



ECONOMICS OF TOBACCO CONTROL IN AFRICA

**A compendium of country
case studies**



THE AFRICAN CAPACITY
BUILDING FOUNDATION

FONDATION POUR LE RENFORCEMENT
DES CAPACITES EN AFRIQUE

ECONOMICS OF TOBACCO CONTROL IN AFRICA

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case studies**

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KEY MESSAGES

- Tobacco consumption is a leading cause of preventable deaths globally, causing nearly 8 million premature deaths annually. In Africa, the economic and public health consequences are severe, with tobacco use leading to significant health costs, including treatment for tobacco-related illnesses and loss of productivity due to disease and premature death.
- The illicit trade of tobacco products, including smuggling, illegal manufacturing, and counterfeiting, is pervasive in Africa. This undermines tobacco control efforts and results in significant revenue losses for governments.
- Existing tobacco control measures in Africa, including legislation to restrict tobacco advertising, promotion and sponsorship, and measures to create smoke-free environments, are often not fully implemented or enforced. However, there is a growing recognition of the need for more robust and comprehensive tobacco control strategies.
- Taxation is a highly effective tool for tobacco control, but it is underutilised in sub-Saharan Africa due to non-harmonised taxation rates and misconceptions about the potential impacts of increasing taxes. When properly implemented, taxation can significantly reduce tobacco consumption and generate revenue for health initiatives.
- Several areas should be prioritised to improve tobacco control in Africa: policy and legislation, taxation and financial measures, enforcement and control, awareness raising and communication, and research. This includes actions such as expediting the enactment and implementation of tobacco control laws, formulating clear policies for emerging nicotine products, increasing taxation on tobacco and emerging nicotine products, and strengthening fiscal administration and revenue collection.
- Further recommendations include enhancing border controls and surveillance systems, improving control and marking of tobacco products to combat illicit trade, conducting comprehensive communication strategies, organising media campaigns and workshops, tailoring interventions to specific gender groups, involving universities and research centers in data generation, and collaborating with international partners for technical and financial support.

LIST OF ACRONYMS

ACBF	African Capacity Building Foundation
ANCE	Alliance Nationale des Consommateurs et de l'Environnement
ATCA	Africa Tobacco Control Alliance
AU	African Union
BAT	British American Tobacco
BIDPA	Botswana Institute for Development Policy Analysis
CADERDT	Centre Autonome D'Etudes et de Renforcement des capacités pour le Développement au Togo
CAPOD	Centre d'Analyse des Politiques de Développement
CEPOD	Centre d'Etudes de Politiques pour le Développement
CIF	Cost Insurance Freight
CLATA	Center for Tobacco Control in Africa
CMAP	Centre Mauritanien d'Analyse de Politiques
CSEA	Centre for the Study of the Economies of Africa
CSO	Civil Society Organizations
CTCA	Centre for Tobacco Control Africa
ECOWAS	Economic Community of West African States
EDST	Togo Demographic and Health Survey
EGMS	Excisable Goods Management System
EPRC	Economic Policy Research Centre
ETLS	ECOWAS Trade Liberalisation Scheme
FCTC	Framework Convention on Tobacco Control
GATS	Global Adult Tobacco Survey
GDP	Gross Domestic Product
GISS	Global Import Supervision Scheme
INSEED	Institut National de la Statistique et des Etudes Economiques et Démographiques

KIPPRA	Kenya Institute for Public Policy Research and Analysis
MoFPED	Ministry of Finance, Planning and Economic Development of the Republic of Uganda
NETNP	New and Emerging Tobacco and Nicotine Products
NGO	Non-Governmental Organisations
NTCA	National Tobacco Control Act
PHW	Pictorial Health Warnings
PI	Policy Intervention
SACU	Southern African Customs Union
SHS	Second-Hand Smoke
TIMB	Tobacco Industry and Marketing Board
UGX	Ugandan Shilling
UNODC	United Nations Office on Drugs and Crime
URA	Uganda Revenue Authority
USD	United States Dollar
VAT	Value Added Tax
WAEMU	West African Economic and Monetary Union
WHO	World Health Organization
YES	Youth Enterprise Services
ZEPARU	Zimbabwe Economic Policy Analysis and Research Unit
ZIPAR	Zambia Institute for Policy Analysis and Research
ZRA	Zambia Revenue Authority



INTRODUCTION

Tobacco consumption is one of the leading causes of preventable deaths worldwide, with nearly 8 million people dying prematurely each year due to tobacco-related diseases.¹ More than seven million of these deaths result from direct tobacco use, while around 1.2 million are due to non-smokers' exposure to second-hand smoke. Africa is particularly vulnerable to the tobacco epidemic. According to the World Health Organization (WHO), tobacco use prevalence in the region is escalating due to increased marketing efforts by tobacco companies, population growth, and urbanisation.¹ Furthermore, Africa's weak tobacco control policies and legislation contribute to this increasing trend.²

The economic and public health consequences of tobacco use in Africa are severe. Direct health care costs associated with tobacco-related diseases are escalating.³ The tobacco use epidemic in Africa also exacerbates poverty, as families spend a significant portion of their income on tobacco products instead of basic needs such as food and education.⁴

In response to the tobacco epidemic, WHO enacted the Framework Convention on Tobacco Control (WHO-FCTC) in 2005. This global treaty requires signatories to implement comprehensive measures governing tobacco production, sale, distribution, advertisement, and taxation. However, while the FCTC provides the foundation for combating tobacco use, its implementation in Africa has been limited due to inadequate resources, weak infrastructure, and tobacco industry interference.⁵

While there is substantial evidence on the implementation of effective tobacco control interventions from many high-income countries and some low- and middle-income countries, country-specific evidence is also needed in most African countries.⁶ Research gaps include the economics of tobacco control, the effectiveness of policy interventions, and the impact of tobacco industry activities. To bridge the knowledge gap, the African Capacity Building Foundation (ACBF) has supported think tanks across the continent, leading to diverse, locally-relevant studies.

For instance, research in Benin evaluated illicit tobacco trade, while a Nigerian study modelled the fiscal and health effects of tax changes on tobacco. In East Africa, Kenya's

excisable goods management system and its role in tobacco control were assessed, while a Ugandan study investigated the impact of taxation on tobacco consumption. Studies from Malawi and Botswana further explored the socio-economic impact of tobacco-related disease and the responsiveness of cigarette demand to price changes, respectively. These studies collectively provide critical insights for policy interventions across Africa.

Therefore, this compendium consolidates these various studies, compiling the insights into a structured and holistic report. It aims to present the findings comprehensively, facilitating a more in-depth understanding of the economics of tobacco control in the African context.

By highlighting key findings and messages from these nationally relevant studies, the compendium will be an invaluable resource for policymakers, researchers, and other stakeholders invested in effective tobacco control in Africa.



OBJECTIVES AND METHODOLOGY

The objective of this compendium is to improve knowledge of the economics of tobacco control in the African context consolidating key findings derived from the ACBF-supported research papers focusing on the *“Economics of Tobacco Control”* in Africa. Specifically, it aims to:

- Synthesize existing literature on the economics of tobacco control.
- Analyze the extent of smuggling and illicit trade in tobacco products.
- Analyze the socioeconomic and health consequences of tobacco use.
- Examine how different tax structures can influence smoking and tobacco control.
- Examine the role of health warnings on cigarette packaging in deterring tobacco use.

This endeavor is significant for several reasons

Synthesising knowledge

Given the volume and diversity of the individual research papers, a compendium that synthesises and condenses key findings will facilitate easy access and comprehension of the collective research outcomes. It will provide a single reference point that amalgamates the essential insights from each study, providing a more streamlined overview of the research landscape.

Providing contextual understanding

The compendium will highlight the nuances and peculiarities of the African tobacco control landscape. Through comparison and contrast of findings across different countries, it can elucidate common patterns and unique challenges that define the continent’s context.

Enhancing policy intervention

By compiling key findings, the compendium can help to inform and guide policy interventions in various African countries. It can assist in decision-making by providing data-driven evidence on the effectiveness of different control measures, thereby enabling policymakers to develop more effective, context-specific strategies.

