93%
	<i>Ad valorem</i> excise tax ⁶	0.00%
Value added tax /sales tax (VAT)		8.87%
Import duties ⁷		0.00%
Other taxes		0.00%
Total tax		69.80%

³ Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

⁴ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁵ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁶ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁷ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> ? ⁸	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁹	Yes
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ¹⁰	---

⁸ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

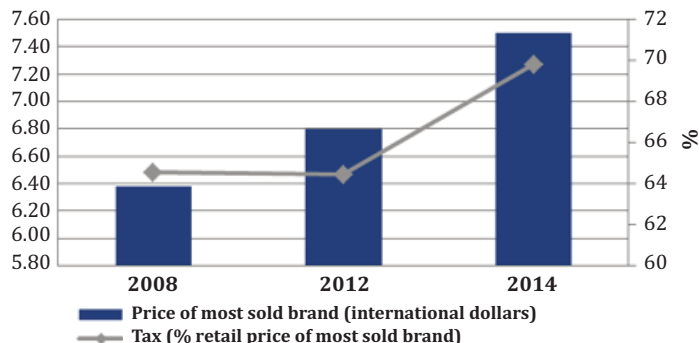
⁹ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

¹⁰ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014 ¹¹
Taxes (% of retail price of most sold brand)	64.55%	64.45%	69.80%
Price of most sold brand (international dollars)	6.38	6.80	7.50

¹¹ El país ha aumentado los impuestos al consumo del tabaco desde el 2012, sin embargo debido a la variabilidad en los precios, el efecto no necesariamente se aprecia en el indicador de impuestos.



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	Yes ¹²
Are duty-free sales banned or limited?	...
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

¹² Indicates that the country implements a system of encrypted tax stamps which includes unique identification markings that are machine-readable only and which are used for monitoring

... Data not requested or not applicable

... Not reported/not available

CHILE

WHO
Framework
Convention
on Tobacco
Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
25/09/2003	13/06/2005

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	19.8	19.1	...
Women	27.8	26.4	...
Total	24.5	23.3	...

Source: Global School Health Survey, 2013 (13-15 years old) This survey also provides data on 16-17 year-old; however, these data are not shown in this table.

... Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	Yes

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		No
Availability of cessation support		Cost covered?
Primary care facilities	No	---
Hospitals	No	---
Offices of health professionals	Yes, in some	No
Community	No	---
Others	Yes, in some	No

--- Data not requested or not applicable

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	37.0	...	...
Women	31.0	...	...
Total	34.0	...	...

Source: National Study on Drugs in the General Population, 2012 (12-64 years old)

...Data not reported/not available

W – Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	50-50/50
Ban on misleading terms	Yes
Any features missing?	No

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Yes
Billboards	Yes
Point-of-sale advertising	Yes
Ban on indirect advertising	
Ban on promotion	Incomplete ^a
Ban on sponsorship	No
Ban on product display	No

^afor more details, see Tables 10, and 11

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	CLP	2,500.00
In international dollars		5.98
Taxes (% of retail price of the most sold brand)		
Total taxes		80.81
Specific excise tax		4.35
Ad valorem excise tax		60.50
Value added tax /sales tax (VAT)		15.97
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	76.37	80.81
Price of most sold brand (international dollars)	3.56	5.98

CHILE

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in chilean pesos (CLP)	In international dollars (PPP) ¹
Most popular brand (Belmont)	2,500.00	5.98
Cheapest brand (Indy)	1,300.00	3.11
'Premium' brand (Marlboro or similar)	2,800.00	6.69

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	4.35%
	<i>Ad valorem</i> excise tax ⁵	60.50%
Value added tax /sales tax (VAT)		15.97%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		80.81%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	Yes
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> ? ⁷	No
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	...
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	No

⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

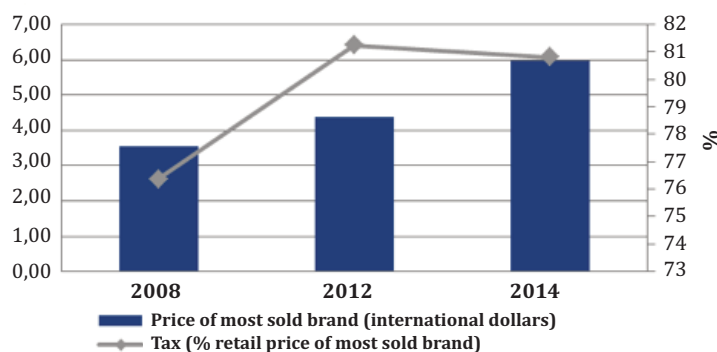
⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014 ¹⁰
Taxes (% of retail price of most sold brand)	76.37%	81.24%	80.81%
Price of most sold brand (international dollars)	3.56	4.39	5.98

¹⁰The country has raised taxes on tobacco use since 2012. However, due to price fluctuations, the effect is not necessarily reflected in the indicator.



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	Banned
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

--- Data not requested or not applicable

... Not reported/not available

COLOMBIA

WHO
Framework
Convention
on Tobacco
Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	10/04/2008 ^a

^a accession

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
21/02/2013	–

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	11.9	...
Women	...	9.0	...
Total	...	10.4	...

Source: National study on psychoactive substance use in the school-age population 2011 (age 13-15 years old)

... Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	Yes

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		No
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in some	No
Hospitals	Yes, in some	No
Offices of health professionals	Yes, in some	No
Community	No	---
Others	No	---

---Data not requested or not applicable

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	18.8	...	...
Women	7.4	...	...
Total	13.0	...	...

Source: National study on psychoactive substance use in Colombia 2013 (12-65 years old)

...Data not reported/not available

W – Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	30-30/30
Ban on misleading terms	Yes
Any features missing?	No

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Yes
Billboards	Yes
Point-of-sale advertising	Yes
Ban on indirect advertising	
Ban on promotion	Yes
Ban on sponsorship	Yes
Ban on product display	No

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	COP	2,479.00
In international dollars		1.82
Taxes (% of retail price of the most sold brand)		
Total taxes		49.44
Specific excise tax		25.65
Ad valorem excise tax		10.00
Value added tax /sales tax (VAT)		13.79
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	34.31	49.44
Price of most sold brand (international dollars)	1.48	1.82

COLOMBIA

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in colombian pesos (COP)	In international dollars (PPP) ¹
Most popular brand (Boston)	2,479.00	1.82
Cheapest brand (Caribe)	1,444.00	1.06
'Premium' brand (Marlboro or similar)	3,407.00	2.50

¹The international dollar is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	25.65%
	Ad valorem excise tax ⁵	10.00%
Value added tax /sales tax (VAT)		13.79%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		49.44%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ Excise taxes: have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ Specific tax: based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ Ad valorem tax: based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	Yes
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> ? ⁷	Yes
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	Yes
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	No

⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

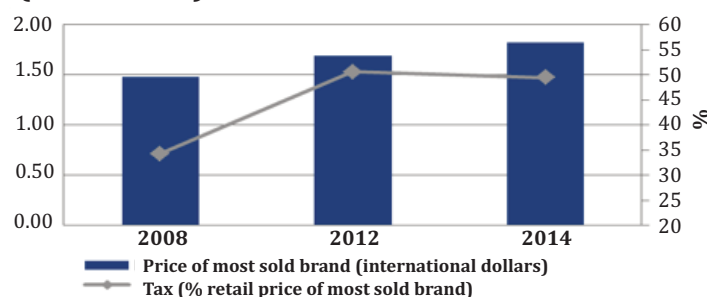
⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014 ¹⁰
Taxes (% of retail price of most sold brand)	34.31%	50.59%	49.44%
Price of most sold brand (international dollars)	1.48	1.69	1.82

¹⁰The country has raised taxes on tobacco use since 2012. However, due to price fluctuations, the effect is not necessarily reflected in the indicator.



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	Banned
Is tobacco tax revenue earmarked for any specific purpose or activity?	The 16% specific excise tax on cigarettes and tobacco is earmarked for sports in accordance with Law 1393 of 2010. ¹¹ Also, all additional taxes on cigarette use (10% tax on retail sales) must be allocated to health as follows: 1) universal health insurance; 2) unification of insurance plans (contributory and subsidized regimes); and 3) financing of services provided to poor populations, where such services are not subsidized. This allocation is defined in Article 7 of Law 1393 of 2010. The criteria for using these resources are regulated by Decree 1124 of 2011. Both the specific excise tax (including the component earmarked for sports) and the additional tax are administered by the departments and the Capital District. The national VAT and customs duties are not specifically allocated.

¹¹ Rate established in article 5, paragraph 1. The cigarette tax earmarked for sports was created by Law 30 of 1971.

--- Data not requested or not applicable

... Not reported/not available

COSTA RICA

WHO
Framework
Convention
on Tobacco
Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
03/07/2003	21/08/2008

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
21/03/2013	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	9.7	5.7	1.7
Women	8.1	4.3	1.6
Total	8.9	5.0	1.6

Source: Global Youth Tobacco Survey 2013 (13-15 years old))

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	18.0	0.8
Women	...	8.6	0.2
Total	...	13.4	0.5

Source: National household survey on drug use, 2010 (12-70 years old)
...Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	Yes

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

O – Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		No
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in some	Fully
Hospitals	Yes, in some	Fully
Offices of health professionals	Yes, in some	Fully
Community	Yes, in some	Fully
Others	Yes, in some	Fully

W – Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	50-50/50
Ban on misleading terms	Yes
Any features missing?	No

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Yes
Billboards	Yes
Point-of-sale advertising	Yes
Ban on indirect advertising	
Ban on promotion	Incomplete ^a
Ban on sponsorship	Yes
Ban on product display	No

^afor more details, see Tables 10 and 11

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	CRC	1,600.00
In international dollars		3.85
Taxes (% of retail price of the most sold brand)		
Total taxes		69.76
Specific excise tax		27.38
Ad valorem excise tax		30.88
Value added tax /sales tax (VAT)		11.50
Import duties		0.00
Other taxes		0.00
Tax and price trend		2008 2014
Taxes (% of retail price of most sold brand)	55.72	69.76
Price of most sold brand (international dollars)	2.33	3.85

For definitions of indicators and color-coding of interventions, see technical note

COSTA RICA

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in colones (CRC)	In international dollars (PPP) ¹
Most popular brand (Derby)	1,600.00	3.85
Cheapest brand (Viceroy)	1,300.00	3.13
Marca 'Premium' (Marlboro o similar)	1,700.00	4.09

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	27.38%
	Ad valorem excise tax ⁵	30.88%
Value added tax /sales tax (VAT)		11.50%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		69.76%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ **Ad valorem tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	Yes
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	No
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	Yes
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	Yes

⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

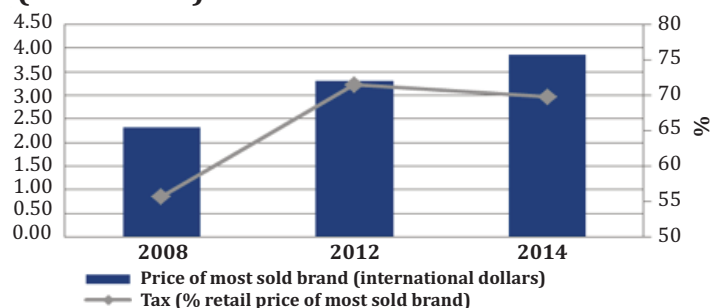
⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014 ¹⁰
Taxes (% of retail price of most sold brand)	55.72%	71.50%	69.76%
Price of most sold brand (international dollars)	2.33	3.30	3.85

¹⁰ The country has raised taxes on tobacco use since 2012. However, due to price fluctuations, the effect is not necessarily reflected in the indicator.



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	Limited
Is tobacco tax revenue earmarked for any specific purpose or activity?	General Law on Tobacco Control and its Harmful Effects on Health N° 9028 of 2012, Article 29 – Tax allocation. Revenue collected under this law will be allocated as follows: a) Sixty percent (60%) of revenue shall be allocated to the Costa Rican Social Security Fund (CCSS), to be used on: i. Diagnosis, treatment, and prevention of tobacco-related diseases. ii. Strengthening of the National Oncological Network, to be used for cancer prevention, diagnosis, treatment, rehabilitation, and palliative care. b) Twenty percent (20%) shall be allocated to the Ministry of Health in order for it carry out its functions under this law, and for control and oversight. c) Ten percent (10%) shall be allocated to the Alcoholism and Drug Dependency Institute (IAFA) for the purposes established in this law; and for cessation programs and the National Education Program for Prevention and Information on the Use of Tobacco and Tobacco Derivates. d) Ten percent (10%) shall be allocated to the Costa Rican Institute for Sports and Recreation (ICODER) in order for it to carry out its functions related to sports and recreation.

CUBA

WHO
Framework
Convention
on Tobacco
Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
29/06/2004	–

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	–

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	19.8	13.1	...
Women	15.0	8.7	...
Total	17.1	10.6	...

Source: Global Youth Tobacco Survey, 2010 (13-15 years old)

...Data not reported/not available

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	31.1	28.4	...
Women	16.4	15.9	...
Total	23.7	22.1	...

Source: 3rd National Survey of Risk Factors, Non-communicable Diseases, and Preventive Activities, 2010 (15+ years old)

...Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Naturally representative	Yes	Yes
Periodic	No ^a	Yes

^aonly nationally representative surveys are considered

W – Health warnings	
Health warnings mandated by law	Yes
Images	No
Size (average- front/back)	30 ^b
Ban on misleading terms	Yes
Any features missing?	No

^bBy law, warnings must cover either 30% of each main surface or 60% of one surface

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	No
Offices	No
Restaurants	No
Bars and pubs	No
Public transportation	Yes

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	No
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

O – Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy		Cost covered?
Not available		---
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in most	Fully
Hospitals	Yes, in most	Fully
Offices of health professionals	Yes, in most	Fully
Community	Yes, in most	Fully
Others	Yes, in some	Fully

---Data not requested or not applicable

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	CUP	7.60
In international dollars		...
Taxes (% of retail price of the most sold brand)		
Total taxes		...
Specific excise tax		...
Ad valorem excise tax		...
Value added tax /sales tax (VAT)		...
Import duties		...
Other taxes		...
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	75.00	...
Price of most sold brand (international dollars)	...	...

... Data not reported/not available

For definitions of indicators and color-coding of interventions, see technical note

CUBA

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in cuban pesos (CUP)	In international dollars (PPP) ¹
Most popular brand
Cheapest brand
'Premium' brand

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand			Design and administration of taxes on cigarettes	
Excise taxes ³	Specific excise tax ⁴	...	Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	...
	<i>Ad valorem</i> excise tax ⁵	...	If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	...
Value added tax /sales tax (VAT)		...	If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	...
Import duties ⁶		...	If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	...
Other taxes		...		
Total tax		...		

²Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³**Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴**Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	75.00%	75.13%	...
Price of most sold brand (international dollars)	...	...	...

Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	...
Are duty-free sales banned or limited?	...
Is tobacco tax revenue earmarked for any specific purpose or activity?	...

