CIGARETTE TAXES IN AFRICAN COUNTRIES

Highest Excise and Total Tax Burden

The WHO recommends at least a 70% specific excise tax burden on tobacco products,¹ and the WHO Global Tobacco Control Report sets a policy target of at least 75% total tax burden of the most sold brand of cigarettes.² Figure 1 below shows the tax burdens as the percentage of the retail price of the most sold brand of cigarettes in each African country. Tables 1 and 2 show the top 10 countries in Sub-Saharan Africa in terms of tobacco excise and total tax burdens.

FIGURE 1: Excise and Total Tax Share in the Price of a Pack of the Most Sold Brand of Cigarettes, 2018

SOURCE: WHO Global Tobacco Control Report, 2019. (Table 9.1.1)
## Type of Excise Taxes Applied

Among the countries with the highest excise and total tax burdens (listed in Tables 1 and 2),

- Six apply a specific excise tax system (best practice):
  - Eswatini
  - Kenya
  - Lesotho
  - Mauritius
  - Seychelles
  - South Africa

- Two apply a mixed excise system (both specific and ad valorem excise taxes):
  - Botswana (greater reliance on specific excise)
  - Rwanda (greater reliance on ad valorem)

- Three apply ad-valorem excise tax only:
  - Madagascar
  - Sudan
  - Eritrea

- All apply a uniform tax rate regardless of cigarettes prices or characteristics (best practice)

## Affordability

**Effective tobacco tax systems make tobacco products expensive.** As of 2018, among the countries with the highest excise and total tax burdens (listed in Tables 1 and 2),

- Only two made cigarettes more expensive since 2008:
  - Mauritius
  - Madagascar

- Only two made cigarettes more expensive between 2016 and 2018:
  - Mauritius
  - Botswana

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In Sub-Saharan Africa, only Mauritius stands out as the country that applies best practices for tobacco taxation. Mauritius:

- has the highest share of excise and total taxes as a percent of retail price of most-sold cigarette brands, in line with WHO's recommendations;
- employs a pure specific excise tax system with a uniform tax rate; and
- has continually made cigarettes more expensive since 2018.

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