Table 1 | **Overview of ACBF-supported studies on the economics of tobacco control in Africa**

#	Title of Study	Author	Year of Publication	Country	Dimensions of the economics of tobacco control covered
1	<i>Analyse de l'ampleur de la contrebande des produits du tabac au Bénin</i> [Analysis of the magnitude of tobacco smuggling in Benin]	<i>Centre d'Analyse des Politiques de Développement (CAPOD)</i>	2017	Benin	<ul style="list-style-type: none"> • Illicit trade
2	<i>Etude sur l'analyse situationnelle du commerce illicite du tabac</i> [Study on the situational analysis of the illicit tobacco trade]	<i>Centre d'Etudes de Politiques pour le Développement (CEPOD)</i>	2017	Senegal	<ul style="list-style-type: none"> • Illicit trade
3	<i>Taxation optimale du tabac en Mauritanie</i> [Optimal tobacco taxation in Mauritania]	<i>Centre Mauritanien d'Analyse de Politiques (CMAP)</i>	2017	Mauritania	<ul style="list-style-type: none"> • Taxation
4	Tobacco control in Kenya: appraisal of the excisable goods management system	<i>Kenya Institute for Public Policy Research and Analysis (KIPPRA)</i>	2017	Kenya	<ul style="list-style-type: none"> • Taxation • Policy appraisal
5	<i>La politique fiscale au service de la lutte antitabac au Togo : simulation des répercussions d'une modification du système de taxation des produits du tabac</i> [Tax policy for tobacco control in Togo: simulation of the repercussions of a change in the tobacco taxation system]	<i>Centre Autonome D'Etudes et de Renforcement des capacités pour le Développement au Togo (CADERDT)</i>	2017	Togo	<ul style="list-style-type: none"> • Taxation • Policy simulation
6	The Economics of Tobacco Control in Nigeria: Modelling the Fiscal and Health Effects of a Tobacco Excise Tax Change in Nigeria	<i>Centre for the Study of the Economies of Africa (CSEA)</i>	2018	Nigeria	<ul style="list-style-type: none"> • Taxation • Health effects • Fiscal effects
7	Tobacco Control in Uganda: An analysis of the impact of taxation on consumption patterns	<i>Economic Policy Research Centre (EPRC)</i>	2018	Uganda	<ul style="list-style-type: none"> • Taxation • Consumption patterns
8	The socio-economic impact of disease burden due to smoking in Malawi	<i>Youth Enterprise Services (YES)</i>	2021	Malawi	<ul style="list-style-type: none"> • Socio-economic impact • Health effects
9	The impact of tobacco control measures on livelihoods: A grower-based perspective	<i>Zimbabwe Economic Policy Analysis and Research Unit (ZEPARU)</i>	2021	Zimbabwe	<ul style="list-style-type: none"> • Socio-economic impact • Policy impact
10	Consumption of New and Emerging Tobacco and Nicotine Products in Zambia: implications for Policy	<i>Zambia Institute for Policy Analysis and Research (ZIPAR)</i>	2022	Zambia	<ul style="list-style-type: none"> • Consumption patterns • Policy implications
11	<i>Effet d'éviction de la consommation du tabac sur les dépenses de ménage au Togo</i> [Crowding-out effect of tobacco consumption on household expenditure in Togo]	<i>Centre Autonome D'Etudes et de Renforcement des capacités pour le Développement au Togo (CADERDT)</i>	2022	Togo	<ul style="list-style-type: none"> • Consumption patterns • Household expenditure
12	Responsiveness of Cigarette Demand to Price Changes in Botswana	<i>Botswana Institute for Development Policy Analysis (BIDPA)</i>	2022	Botswana	<ul style="list-style-type: none"> • Consumption patterns • Price elasticity
13	Examining the effectiveness of health warnings on cigarette packaging in Nigeria: a modelling study	<i>Centre for the Study of the Economies for Africa (CSEA)</i>	2022	Nigeria	<ul style="list-style-type: none"> • Health warnings • Policy effectiveness

Source: Authors compilation

The scope of this work extends to a comprehensive review of the 13 ACBF-supported research papers, each conducted by different think tanks across Africa (see Table 1). These studies cover diverse topics such as illicit tobacco trade, fiscal impacts of tax changes, tobacco control measures, consumption patterns, socio-economic impact of tobacco-related disease, and more. The compendium will extract, synthesise, and highlight the key messages from these studies. Moreover, it will also include a literature review of the

broader body of research on the economics of tobacco control in Africa, thereby providing a comprehensive overview of the field and positioning the ACBF-supported studies within this broader context. Overall, the work aims to leverage the depth and breadth of research produced under the ACBF initiative to create a valuable, accessible resource that informs and drives forward the effort for more effective tobacco control across the African continent.

The methodology for this work consisted of several key steps designed to ensure a thorough review and synthesis of the existing body of knowledge.



i. Light review of literature

This work began with a light review of the existing literature on the economics of tobacco control in Africa. A balanced mix of both published academic papers and grey literature was sourced and reviewed. While this review didn't delve as deeply as a systematic review might, it was vital to provide necessary context and background for the studies under examination.

ii. Review of ACBF initiative papers

The core of the work involved a thorough examination of the 13 research papers developed under the ACBF initiative. Each paper was read in detail, with special attention paid to their respective scopes, key findings, methodologies, and the implications of their results. These papers dated back to 2017, and it was likely that some data were not updated. However, in the context of this compendium, we did not update the data. While this might seem like a limitation, it is worth noting that

research on tobacco control is not frequent. Therefore, the data contained in these studies may still be the most recent available. Moreover, the overall conclusions and findings drawn from these studies are still valid and relevant.

iii. Data extraction

Following the detailed review of each ACBF-supported paper, important data were extracted. This included the main research questions, methods, findings, and implications. The extraction process facilitated subsequent synthesis and compendium development, ensuring all relevant details were captured.

iv. Synthesis and compendium development

The extracted data were then synthesised into a cohesive narrative. This narrative highlighted the key findings and implications from each paper while identifying common trends, themes, and gaps across all 13 studies. It also compared these results with those found in the broader literature review.

v. Compendium drafting and finalisation

The final step involved drafting and finalising the compendium. This document provided a clear, concise, and accessible summary of the key conclusions and implications from the country studies set within the broader context of tobacco control economics in Africa.



STATE OF THE ECONOMICS OF TOBACCO CONTROL IN AFRICA

Tobacco production, trade and consumption in Africa

The tobacco industry in Africa is a complex and multifaceted sector, with a multitude of stakeholders ranging from tobacco farmers and manufacturers to government entities and public health organisations. Tobacco plays an important role in improving economic fortunes through employment creation and foreign earnings.^{7,8} In Africa, tobacco growing is an important source of income for farmers and has been growing increasingly in recent years. In Zimbabwe, for example, each tobacco farmer earns an average gross value of around USD 3,400.⁹ According to the WHO, from 2012 to 2018, the area cultivated for tobacco fell by 15.66% worldwide, while it rose by 3.40% in Africa. However, the Member states of the WHO African Region account for 18.2% of the world's tobacco-growing area and 11.4% of the world's tobacco leaf production. In addition, the top 10 tobacco-growing countries in Africa account for around 94% of African tobacco leaf production.¹⁰

Most of the main producers of tobacco leaf export it to other countries. The main exporters are:

- Zimbabwe (USD 851 million),
- Malawi (USD 529 million),
- Mozambique (USD 236 million),
- the United Republic of Tanzania (USD 208 million) and
- Zambia (USD 123 million).

Only five countries:

- South Africa (USD 134 million),
- Kenya (USD 87 million),
- Nigeria (USD 55 million),
- Senegal (USD 49 million) and
- Tunisia (USD 39 million) - accounted for 81.8% of African cigarette exports in 2018.¹⁰

In contrast, the share of tobacco leaf imports by countries in the WHO Eastern Mediterranean Region on the African continent (Djibouti, Egypt, Libya, Morocco, Somalia, Sudan, and Tunisia) is significant, with almost 27% of the total imported by African countries in 2018.

The main importers are:

- Egypt (USD 135 million),
- Sudan (USD 35 million),
- Tunisia (USD 27 million) and
- Morocco (USD 23 million).

The main cigarette importers are:

- Libya (USD 205 million),
- Somalia (USD 128 million),
- Morocco (USD 118 million),
- Tunisia (USD 94 million) and
- Egypt (USD 45 million).¹

The industry has seen significant growth since the 2000s, driven by factors such as rapid population growth, increasing incomes, and aggressive marketing strategies by tobacco companies. This growth has been particularly pronounced in sub-Saharan Africa, which has witnessed the largest relative increase in the number of tobacco users compared to other regions.



The number of tobacco smokers in the African region was estimated at

52 million

in 2000 but increased to

66 million

in 2015 and is projected to increase to

84 million

in 2025.¹¹

This represents a 61.5% relative increase in the number of smokers compared to 2000, making the region one of the only two regions in the world (the second being the Eastern Mediterranean region) projected to have an increase in the number of tobacco smokers. At the country level, the situation is also alarming. For instance, in Nigeria, smoking prevalence is increasing by an average of 4% each year, from 11.3% in 2000 to 17.4% in 2015. In Togo, the smoking prevalence rate in 2017 was estimated at 0.9% among women and 10.6% among men aged 15 to 49. In Zimbabwe, approximately 20.5% of men and 1.3% of women use tobacco daily.¹²

Tobacco damage and anti-tobacco policies and frameworks in Africa

The direct and indirect costs of tobacco use in Africa are substantial. Tobacco use leads to significant health costs, including treatment for tobacco-related illnesses and loss of productivity due to illness and premature death (around 8 million each year). Furthermore, tobacco use can exacerbate poverty by diverting household spending from essential needs such as food and education to tobacco products. The economic burden of tobacco use is particularly heavy in low- and middle-income countries, which bear the brunt of tobacco-related morbidity and mortality. Every year in Zambia, tobacco claims the lives of over 7,100 individuals, amounting to approximately 20 deaths daily.