--- Data not requested or not applicable

... Not reported/not available

DOMINICA



**WHO
Framework
Convention
on Tobacco
Control**

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
29/06/2004	24/07/2006

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	–

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	30.4	13.8	10.2
Women	19.8	8.9	6.4
Total	25.3	11.6	8.4

Source: Global Youth Tobacco Survey, 2009 (13-15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	16.6	...	1.6
Women	3.2	...	0.0
Total	10.2	...	0.8

Source: WHO STEPS survey, 2007-2008 (15-64 years old)

...Data not reported/not available

M – Monitoring		
Survey	Youth	Adults
Recent	Yes	No
Nationally representative	Yes	Yes
Periodic	Yes	No ^a

^a only nationally representative surveys are considered

W – Health warnings	
Health warnings mandated by law	No
Images	---
Size (average- front/back)	---
Ban on misleading terms	---
Any features missing?	---

--- Data not requested or not applicable

P – 100% Smoke-free environments	
Health care facilities	No
Educational facilities (except universities)	No
Universities	No
Government buildings	No
Offices	No
Restaurants	No
Bars and pubs	No
Public transportation	No

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	No
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		No
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in most	No
Hospitals	Yes, in most	...
Offices of health professionals	No	---
Community	No	---
Others	...	---

... Data Not reported/not available

--- Data not requested or not applicable

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	XCD	4.25
In international dollars		3.19
Taxes (% of retail price of the most sold brand)		
Total taxes		23.40
Specific excise tax		10.35
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		13.04
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	25.61	23.40
Price of most sold brand (international dollars)	2.63	3.19

For definitions of indicators and color-coding of interventions, see technical note

DOMINICA

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in East Caribbean dollars (XCD)	In international dollars (PPP) ¹
Most popular brand (Hillsborough)	4.25	3.19
Cheapest brand (Hillsborough)	4.50	3.38
'Premium' brand (Marlboro or similar)	12.00	9.00

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	10.35%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		13.04%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		23.40%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	...
Si If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	---

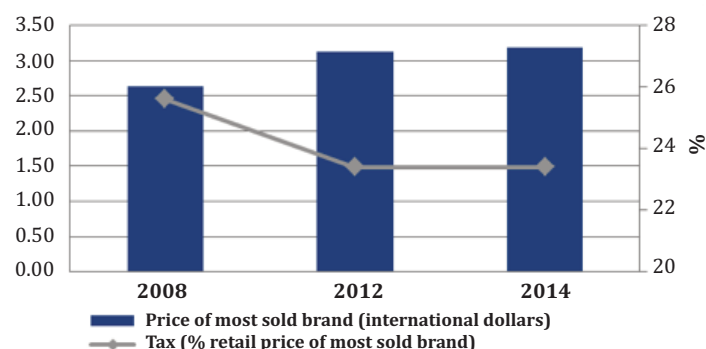
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	25.61%	23.40%	23.40%
Price of most sold brand (international dollars)	2.63	3.13	3.19



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	200-cigarette limit
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

--- Data not requested or not applicable

...Not reported/not available

DOMINICAN REPUBLIC


**WHO
Framework
Convention
on Tobacco
Control**

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	–

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	–

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	24.3	5.2	19.0
Women	14.0	4.3	6.4
Total	18.6	4.7	12.6

Source: Global Youth Tobacco Survey 2011 (13-15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	11.3	...
Women	...	6.3	...
Total

Source: Demographic and Health Survey, 2007 (15-59 years old)

... Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	No
Nationally representative	Yes	No
Periodic	Yes	No ^a

^a only nationally representative surveys are considered

W – Health warnings	
Health warnings mandated by law	Yes
Images	No
Size (average- front/back)	^b
Ban on misleading terms	No
Any features missing?	Yes ^c

^b Not specified by law

^c for more details, see Table 9

P – 100% Smoke-free environments	
Health care facilities	No
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	No
Offices	No
Restaurants	No
Bars and pubs	No
Public transportation	No

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	No
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of replacement therapy		Cost covered?
Pharmacies		No
Availability of smoking cessation support at:		Cost covered?
Primary care facilities	No	---
Hospitals	No	---
Offices of health professionals	Yes, in most	No
Community	No	---
Others	No	---

--- Data not requested or not applicable

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	DOP	150.00
In international dollars		5.93
Taxes (% of retail price of the most sold brand)		
Total taxes		58.87
Specific excise tax		26.67
Ad valorem excise tax		16.95
Value added tax /sales tax (VAT)		15.25
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	57.03	58.87
Price of most sold brand (international dollars)	4.87	5.93

DOMINICAN REPUBLIC

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in dominican pesos (DOP)	In international dollars (PPP) ¹
Most popular brand (Benson & Hedges)	150.00	5.93
Cheapest brand (Pall Mall)	112.00	4.43
'Premium' brand (Marlboro or similar)	180.00	7.11

¹ The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	26.67%
	<i>Ad valorem</i> excise tax ⁵	16.95%
Value added tax /sales tax (VAT)		15.25%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		58.87%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	Yes
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	Yes
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	...
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	No

⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

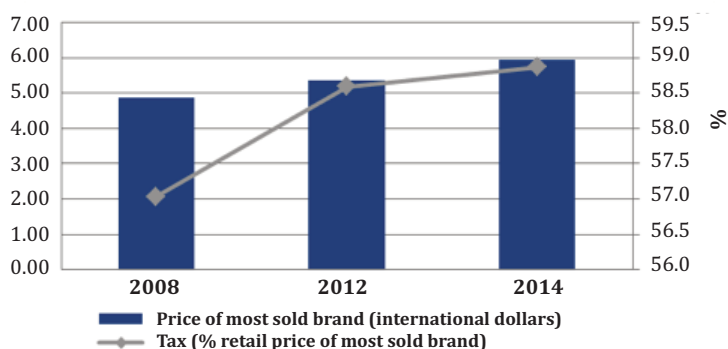
⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014 ¹⁰
Taxes (% of retail price of most sold brand)	57.03%	58.59%	58.87%
Price of most sold brand (international dollars)	4.87	5.36	5.93

¹⁰ The country has raised taxes on tobacco use since 2012. However, due to price fluctuations, the effect is not necessarily reflected in the indicator



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	Limited
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

--- Data not requested or not applicable

...Not reported/not available

ECUADOR

WHO
Framework
Convention
on Tobacco
Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
22/03/2004	25/07/2006

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
25/09/2013	15/10/2015

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	a	a	...
Women	a	a	...
Total	a	a	...

Source: National survey on drug use among students, 2012 (12-17 years old)

... Data not reported/not available

^a The data have been collected, but the indicators of tobacco use reported by this survey are not aligned with the usual indicators for current and daily use among youth.

ADULTS			
Population group	Current use of smoked tobacco (%) ^b	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	38.2	...	...
Women	15.0	...	...
Total	31.5	...	...

Source: National Health and Nutrition Survey (ENSANUT), 2011-2013 (20-59 years old)

... Data not reported/not available

^b Defined as the proportion of persons who have ever smoked and who are current smokers

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	No ^c	No ^c

^c se consideran solo encuestas con representatividad nacional

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

W – Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	60-60/60
Ban on misleading terms	Yes
Any features missing?	No

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Not available		---
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in some	Partially
Hospitals	No	---
Offices of health professionals	Yes, in some	Partially
Community	No	---
Others	No	---

... Not reported/not available

--- Data not requested or not applicable

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Yes
Billboards	Yes
Point-of-sale advertising	No ^d
Ban on indirect advertising	
Ban on promotion	Incomplete ^e
Ban on sponsorship	Yes
Ban on product display	No

^d Only permitted indoors; must not be visible from outside and must not be larger than one square meter

^e for more details, see Tables 10 and 11

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	USD	3.10
In international dollars		5.14
Taxes (% of retail price of the most sold brand)		
Total taxes		70.39
Specific excise tax		59.68
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		10.71
Import duties		0.00
Other taxes		0.00
Tax and price trend		2008	2014
Taxes (% of retail price of most sold brand)	64.29	70.39
Price of most sold brand (international dollars)	3.39	5.14

For definitions of indicators and color-coding of interventions, see technical note

ECUADOR

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in US Dollars (USD)	In international dollars (PPP) ¹
Most popular brand (Lider)	3.10	5.14
Cheapest brand (Philip Morris)	2.80	4.64
'Premium' brand (Marlboro or similar)	3.50	5.80

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	59.68%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		10.71%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		70.39%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes**: have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax**: based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax**: based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	Yes
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	---

⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

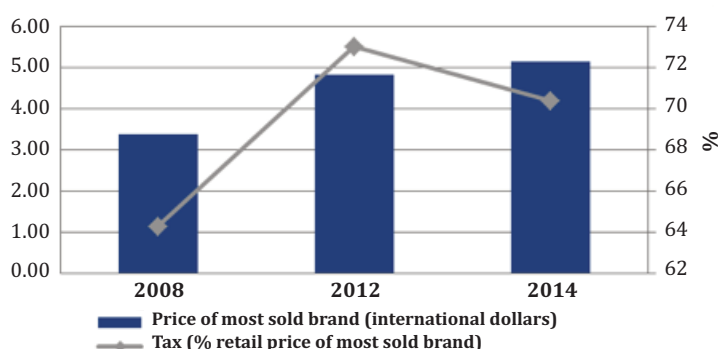
⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014 ¹⁰
Taxes (% of retail price of most sold brand)	64.29%	73.02%	70.39%
Price of most sold brand (international dollars)	3.39	4.83	5.14

¹⁰ The country has raised taxes on tobacco use since 2012. However, due to price fluctuations, the effect is not necessarily reflected in the indicator.



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	400-cigarette limit ¹¹
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

¹¹ Applies to cigarettes entering by air. Cigarettes entering by land are limited to 60.

--- Data not requested or not applicable

... Not reported/not available

EL SALVADOR



**WHO
Framework
Convention
on Tobacco
Control**

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
18/03/2004	21/07/2014

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	18.2	11.2	4.5
Women	11.0	7.1	2.8
Total	14.6	9.1	3.7

Source: Global Youth Tobacco Survey, 2009 (13-15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	16.9	...
Women	...	2.2	...
Total	...	8.8	...

Source: National Alcohol and Tobacco Survey 2014 (18+ years old)
... Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	No ^a

^a Only nationally representative surveys are considered

W – Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	50-50/50
Ban on misleading terms	Yes
Any features missing?	No

P – 100% Smoke-free environments	
Health care facilities	No
Educational facilities (except universities)	No
Universities	No
Government buildings	No
Offices	No
Restaurants	No
Bars and pubs	No
Public transportation	No

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Yes
Billboards	Yes
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	Incomplete ^b
Ban on sponsorship	Yes
Ban on product display	No

^b for more details, see Tables 10, and 11

O – Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy		Cost covered?
Pharmacies, with prescription		Fully
Availability of cessation support at:		Cost covered?
Primary care facilities	No	---
Hospitals	Yes, in some	Fully
Offices of health professionals	No	---
Community	No	---
Others	No	---

--- Data not requested or not applicable

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	USD	2.00
In international dollars		3.85
Taxes (% of retail price of the most sold brand)		
Total taxes		52.52
Specific excise tax		22.50
Ad valorem excise tax		18.52
Value added tax /sales tax (VAT)		11.50
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	41.47	52.52
Price of most sold brand (international dollars)	2.79	3.85

For definitions of indicators and color-coding of interventions, see technical note

EL SALVADOR

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in US dollars (USD)	In international dollars (PPP) ¹
Most popular brand (Delta)	2.00	3.85
Cheapest brand (Pall Mall)	1.75	3.37
'Premium' brand (Marlboro or similar)	2.75	5.29

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	22.50%
	<i>Ad valorem</i> excise tax ⁵	18.52%
Value added tax /sales tax (VAT)		11.50%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		52.52%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services..

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	Yes
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	Yes
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	No
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	No

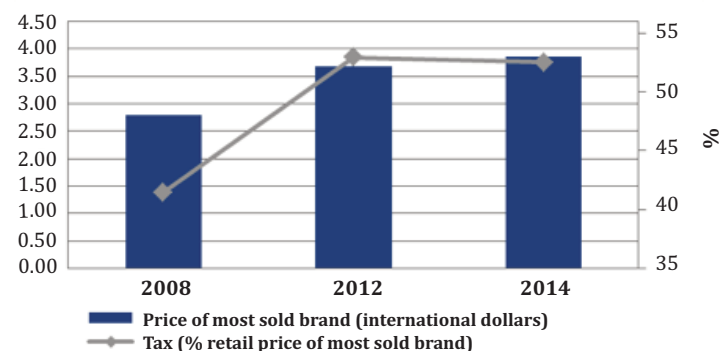
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	41.47%	52.94%	52.52%
Price of most sold brand (international dollars)	2.79	3.68	3.85



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	200-cigarette limit
Is tobacco tax revenue earmarked for any specific purpose or activity?	35% of taxes collected on tobacco, alcohol, weapons, and explosives (or at least 20 million USD per year) are allocated to FOSALUD in accordance with the Special Law for the Establishment of the Solidarity Fund for Health.

--- Data not requested or not applicable

...Not reported/not available

GRENADA



WHO Framework Convention on Tobacco Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
29/06/2004	14/08/2007

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	24.5	9.9	10.1
Women	16.7	6.2	6.9
Total	20.5	8.1	8.4

Source: Global Youth Tobacco Survey, 2009 (13-15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	30.3	...	2.2
Women	6.5	...	0.3
Total	18.6	...	1.2

Source: WHO STEPs survey, 2010-2011 (25-64 years old)
...Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	No ^a

^a only nationally representative surveys are considered

W – Health warnings	
Health warnings mandated by law	No
Images	---
Size (average- front/back)	---
Ban on misleading terms	---
Any features missing?	---

--- Data not requested or not applicable

P – 100% Smoke-free environments	
Health care facilities	No
Educational facilities (except universities)	No
Universities	No
Government buildings	No
Offices	No
Restaurants	No
Bars and pubs	No
Public transportation	No

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	No
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy	Cost covered?	
Not available	---	
Availability of cessation support at:	Cost covered?	
Primary care facilities	No	---
Hospitals	No	---
Offices of health professionals	Yes, in some	...
Community	No	---
Others	No	---

--- Data not requested or not applicable
... Not reported/not available

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	XCD	7.50
In international dollars		4.93
Taxes (% of retail price of the most sold brand)		
Total taxes		47.76
Specific excise tax		0.00
Ad valorem excise tax		32.76
Value added tax /sales tax (VAT)		13.04
Import duties		0.00
Other taxes		1.95
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	40.50	47.76
Price of most sold brand (international dollars)	3.87	4.93

For definitions of indicators and color-coding of interventions, see technical note

GRENADA

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in East Caribbean Dollars (XCD)	In international dollars (PPP) ¹
Most popular brand (Du Maurier)	7.50	4.93
Cheapest brand (Pall Mall)	6.45	4.24
'Premium' brand (Marlboro or similar)	13.29	8.74

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	0.00%
	<i>Ad valorem</i> excise tax ⁵	32.76%
Value added tax /sales tax (VAT)		13.04%
Import duties ⁶		0.00%
Other taxes		1.95%
Total tax		47.76%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	---
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	No

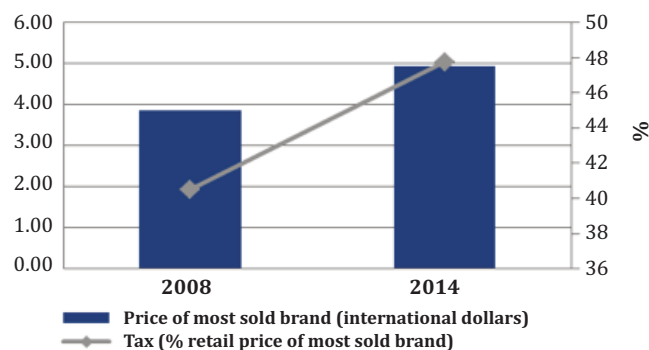
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	40.50%	...	47.76%
Price of most sold brand (international dollars)	3.87	...	4.93



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	---
Are duty-free sales banned or limited?	No
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

--- Data not requested or not applicable
...Not reported/not available

GUATEMALA



WHO Framework Convention on Tobacco Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
25/09/2003	16/11/2005

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	19.7	13.7	...
Women	13.3	9.1	...
Total	16.6	11.4	...