A significant portion of these tobacco-related fatalities, around 60 percent, affect individuals under 70.



**The economic burden
of tobacco use on Zambia
amounts to**

ZMW 2.8 billion

**(around USD 148 million)
annually, representing**

1.2%

of the country's GDP.⁵⁶

The World Health Organization's Framework Convention on Tobacco Control (FCTC) is an international agreement aimed at curbing the tobacco epidemic, especially in developing nations. It calls for comprehensive measures to combat tobacco addiction, including regulations, public awareness campaigns, and restrictions on tobacco products. Key measures include:

- protecting individuals from second-hand smoke,
- regulating tobacco product composition,
- packaging and labelling,
- education and public awareness initiatives, and

- efforts to reduce tobacco supply through measures such as combating illicit trade and sales to minors.

Implementing FCTC measures relies on collaborating with various stakeholders, including governments, civil society organisations, and research institutions.

Existing tobacco control measures in Africa include:

- legislation to restrict tobacco advertising, promotion and sponsorship and
- measures to create smoke-free environments.

However, these measures are often not fully implemented or enforced, and the tobacco industry continues to find ways to circumvent them. For instance, the industry has introduced new tobacco and nicotine products (like oral nicotine pouches) to bypass current laws¹³ and has used its vast financial power to interfere in tobacco control and slow down policy implementation efforts.¹² The effectiveness of these policies is hampered by challenges such as limited government investment in tobacco control, lack of locally generated evidence to inform policy decisions and limited support from mainstream media. Furthermore, taxation, which is one of the

most effective tools for tobacco control,^{14, 15} is not yet adequately used in sub-Saharan Africa due to non-harmonised taxation rates and false claims about the potential impacts of increasing taxes.¹²

There have been some successful tobacco control efforts in Africa. For instance, in Kenya, the introduction of the Excisable Goods Management System has helped to control illicit trade and increase tax revenue. Senegal has set up a persuasive communication system based on fear through the packaging and labelling of tobacco packets, reflecting the political will to reduce the number of smokers. Thus, through the effect of perceived behavioral control, fear messages can induce smoking cessation on the part of smokers.¹⁶

However, much more needs to be done to effectively control tobacco use in Africa. Future projections indicate that without further action, the number of smokers in Africa will continue to increase, with severe health and economic consequences.

Recommended strategies for effective control measures include:

- strengthening tobacco control legislation and enforcement,
- increasing tobacco taxes,
- and implementing comprehensive tobacco control programs that include public education and cessation support.



SMUGGLING AND ILLICIT TRADE OF TOBACCO PRODUCTS

Despite the ratification of the FCTC Protocol for the Elimination of Illicit Trade in Tobacco Products, tobacco trade is among the main cross-border illicit activities affecting West Africa.¹⁷ According to the WHO Protocol to eliminate illicit trade in tobacco products in 2013, “*Illicit trade*” means any practice or conduct prohibited by law and which relates to production, shipment, receipt, possession, distribution, sale or purchase, including any practice or conduct intended to facilitate such activity.

The illicit trade in tobacco products includes smuggling, illegal manufacture, and counterfeiting. Smuggling is the clandestine introduction into a country of goods that are prohibited or for which customs or excise duties have not been paid. Illegal manufacture is the production of a tobacco product in violation of the law, whether for taxation or licensing purposes. Counterfeiting, i.e., the manufacture of fake tobacco products under a brand name without the agreement of the brand

name without the agreement of the brand owner, is a form of illegal manufacture. The illegal introduction of cigarette products into the territories significantly impacts the total amount of revenue collected, and hence on national budgets. This illicit trade makes tobacco products more accessible and affordable and is particularly harmful to vulnerable groups such as young people and the poor.¹⁸

The development of illicit trade is driven by initiatives taken by the tobacco industry to circumvent restrictions imposed on supply,¹⁹ but also by consumers' attempts to avoid the full effect of measures to raise prices or limit accessible quantities. Illicit trafficking in tobacco products has been on the increase since the 2000s in the West African sub-region due to higher taxation on tobacco prices in Europe. These products, which generally originate from Asia countries such as Vietnam and Dubai, transit through the ports of Dakar, Lomé, Accra, Cotonou and above all Conakry, where the absence of appropriate import taxation on tobacco products (customs duties and excise taxes) represents a considerable opportunity for smugglers.²⁰ Cigarettes are then smuggled into Mali, making their way to Mauritania, Libya, and the rest of North Africa. These smuggled cigarettes often arrive by sea and are smuggled legally as they are declared “*in transit*”, thus avoiding container inspections



and entry taxes.²¹ Then, once they arrive in the transit destination country, the illicit cigarettes are distributed. They are transported overland in trucks to “*consumer markets*” under the guise of legitimate goods, to conceal the illicit products.

**In 2019, tobacco products
illegally imported into Togo by
land alone amounted to**

USD 4,069.37¹

**(almost entirely from
Benin), while those illegally
exported amounted to**

USD 203,127

**(including 69.2% to
Burkina Faso, 27.9% to
Ghana and 2.9% to Benin)²²**

1. 1 XOF = 0.00167475 USD

(<https://www.xe.com/fr/currencyconverter/convert/?Amount=283600000&From=XOF&To=USD>) - Last update: July 11, 2023, 14:03 UTC

Thus, by land, Togo would be a net exporter of illicit tobacco products. This finding seems somewhat strange, given that the country has virtually no tobacco production industry.²³ The only plausible explanation is that these illicit exports could be, for the most part, re-exports of legally imported products through all communication channels, or illicitly by sea and air. According to a survey carried out by ANCE-Togo in 2010, tobacco is smuggled both by sea and by road. The borders of Hila-Condji, Agbanakin, Agouegan, and Djeta (between Togo and Benin); the borders of Aflao or Kodomé (between Togo and Ghana), are major areas of illicit cigarette trafficking.²⁴ The main cigarette brands smuggled by cigarette distribution and sales companies, distributors and large international tobacco firms are Superkings, Royals and Fine.



Senegal

In Senegal, in the absence of an information system for seizures of illicitly traded cigarettes, some data have been collected from the Direction du Commerce Intérieur for the period 2006-2011. During this period the seizures made by the Saint Louis regional trade department as part of its control missions were estimated at USD 10,960 in the Saint Louis region alone. Moreover, in 2015, Senegalese Customs seized two 40-foot containers at the port of Dakar, valued at 2,000,0000 cigarettes or USD 100,000.

**Extrapolation of the data
over the course of the year
2015 gives illicit tobacco
imports estimated around
USD 30,000,000**

Some illicit products are exported to Mali and Guinea-Bissau from Senegal, mainly in the Ségou and Mpack areas. The Ségou zone, which borders Mali, exports 73% of these products, compared with 27% for the Mpack zone. Illicit imports come mainly from Guinea (43.2%) and Mali (38.9%).



Some of these products also come from Senegal, with 11% of illicit transactions estimated at 1.7 billion, meaning that a large proportion of local production escapes domestic taxation. The profits generated by trafficking are often used to feed transnational criminal networks and finance other criminal activities, and this could confirm the links established between the development of illicit cigarette trafficking and the financing of terrorism in the Sahel.²⁵ It is important to note the diversity of cigarette brands involved in the illicit tobacco trade in Senegal. There are 19 cigarette brands from Guinea, Guinea Bissau, Mali, Mauritania, and other countries in the sub-region engaged in illicit transactions. In terms of volume, the most widely traded tobacco brand is “*Tabac brisé*”, which accounts for 62% of illicit traffic, followed by SIR (7%) and Ronson (7%).

The illegal tobacco market covers

98%

of tobacco not authorised for sale in Senegal, and

2%

of untaxed tobacco.

Of the illicit transactions estimated at USD 24,742,502.67, the State loses around USD 5,789,999.82.²⁰



Benin

In Benin, four border towns appear to be major areas for the fraudulent trafficking of tobacco products. They account for over 70% of transactions. These are the communes of Kétou, Bassila, Kalalé and Djidja.²⁶ The smugglers come not only from neighbouring countries (Niger, Nigeria, and Togo), but also from Ghana and Mali. Moreover, data on the flows by country of residence of the players involved show that Benin, Mali, Niger, and Nigeria residents mainly import tobacco products. Exports, on the other hand, are largely carried out by Ghanaians and Togolese. Two modes of transport - road (98%) and inland waterway (2%) - are used to transport goods informally. Road transport is mainly carried out by motorcycles (51.4%) and other motorised vehicles (39.4%). Transport by inland waterway is carried out exclusively by pirogues and barges. Small-scale smuggling is the most common form of smuggling and the easiest to spot. It is largely (99.8%) carried out by individuals, by road and on motorcycles, and trade is generally with neighbouring countries. Among the tobacco products smuggled, cigarettes come first, followed by raw tobacco. Other products, notably tobacco powders, rank third.

The most frequently observed cigarette brands are Concorde, Fine, Yes, King size, Craven, Malboro, Oris, London, Beth, Pall Mall, Beth, Royal, Snoff, Target, Excel and Sterling. The study also revealed that tobacco product transactions involved all four foreign trade flows (Import, Export, Re-export, and Transit).

The gross value of observed imports is estimated at
USD 0.28 Million
with a volume of
19.97 tonnes.

Extrapolation gives a monthly import value of USD 1.19 million, with a volume of 85.65 tonnes. Regarding the value of official imports during August 2017, which was USD 0.22 million, informal imports of tobacco products represent more than five (05) times those of the formal in terms of value. With these results, tax (customs) revenue losses due to tobacco product smuggling are estimated at USD 0.47 million for August 2017 alone. The value of exports recorded amounts to USD 0.093 million with a volume of 12.50 tonnes. Extrapolation gives a monthly export value equal to USD 0.40 million with a volume of 53.50 tonnes. In contrast, according to statistics compiled by the national institute of statistics, there were no formal exports of tobacco products in August 2017 in

Benin. Re-exports are analysed according to the country of destination. The survey reveals that tobacco products previously imported from abroad are then re-exported to Nigeria and Togo, ECOWAS countries. The observed gross value of re-exports amounts to USD 0.06 million, with a volume of 0.28 tonnes. The extrapolated value is USD 0.028 million for a volume of 1.22 tons. Like re-export, transit is analysed according to the country of destination. The survey reveals that foreign products in transit through Benin are destined for Niger, Nigeria and Togo. The total gross value of goods in transit is estimated at USD 0.13 million, with a volume of 1.24 tons. Extrapolation gives a monthly transit value of USD 0.55 for a volume of 5.34 tons.²⁶

The illicit trade of tobacco products, including smuggling, illegal manufacturing, and counterfeiting, is a pervasive issue in West Africa, as shown by the case studies in Senegal, Togo, and Benin. Despite implementing the FCTC Protocol, this illicit trade undermines public health policies and fiscal measures and significantly impacts national budgets. The profits from this trade often fuel transnational criminal networks and potentially finance terrorism, posing a substantial threat to regional security. The complexity of this issue, involving various countries and transport modes, underscores the urgent need for comprehensive and coordinated regional strategies to combat the illicit tobacco trade.



SOCIO-ECONOMIC AND HEALTH CONSEQUENCES OF TOBACCO USE

Smoking is a major public health problem and a leading cause of mortality, morbidity, and loss of productivity worldwide. Statistics show that smoking caused 100 million deaths in the 20th century.³ If current trends continue unchecked, one billion people (around 10 million, 1 in 6 adults, per year) will die of tobacco-related causes in the 21st century.

“

Smoking causes enormous health costs and an unbearable social cost, particularly in low- and middle-income countries with the highest prevalence and mortality rates.”

According to the WHO, these countries are home to 80% of the world's smokers and three out of four smoking-related deaths. They bear a considerable economic burden due to tobacco's rising direct and indirect costs.

These costs exceed the capacity of the ailing economies of these countries, which are generally characterised by fiscal rigidity, heavy public debt and severe poverty and unemployment.

**According to the WHO,
tobacco costs households
and national governments
more than**

**1,400 Billion
dollars in health care
costs and lost productivity.**

Tobacco consumption intensifies poverty and undermines gains in economic productivity. Globally, people in low- and middle-income countries spend a large proportion of their income on mitigating the negative effects of tobacco consumption, reducing spending on basic needs such as food, education and healthcare.²⁷ For smokers with limited incomes, tobacco can absorb a large proportion of their income, limiting the ability to channel the income into productive income-generating activities or investments.



Tobacco consumption and tobacco control in Africa have received little attention compared to other regions.

This is due to the perceived low prevalence of smoking in Africa and the more immediate need for interventions against infectious diseases. However, trends are changing rapidly. With improved economic growth and health in Africa, the number of smokers and cigarettes smoked in the region is increasing. In Nigeria, for example, smoking prevalence is increasing by an average of 4% each year, from 11.3% in 2000 to 17.4% in 2015.²⁸ In Togo, the smoking prevalence rate in 2017 was estimated at 0.9% among women and 10.6% among men aged 15 to 49.²⁹

Approximately

20.5%

of men and

1.3%

**of women in
Zimbabwe use
tobacco daily.**

Future generations are also at risk because smoking is widespread among children; around 0.7% and 0.03% of Zimbabwean boys and girls under 14, respectively, also smoke.³⁰

In addition to its harmful effects on health, tobacco consumption also impacts economic activity.



Zambia

In Zambia, smoking affects economic productivity and public health.²⁷ Data shows that tobacco consumption has major negative consequences on health. For example, tobacco-related deaths in Zambia increased from 3,000 per year (43 per 100,000) in 1990 to 8,000 per year (46 per 100,000) in 2015.^{27,31} The incidence of tobacco-related deaths has been attributed to increased consumption induced by the cheap pricing of tobacco products. In addition, a recent meta-analysis on the health effects of waterpipe smoking argues that it is significantly associated with lung cancer, low birth weight, periodontal disease and respiratory disease in children.³²

The Zambian Ministry of Health predicts more than 7,000 annual deaths in the country due to smoking-related cancers and respiratory conditions, particularly due to the increasing consumption of New and Emerging Tobacco and Nicotine Products (NETNP) among young people.³³ The overwhelming health consequences of tobacco use can lead to reduced productivity as people take smoking breaks during working hours, fall ill due to tobacco use and miss work. Therefore, the harmful

effects of tobacco consumption are regressive in relation to the much-desired national development. In Zambia, smoking has been shown to crowd out spending on food, education, clothing, transport and equipment maintenance.³⁴



Togo

In Togo Statistics on tobacco-related diseases from the Togo Demographic and Health Survey (EDST) show that 3% of children under 15 have symptoms of acute respiratory infection, with prevalence varying between 2% and 6%. The total fertility rate fell from 6.4 in 1988 to 4.8 in 2013, a drop of 1.6 children per woman over 25 years. Infant mortality is estimated at 49 deaths per 1,000 live births, compared with 42 deaths per 1,000 live births for children, i.e., 27% for neonatal mortality, 22% for postnatal mortality and 88% for infant and child mortality.³⁵



**The economic cost of smoking
in Togo is estimated at
USD 4.04 Million**

This figure includes direct costs linked to healthcare expenditure and indirect costs linked to lost productivity due to morbidity and premature mortality.

It has been shown that tobacco consumption has a crowding-out effect on the proportion of the budget Togolese households devote to housing, cooking energy, hygiene, education and entertainment.

In addition, the introduction of the level of well-being and place of residence into the estimates has shown that tobacco expenditure has crowding-out effects only in low- and middle-income households, particularly in rural areas. These crowding-out effects mainly concern their expenditure on housing, cooking energy, hygiene, education and entertainment.



On the other hand, a stimulating effect on food was observed, contrary to the theoretically expected crowding-out effect, hence the need for further investigations into the relationship between tobacco consumption and the structure of food expenditure in Togolese households.



Malawi

In Malawi, smoking has been identified to have three primary impacts: direct health effects, economic burdens, and mental health implications. Focus group discussions revealed that smokers and non-smokers perceive smoking as a potential cause of life-threatening illnesses, including lung cancer, tuberculosis, and diseases affecting the reproductive system. The economic burden of smoking extends beyond the individual smoker to their family and community, leading to decreased productivity, increased healthcare costs, and prioritisation of tobacco consumption over family needs.

Smoking-related illnesses also result in a loss of independence and income, leading to dependence on others for personal care and financial support. Furthermore, smoking has been associated with mental health issues, such as depression and anxiety, in smokers and their family members. Notably, parental smoking behaviour has been linked to disrupted growth and development in teenagers, leading to educational setbacks and engagement in criminal activities to fund their smoking habits.



UGX 29 Billion (approximately USD 8.5 million) lost in 2016 due to the illicit tobacco trade.