Source: Global Youth Tobacco Survey, 2008 (13-15 years old)

... Data not reported/not available

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	24.2	...	...
Women	3.5	...	...
Total	11.4	...	...

Source: World Health Survey, 2003 (18+ years old)

... Data not reported/not available

M - Monitoring		
Surveys	Youth	Adults
Recent	No	No
Nationally representative	Yes	Yes
Periodic	No ^a	No ^a

^a only nationally representative surveys are considered

P - 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

O - Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		No
Availability of cessation support at:		Cost covered?
Primary care facilities	No	---
Hospitals	Yes, in some	Fully
Offices of health professionals	Yes, in some	No
Community	No	---
Others	No	---

--- Data not requested or not applicable

... Not reported/not available

W - Health warnings	
Health warnings mandated by law	Yes
Images	No
Size (average- front/back)	13-25/0
Ban on misleading terms	No
Any features missing?	No

E - Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	No
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	Incomplete ^b
Ban on sponsorship	No
Ban on product display	No

^b for more details, see Tables 10, and 11

R - Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	GTQ	16.00
In international dollars		2.98
Taxes (% of retail price of the most sold brand)		
Total taxes		48.98
Specific excise tax		0.00
Ad valorem excise tax		38.27
Value added tax /sales tax (VAT)		10.71
Import duties		0.00
Other taxes		0.00
Tax and price trend		2008	2014
Taxes (% of retail price of most sold brand)	51.79	48.98
Taxes (% of retail price of most sold brand)	2.26	2.98

GUATEMALA

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in Guatemalan Quetzales (GTQ)	In international dollars (PPP) ¹
Most popular brand (Pall Mall)	16.00	2.98
Cheapest brand (Payaso)	13.00	2.42
'Premium' brand (Marlboro or similar)	18.00	3.35

¹The international dollar is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	0.00%
	Ad valorem excise tax ⁵	38.27%
Value added tax /sales tax (VAT)		10.71%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		48.98%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ **Ad valorem tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	---
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	No

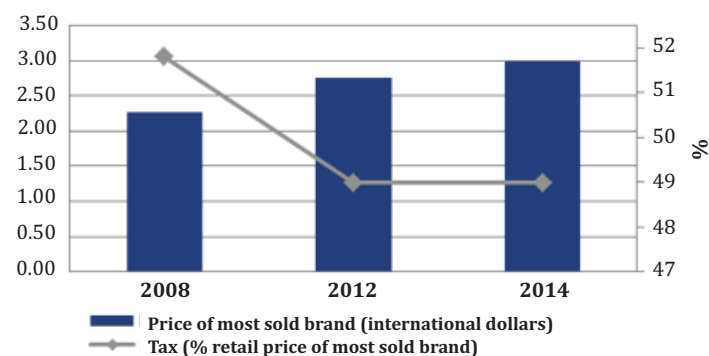
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	51.79%	48.98%	48.98%
Price of most sold brand (international dollars)	2.26	2.76	2.98



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	80-cigarette limit
Is tobacco tax revenue earmarked for any specific purpose or activity?	100% of collected <i>ad valorem</i> tax is allocated to health programs in accordance with Decree 61-77 of 1977.

--- Data not requested or not applicable

...Not reported/not available

GUYANA



WHO Framework Convention on Tobacco Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	15/09/2005 ^a

^a accession

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	–

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	25.3	13.3	7.9
Women	16.0	5.6	6.6
Total	20.9	9.5	7.5

Source: Global Youth Tobacco Survey 2010 (13-15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	29.4	...
Women	...	3.2	...
Total

Source: Demographic Health Survey 2009 (15-49 years old)

... Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	No
Periodic	Yes	No ^a

^a only nationally representative surveys are considered

W – Health warnings	
Health warnings mandated by law	Yes
Images	No
Size (average- front/back)	^b
Ban on misleading terms	No
Any features missing?	Yes ^c

^b Not specified by law^c for more details, see Table 9

P – 100% Smoke-free environments	
Centros de salud	Yes
Centros docentes (Excepto universidades)	Yes
Universidades	Yes
Edificios gubernamentales	No
Oficinas	No
Restaurantes	No
Bares y pubs	No
Transporte público	No

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	No
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Not available		---
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in some	Fully
Hospitals	Yes, in some	Fully
Offices of health professionals	Yes, in some	No
Community	No	---
Others	Yes, in some	Fully

--- Data not requested or not applicable

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	GYD	300.00
In international dollars		3.11
Taxes (% of retail price of the most sold brand)		
Total taxes		25.19
Specific excise tax		0.00
Ad valorem excise tax		11.40
Value added tax /sales tax (VAT)		13.79
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	28.04	25.19
Taxes (% of retail price of most sold brand)	3.02	3.11

GUYANA

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in guyanese dollars (GYD)	In international dollars (PPP) ¹
Most popular brand (Pall Mall)	300.00	3.11
Cheapest brand (Pall Mall)	300.00	3.11
'Premium' brand (Marlboro or similar)	500.00	5.19

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	0.00%
	<i>Ad valorem</i> excise tax ⁵	11.40%
Value added tax /sales tax (VAT)		13.79%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		25.19%

²Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³**Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴**Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	---
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	No

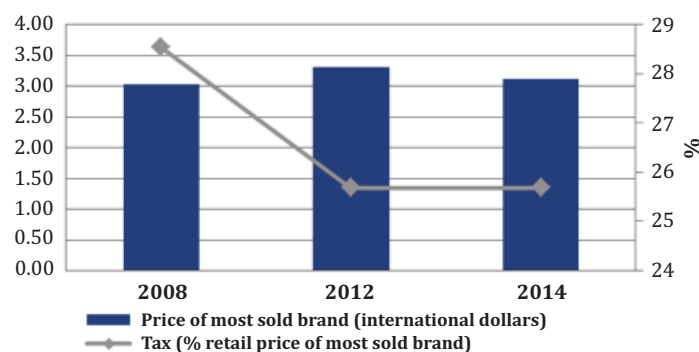
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	28.04%	25.19%	25.19%
Price of most sold brand (international dollars)	3.02	3.30	3.11



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	Banned
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

--- Data not requested or not applicable

... Not reported/not available

HAITI

WHO
Framework
Convention
on Tobacco
Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
23/07/2003	–

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	–

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	20.3	14.1	...
Women	19.2	13.8	...
Total	19.7	14.0	...

Source: Global Youth Tobacco Survey, 2005 (13-15 years old)
...Data not reported/not available

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	11.2	...
Women	...	2.0	...
Total

Source: survey of Morbidity, Mortality, and Use of Services, 2012 (15-59 years old)
...Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	No	Yes
Nationally representative	Yes	No
Periodic	No ^a	No ^a

^a only nationally representative surveys are considered

W – Health warnings	
Health warnings mandated by law	No
Images	---
Size (average- front/back)	---
Ban on misleading terms	---
Any features missing?	---

---Data not requested or not applicable

P – 100% Smoke-free environments	
Health care facilities	No
Educational facilities (except universities)	No
Universities	No
Government buildings	No
Offices	No
Restaurants	No
Bars and pubs	No
Public transportation	No

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	No
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

O – Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		No
Availability of cessation support at:		Cost covered?
Primary care facilities	No	---
Hospitals	No	---
Offices of health professionals	No	---
Community	No	---
Others	...	...

--- Data not requested or not applicable
... Not reported/not available

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	...	...
In international dollars		...
Taxes (% of retail price of the most sold brand)		
Total taxes		...
Specific excise tax		...
Ad valorem excise tax		...
Value added tax /sales tax (VAT)		...
Import duties		...
Other taxes		...
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	...	...
Taxes (% of retail price of most sold brand)	...	...

... no se informaron datos o no hay datos disponibles

For definitions of indicators and color-coding of interventions, see technical note

HAITI

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in haitian gourdes (HTG)	In international dollars (PPP) ¹
Most popular brand
Cheapest brand
'Premium' brand

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	...
	<i>Ad valorem</i> excise tax ⁵	...
Value added tax /sales tax (VAT)		...
Import duties ⁶		...
Other taxes		...
Total tax		...

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	...
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	...
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	...
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	...

⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)
Price of most sold brand (international dollars)

Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	...
Are duty-free sales banned or limited?	...
Is tobacco tax revenue earmarked for any specific purpose or activity?	...

... Not reported/not available

HONDURAS


**WHO
Framework
Convention
on Tobacco
Control**

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
18/06/2004	16/02/2005

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	14.0	...
Women	...	11.1	...
Total	...	12.6	...

Source: Global School Health Survey, 2012 (13-15 years old)

... Data not reported/not available

M - Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	No
Periodic	No ^a	No ^a

^a only nationally representative surveys are considered

P - 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

O - Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		No
Availability of cessation support at:		Cost covered?
Primary care facilities	No	---
Hospitals	Yes, in some	Fully
Offices of health professionals	Yes, in some	Fully
Community	No	---
Others	Yes, in some	Fully

--- Data not requested or not applicable

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	24.1	...
Women	...	1.7	...
Total

Source: National Demographic and Health Survey (ENDESA), 2011-12 (15-59 years old)

...Data not reported/not available

W - Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	50-50/50
Ban on misleading terms	Yes
Any features missing?	No

^aThere are no regulations for approval of images. The regulatory authority provides information to companies directly.

E - Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Yes
Billboards	Yes
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

R - Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	HNL	36.00
In international dollars		3.56
Taxes (% of retail price of the most sold brand)		
Total taxes		36.76
Specific excise tax		21.51
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		15.25
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	45.25	36.76
Taxes (% of retail price of most sold brand)	2.23	3.56

HONDURAS

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in honduran lempiras (HNL)	In international dollars (PPP) ¹
Most popular brand (Belmont)	36.00	3.56
Cheapest brand (Royal)	32.00	3.16
'Premium' brand (Marlboro or similar)	38.00	3.76

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	21.51%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		15.25%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		36.76%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	Yes
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	---

⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

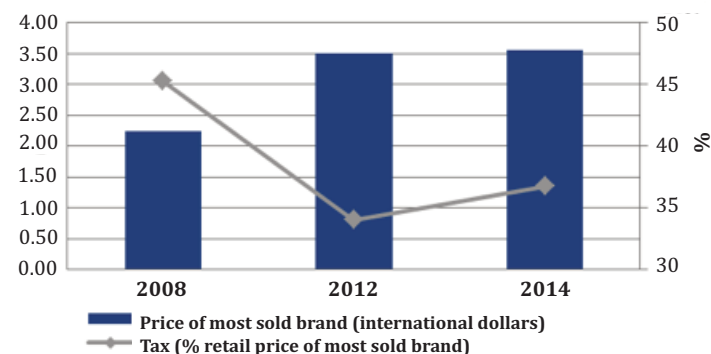
⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014 ¹⁰
Taxes (% of retail price of most sold brand)	45.25%	34.03%	36.76%
Price of most sold brand (international dollars)	2.23	3.50	3.56

¹⁰ The country has raised taxes on tobacco use since 2012. However, due to price fluctuations, the effect is not necessarily reflected in the indicator.



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	Banned
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

... Not reported/not available

JAMAICA

WHO
Framework
Convention
on Tobacco
Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
24/09/2003	07/07/2005

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	31.3	21.5	8.5
Women	24.6	14.3	8.5
Total	28.7	17.8	8.5

Source: Global Youth Tobacco Survey 2010 (13-15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	22.1	...
Women	...	7.2	...
Total	...	14.5	...

Source: Health and Lifestyle Survey II, 2007-2008 (15-74 years old)
...Data not reported/not available

M - Monitoring		
Surveys	Youth	Adults
Recent	Yes	No
Nationally representative	Yes	Yes
Periodic	Yes	Yes

W - Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	60-60/60
Ban on misleading terms	Yes
Any features missing?	No

P - 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

E - Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Incomplete ^a
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

^afor more details, see Tables 10 and 11

O - Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy		Cost covered?
Pharmacies, with prescription		No
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in most	Fully
Hospitals	Yes, in some	Fully
Offices of health professionals	Yes, in some	Partially
Community	Yes, in some	No
Others	Yes, in some	Partially

R - Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	JMD	800.00
In international dollars		13.00
Taxes (% of retail price of the most sold brand)		
Total taxes		42.94
Specific excise tax		26.25
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		14.16
Import duties		0.00
Other taxes		2.52
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	43.88	42.94
Taxes (% of retail price of most sold brand)	9.74	13.00

For definitions of indicators and color-coding of interventions, see technical note

JAMAICA

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in jamaican dollars (JMD)	In international dollars (PPP) ¹
Most popular brand (Craven A)	800.00	13.00
Cheapest brand (Pall Mall)	400.00	6.50
'Premium' brand (Marlboro or similar)	820.00	13.32

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	26.25%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		14.16%
Import duties ⁶		0.00%
Other taxes		2.52%
Total tax		42.94%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	No
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	---

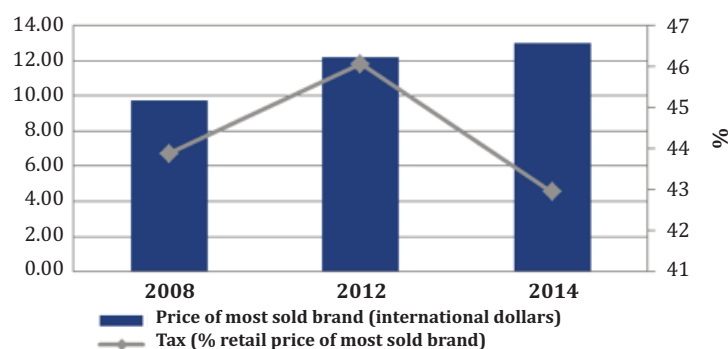
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014))

	2008	2012	2014
Taxes (% of retail price of most sold brand)	43.88%	46.06%	42.94%
Price of most sold brand (international dollars)	9.74	12.19	13.00



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	200-cigarette limit
Is tobacco tax revenue earmarked for any specific purpose or activity?	20% of Selective Consumption Tax (SCT) on tobacco and 5% of SCT on all products, including tobacco, go to the National Health Fund.

--- Data not requested or not applicable

...Not reported/not available

MEXICO



WHO Framework Convention on Tobacco Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
12/08/2003	28/05/2004

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	21.6	15.8	5.9
Women	17.7	12.9	3.9
Total	19.8	14.6	4.9

Source: Global Youth Tobacco Survey 2011 (13-15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%) ^a	Current smokeless tobacco use (%) ^a
Men	31.0	24.5	0.3
Women	9.9	7.5	0.3
Total	19.9	15.6	0.3

Source: National Health and Nutrition Survey, 2012 (20+ years old)

^aGlobal Adult Tobacco Survey, 2009 (15+ years old)

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	No ^b	Yes

^b only nationally representative surveys are considered

W – Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	65-30/100
Ban on misleading terms	Yes
Any features missing?	No

P – 100% Smoke-free environments ^c	
Health care facilities	d
Educational facilities (except universities)	Yes
Universities	d
Government buildings	d
Offices	d
Restaurants	d
Bars and pubs	d
Public transportation	No

^c Smoking areas are allowed but they must be isolated, completely enclosed, and under very strict technical conditions.