Uganda

In Uganda, the discrepancy between domestic consumption using the Global Adult Tobacco Survey (GATS) prevalence figures and the number of cigarettes taxed by the Uganda Revenue Authority (URA) reveals that the illicit market accounts for up to 30% of cigarettes consumed. In the absence of regular consumption data, it is unclear and difficult to illustrate how or if this has changed in relation to tax changes.

However, British American Tobacco (BAT)'s 2016 annual report estimates that Uganda lost Ugandan Shilling (UGX) 29 billion (approximately USD 8.5 million) in 2016 due to the illicit tobacco trade.³⁶

This loss from illicit trade is equivalent to 34% of the total taxes paid by BAT. A 2017 study by the Centre for Tobacco Control Africa examined the economic cost of smoking in Uganda. The results of the study showed that current or former smokers spent an average of UGX 3,697,255 (approximately USD 1,010) per year on medical costs, more than double the amount of UGX 1,619,309 (approximately USD 442) spent by those who had never smoked before.³⁷ Furthermore, this amount represents 55.5% of the 2016 per capita income of USD 1,823. Using the relative risk ratio and smoking prevalence, the study estimated that approximately 1% of the total cost of tobacco-related disease in Uganda could be attributed to smoking. The study also estimated the total annual health cost of smoking in Uganda (including direct and indirect costs) at UGX 328.82 billion (approximately USD 89 million), which currently outweighs the reported or assumed benefits in the form of revenue generated by the tobacco industry.³⁸



Nigeria

In Nigeria, tobacco-related diseases are responsible for approximately 17,500 deaths per year (about 207 men and 130 women per week) and about 250,000 cancer diagnoses.³⁹

Economic losses in the form of medical treatment and lost productivity due to tobacco-related diseases are estimated at

USD 591 Million
in 2015.³⁹

In 2016, approximately 8% of men and 3% of women in Zimbabwe died each year from tobacco-related diseases.³⁰ In Ghana, it has been shown that spending on tobacco boosts spending on alcohol, leisure, transport, and communication while crowding out household spending on food, housing, and health.⁴⁰

Tobacco use in sub-Saharan Africa, as evidenced by the cases of Malawi, Togo, Zambia, Uganda, Nigeria, Ghana, and Zimbabwe, has profound socio-economic and health consequences. The direct health impacts of smoking are significant, with a range of life-threatening illnesses such as lung cancer, tuberculosis, and diseases affecting the reproductive system being associated with tobacco use. The burden of these health impacts extends beyond the individual smoker to their families and communities, leading to decreased productivity, increased healthcare costs, and mental health implications.

The economic burden of smoking is also substantial, with tobacco use often taking precedence over essential family needs. This crowding-out effect is particularly evident in Togo, where tobacco expenditure has been shown to crowd out spending on housing, cooking energy, hygiene, education, and entertainment, particularly in low- and middle-income households in rural areas. Similarly, in Ghana, spending on tobacco boosts spending on alcohol, leisure, transport, and communication while crowding out household spending on food, housing, and health. The illicit tobacco market, as seen in Uganda, accounts for a significant portion of cigarettes consumed, leading to substantial losses in tax revenue. This illicit trade, coupled with the direct and indirect health costs of smoking, often outweighs the revenue generated by the tobacco industry, as seen in Uganda.



TOBACCO CONTROL THROUGH TAXATION

The use of tariff and tax measures to increase the retail price of tobacco products is widely recognised as the most effective means of curbing demand for tobacco products and reducing disease and death caused by smoking.^{14, 15, 41} Article 6 of the WHO Framework Convention on Tobacco Control (FCTC) states that *“pricing and tax measures are an effective and important means of reducing tobacco consumption by various segments of the population, particularly young people.”*⁴² It is also documented that, in addition to the public health benefits of tobacco taxation, increasing taxes on tobacco products can increase government revenues as part of an appropriately structured tax policy regime.⁴³

For example, Sunley, Yurekli,⁴⁴ provide estimates of the revenue-generating potential of tax increases based on existing empirical data on price, tax and demand elasticities for 70 countries. The authors conclude that a 10% increase in cigarette tax in each of these countries would increase government revenues by almost 7% on average for low- and middle-income countries.

Furthermore, if all countries in the world increased their excise taxes on cigarette packs by

50%

there would be around

49 Million

fewer smokers, and at least

11 Million

tobacco-related deaths would be prevented.⁴³

Consequently, tobacco taxation could be a win-win policy for governments:

- simultaneously reducing tobacco consumption and
- creating fiscal space to fund development and/or health programmes.

Indeed, tobacco as a consumer good is subject to the usual tax structure like all categories of goods. However, to take account of the specific nature of tobacco, remedy negative externalities and discourage consumption, it is necessary to apply a specific tax to this product. According to the guidelines for the application of Article 6 of the FCTC, these excise duties are the main means of increasing the price of tobacco products in relation to that of other goods or services.



These excise duties can be divided into two types:

(i) specific excise duty:

which is a monetary value per quantity (per packet or per unit of weight), and

(ii) ad valorem excise duty:

these duties are based on the value of the products as a percentage of the price.

Although excise duties on tobacco products are the most important for achieving health objectives, there is no single universal rule that must be applied in all countries.

The characteristics of the products most consumed, the market structure, and the country's status (producer or importer, developed or developing) determine the appropriate tax structure (specific excise duty alone, ad valorem duty alone, combination of the two).

This section examines how different African countries have used tariff and tax measures as a means to control tobacco use.



Nigeria

In Nigeria in 2017, the average packet of cigarettes cost around USD 0.23. Excise tax is only charged at 20% ad valorem on the unit cost of production. In Nigeria in 2017, the average packet of cigarettes cost around USD 0.23. Excise tax is only charged at 20% ad valorem on the unit cost of production. Given the low value of the unit cost of production (around USD 0.07), the tax burden (the percentage of the retail price made up by excise duty) is around 6.49%. This is very low compared to the WHO recommended tax burden of 75% (WHO, 2015). In addition, imported cigarettes are excluded from the excise tax, and taxation is based on an import levy of 40 per cent of the CIF price (as well as other smaller levies, such as the ECOWAS Trade Liberalisation Scheme (ETLS), the Global Import Supervision Scheme (GISS), import duties and surtax). A general value-added tax (VAT) of 5% applies to imported and locally produced cigarettes.

In 2018, the Centre for the Study of the Economies of Africa (CSEA) examined the potential of tobacco tax to increase government revenue, reduce smoking, and improve public health in Nigeria.

Specifically, it estimates the impact of a change in the structure and level of excise duty on cigarette consumption, government revenue, smoking prevalence, net tax revenue and excise duty burden by modelling four different changes in the structure and level of tobacco taxes under 12 different economic/income growth scenarios (slow growth, medium and high) and industry price response to an excise tax increase (either full pass-through, insufficient pass-through or excessive pass-through of the tax to the retail price).

The policy interventions are as follows:

1. Policy Intervention 1 (PI.1)

Retention of a 20% ad valorem tax, inclusion of a USD 0.02 specific tax and an increase in the import levy to 50% of the CIF price per pack. This is similar to the change to the tax structure proposed by the Ministry of Finance at a technical meeting in Keffi.

2. Policy intervention 2 (PI.2)

Switch to a specific tax system, setting the tax burden at USD 0.04 per package and increasing the import levy to 50 per cent of the CIF per package.

3. Policy Intervention 3 (PI.3)

Switch to a specific tax regime, setting the tax burden at USD 0.07 per package and increasing the import levy to 50% of the CIF per package.

4. Policy intervention 4 (PI.4)

Move to a specific tax regime, set the tax burden at the equivalent of 75% of the current retail price and increase the import levy to 50% of the CIF price per pack, as recommended by the WHO.



sales increase significantly. Excise duty revenues are higher under a specific tax system (PI.3 and PI.4) than under an ad valorem tax system (PI.1 and PI.2).

3. On net tax revenues:

Whatever the political intervention, the best response to maximise the tobacco industry's net revenue is to increase the industry's price.

4. On the burden of excise duty:

In all scenarios, the burden of excise duty on consumers will at least double. In terms of defining policy objectives and monitoring impact, monitoring the excise tax burden is the most useful indicator compared with the excise tax rate. The excise tax burden shows the impact of policy interventions after the industry response, whereas simply focusing on the excise rate masks the pass-through effect on retail prices.

A three-year projection of the proposed policy changes shows a consistent trend towards higher government revenues and lower consumption and prevalence figures.

The effects of the proposed policy changes are as follows:

1. On cigarette consumption and smoking prevalence:

Cigarette consumption and smoking prevalence decline in all twelve scenarios of economic growth/income and industry price developments under scenarios PI.3 and PI.4 - which impose higher levels of taxation and specific tax regimes than scenarios PI.1 and PI.2. Thus, changes in tax policy must be significant to have the desired effect on smoking prevalence in all scenarios considered.

2. On public revenues:

In all the scenarios considered, public revenues from excise duties on cigarette



Zambia

Zambia also has one of the lowest shares of tobacco taxes in the retail price of cigarettes in the world.

In 2016, taxes accounted for only 37% of the price of the most popular brand of cigarettes, compared to a global average of 56% and well below the 75% tax share recommended by the WHO.²⁷

In 2019, cigarette taxation in Zambia was around

38.8%¹⁰

and had not increased significantly from the share of the final price recorded previously.

Therefore, measures to increase taxes and prices are likely to be effective, especially as young people, who are key to increasing productivity in the country, may be particularly susceptible to such measures,⁴⁵ as they belong to low-income groups and their incomes are elastic. With regard to the taxation of tobacco products, the Zambia Revenue Authority (ZRA) uses the internationally agreed Harmonised System classification of tobacco products.

Broadly speaking, eight categories are used to classify tobacco.

These are:

- unmanufactured tobacco or tobacco refuse;
- cigarettes containing tobacco;
- cigarettes, cigars, cheroots, cigarillos, tobacco substitutes;
- smoking tobacco with or without tobacco substitutes;
- water pipe tobacco;
- cutrag (semi-processed tobacco);
- homogenised or reconstituted tobacco and
- other cigarettes.

Concerning the tax rates applicable to tobacco products, four main taxes apply to tobacco products in Zambia. At the point of entry into the country, a customs duty of 25% is levied on the product's value. In addition, VAT, which amounts to 16% of the product's value plus any taxes, is levied, while a surtax of 5% is also charged on the product. As tobacco products are subject to excise duty, they are subject to an excise duty of 145% of the customs value or K355 (USD 19.7) per kg or per mile, for all tobacco products.

Rates are also differentiated for locally manufactured products, which are charged at a quarter of the rate applicable to imported products in order to promote local value added. In 2022, the Zambian government increased the specific excise

duty on cigarettes from K302 per thousand to K355 and increased the specific excise duty on unmanufactured tobacco, tobacco refuse, smoking tobacco-containing or not containing tobacco substitutes, water pipe tobacco and cutting tobacco from USD 16.76 to USD 19.7. Regarding the impact of taxing NETNP consumption in Zambia on the company's performance, the company said that increased taxation had the effect of inhibiting the development and trade of NETNPs and missing the opportunity to provide adult NETNP consumers with healthier alternatives.



Mauritania

Aware of the health and economic risks of tobacco, Mauritania has decided to join the global tobacco control effort and adopt regulatory and fiscal measures in accordance with the WHO Framework Convention on Tobacco Control (FCTC), signed by the country in 2004 and ratified on 5 September 2005. Similarly, it created a national tobacco control programme in 2007. Tobacco tax is levied on tobacco of any kind, regardless of presentation, and on cigars, cigarillos and cigarettes of any origin intended for consumption in Mauritania.

The evolution of taxation (weight in Kg, values, duties) shows that the effective rate has increased from 20% in 2011 to 43% in 2012 to 47% in 2013 to 68% in 2014, and 79% in 2015. In macroeconomic terms, tobacco taxation represents an average of 3% of total government tax revenue and 0.5% of GDP. This performance on the revenue side (tax dividend) has not produced the expected effects in terms of public health (reduction in tobacco consumption).

Despite the multiplication of taxes, the price of cigarettes remains affordable and the lowest in the region. It is, therefore, clear that the system of taxing cigarettes in Mauritania results in imports that are largely underestimated. This seemingly paradoxical situation is due to the ad valorem taxation system based on the customs value rather than imported quantities. This system results in significant revenue losses, particularly from VAT, which is applied at the customs cordon on the CIF price rather than the consumer price. It also results in high margins for distributors. These margins vary from 65% to 79%, depending on the retail price applied. These margins are partly due to the underestimation of the customs value and have enabled distributors not to pass on the tax increase to the consumer, thereby maintaining consumption at its pre-tax level.

The introduction of an excise tax on quantities makes it possible to increase prices and reduce consumption while generating substantial tax revenues, thereby increasing domestic resources. Simulations indicate that any increase in tax up to 340 ouguiyas per packet will reduce consumption while generating more revenue for the State. Above 340 ouguiyas (USD 9.55),² tobacco consumption will fall, as will the level of revenue generated.



Any tax of fewer than

USD 17.70

**per pack will considerably
reduce cigarette consumption
and generate more revenue
than is currently collected
through the current
taxation system.**

It is therefore strongly recommended that the current taxation system be overhauled and a new excise tax introduced on imported tobacco to considerably increase tax revenues and substantially reduce tobacco consumption in Mauritania.



Togo

Even though in recent years, the “*ad valorem*” excise duty in Togo has reached the 45% regulatory level according to the WAEMU directive, it remains below the ceiling (100%) of the ECOWAS directive and the rate applied in neighbouring Ghana (150%). The impact of recent changes in taxation on the price structure of tobacco products in Togo is relatively small.

The increase in the rate of excise duty from 2007 to 2014 did not significantly raise the selling price to smokers; a pack of 20 ordinary cigarettes (Concorde and Yes) could be bought for USD 0.42 in 2017 compared with USD 0.38 in 2013, and a pack of Fine, the most widely consumed brand, for USD 0.83 compared with USD 0.76 in 2013, thus explaining the continuing high prevalence of smoking in Togo. The price elasticity of demand for ordinary brand cigarettes is negative and greater than 1, while that for premium brands is negative and less than 1. In fact, the demand for ordinary cigarettes is elastic. A 1% increase in the price of this brand would reduce the quantity consumed by 1.277%.

2. 1 MRU = 0.0281043 USD

(<https://www.xe.com/fr/currencyconverter/convert/?Amount=340&From=MRU&To=USD>) - Last update: July 11, 2023, 14:42 UTC

The low elasticity of demand for tobacco products is generally attributable to the inelasticity of demand for premium brands. Compared to the “*ad valorem*” tax, the mixed taxation system leads to an increase in the final consumption price of the premium and economy segments, an increase in excise tax revenue and a decrease in the quantity of cigarettes consumed and industry revenue. A mixed taxation system with an *ad valorem* tax rate of 45% and a specific tax of USD 16.74 per 1,000 cigarettes (50 boxes of cigarettes) would increase the final consumption price of cigarettes in the premium and economy segments by 28.20% and 60.28%, respectively.

As a result, the total quantity of cigarettes consumed would fall by

60%

followed by a 37.06% decrease in industry revenue and a 21% increase in excise tax revenue.

It has also been proven that the mixed taxation system significantly reduces the prevalence of smoking. A mixed excise tax system consisting of an *ad valorem* tax rate of 45% and a specific tax of USD 16.74 led to a 60% reduction in the number of cigarettes consumed.



Botswana

In Botswana, taxes imposed on cigarettes and other tobacco products include sales tax/value-added tax (VAT), specific excise tax and tobacco levy. VAT, which applies to all taxable goods in the country, increased from 12% to 14% in April 2021. The specific excise tax is determined regionally between the member states of the Southern African Customs Union (SACU). Under the agreement, South Africa sets specific excise duties on tobacco products, and member states adopt the same rates.

In addition to specific excise duties, SACU member states are allowed to impose additional independent taxes that are not part of the SACU common revenue. For example, in 2014, Botswana introduced an additional 30% levy on the value of the production or import of tobacco products to control tobacco use in the country. As advocated by the Anti-Tobacco Network, the tobacco tax was introduced to reduce access to tobacco products, particularly for children and young adults, and the revenue generated by the tax should fund anti-tobacco initiatives. Some of the initiatives proposed to be funded by the tax include supporting people trying to quit smoking and promoting public health among

Botswana's citizens.⁴⁶ In 2019, the overall share of taxes in the retail price of cigarettes in Botswana was estimated to be 50%;⁴⁷ this is likely to have increased (from 51% to 60%) due to increases in VAT and specific excise tax. However, this total share of taxes is below the threshold of 75% of the retail price of tobacco products set by the WHO. Several tobacco products are consumed in Botswana, cigarettes being the most popular. The price elasticity of demand for cigarettes in Botswana is estimated at -0.86. So, a 10% increase in the price of cigarettes will reduce the demand for cigarettes by 8.6% among smokers. Furthermore, a negative and statistically significant relationship exists between the proportion of the budget devoted to cigarettes and household expenditure.

**If household spending
increased by
10%
the proportion of the
budget devoted to cigarettes
would fall by
0.41%**

The results provide evidence of the effectiveness of a tax increase in reducing the demand for cigarettes in Botswana, which is necessary for policy makers when formulating anti-smoking policies.