^d Although the federal law is incomplete, complete laws do exist at the subnational level

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Incomplete ^e
Billboards	Yes
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	Incomplete ^e
Ban on sponsorship	Yes
Ban on product display	No

^efor more details, see Tables 10 and 11

O – Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		Partially
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in most	Fully
Hospitals	Yes, in some	Fully
Offices of health professionals	Yes, in some	Fully
Community	Yes, in some	Partially
Others	Yes, in some	Fully

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	MXN	45.00
In international dollars		5.08
Taxes (% of retail price of the most sold brand)		
Total taxes		65.87
Specific excise tax		15.56
Ad valorem excise tax		36.52
Value added tax /sales tax (VAT)		13.79
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	61.17	65.87
Price of most sold brand (international dollars)	3.58	5.08

For definitions of indicators and color-coding of interventions, see technical note

MEXICO

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in mexican pesos (MXN)	In international dollars (PPP) ¹
Most popular brand (Marlboro)	45.00	5.08
Cheapest brand (Delicados)	37.00	4.18
'Premium' brand (Marlboro or similar)	45.00	5.08

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	15.56%
	<i>Ad valorem</i> excise tax ⁵	36.52%
Value added tax /sales tax (VAT)		13.79%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		65.87%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	Yes
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	No
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	...
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	No

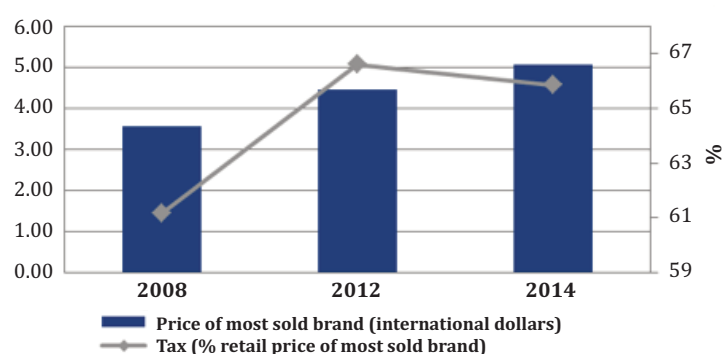
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	61.17%	66.62%	65.87%
Price of most sold brand (international dollars)	3.58	4.47	5.08



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	200-cigarette limit
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

... Not reported/not available

NICARAGUA

WHO
Framework
Convention
on Tobacco
Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
07/06/2004	09/04/2008

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
10/01/2013	20/12/2013

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	30.4	25.6	...
Women	20.5	17.4	...
Total	25.1	21.2	...

Source: Global Youth Tobacco Survey (central Managua), 2003 (13-15 years old)

...Data not reported/not available

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	...	...
Women	5.5	5.2	...
Total	...	...	...

Source: National Demographic and Health Survey, 2001 (15-49 years old)

...Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	No	No
Nationally representative	No	No
Periodic	No	No

W – Health warnings ^a	
Health warnings mandated by law	Yes
Images	No
Size (average- front/back)	50-50/50
Ban on misleading terms	Yes
Any features missing?	Yes ^b

^a Law approved but not implemented as of 31 December 2014^b for more details, see Table 9

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	No
Bars and pubs	No
Public transportation	Yes

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Incomplete ^c
Billboards	Yes
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

^c for more details, see Tables 10, and 11

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Pharmacies, with prescription		No
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in most	No
Hospitals	Yes, in most	No
Offices of health professionals	Yes, in most	No
Community	No	---
Others	No	---

---Data not requested or not applicable

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	NIO	39.00
In international dollars		3.70
Taxes (% of retail price of the most sold brand)		
Total taxes		32.27
Specific excise tax		19.23
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		13.04
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	19.79	32.27
Price of most sold brand (international dollars)	2.90	3.70

For definitions of indicators and color-coding of interventions, see technical note

NICARAGUA

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in nicaraguan cordobas (NIO)	In international dollars (PPP) ¹
Most popular brand (Belmont)	39.00	3.70
Cheapest brand	...	...
'Premium' brand	...	...

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	19.23%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		13.04%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		32.27%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	...
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	---

⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

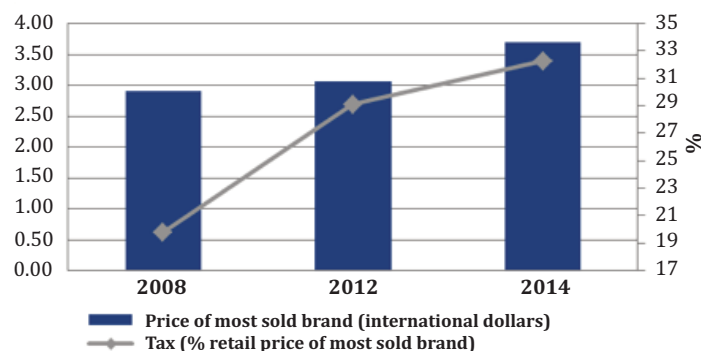
⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014 ¹⁰
Taxes (% of retail price of most sold brand)	19.79%	29.11%	32.27%
Price of most sold brand (international dollars)	2.90	3.06	3.70

¹⁰ The country has raised taxes on tobacco use since 2012. However, due to price fluctuations, the effect is not necessarily reflected in the indicator



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	...
Are duty-free sales banned or limited?	...
Is tobacco tax revenue earmarked for any specific purpose or activity?	...

---- Data not requested or not applicable

...Not reported/not available

PANAMA


**WHO
Framework
Convention
on Tobacco
Control**

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
26/09/2003	16/08/2004

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
10/01/2013	–

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	15.1	7.0	4.8
Women	10.2	3.2	4.2
Total	12.7	5.0	4.6

Source: Global Youth Tobacco Survey, 2012 (13-15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	9.4	8.9	1.0
Women	2.8	2.7	0.5
Total	6.1	5.8	0.8

Source: Global Adult Tobacco Survey, 2013 (15+ years old)

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	Yes

W – Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	50-50/50
Ban on misleading terms	Yes
Any features missing?	No

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Yes
Billboards	Yes
Point-of-sale advertising	Yes
Ban on indirect advertising	
Ban on promotion	Yes
Ban on sponsorship	Yes
Ban on product display	Yes

O – Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		Fully
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in some	Fully
Hospitals	Yes, in some	Fully
Offices of health professionals	Yes, in some	Fully
Community	No	---
Others	Yes, in some	Fully

--- Data not requested or not applicable
... Not reported/not available

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	PAB	4.25
In international dollars		6.40
Taxes (% of retail price of the most sold brand)		
Total taxes		56.52
Specific excise tax		0.00
Ad valorem excise tax		43.48
Value added tax /sales tax (VAT)		13.04
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	36.59	56.52
Price of most sold brand (international dollars)	3.32	6.40

PANAMA

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in panamanian balboas (PAB)	In international dollars (PPP) ¹
Most popular brand (Viceroy)	4.25	6.40
Cheapest brand (L&M)	3.50	5.27
'Premium' brand (Marlboro or similar)	4.50	6.78

¹The international dollar is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	0.00%
	<i>Ad valorem</i> excise tax ⁵	43.48%
Value added tax /sales tax (VAT)		13.04%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		56.52%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	---
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	Yes

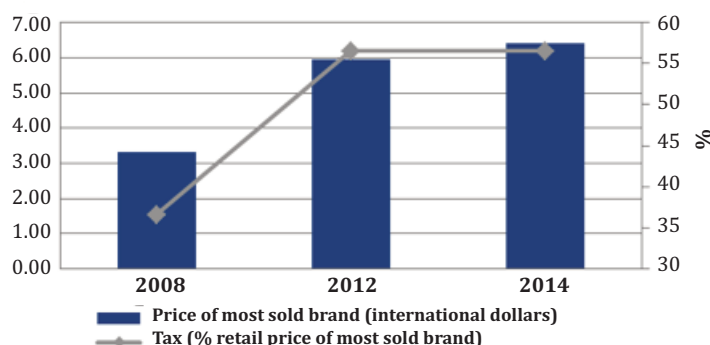
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	36.59%	56.52%	56.52%
Price of most sold brand (international dollars)	3.32	5.96	6.40



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	Banned
Is tobacco tax revenue earmarked for any specific purpose or activity?	In accordance with Law 69 of 2009, 20% of revenue from tobacco taxes (ISC) goes to the National Oncological Institute, 20% to the Ministry of Health for the prevention and treatment of diseases related to tobacco use, and 10% to the National Customs Authority for prevention and law enforcement activities focused on contraband tobacco products.

--- datos no requeridos o no aplicables

PARAGUAY


**WHO
Framework
Convention
on Tobacco
Control**

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
16/06/2003	26/09/2006

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	7.4	3.9	2.3
Women	6.6	3.8	1.4
Total	7.0	3.9	1.9

Source: Global Youth Tobacco Survey, 2014 (13-15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	22.8	...	3.0
Women	6.1	...	1.6
Total	14.5	...	2.3

Source: 1st National Survey of Risk Factors for Noncommunicable Diseases in the General Population, 2011 (15-74 years old)
...Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	No ^a

^a only nationally representative surveys are considered

W – Health warnings	
Health warnings mandated by law	Yes
Images	No
Size (average- front/back)	^b
Ban on misleading terms	No
Any features missing?	Yes ^c

^b Not specified by law

^c for more details, see Table 9

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	No
Government buildings	No
Offices	No
Restaurants	No
Bars and pubs	No
transportation	No

E – Ban on advertising, promotion, sponsorship	
Ban on direct advertising	
TV, radio, and print media	No
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Not available		---
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in some	Fully
Hospitals	Yes, in some	Fully
Offices of health professionals	Yes, in some	Fully
Community	Yes, in some	Partially
Others	No	---

--- Data not requested or not applicable

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	PYG	1,500.00
In international dollars		0.54
Taxes (% of retail price of the most sold brand)		
Total taxes		16.00
Specific excise tax		0.00
Ad valorem excise tax		6.91
Value added tax /sales tax (VAT)		9.09
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	15.52	16.00
Price of most sold brand (international dollars)	0.40	0.54

PARAGUAY

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in paraguayan guaranies (PYG)	In international dollars (PPP) ¹
Most popular brand (Kentucky)	1,500.00	0.54
Cheapest brand (Kentucky)	1,500.00	0.54
'Premium' brand (Marlboro or similar)	8,500.00	3.06

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	0.00%
	<i>Ad valorem</i> excise tax ⁵	6.91%
Value added tax /sales tax (VAT)		9.09%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		16.00%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	---
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	...

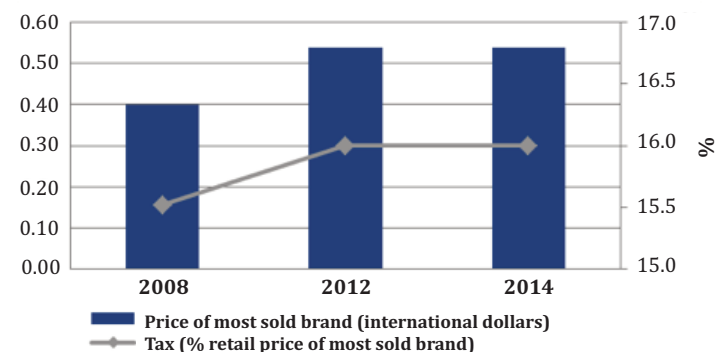
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	15.52%	16.00%	16.00%
Price of most sold brand (international dollars)	0.40	0.54	0.54



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	---
Are duty-free sales banned or limited?	---
Is tobacco tax revenue earmarked for any specific purpose or activity?	---

--- Data not requested or not applicable

...Not reported/not available

PERU

WHO
Framework
Convention
on Tobacco
Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
21/04/2004	30/11/2004

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	–

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	10.9	9.2	1.3
Women	8.4	6.2	1.9
Total	9.7	7.7	1.6

Source: Global Youth Tobacco Survey, 2014 (13-15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	19.7	...	...
Women	7.8	...	...
Total	13.3	...	...

Source: 4^a. National Study of Drug Use in the General Population, 2010 (12-64 years old)
...Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	Yes

W – Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	50-50/50
Ban on misleading terms	Yes
Any features missing?	No

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Incomplete ^a
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

^afor more details, see Tables 10, and 11

O – Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy	Cost covered?	
Not available	No	
Availability of cessation support at:	Cost covered?	
Primary care facilities	No	---
Hospitals	No	---
Offices of health professionals	No	---
Community	No	---
Others	No	---

--- Data not requested or not applicable

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	PEN	6.20
In international dollars		3.81
Taxes (% of retail price of the most sold brand)		
Total taxes		37.83
Specific excise tax		22.58
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		15.25
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	41.18	37.83
Price of most sold brand (international dollars)	2.65	3.81

PERU

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in peruvian nuevos soles (PEN)	In international dollars (PPP) ¹
Most popular brand (Hamilton)	6.20	3.81
Cheapest brand (Pall Mall)	4.20	2.58
'Premium' brand (Marlboro or similar)	7.50	4.60

¹The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	22.58%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		15.25%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		37.83%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	...
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	---

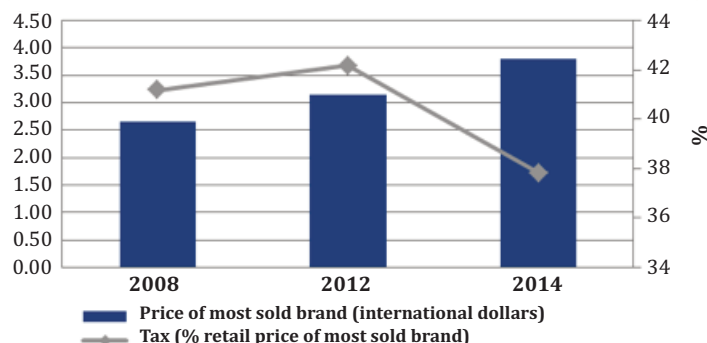
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	41.18%	42.18%	37.83%
Price of most sold brand (international dollars)	2.65	3.14	3.81



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	400-cigarette limit
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

--- Data not requested or not applicable

...Not reported/not available

SAINT KITTS AND NEVIS



**WHO
Framework
Convention
on Tobacco
Control**

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
29/06/2004	21/06/2011

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	10.4	4.8	...
Women	7.8	3.2	...
Total	9.2	4.0	...

Source: Global Youth Tobacco Survey, 2010 (13-15 years old)

...Data not reported/not available

ADULTS			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	16.2	...	0.3
Women	1.1	...	0.1
Total	8.7	...	0.2

Source: WHO STEPs survey, 2007 (25-64 years old)

...Data not reported/not available

M - Monitoring		
Surveys	Youth	Adults
Recent	Yes	No
Nationally representative	Yes	No
Periodic	Yes	No

W - Health warnings	
Health warnings mandated by law	No
Images	---
Size (average- front/back)	---
Ban on misleading terms	---
Any features missing?	---

--- Data not requested or not applicable

P - 100% Smoke-free environments	
Health care facilities	No
Educational facilities (except universities)	No
Universities	No
Government buildings	No
Offices	No
Restaurants	No
Bars and pubs	No
Public transportation	No

E - Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	No
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

O - Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		No
Availability of cessation support at:		Cost covered?
Primary care facilities	No	---
Hospitals	No	---
Offices of health professionals	No	---
Community	No	---
Others	No	---

---Data not requested or not applicable

R - Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	XCD	8.00
In international dollars		3.55
Taxes (% of retail price of the most sold brand)		
Total taxes		19.76
Specific excise tax		0.00
Ad valorem excise tax		4.03
Value added tax /sales tax (VAT)		14.53
Import duties		0.00
Other taxes		1.21
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	18.20	19.76
Price of most sold brand (international dollars)	2.45	3.55

SAINT KITTS AND NEVIS

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in East Caribbean dollars (XCD)	In international dollars (PPP) ¹
Most popular brand (Benson & Hedges)	8.00	3.55
Cheapest brand (Pall Mall)	6.50	2.88
'Premium' brand (Marlboro or similar)	7.50	3.33

¹ The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	0.00%
	<i>Ad valorem</i> excise tax ⁵	4.03%
Value added tax /sales tax (VAT)		14.53%
Import duties ⁶		0.00%
Other taxes		1.21%
Total tax		19.76%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	---
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	Yes

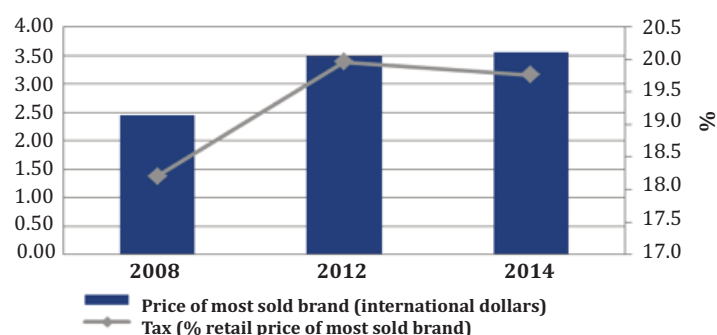
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	18.20%	19.96%	19.76%
Price of most sold brand (international dollars)	2.45	3.48	3.55



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	...
Is tobacco tax revenue earmarked for any specific purpose or activity?	...