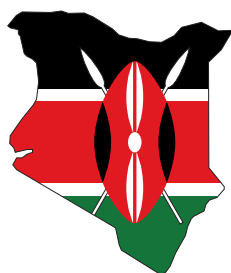


Uganda

Uganda uses two tax systems: tobacco taxation in the country is mainly through excise duties and, to a lesser extent, value-added tax (VAT). Tobacco taxes have been regularly increased over the years. Nevertheless, existing taxes remain below the thresholds recommended at the global level by the WHO.

Cigarettes are the most widely consumed tobacco product on the Ugandan market, accounting for 90% of all tobacco products. Excise duty currently accounts for 31% of the retail price of ordinary cigarettes.⁴⁸ In meeting its obligations as a party to the WHO FCTC, Uganda has embarked on a path to better use excise duty as a tobacco control tool. Over the past years, the structure of tobacco taxes has evolved. For example, in 2004, the country moved from an ad valorem tax to a specific three-tier tax on tobacco products. The multi-tiered tax system was simplified in June 2015 to just two tiers. In addition, there are proposals to introduce a uniform excise tax on all cigarettes. The current tax structure - a tiered system - lends itself easily to manipulation and is generally recognised as a less effective tax structure model for tobacco control.⁴⁹

As a result, taxes levied on tobacco products may not have the impact they could and should, and the state may suffer direct and indirect revenue losses by operating under the current tax structure. In terms of simulations, it was found that a 26% increase in excise duty from current levels (UGX 15,000 or USD 4.2) would lead to an 8.7% reduction in cigarette consumption (with a price elasticity of demand of -0.6). In the long term (with a price elasticity of demand of -0.6), maintaining the same average tax increase of 14% over a 10-year period would lead to a 33% reduction in per capita consumption and an 18% reduction in smoking intensity.



Kenya

In Kenya, the Excisable Goods Management System (EGMS) has helped to control illicit trade. Following the introduction of EGMS in the last quarter of 2013, the number of legally declared cigarettes and cigars produced increased by 21.3% in 2014. The relatively large increase in 2014 is partly due to the introduction of the system at the end of 2013, which led to a drop in undeclared production volumes in 2014.

Cigarette and cigar consumption increased by 56.1% in 2014. The significant increase in domestic consumption in 2014 may suggest a substitution of illicit tobacco for licit tobacco. The introduction of EGMS increased excise revenue on excisable products by an average of Ksh 1,304 million (USD 9.24 million).³

The increase in revenue was, on average, higher for products subject to EGMS by approximately

**USD 22.78
Million**

If the estimates are restricted to a narrower range of products, namely tobacco (processed), cosmetics and mineral water (unprocessed), the results indicate that the introduction of the EGMS resulted in an average revenue increase of USD 5.56 million for these product categories. The interaction term is positive and significant, meaning that the revenue increase was, on average, higher for products subject to EGMS (tobacco) by approximately USD 26.57 million.

3. 1 KES = 0.00708765 USD

(<https://www.xe.com/fr/currencyconverter/convert/?Amount=1304000000000&From=KES&To=USD>) - Last update: July 11, 2023, 14:56 UTC



EFFECTIVENESS OF HEALTH WARNINGS ON TOBACCO USE

Because of the health effects of smoking, the WHO has introduced measures to guide countries in implementing interventions to reduce tobacco consumption. A key aspect of these measures is the warning about the dangers of tobacco, which stipulates that countries must adopt and implement effective packaging and labelling regulations.

More specifically, health warnings and messages must be affixed to packs of tobacco products in order to raise public awareness of the health effects of smoking and thus reduce tobacco consumption. In addition to labelling, the WHO specifies that it is necessary to adopt well-designed health warnings that consider the most appropriate choice of location, size, use of images, colour, and content of the message. There is evidence that large health warnings with images are more likely to be read and communicate adverse health effects to low-literacy populations and children than small, text-only health warnings.⁵⁰

For example, Article 11 of the WHO FCTC stipulates that health warnings should represent at least 50% of the principal display surfaces, but not less than 30% of the main display surfaces and that they may take the form of images or pictograms or include them.

Several African countries, including Nigeria, have implemented regulations on tobacco product packaging to enhance tobacco control measures. The country has launched several tobacco control initiatives in line with the WHO Framework Convention on Tobacco Control.

Starting with the passage of the National Tobacco Control Act in 2015, which provides policy guidance for effective coordination of tobacco control policies and interventions, the government has followed this up with the introduction of tobacco taxes consecutively between 2018 and 2020. The new regulations on cigarette packaging are the next phase in this series of anti-smoking measures. Together, these interventions constitute an effective strategy for reducing the tobacco epidemic, if implemented effectively and sustainably. In line with Article 11 of the FCTC, current Nigerian regulations on health warnings require the prescribed health warning to occupy at least 50% of all cigarette packs.⁵¹

However, the existing regulations only provide for the display of a warning text on both sides of cigarette packs. This gap in regulation is set to be filled by the National Tobacco Control Act (NTCA), 2015, which came into force in June 2021 with three additional stipulations:

- (i) increasing the size of pictorial health warnings to cover 50% of the front and back of cigarette packs by 2021;
- (ii) placing text health warnings on one side of the pack by 2021; and
- (iii) increasing the size of pictorial health warnings from 50% to 60% of the front and back of cigarette packs by 2024.⁵²

CSEA⁵³ used a microsimulation model at the individual level to examine the impact of current cigarette labelling policies (text-only health warnings), new cigarette labelling policies (text and graphic health warnings, with the total surface area covered increasing from 50% to 80% over ten years) and the labelling guidelines recommended by the WHO (plain packaging and health warnings covering at least 80% of the packet).

The results show that 748 deaths can be avoided in the first scenario (text-only health warnings), while 7478 and 14,208 deaths can be avoided in the second (text and graphic warnings) and third scenarios (plain packaging and health warnings), respectively.

In terms of diseases, the number of cardiac arrests, cerebrovascular diseases and cancers that could be avoided in the second scenario (text and graphic warnings) is 3093, 5093 and 1346, respectively, rising to 5876, 9676 and 2557 in the third scenario (plain packaging and health warnings).

In addition, it was shown that up to 251,794 years can be lost due to premature death and disability, and up to US\$180,713 saved in the second scenario, rising to 478,408 years and US\$342,353 saved in the third scenario.

The results showed that the benefits are much greater when graphic and text health warnings are combined with plain packaging to further reduce cigarette packs' appeal and promotional value. This ambitious scenario almost doubles the number of deaths and illnesses avoided and results in greater savings in terms of healthcare costs. These results underline the need to adopt stricter policies on cigarette packaging to achieve better results in the medium and long term.

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Several African countries, including Nigeria, have implemented regulations on tobacco product packaging to enhance tobacco control measures.”

The effectiveness of Pictorial Health Warning (PHW) over text-only warnings in conveying the health risks associated with tobacco use is also well-documented in Kenya.⁵⁴ The implementation of pictorial warnings resulted in a 19.4% increase in awareness. However, in Zambia, where only a single text-only English health warning is required, a decrease of 1.5% in awareness was observed. The study estimates that if Zambia had implemented PHWs like Kenya, a significant increase in awareness, thought about health risks, thought about quitting, and avoidance of warnings would have been observed. This suggests that Zambia's text-only warning is a missed opportunity to enhance knowledge and awareness of the harms of cigarettes among its population.

Efforts to eliminate smoking behavior have led to extensive awareness campaigns, including the use of fear-inducing graphic warnings on cigarette packs. Senegal, for instance, has implemented a fear-based persuasive communication system through tobacco packaging and labeling.



A study examined the impact of these graphic warnings on smoking behavior in Senegal and found that for such warnings to be effective, they must accurately depict the threat's severity, demonstrate individual vulnerability, and provide clear recommendations for combating the threat.¹⁶ The study also highlighted the importance of considering the type of smoker targeted, as fear-based messages may have a greater impact on novice smokers than on long-term, active smokers.

Mass media has been recognized as an effective tool in tobacco control, with successful campaigns shown to prevent smoking initiation, promote cessation, and build public support for robust policies.

A study covering Senegal, Kenya, and Nigeria aimed to identify adaptable advertisements that would resonate with African audiences.⁵⁵ The study found that ads featuring hard-hitting and emotionally charged content, particularly those focusing on the effects of tobacco on children, were most effective. The study suggests that health-harm messages developed in other countries could also be effective in African contexts, allowing resources to be allocated more towards campaign implementation rather than advertisement production.

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There is evidence that large health warnings with images are more likely to be read and communicate adverse health effects to low-literacy populations and children than small, text-only health warnings”

CONCLUSION

The high prevalence of tobacco use in sub-Saharan Africa has profound socio-economic and health consequences, as highlighted by the country case studies in Malawi, Togo, Zambia, Uganda, Nigeria, Ghana, and Zimbabwe. They demonstrate the multifaceted impact of smoking on individuals, families, and societies. These consequences reveal common patterns and unique challenges across different countries in the region.