--- Data not requested or not applicable

...Not reported/not available

SAINT LUCIA



WHO Framework Convention on Tobacco Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
26/06/2004	07/11/2005

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	–

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	24.5	13.3	8.4
Women	17.3	8.5	4.2
Total	20.7	10.7	6.2

Source: Global Youth Tobacco Survey, 2011 (13-15 years old)

... Data not reported/not available

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men
Women
Total

... Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	No
Nationally representative	Yes	No
Periodic	Yes	No

W – Health warnings	
Health warnings mandated by law	No
Images	---
Size (average- front/back)	---
Ban on misleading terms	---
Any features missing?	---

--- Data not requested or not applicable

P – 100% Smoke-free environments	
Health care facilities	No
Educational facilities (except universities)	No
Universities	No
Government buildings	No
Offices	No
Restaurants	No
Bars and pubs	No
Public transportation	No

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	No
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Not available		---
Availability of cessation support at:		Cost covered?
Primary care facilities	No	---
Hospitals	No	---
Offices of health professionals	Yes, in some	...
Community	No	---
Others	...	---

--- Data not requested or not applicable

... Not reported/not available

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	XCD	7.25
In international dollars		4.40
Taxes (% of retail price of the most sold brand)		
Total taxes		62.88
Specific excise tax		48.55
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		13.04
Import duties		0.00
Other taxes		1.29
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	30.08	62.88
Price of most sold brand (international dollars)	4.40	4.40

For definitions of indicators and color-coding of interventions, see technical note

SAINT LUCIA

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in East Caribbean dollars (XCD)	In international dollars (PPP) ¹
Most popular brand (Viceroy)	7.25	4.40
Cheapest brand (Viceroy)	7.25	4.40
'Premium' brand (Marlboro or similar)	16.68	10.12

¹ The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	48.55%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		13.04%
Import duties ⁶		0.00%
Other taxes		1.29%
Total tax		62.88%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	...
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	---

⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

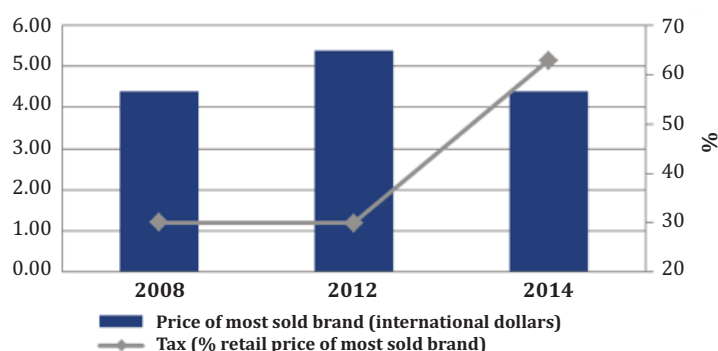
⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014 ¹⁰
Taxes (% of retail price of most sold brand)	30.08%	29.91%	62.88%
Price of most sold brand (international dollars)	4.40	5.39	4.40

¹⁰ The country has raised taxes on tobacco use since 2012. However, due to price fluctuations, the effect is not necessarily reflected in the indicator.



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	Limited
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

--- Data not requested or not applicable

...Not reported/not available

SAINT VINCENT AND THE GRENADINES



**WHO
Framework
Convention
on Tobacco
Control**

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
14/06/2004	29/10/2010

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	23.6	16.6	...
Women	14.6	8.5	...
Total	19.4	12.8	...

Source: Global Youth Tobacco Survey, 2011 (13-15 years old)

...Data not reported/not available

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	21.9	...	...
Women	2.5	...	...
Total	12.2	...	...

Source: National Health and Nutrition Survey, 2013-2014 (18-69 years old)

...Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	No ^a

^a only nationally representative surveys are considered

W – Health warnings	
Health warnings mandated by law	No
Images	---
Size (average- front/back)	---
Ban on misleading terms	---
Any features missing?	---

--- Data not reported/not available

P – 100% Smoke-free environments	
Health care facilities	No
Educational facilities (except universities)	No
Universities	No
Government buildings	No
Offices	No
Restaurants	No
Bars and pubs	No
Public transportation	No

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	No
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Pharmacies		No
Availability of cessation support at:		Cost covered?
Primary care facilities	No	---
Hospitals	Yes, in some	...
Offices of health professionals	Yes, in most	...
Community	Yes, in some	...
Others	No	---

--- Data not requested or not applicable

... Not reported/not available

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	XCD	5.00
In international dollars		3.44
Taxes (% of retail price of the most sold brand)		
Total taxes		16.76
Specific excise tax		2.20
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		13.04
Import duties		0.00
Other taxes		1.52
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	16.15	16.76
Price of most sold brand (international dollars)	3.78	3.44

For definitions of indicators and color-coding of interventions, see technical note

SAINT VINCENT AND THE GRENADINES

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in East Caribbean dollars (XCD)	In international dollars (PPP) ¹
Most popular brand (Du Maurier)	5.00	3.44
Cheapest brand (Pall Mall)	5.00	3.44
'Premium' brand (Marlboro or similar)	6.75	4.64

¹ The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	2.20%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		13.04%
Import duties ⁶		0.00%
Other taxes		1.52%
Total tax		16.76%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	No
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	---

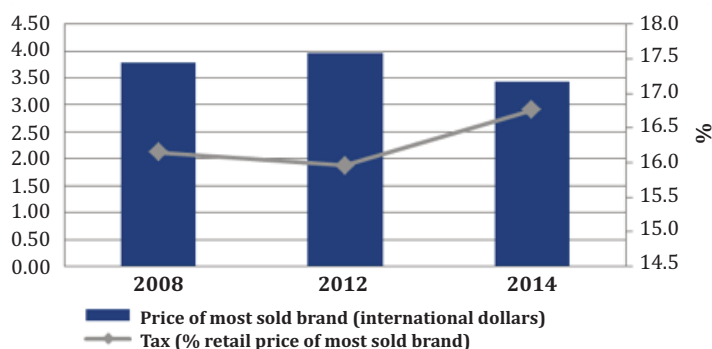
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	16.15%	15.96%	16.76%
Price of most sold brand (international dollars)	3.78	3.97	3.44



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	Limited
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

---- Data not requested or not applicable

...Not reported/not available

SURINAME

WHO
Framework
Convention
on Tobacco
Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
24/06/2004	16/12/2008

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	20.7	14.0	6.2
Women	16.6	10.1	4.3
Total	19.2	12.1	5.1

Source: Global Youth Tobacco Survey, 2009 (13-15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	34.0	...
Women	...	6.6	...
Total	...	20.0	...

Source: WHO STEPs survey, 2013 (25-65 years old)

...Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	Yes

W – Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	50-50/50
Ban on misleading terms	Yes
Any features missing?	Yes ^a

^a for more details, see Table 9

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Yes
Billboards	Yes
Point-of-sale advertising	Yes
Ban on indirect advertising	
Ban on promotion	Yes
Ban on sponsorship	Yes
Ban on product display	Yes

O – Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy	Cost covered?	
Pharmacies	Fully	
Availability of cessation support at:	Cost covered?	
Primary care facilities	Yes, in most	No
Hospitals	No	---
Offices of health professionals	No	---
Community	Yes, in some	No
Others	Yes, in some	No

--- Data not requested or not applicable

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	SRD	9.00
In international dollars		3.88
Taxes (% of retail price of the most sold brand)		
Total taxes		55.79
Specific excise tax		48.40
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		6.97
Import duties		0.00
Other taxes		0.42
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	57.85	55.79
Price of most sold brand (international dollars)	2.59	3.88

SURINAME

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in surinamese dollars (SRD)	In international dollars (PPP) ¹
Most popular brand (Morello)	9.00	3.88
Cheapest brand (Tradition)	2.00	0.86
'Premium' brand (Marlboro or similar)	13.00	5.61

¹ The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	48.40%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		6.97%
Import duties ⁶		0.00%
Other taxes		0.42%
Total tax		55.79%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	No
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	---

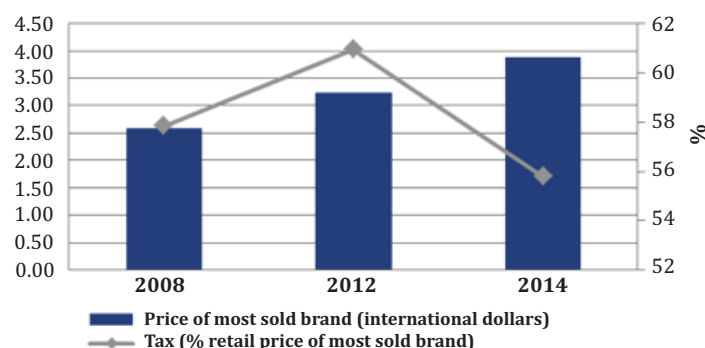
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	57.85%	60.94%	55.79%
Price of most sold brand (international dollars)	2.59	3.23	3.88



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	Yes
Are duty-free sales banned or limited?	200-cigarette limit
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

--- Data not requested or not applicable

...Not reported/not available

TRINIDAD AND TOBAGO



WHO Framework Convention on Tobacco Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
27/08/2003	19/08/2004

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	20.0	10.9	5.9
Women	16.3	7.0	4.8
Total	18.4	9.3	5.2

Source: Global Youth Tobacco Survey, 2011 (13-15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	33.5	...	0.5
Women	9.4	...	0.3
Total	21.1	...	0.4

Source: WHO STEPs survey, 2011 (15-64 years old)

... Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	No ^a

^a only nationally representative surveys are considered

W – Health warnings	
Health warnings mandated by law	Yes
Images	Yes ^b
Size (average- front/back)	50-50/50
Ban on misleading terms	Yes
Any features missing?	No

^b Projected date for law on images to take effect: January 2015

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Incomplete ^c
Billboards	Yes
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	Incomplete ^c
Ban on sponsorship	Yes
Ban on product display	Yes

^c for more details, see Tables 10 and 11

O – Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Not available		No
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in some	Fully
Hospitals	Yes, in some	...
Offices of health professionals	Yes, in some	No
Community	No	---
Others	No	---

--- datos no requeridos o no aplicables

... no se informaron datos o no hay datos disponibles

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	TTD	23.00
In international dollars		3.51
Taxes (% of retail price of the most sold brand)		
Total taxes		29.61
Specific excise tax		16.57
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		13.04
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	36.69	29.61
Price of most sold brand (international dollars)	2.17	3.51

For definitions of indicators and color-coding of interventions, see technical note

TRINIDAD AND TOBAGO

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in Trinidadian dollars (TTD)	In international dollars (PPP) ¹
Most popular brand (Du Maurier)	23.00	3.51
Cheapest brand (Seneca/Tradition)	15.00	2.29
'Premium' brand (Marlboro or similar)	25.00	3.82

¹ The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	16.57%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		13.04%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		29.61%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	No
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	---

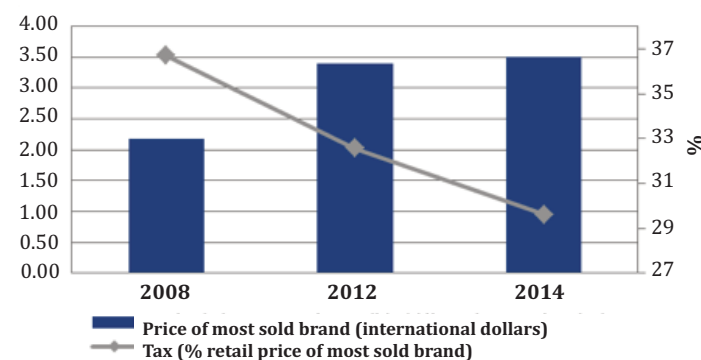
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	36.69%	32.58%	29.61%
Price of most sold brand (international dollars)	2.17	3.40	3.51



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	200-cigarette limit
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

--- Data not requested or not applicable

...Not reported/not available

UNITED STATES OF AMERICA

WHO
Framework
Convention
on Tobacco
Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
10/05/2004	–

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
–	–

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	14.1	9.6
Women	...	11.2	1.7
Total	...	12.7	5.7

Source: National Youth Tobacco Survey, 2013 (high school students)

...Data not reported/not available

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	20.5	4.8
Women	...	15.3	0.3
Total	...	17.8	2.6

Source: National Health Interview Survey, 2012-2013 (18+ years old)

...Data not reported/not available

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	Yes

W – Health warnings	
Health warnings mandated by law	Yes
Images	No ^b
Size (average- front/back)	50-50/50
Ban on misleading terms	Yes
Any features missing?	No

^b Law not implemented as of 31 December 2014. Implementation of FDA regulations has been delayed.

P – 100% Smoke-free environments ^a	
Health care facilities	No
Educational facilities (except universities)	No
Universities	No
Government buildings	Yes
Offices	No
Restaurants	No
Bars and pubs	No
Public transportation	No

^a There is no complete legislation at the federal level, but there is legislation at the subnational level.

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Incomplete ^c
Billboards	No
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	No
Ban on sponsorship	No
Ban on product display	No

^c For more details, see Tables 10, and 11

O – Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy		Cost covered?
Convenience stores		Partially
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in some	Partially
Hospitals	Yes, in some	Partially
Offices of health professionals	Yes, in some	Partially
Community	Yes, in some	Partially
Others	No	---

--- Data not requested or not applicable

R – Taxes and prices ^{de}		
Price of the most sold brand (pack of 20)		
In national currency	USD	6.23
In international dollars		6.23
Taxes (% of retail price of the most sold brand)		
Total taxes		42.54
Specific excise tax		37.38
Ad valorem excise tax		0.00
Value added tax/sales tax (VAT)		5.16
Import duties		0.00
Import duties		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	36.57	42.54
Price of most sold brand (international dollars)	4.58	6.23

^d The price is a sales-weighted average of state prices. Taxes include federal taxes and a sales-weighted average of state taxes.^e Data were not approved by national authorities.

UNITED STATES OF AMERICA^{1,2}

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in US dollars (USD)	In international dollars (PPP) ³
Most popular brand	6.23	6.23
Cheapest brand	---	---
'Premium' brand	---	---

¹ The price is a weighted average of state sales prices. Taxes include federal taxes and a weighted average of state sales taxes.

² Data not approved by national authorities.

³ The international dollar is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes⁴

Taxes as percentage of retail price of most sold brand		
Excise taxes ⁵	Specific excise tax ⁶	37.38%
	<i>Ad valorem</i> excise tax ⁷	0.00%
Value added tax /sales tax (VAT)		5.16%
Import duties ⁸		0.00%
Other taxes		0.00%
Total tax		42.54%

⁴ Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

⁵ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁶ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁷ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁸ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁹	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ¹⁰	No
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ¹¹	---

⁹ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

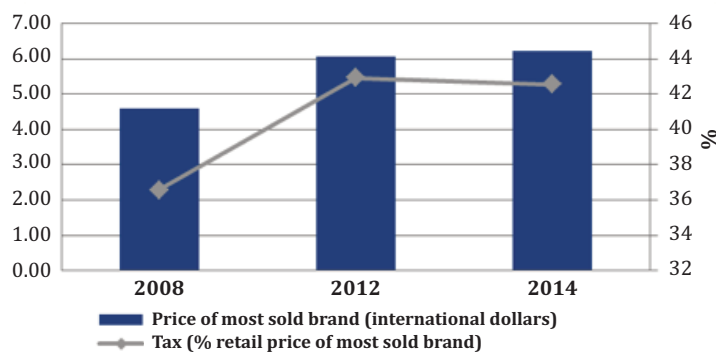
¹⁰ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

¹¹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014 ¹²
Taxes (% of retail price of most sold brand)	36.57%	42.93%	42.54%
Price of most sold brand (international dollars)	4.58	6.07	6.23

¹² The country has increased taxes on tobacco consumption since 2012. However, due to the variability of prices the impact is not necessarily noticed in the tax indicator.



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	Yes
Are duty-free sales banned or limited?	Limited
Is tobacco tax revenue earmarked for any specific purpose or activity?	Depends on the state. Collected funds are used for different actions, many of them health-related.

--- Data not requested or not applicable

...Not reported/not available

URUGUAY

WHO
Framework
Convention
on Tobacco
Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
19/06/2003	09/09/2004

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
10/01/2013	24/09/2014

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	12.7	7.2	4.0
Women	12.5	8.7	3.1
Total	12.8	8.2	3.5

Source: Global Youth Tobacco Survey, 2014 (13-15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	30.7	24.3	0.01
Women	19.8	18.6	0.0
Total	25.0	21.3	0.1

Source: Global Adult Tobacco Survey, 2009 (15+ years old)

^a includes only manufactured cigarettes

M – Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	Yes

W – Health warnings ^b	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	80-80/80
Ban on misleading terms	Yes
Any features missing?	No

^b only one permitted per brand

P – 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

E – Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Yes
Billboards	Yes
Point-of-sale advertising	Yes
Ban on indirect advertising	
Ban on promotion	Yes
Ban on sponsorship	Yes
Ban on product display	Yes

O – Treatment of tobacco dependence		
Toll-free quit line		Yes
Availability of nicotine replacement therapy		Cost covered?
Not available		Fully
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in most	Fully
Hospitals	Yes, in most	Fully
Offices of health professionals	Yes, in some	Fully
Community	Yes, in some	No
Others	Yes, in some	Fully

R – Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	UYU	78.00
In international dollars		3.62
Taxes (% of retail price of the most sold brand)		
Total taxes		66.75
Specific excise tax		48.72
Ad valorem excise tax		0.00
Value added tax /sales tax (VAT)		18.03
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	65.82	66.75
Price of most sold brand (international dollars)	2.92	3.62

For definitions of indicators and color-coding of interventions, see technical note

URUGUAY

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Precio en pesos uruguayos (UYU)	In international dollars (PPP) ¹
Most popular brand (Nevada)	78.00	3.62
Cheapest brand (Next)	73.00	3.39
'Premium' brand (Marlboro or similar)	85.00	3.95

¹ The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	48.72%
	<i>Ad valorem</i> excise tax ⁵	0.00%
Value added tax /sales tax (VAT)		18.03%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		66.75%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	...
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	---

⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

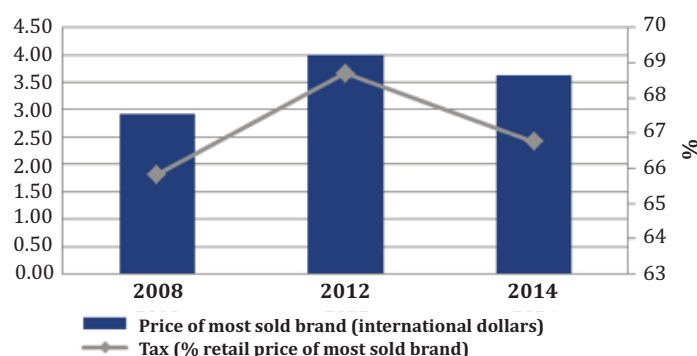
⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014 ¹⁰
Taxes (% of retail price of most sold brand)	65.82%	68.70%	66.75%
Price of most sold brand (international dollars)	2.92	4.00	3.62

¹⁰ The country has raised taxes on tobacco use since 2012. However, due to price fluctuations, the effect is not necessarily reflected in the indicator.



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	No
Are duty-free sales banned or limited?	800-cigarette limit
Is tobacco tax revenue earmarked for any specific purpose or activity?	No

--- datos no requeridos o no aplicables

... no se informaron datos o no hay datos disponibles

VENEZUELA (Bolivarian Republic of)



WHO Framework Convention on Tobacco Control

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
22/09/2003	27/06/2006

PROTOCOL

Date of signature (d/m/y)	Date of ratification or accession (d/m/y)
-	-

Prevalence of Tobacco Use

YOUTH			
Population group	Current tobacco use (smoked and smokeless) (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	11.0	5.8	6.9
Women	7.2	5.4	2.6
Total	9.4	5.6	5.1

Source: Global Youth Tobacco Survey, 2010 (13-15 years old)

ADULTS			
Population group	Current tobacco smoking (%)	Current cigarette smoking (%)	Current smokeless tobacco use (%)
Men	...	25.2	6.2
Women	...	13.9	0.9
Total	...	19.4	3.5

Source: National Study on Drugs in the General Population, 2011 (18-65 years old)
...Data not reported/not available

M - Monitoring		
Surveys	Youth	Adults
Recent	Yes	Yes
Nationally representative	Yes	Yes
Periodic	Yes	No ^a

^a only nationally representative surveys are considered

W - Health warnings	
Health warnings mandated by law	Yes
Images	Yes
Size (average- front/back)	65-30/100
Ban on misleading terms	Yes
Any features missing?	No

P - 100% Smoke-free environments	
Health care facilities	Yes
Educational facilities (except universities)	Yes
Universities	Yes
Government buildings	Yes
Offices	Yes
Restaurants	Yes
Bars and pubs	Yes
Public transportation	Yes

E - Ban on advertising, promotion, and sponsorship	
Ban on direct advertising	
TV, radio, and print media	Incomplete ^b
Billboards	Yes
Point-of-sale advertising	No
Ban on indirect advertising	
Ban on promotion	Incomplete ^b
Ban on sponsorship	No
Prohibición de exhibición del producto	No

^b for more details, see Tables 10 and 11

O - Treatment of tobacco dependence		
Toll-free quit line		No
Availability of nicotine replacement therapy		Cost covered?
Not available		Fully
Availability of cessation support at:		Cost covered?
Primary care facilities	Yes, in some	Fully
Hospitals	Yes, in some	Fully
Offices of health professionals	Yes, in some	Partially
Community	No	---
Others	Yes, in some	Fully

--- Data not requested or not applicable

R - Taxes and prices		
Price of the most sold brand (pack of 20)		
In national currency	VEF	90.00
In international dollars		...
Taxes (% of retail price of the most sold brand)		
Total taxes		71.04
Specific excise tax		0.00
Ad valorem excise tax		67.57
Value added tax /sales tax (VAT)		3.47
Import duties		0.00
Other taxes		0.00
Tax and price trend	2008	2014
Taxes (% of retail price of most sold brand)	70.79	71.04
Price of most sold brand (international dollars)	4.55	15.13

... Not reported/not available

For definitions of indicators and color-coding of interventions, see technical note

VENEZUELA (Bolivarian Republic of)

Tobacco prices and taxes, 2014

Retail price per pack of 20 cigarettes

	Price in venezuelan bolivares (VEF)	In international dollars (PPP) ¹
Most popular brand (Belmont)	90.00	15.13
Cheapest brand	...	...
'Premium' brand (Marlboro or similar)	95.00	15.97

¹ The **international dollar** is a currency unit adjusted to reflect purchasing power parity (PPP), which is used to compare the values of products and services in different countries.

Tobacco taxes²

Taxes as percentage of retail price of most sold brand		
Excise taxes ³	Specific excise tax ⁴	0.00%
	<i>Ad valorem</i> excise tax ⁵	67.57%
Value added tax /sales tax (VAT)		3.47%
Import duties ⁶		0.00%
Other taxes		0.00%
Total tax		71.04%

² Taxes levied on the consumption of goods and services, and paid for by consumers through higher prices.

³ **Excise taxes:** have greater repercussion from the public health perspective, since they apply solely to tobacco products, raising their price in comparison to other products and services.

⁴ **Specific tax:** based on quantity or weight, e.g., a fixed amount per cigarette.

⁵ ***Ad valorem* tax:** based on the value of the product, e.g., as a percentage of the retail price, manufacturer's price, or other.

⁶ Import duties have become a less effective way to raise retail prices as countries have signed bilateral, regional, and global trade agreements.

Design and administration of taxes on cigarettes	
Are a mix of taxes applied (<i>ad valorem</i> and specific excise taxes)?	No
If a mixed tax regime is applied, is the tax burden of specific excise taxes greater than the burden of <i>ad valorem</i> taxes? ⁷	---
If a specific or mixed tax regime is applied, are automatic annual adjustments required in order to keep pace with inflation? ⁸	---
If an <i>ad valorem</i> or mixed tax regime is applied, is there a minimum specific excise tax? ⁹	...

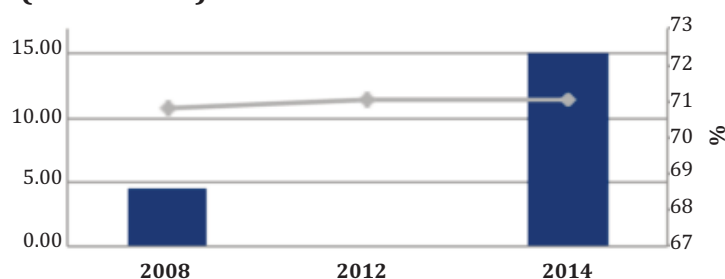
⁷ Specific taxes tend to raise retail prices relatively more than *ad valorem* taxes. Applying the same specific tax to all cigarettes sends the clear message that all are equally harmful.

⁸ The real value of specific taxes on tobacco will decline over time, as general price levels rise.

⁹ If the calculated tax falls below a specified lower limit, a specific tax rate is applied.

Trend in taxes on most popular brand of cigarettes (2008-2014)

	2008	2012	2014
Taxes (% of retail price of most sold brand)	70.79%	71.04%	71.04%
Price of most sold brand (international dollars)	4.55	...	15.13



Additional information on taxes

Are tax stamps or bar codes required for tobacco products?	...
Are duty-free sales banned or limited?	...
Is tobacco tax revenue earmarked for any specific purpose or activity?	...

--- Data not requested or not applicable

...Not reported/not available

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Technical note

The data in this document are sourced from the WHO Report on the Global Tobacco Epidemic: increasing tobacco taxes, 2015 (36), and previous WHO reports (47-49), as indicated.

Available data for PAHO Member States on tobacco taxes (measure R of the MPOWER package) up to 31 July 2014. Data on surveillance, smoke-free environments, cessation, health warnings, and advertising, promotion and sponsorship (measures M, P, O, W and E of the MPOWER package) refer to the period up to 31 December 2014.

Evaluation of existing policies

Data sources

The data on the MPOWER package measures were collected from the following sources:

- For all the areas: official reports from FCTC Parties to the Conference of the Parties (COP) and their accompanying documentation.
- For M (monitor tobacco use and prevention policies): tobacco prevalence surveys sourced from COP official reports through the PAHO Regional Office and its Country Offices. The indicators used to characterize the prevalence of tobacco use are shown in this technical note
- For P (protect people from tobacco smoke), W (warn about the dangers of tobacco) and E (enforce bans on tobacco advertising, promotion and sponsorship): original tobacco control legislation, including regulations, adopted by the Member States with regard to smoke-free spaces, packaging and labelling, and advertising, promotion and sponsorship. In cases where a law had been adopted before 31 December 2014 but not yet entered into force, the respective law was assessed and a clarifying note added accordingly.
- For R (raise taxes on tobacco): legislations—including their regulations—adopted by the Member States with regard to tobacco taxes. Data on tobacco prices and revenues were obtained from individual country Finance Ministries or the government agencies involved.

Validation of the technical data

Two experts, one from WHO headquarters and another from the PAHO Regional Tobacco Control Team reviewed the data in countries' legislation. Inconsistencies were resolved with the presence of a third expert who had not been involved in evaluating the legislation. This approach resulted in a consensus being reached on each data item.

Data sign-off

The validated data for each country were sent to the respective government for review and sign-off in the form of a country fact sheet summarizing the data. If the national authorities requested changes, the above-mentioned WHO and PAHO experts examined the legislation and the clarifications requested by the national authorities. This resulted in the data being updated or not. In cases where national authorities explicitly did not agree with the data assessment, this is specifically noted in the corresponding section of the fact sheet of the country in question.

Further details on data processing are available in the WHO Report on the Global Tobacco Epidemic, 2015 (36).

Data analysis and the highest level of achievement of the measures

The report provides summary measures or indicators of country achievements for the MPOWER measures. It is important to note that data for the report are based on existing legislation and reflect the status of adopted but not necessarily implemented legislation, as long as the law clearly indicates a date of entry into force and is not undergoing a legal challenge.

The level of achievement of each measure was rated in four categories, identified with the colors green, yellow, orange and red. Green denotes the highest level of achievement of the measure in question.

The report provides an overview of the evolution between 2008 and 2014, and a more detailed picture of the current situation. The year in which the highest level of achievement for each measure was attained is shown in Annex 6.6 for measures M, P, O, W and E.

The change in the percentage of the population covered by each policy or measure over time was calculated by WHO experts for the global level and by PAHO experts for the regional level.

Indicators used to characterize tobacco use prevalence

By age group	Indicator
Youth ^a	
Current tobacco use	Use of any tobacco product (smoked and smokeless) during the 30 days previous to the survey
Current cigarette smoking	Use of cigarettes during the 30 days previous to the survey
Current smokeless tobacco use	Use of any smokeless tobacco product during the 30 days previous to the survey
Adults ^a	
Current tobacco smoking	Use of any smoked tobacco product (cigarettes or other) during the 30 days previous to the survey (including daily and occasional smokers).
Current cigarettes smoking	Use of cigarettes during the 30 days previous to the survey (including daily and occasional smokers).
Current smokeless tobacco use	Use of any smokeless tobacco product during the 30 days previous to the survey

^a The definition of the age groups is detailed in each survey.

Indicators and data used to characterize the status of implementation of the MPOWER package measures

M: Monitor tobacco use and prevention control policies

Criteria for classification

In order to evaluate the surveillance systems, national youth and adult surveys are analyzed based on the following criterias:

Recent survey: data collected in the last 5 years (2009 or after).

Representative survey: a random sampling method used in order to ensure national representativeness.

Periodicity: the same or a similar survey is repeated at least every 5 years.

Youth surveys: school-based surveys of students (male and female) in grades that include students aged from 13 to 15 years. The questions should provide indicators consistent with those specified in the questionnaire and the manuals of the Global Youth Tobacco Survey.

Adult surveys: household surveys that provide indicators for adults aged 15 years or more, consistent with the indicators specified in the questionnaire and the manuals on the Global Adult Tobacco Survey.

	There are recent, representative, and periodic data for both adults and youth.
	There are recent and representative data for both adults and youth.
	There are recent and representative data for either adults or youth.
	No recent data or data are not both recent and representative.

P: Protect people from tobacco smoke

Criteria for classification

Smoke-free environment laws are evaluated in order to verify whether they provide a totally smoke-free indoor environment, at all times, in the following 8 places:

- health care facilities
- educational facilities
- universities
- government buildings
- offices
- restaurants (or places that mainly serve food)
- bars and pubs (or places that mainly serve drink)
- public transportation

Totally smoke-free space: place where smoking is not allowed at any time, in any interior area and under no circumstances.

	All indoor public places and workplaces and public transport are completely smoke-free (or at least 90% of the population is covered by subnational legislation).
	There is a possibility of establishing smoking areas, but these must be isolated, completely enclosed and under very strict technical conditions.
	Six to seven public places and workplaces completely smoke-free.
	Three to five public places and workplaces completely smoke-free.
	Up to two public places and workplaces completely smoke-free.

O: Offer help to quit tobacco use

Criteria for classification

The situation regarding nicotine dependence treatment is evaluated on the basis of the availability of nicotine replacement therapy (NRT), the availability of cessation services, the existence of cost reimbursement of any of them and the existence of a national toll-free national quit line.

Cessation services: support for cessation available in any of the following places: health centers, or other primary health care services, hospitals, offices of health professionals, or the community.

Availability of services:

“in most” means that availability is not an obstacle to the treatment.
“in some” means that low service availability is often an obstacle to the treatment.

	National quit line available, and both NRT and some cessation services available and cost-covered.
	NRT and/or some cessation services are available, and at least one of which is cost-covered.
	NRT and/or some cessation services are available but neither cost-covered.
	None.

W: Warn about the dangers of tobacco

Criteria for classification

The evaluation of the health warnings takes into account the size of the warning and the following list of characteristics:

- the health warnings are mandatory by law
- appear on all the packages for retail sale
- describe the harmful effects of tobacco on health
- indicate font style, size, and color mandated by law
- are rotational
- written in the language(es) of the country
- include images or pictograms

	Large warning (average of at least 50% coverage on the front and back of the package) with all appropriate characteristics.
	Medium-size warning (average of between 30% and 49% coverage on the front and back of the package) with all the appropriate characteristics, or large warning missing one to three appropriate characteristics.
	Medium-size missing one or more appropriate characteristics, or large warning missing four or more appropriate characteristics.
	No warning, or small warning (average coverage of front and back of the package is less than 30%).

E: Enforce bans on tobacco advertising , promotion, and sponsorship

Criteria for classification:

The regulation is evaluated by taking into account whether the bans cover the following types of activities:

Direct advertising

- national television and radio
- local magazines and newspapers
- billboards and outdoor advertising
- point of sale

Indirect-advertising

- **Promotion:** free distribution by mail or other means, promotional discounts, brand extension, brand sharing, tobacco product placement on television or in films
- **Sponsorship:** including corporate social responsibility

	Ban on all forms of direct and indirect advertising.
	Ban on national television, radio and print media, and on some but not all other forms of direct and/or indirect advertising.
	Ban on national television, radio and print media only.
	Complete absence of ban, or ban that does not cover at least national television, radio, and print media

R: Raise taxes on tobacco

Criteria for classification

The situation regarding tobacco taxes is evaluated by taking into account the percentage contribution of all tobacco taxes to the retail price. The taxes analyzed include excise taxes, value-added tax (VAT), import duties and any other taxes on tobacco. Only the price of the most sold brand is considered for each country.

	Taxes are more than 75% of the retail sale price.
	Taxes are 51%-75% of the retail sale price.
	Taxes are 26%-50% of the retail sale price.
	Taxes are 25% or less of the retail sale price
	Data not reported or not available.

6. Annexes

Annex 6.1 Prevalence of current tobacco smoking among adults, most recent surveys (country-provided data)

Country	Title of survey ^a	Year	Age group (years)	Current tobacco smoking			Current cigarette smoking		
				Men (%)	Women (%)	Total (%)	Men (%)	Women (%)	Total (%)
Antigua and Barbuda	...	...	...	...	...	...	...	...	...
Argentina	Global Adult Tobacco Survey	2012	15+	29.4	15.6	22.1	29.0	15.5	21.9
Bahamas	WHO Step-by-step Survey (STEPS)	2012	25-64	26.9	6.4	16.7	...	...	...
Barbados	WHO Step-by-step Survey (STEPS)	2007	25+	14.2	1.6	7.5	...	...	...
Belize	Central America Diabetes Initiative: Survey of Diabetes, Hypertension, Noncommunicable Diseases, and Risk Factors	2006	20+	...	...	...	17.7	1.4	10.2
Bolivia (Plurinational State of)	National Household Survey of Prevalence and Characteristics of Drug Consumption	2014	12-65	21.9	9.1	14.8	...	...	...
Brazil	National Health Survey	2013	18+	18.9	11.0	14.7	18.7	10.8	14.5
Canada	Canadian Tobacco Use Monitoring Survey	2012	15+	18.4	13.9	16.1	18.4	13.9	16.1
Chile	National Study on Drugs Use in General Population	2012	12-64	37.0	31.0	34.0	...	...	...
Colombia	National Study of the Consumption of Psychoactive Substances in Colombia	2013	12-65	18.8	7.4	13.0	...	...	...
Costa Rica	National Household Survey on Drug Abuse	2010	12-70	...	...	...	18.0	8.6	13.4
Cuba	3 rd National Survey on Risk Factors and Noncommunicable Diseases and Preventive Activities	2010	15+	31.1	16.4	23.7	28.4	15.9	22.1
Dominica	WHO Step-by-step Survey (STEPS)	2007-2008	15-64	16.6	3.2	10.2	...	...	...
Dominican Republic	Demographic and Health Survey	2007	15-59	...	...	...	11.3	6.3	...
Ecuador	National Health and Nutrition Survey (ENSANUT)	2011-2013	20-59	38.2 ^b	15.0 ^b	31.5 ^b	...	...	...
El Salvador	National Alcohol and Tobacco Survey	2014	18+	...	...	...	16.9	2.2	8.8
Grenada	WHO Step-by-step Survey (STEPS)	2010-2011	25-64	30.3	6.5	18.6	...	...	...
Guatemala	World Health Survey	2003	18+	24.2	3.5	11.4	...	...	...
Guyana	Demographic and Health Survey (DHS)	2009	15-49	...	...	...	29.4	3.2	...

Annex 6.1. (continued)

Country	Title of survey ^a	Year	Age group (years)	Current tobacco smoking			Current cigarette smoking		
				Men (%)	Women (%)	Total (%)	Men (%)	Women (%)	Total (%)
Haiti	Survey of Morbidity, Mortality, and Use of Services	2012	15-59	...	...	...	11.2	2.0	...
Honduras	National Demographic and Health Survey (DHS)	2011-2012	15-59	...	...	...	24.1	1.7	...
Jamaica	Health and Lifestyle II Survey	2007-2008	15-74	...	...	...	22.1	7.2	14.5
Mexico	National Health and Nutrition Survey	2012	20+	31.0	9.9	19.9	...	...	...
	Global Adult Tobacco Survey	2009	15+	24.8	7.8	15.9	24.5	7.5	15.6
Nicaragua	National Survey of Demography and Health	2001	15-49	...	5.5	...	...	5.2	...
Panama	Global Adult Tobacco Survey	2013	15+	9.4	2.8	6.1	8.9	2.7	5.8
Paraguay	1 st Adult Population-Based NCD Risk Factor Survey	2011	15-74	22.8	6.1	14.5	...	...	...
Peru	4 th National General Population Drug Consumption Survey	2010	12-65	19.7	7.8	13.3	...	...	...
Saint Kitts and Nevis	WHO Step-by-step Survey (STEPS)	2007	25-64	16.2	1.1	8.7	...	...	...
Saint Lucia	...	...	...	...	...	...	...	...	...
Saint Vincent and the Grenadines	National Health and Nutrition Survey	2013-2014	18-69	21.9	2.5	12.2	...	...	...
Suriname	WHO Step-by-step Survey (STEPS)	2013	25-65	...	...	...	34.0	6.6	20.0
Trinidad and Tobago	WHO Step-by-step Survey (STEPS)	2011	15-64	33.5	9.4	21.1	...	...	...
United States of America	National Health Survey	2012-2013	18+	...	...	...	20.5	15.3	17.8
Uruguay	Global Adult Tobacco Survey	2009	15+	30.7	19.8	25.0	24.3 ^c	18.6 ^c	21.3 ^c
Venezuela (Bolivarian Republic of)	National General Population Drug Use Survey	2011	18-65	...	...	...	25.2	13.9	19.4

Source: Based on Reference 36. For more information see Reference 37.

Note: For the definitions of the indicators consult the technical note.

^a All the surveys in this list are of national representativeness.

^b The indicator of current tobacco smoking is defined as the proportion of persons who have ever smoked and who are current smokers.

^c Includes only manufactured cigarettes.

... Data not reported or not available.

Annex 6.2. Prevalence of current tobacco use among youth, most recent surveys (country-provided data)

Country	Title of survey	Year	Age group (years)	Current tobacco use (smoked and smokeless)			Current cigarette smoking		
				Men (%)	Women (%)	Total (%)	Men (%)	Women (%)	Total (%)
Antigua and Barbuda	Global Youth Tobacco Survey	2009	13–15	24.3	15.9	20.1	5.2	4.3	5.2
Argentina	Global Youth Tobacco Survey	2012	13–15	22.7	25.4	24.1	17.4	21.5	19.6
Bahamas	Global Youth Tobacco Survey	2013	13–15	16.1	8.4	12.6	4.6	2.6	3.8
Barbados	Global Youth Tobacco Survey	2013	13–15	17.4	11.4	14.5	8.8	5.0	7.0
Belize	Global Youth Tobacco Survey	2014	13–15	16.6	8.2	12.3	10.4	5.4	7.8
Bolivia (Plurinational State of)	Global Youth Tobacco Survey	2012	13–15	20.9	16.4	18.7	15.3	9.9	11.3
Brazil	National Survey of School Health	2012	9 th Grade	7.9	7.3	7.6	5.1	5.0	5.1
Canada	Youth Smoking Survey	2012-2013	6 th to 9 th Grades	2.1 ^a	1.7 ^a	1.9 ^a	1.1 ^b	0.7 ^b	0.9 ^b
Chile	Global School-based Student Health Survey ^c	2013	13–15	19.8	27.8	24.5	19.1	26.4	23.3
Colombia	National Survey on Consumption of Psychoactive Substances in School-age Population	2011	13–15	...	...	...	11.9	9.0	10.4
Costa Rica	Global Youth Tobacco Survey	2013	13–15	9.7	8.1	8.9	5.7	4.3	5.0
Cuba	Global Youth Tobacco Survey	2010	13–15	19.8	15.0	17.1	13.1	8.7	10.6
Dominica	Global Youth Tobacco Survey	2009	13–15	30.4	19.8	25.3	13.8	8.9	11.6
Dominican Republic	Global Youth Tobacco Survey	2011	13–15	24.3	14.0	18.6	5.2	4.3	4.7
Ecuador	National Survey on Drug Use by students aged 12- 17 years	2012	12-17	d	d	d	d	d	d
El Salvador	Global Youth Tobacco Survey	2009	13–15	18.2	11.0	14.6	11.2	7.1	9.1
Grenada	Global Youth Tobacco Survey	2009	13–15	24.5	16.7	20.5	9.9	6.2	8.1
Guatemala	Global Youth Tobacco Survey	2008	13–15	19.7	13.3	16.6	13.7	9.1	11.4
Guyana	Global Youth Tobacco Survey	2010	13–15	25.3	16.0	20.9	13.3	5.6	9.5
Haiti	Global Youth Tobacco Survey	2005	13–15	20.3	19.2	19.7	14.1	13.8	14.0
Honduras	Global School-based Student Health Survey	2012	13–15	...	...	...	14.0	11.1	12.6
Jamaica	Global Youth Tobacco Survey	2010	13–15	31.3	24.6	28.7	21.5	14.3	17.8
Mexico	Global Youth Tobacco Survey	2011	13–15	21.6	17.7	19.8	15.8	12.9	14.6

Annex 6.2. (continued)

Country	Title of survey	Year	Age group (years)	Current tobacco use (smoked and smokeless)			Current cigarette smoking		
				Men (%)	Women (%)	Total (%)	Men (%)	Women (%)	Total (%)
Nicaragua	Global Youth Tobacco Survey (Managua Center)	2003	13–15	30.4	20.5	25.1	25.6	17.4	21.2
Panama	Global Youth Tobacco Survey	2012	13–15	15.1	10.2	12.7	7.0	3.2	5.0
Paraguay	Global Youth Tobacco Survey	2014	13–15	7.4	6.6	7.0	3.9	3.8	3.9
Peru	Global Youth Tobacco Survey	2014	13–15	10.9	8.4	9.7	9.2	6.2	7.7
Saint Kitts and Nevis	Global Youth Tobacco Survey	2010	13–15	10.4	7.8	9.2	4.8	3.2	4.0
Saint Lucia	Global Youth Tobacco Survey	2011	13–15	24.5	17.3	20.7	13.3	8.5	10.7
Saint Vincent and the Grenadines	Global Youth Tobacco Survey	2011	13–15	23.6	14.6	19.4	16.6	8.5	12.8
Suriname	Global Youth Tobacco Survey	2009	13–15	20.7	16.6	19.2	14.0	10.1	12.1
Trinidad and Tobago	Global Youth Tobacco Survey	2011	13–15	20.0	16.3	18.4	10.9	7.0	9.3
United States of America	Global Youth Tobacco Survey	2013	Second-ary school students	...	...	...	14.1	11.2	12.7
Uruguay	Global Youth Tobacco Survey	2014	13–15	12.7	12.5	12.8	7.2	8.7	8.2
Venezuela (Bolivarian Republic of)	Global Youth Tobacco Survey	2010	13–15	11.0	7.2	9.4	5.8	5.4	5.6

Source: Based on Reference 36. The information was updated with data obtained from Reference 38.

Note: For the definitions of the indicators consult technical note.

^a Current tobacco smoking, data for the indicator current tobacco use (smoked or smokeless) is not available.

^b Daily tobacco; data on current cigarette smoking is not available.

^c This survey also provides data on the population aged 16–17 years, however they are not included in the above table.

^d Data have been collected but the tobacco use indicators reported by this survey do not align with the usual indicators of current and daily tobacco use among youths.

Annex 6.3. Prevalence of current smokeless tobacco use among adults, most recent surveys (country-provided data)

Country	Title of survey	Year	Age group (years)	Current smokeless tobacco use		
				Men (%)	Women (%)	Total (%)
Antigua and Barbuda	...	...	...	...	...	...
Argentina	Global Adult Tobacco Survey	2012	15+	0.1	0.2	0.2
Bahamas	WHO Step-by-step Survey (STEPS)	2012	25-64	0.9	0.1	0.5
Barbados	WHO Step-by-step Survey (STEPS)	2007	25+	0.0	0.6	0.3
Belize	...	...	...	...	...	...
Bolivia (Plurinational State of)	...	...	...	...	...	...
Brazil	National Health Survey	2013	18+	0.5	0.2	0.3
Canada	Canadian Tobacco Use Monitoring Survey	2012	15+	1.1	0.2	0.5
Chile	...	...	...	...	...	...
Colombia	...	...	...	...	...	...
Costa Rica	National Household Survey on Drug Use	2010	12-70	0.8	0.2	0.5
Cuba	...	...	...	...	...	...
Dominica	WHO Step-by-step Survey (STEPS)	2007-2008	15-64	1.6	0.0	0.8
Dominican Republic	...	...	...	...	...	...
Ecuador	...	...	...	...	...	...
El Salvador	...	...	...	...	...	...
Grenada	WHO Step-by-step Survey (STEPS)	2010-2011	25-64	2.2	0.3	1.2
Guatemala	...	...	...	...	...	...
Guyana	...	...	...	...	...	...
Haiti	...	...	...	...	...	...
Honduras	...	...	...	...	...	...
Jamaica	...	...	...	...	...	...
Mexico	Global Adult Tobacco Survey	2009	15+	0.3	0.3	0.3
Nicaragua	...	...	...	...	...	...
Panama	Global Adult Tobacco Survey	2013	15+	1.0	0.5	0.8
Paraguay	1 st General Population-Based NCD Risk Factor Survey	2011	15-74	3.0	1.6	2.3
Peru	...	...	...	...	...	...
Saint Kitts and Nevis	WHO Step-by-step Survey (STEPS)	2007	25-64	0.3	0.1	0.2
Saint Lucia	...	...	...	...	...	...
Saint Vincent and the Grenadines	...	...	...	...	...	...
Suriname	...	...	...	...	...	...
Trinidad and Tobago	WHO Step-by-step Survey (STEPS)	2011	15-64	0.5	0.3	0.4
United States of America	National Health Survey	2012-2013	18+	4.8	0.3	2.6
Uruguay	Global Adult Tobacco Survey	2009	15+	0.01	0.0	0.01
Venezuela (Bolivarian Republic of)	National General Population Drug Use Survey	2011	18-65	6.2	0.9	3.5

Source: Reference 36.

Nota: For definitions of the indicators consult technical note.

... Data not reported or not available.

Annex 6.4. Prevalence of current smokeless tobacco use among youth, most recent surveys (country-provided data)

Country	Name of the survey	Year	Age group (years)	Current smokeless tobacco use		
				Men (%)	Women (%)	Total (%)
Antigua and Barbuda	Global Youth Tobacco Survey	2009	13-15	8.4	5.8	6.8
Argentina	Global Youth Tobacco Survey	2012	13-15	4.4	3.0	3.7
Bahamas	Global Youth Tobacco Survey	2013	13-15	4.0	1.6	2.8
Barbados	Global Youth Tobacco Survey	2013	13-15	2.9	3.0	2.9
Belize	Global Youth Tobacco Survey	2014	13-15	2.9	1.7	2.3
Bolivia (Plurinational State of)	Global Youth Tobacco Survey	2012	13-15	4.5	4.2	3.6
Brazil	National School Health Survey	2012	9 th Grade	...	...	...
Canada	Youth Tobacco Survey	2012-2013	6 th to 9 th Grades	1.3	0.3	0.8
Chile	Global School-based Student Health Survey	2013	13-15	...	...	...
Colombia	National Survey on Consumption of Psychoactive Substances in School-age Population	2011	13-15	...	...	...
Costa Rica	Global Youth Tobacco Survey	2013	13-15	1.7	1.6	1.6
Cuba	Global Youth Tobacco Survey	2010	13-15	...	...	...
Dominica	Global Youth Tobacco Survey	2009	13-15	10.2	6.4	8.4
Dominican Republic	Global Youth Tobacco Survey	2011	13-15	19.0	6.4	12.6
Ecuador	National Survey on Drug Use by students aged 12- 17 years	2012	12-17	...	...	...
El Salvador	Global Youth Tobacco Survey	2009	13-15	4.5	2.8	3.7
Grenada	Global Youth Tobacco Survey	2009	13-15	10.1	6.9	8.4
Guatemala	Global Youth Tobacco Survey	2008	13-15	...	...	...
Guyana	Global Youth Tobacco Survey	2010	13-15	7.9	6.6	7.5
Haiti	Global Youth Tobacco Survey	2005	13-15	...	...	...
Honduras	Global School-based Student Health Survey	2012	13-15	...	...	...
Jamaica	Global Youth Tobacco Survey	2010	13-15	8.5	8.5	8.5
Mexico	Global Youth Tobacco Survey	2011	13-15	5.9	3.9	4.9
Nicaragua	Global Youth Tobacco Survey (Managua Center).	2003	13-15	...	...	...
Panama	Global Youth Tobacco Survey	2012	13-15	4.8	4.2	4.6
Paraguay	Global Youth Tobacco Survey	2014	13-15	2.3	1.4	1.9
Peru	Global Youth Tobacco Survey	2014	13-15	1.3	1.9	1.6
Saint Kitts and Nevis	Global Youth Tobacco Survey	2010	13-15	...	...	...
Saint Lucia	Global Youth Tobacco Survey	2011	13-15	8.4	4.2	6.2
Saint Vincent and the Grenadines	Global Youth Tobacco Survey	2011	13-15	...	...	...
Suriname	Global Youth Tobacco Survey	2009	13-15	6.2	4.3	5.1
Trinidad and Tobago	Global Youth Tobacco Survey	2011	13-15	5.9	4.8	5.2
United States of America	National Youth Tobacco Survey	2013	Secondary school students	9.6	1.7	5.7
Uruguay	Encuesta Mundial sobre Tabaco en Jóvenes	2014	13-15	4.0	3.1	3.5
Venezuela (Bolivarian Republic of)	Encuesta Mundial sobre Tabaco en Jóvenes	2010	13-15	6.9	2.6	5.1

Source: Based on Reference 36. The information was updated with data obtained from Reference 38.

Note: For definitions of the indicators see the technical note

...Data not reported or not available

Annex 6.5. Implementation of the Global Youth Tobacco Survey in the Region of the Americas, 1999-2014

Country	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Antigua and Barbuda		x				x					x					
Argentina		x			x				x					x		
Bahamas		x				x					x				x	
Barbados	x			x					x						x	
Belize				x						x						x
Bolivia (Plurinational State of)		x			x									x		
Brasil				x		x	x	x	x		x		x			
Chile		x			x					x						
Colombia			x						x							
Costa Rica	x			x						x					x	
Cuba		x				x						x				
Dominica		x				x					x					
Dominican Republic						x							x			
Ecuador			x						x							
El Salvador					x						x					
Grenada		x				x					x					
Guatemala				x				x		x						
Guyana		x				x						x				
Haiti		x					x									
Honduras					x											
Jamaica		x						x				x				
Mexico		x			x		x	x		x			x			
Nicaragua					x											
Panama				x						x				x		
Paraguay					x					x						x
Peru		x		x	x				x							x
Saint Kitts and Nevis		x		x								x				
Saint Lucia		x							x				x			
Saint Vincent and the Grenadines		x							x				x			
Suriname		x				x					x					
Trinidad and Tobago		x							x				x			
Uruguay		x							x							x
Venezuela (Bolivarian Republic of)	x		x		x					x		x				

Source: Prepared by authors.

Note: This table shows the years in which the countries have conducted a GYTS. In general, the current trend is that the surveys are representative at the national level, but initially (and to date in some countries), they are representative at the subnational level. There is no exact correlation between the number of surveys and the number of rounds conducted. A round is considered new when the country repeats a national or subnational survey with the same geographical coverage. In some countries, several subnational surveys have been conducted in different localities or cities at different times; strictly speaking, these should not be considered different rounds. United States and Canada use a surveillance system other than the GTSS to produce data on youth. Brazil has implemented the GYTS in capital cities, but since 2009 has included GYTS questions in the PeNSE (Pesquisa Nacional de Saúde Escolar).

Annex 6.6. Year of highest level of achievement of M,P,O,W, and E measures of the MPOWER package in each country

Country	M: Monitor tobacco use	P: Protect from exposure to tobacco smoke	O: Offer help to quit tobacco use	W: Warn about the dangers of tobacco	E: Enforce bans on tobacco advertising, promotion, and sponsorship
Antigua and Barbuda					
Argentina	2010	2011	2014	2012	
Bahamas					
Barbados		2010			
Belize					
Bolivia (Plurinational State of)				2009	
Brazil		2011	2002	2003	2011
Canada	2007 ^a	2007	2008	2011	
Chile	2007 ^a	2013		2006	
Colombia	2012	2008			2009
Costa Rica	2007 ^a	2012		2013	
Cuba					
Dominica					
Ecuador		2011		2012	
Dominican Republic					
El Salvador			2012	2011	
Grenada					
Guatemala		2008			
Guyana					
Haiti					
Honduras		2010		2010	
Jamaica		2013		2013	
Mexico			2014	2009	
Nicaragua					
Panama	2012	2008	2010	2005	2008
Paraguay					
Peru	2010	2010		2010	
Saint Kitts and Nevis					
Saint Lucia					
Saint Vincent and the Grenadines					
Suriname	2014	2013			2013
Trinidad and Tobago		2009		2013 ^b	
United States of America	2007 ^a		2008		
Uruguay	2007 ^a	2005	2012	2005	2014
Venezuela (Bolivarian Republic of)		2011		2004	

Source: Adapted from Reference 36, supplemented with data from the PAHO/WHO Regional Tobacco Control Team.

Note: The year in which the highest level of implementation of measure R (raising tobacco taxes) was achieved, has not been included in this table. The proportion of tax in a product's price depends both on tax policy and on factors of supply and demand that affect manufacturing and sales prices. In countries where taxes have been raised, it can be seen that the proportion of tax does not change or can even diminish if the non-tax portion of the price increases by the same or a greater proportion, thereby complicating the interpretation of the year in which the highest level of implementation is achieved.

^a Or in previous years.

^b Regulation adopted on 31 December 2014, but effective date of entry into force: January 2015.

Annex 6.7. Additional data on tobacco taxes

Country	Tax structure					Affordability			Tax administration	
	Type of excise tax applied	Uniform excise tax applied (Yes: uniform; No: tiered/ varying rates)	Greater reliance on specific tax in mixed excise regime	Minimum specific tax applied in <i>ad valorem</i> or mixed excise regime	Retail price used as base of <i>ad valorem</i> component in <i>ad valorem</i> or mixed excise regime (or retail price exclusive of VAT)	Percentage of GDP <i>per capita</i> required to purchase 100 packs of the most sold brand (the higher the %, the less affordable)	Cigarettes less affordable in 2014 compared to 2008	Specific tax component automatically adjusted for inflation (or other)	Tax stamps applied on tobacco products	Bans or limits on duty free imports by travellers ^c
Antigua and Barbuda	No excise	—	—	—	—	2.12	Yes	—	...	Limited
Argentina	<i>Ad valorem</i> excise	Yes	—	No	No	1.39	Yes	—	Yes	...
Bahamas	Specific excise	Yes	—	—	—	2.91	Yes	..	Yes	Banned
Barbados	Specific excise	Yes	—	—	—	4.52	Yes	..	No	Banned
Belize	No excise	—	—	—	—	5.35	No	—	...	Limited
Bolivia (Plurinational State of)	<i>Ad valorem</i> excise	Yes	—	No	No	4.78	Yes	—	Yes	Limited
Brazil	Mixed excise	No	Yes	No	Yes	2.29	Yes	No	Yes ^a	Limited
Canada	Specific excise	Yes	—	—	—	1.68	Yes	Yes	Yes ^a	---
Chile	Mixed excise	Yes	No	No	Yes	2.94	Yes	..	No	Banned
Colombia	Mixed excise	Yes	Yes	No	Yes	1.58	Yes	Yes	No	Banned
Costa Rica	Mixed excise	Yes	No	Yes	No	2.81	Yes	Yes	No	Limited
Cuba	...	...	...	...	...	...	...	...	...	...
Dominica	Specific excise	Yes	—	—	—	2.17	Yes	..	No	Limited
Dominican Republic	Mixed excise	Yes	Yes	No	Yes	5.82	Yes	...	No	Limited
Ecuador	Specific excise	Yes	—	—	—	4.94	Yes	Yes	No	Limited
El Salvador	Mixed excise	Yes	Yes	No	No	0.58	No	No	No	Limited
Grenada	<i>Ad valorem</i> excise	Yes	—	No	No	...	...	—	...	None
Guatemala	<i>Ad valorem</i> excise	Yes	—	No	No	5.58	Yes	—	No	Limited
Guyana	<i>Ad valorem</i> excise	Yes	—	No	No	3.68	No	—	No	Banned

Annex 6.7. (continued)

Country	Tax structure					Affordability			Tax administration	
	Type of excise tax applied	Uniform excise tax applied (Yes: uniform; No: tiered/ varying rates)	Greater reliance on specific tax in mixed excise regime	Minimum specific tax applied in <i>ad valorem</i> or mixed excise regime	Retail price used as base of <i>ad valorem</i> component in <i>ad valorem</i> or mixed excise regime (or retail price exclusive of VAT)	Percentage of GDP <i>per capita</i> required to purchase 100 packs of the most sold brand (the higher the %, the less affordable)	Cigarettes less affordable in 2014 compared to 2008	Specific tax component automatically adjusted for inflation (or other)	Tax stamps applied on tobacco products	Bans or limits on duty free imports by travellers ^c
Haiti	...	...	...	...	...	...	...	...	...	...
Honduras	Specific excise	Yes	—	—	—	7.32	Yes	Yes	No	Banned
Jamaica	Specific excise	Yes	—	—	—	14.28	Yes	No	No	Limited
Mexico	Mixed excise	Yes	No	No	No	3.18	Yes	...	No	Limited
Nicaragua	Specific excise	...	—	—	—	7.86	Yes	...	...	...
Panama	<i>Ad valorem</i> excise	Yes	—	Yes	No	3.60	Yes	—	No	Banned
Paraguay	<i>Ad valorem</i> excise	...	—	...	No	0.77	Yes	—	...	...
Peru	Specific excise	Yes	—	—	—	3.35	Yes	...	No	Limited
Saint Kitts and Nevis	<i>Ad valorem</i> excise	Yes	—	Yes	No	2.18	Yes	—	No	...
Saint Lucia	Specific excise	Yes	—	—	—	3.39	Yes	...	No	Limited
Saint Vincent and the Grenadines	Specific excise	Yes	—	—	—	2.73	No	No	No	Limited
Suriname	Specific excise	Yes	—	—	—	2.86	Yes	No	Yes	Limited
Trinidad and Tobago	Specific excise	Yes	—	—	—	1.64	Yes	No	No	Limited
United States of America ^b	Specific excise	Yes	—	—	—	1.14	Yes	No	Yes	Limited
Uruguay	Specific excise	Yes	—	—	—	2.05	Yes	...	No	Limited
Venezuela (Bolivarian Republic of)	<i>Ad valorem</i> excise	...	—	...	Yes	20.85	Yes	—	...	...

... Data not reported or not available.

^a Data not required or not applicable.^b Indicates that the country implements a system of encrypted tax stamps which includes unique identification markings that are machine-readable only and which are used to monitor products.^c Information not approved by the national authorities.^d For maximum quantity allowed, see country fact-sheets.



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