From a health perspective, tobacco use is a significant public health problem and a leading cause of mortality and morbidity. Smoking-related deaths and diseases, such as lung cancer, tuberculosis, and reproductive system disorders, substantially burden healthcare systems. Mental health implications are another critical aspect related to tobacco use. Smokers and their families may experience increased rates of depression and anxiety. Parental smoking behaviour can negatively impact the growth and development of teenagers, leading to educational setbacks and involvement in criminal activities to fund smoking habits. The increasing prevalence of smoking in countries like Nigeria and Zimbabwe highlights the urgent need for comprehensive tobacco control measures to address this growing public health challenge.

Economically, tobacco consumption imposes substantial costs on both individuals and society. The direct costs associated with healthcare expenditure and the indirect costs of lost productivity due to morbidity and premature mortality are significant. Low- and middle-income countries, which bear the highest prevalence and mortality rates, experience a disproportionate economic burden. Tobacco-related costs exceed the capacity of these economies, exacerbating fiscal rigidity, public debt, poverty, and unemployment.

In Togo, for example, tobacco expenditure crowds out spending on essential needs such as housing, cooking energy, hygiene, education, and entertainment, particularly in rural areas.

Furthermore, the illicit trade of tobacco products poses additional challenges to tobacco control efforts. Countries like Uganda face substantial losses in tax revenue due to the prevalence of the illicit market, which accounts for a significant portion of consumed cigarettes. The economic costs of smoking, including medical expenses, are often borne by individuals, with smokers spending considerably more on healthcare compared to non-smokers. These costs can undermine economic development and perpetuate cycles of poverty.

While there are common patterns in the socio-economic and health consequences of tobacco use in sub-Saharan Africa, each country also faces unique challenges. Factors such as prevalence rates, cultural norms, economic conditions, and policy frameworks influence the magnitude and nature of these consequences.

Comprehensive tobacco control strategies tailored to the specific contexts of each country are essential to mitigate the adverse effects of smoking and promote public health and socio-economic well-being.

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Illicit trade and smuggling of tobacco products in West Africa present a complex and multifaceted challenge.”

The issue is pervasive across the region, with shared trends and unique circumstances characterising the landscape of this illicit activity. A common trend across the region is the significant economic impact of illicit tobacco trade. The loss in tax and customs revenues due to illicit tobacco trade is substantial, often amounting to millions of dollars annually. This loss in revenue has severe implications for national budgets, diverting funds away from essential public services and development initiatives.



CONCLUSIONS

For instance, Togo's illicit tobacco trade, largely carried out by residents of neighbouring countries, suggests a significant loss in potential tax revenue.

The illicit tobacco trade also has a significant public health impact. By making tobacco products more accessible and affordable, illicit trade contributes to higher rates of tobacco use and associated health risks. This is particularly harmful to vulnerable groups such as young people and low-income people, who are more likely to be targeted by these cheaper, illicit products. The methods and routes of illicit trade vary across countries, reflecting the adaptability of illicit networks and the influence of local contexts. For example, in Benin, over 70% of illicit tobacco transactions occur in four border towns, indicating the role of geographical location in shaping illicit trade patterns.

In contrast, Togo's illicit tobacco trade is primarily characterised by re-exports of legally imported products, suggesting the exploitation of legal trade channels for illicit purposes. The tobacco industry's role in facilitating illicit trade is another common trend. Across the region, the tobacco industry has been implicated in initiatives to circumvent restrictions on supply, contributing to the proliferation of illicit trade. This highlights the need for stricter regulation and oversight of the tobacco industry.



Despite these shared trends, the scale and nature of illicit trade vary significantly across countries. This variation reflects differences in national tobacco control policies, enforcement capacity, and socio-economic contexts. For example, Senegal's illicit tobacco market covers 98% of tobacco not authorised for sale in the country, indicating a high level of illicit activity. In contrast, Togo appears to be a net exporter of illicit tobacco products, despite having virtually no tobacco production industry.

In conclusion, the illicit trade and smuggling of tobacco products in West Africa is widespread, with shared trends and unique circumstances across different countries.

Addressing this challenge requires a comprehensive, multi-faceted approach that considers these commonalities and differences and leverages regional cooperation and international support.



The landscape of tobacco control through taxation in Africa is complex, woven with threads of unique national circumstances, shared strategies, and common challenges.”

Across the continent, from Nigeria to Zambia, Mauritania to Togo, Botswana to Uganda, and Kenya, nations are grappling with the public health crisis of tobacco use. Each country's approach to this issue is shaped by its own unique circumstances, but there are shared trends and common patterns that emerge.

A common thread running through all these countries is the use of taxation as a tool for controlling tobacco use. This aligns with the World Health Organization's recommendation, which recognises taxation as an effective means of reducing tobacco consumption. However, the way this tool is wielded varies from country to country. Most nations employ a combination of ad valorem and specific excise taxes on tobacco products. Ad valorem taxes are calculated as a percentage of the product's value, while specific excise taxes are levied per quantity.

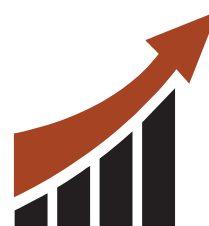
The balance struck between these two types of taxes can significantly influence the effectiveness of a country's tobacco control policy.

Despite the implementation of these taxes, a common challenge faced by many of these countries is the low tax burden on tobacco products. The tax burden, defined as the percentage of the retail price made up by excise duty, is often lower than the 75% recommended by the WHO. This suggests that there is significant room for these countries to increase their tobacco taxes to further discourage consumption.

However, the impact of such tax increases on tobacco consumption and government revenue is not uniform across the continent. While it is generally true that higher tobacco taxes lead to reduced consumption and increased government revenue, the extent of these effects can vary widely. Factors such as the elasticity of demand for tobacco products and the specific structure of the tax policy can significantly influence these outcomes.

The affordability of cigarettes, despite tax increases, is another shared challenge. In many African countries, cigarettes remain affordable, suggesting that other factors, such as income levels and the cost of living, may influence these products affordability. For instance, in Togo, despite increases in the ad valorem tax rate, the selling price to smokers did not significantly rise, thereby maintaining a high prevalence of smoking. Illicit trade in tobacco products is another common obstacle. While some countries like Kenya have made strides in controlling illicit trade by introducing systems like the Excisable Goods Management System (EGMS), others continue to grapple with this issue. The illicit trade undermines the effectiveness of tax policies and results in significant revenue losses for governments.

In conclusion, the narrative of tobacco control through taxation in Africa is one of shared strategies, common challenges, and unique national circumstances. While taxation is a widely used strategy, its effectiveness is influenced by a myriad of factors, including the specific structure of the tax policy, the affordability of cigarettes, and the prevalence of illicit trade. As these countries continue to develop actions for tobacco control, they will need to tailor their approaches to their unique circumstances while learning from the shared experiences of their neighbours.





IMPLICATIONS FOR POLICY AND PRACTICE

This section presents a set of recommendations aimed at addressing the multifaceted challenges posed by tobacco use. These recommendations are informed by rigorous analysis and are designed to guide policymakers, stakeholders, and communities in their efforts to mitigate the health, economic, and social impacts of tobacco consumption. While the conclusions and policy recommendations outlined in this report are informed by the studies discussed, they also incorporate broader principles and strategies of tobacco control that are widely accepted in the field. These orthodox actions, although not explicitly discussed in the studies, are integral to comprehensive tobacco control efforts and have been considered in the formulation of the recommendations.

The recommendations are organised into key areas, including:

- Policy and legislation,
- Taxation and financial measures,
- Enforcement and control,
- Awareness and communication,
- Research, capacity building and collaboration, and
- Targeted interventions.

Each area is critical to developing a holistic and effective approach to tobacco control. The recommendations emphasise the need for robust research, comprehensive data collection, effective legislation, targeted interventions, and strong

intersectoral collaboration. They also underscore the importance of tailoring strategies to specific populations and contexts, ensuring that tobacco control efforts are inclusive, equitable, and responsive to local needs and conditions.



ACTION AREA 1: POLICY AND LEGISLATION

Expedite the enactment and implementation of tobacco control laws

The urgency of the tobacco epidemic in sub-Saharan Africa necessitates swift and decisive action in the form of comprehensive tobacco control laws. Government entities responsible for legislation should prioritise the passage and implementation of these laws, ensuring they align with international frameworks and guidelines such as the WHO Framework Convention on Tobacco Control. This requires allocating necessary resources and the establishment of clear timelines for the development, review, and approval of tobacco control policies and regulations. Furthermore, effective coordination and enforcement of these measures necessitate collaboration with relevant stakeholders, including health ministries, education ministries, and civil society organisations. Countries can significantly mitigate the health and economic burdens associated with tobacco use by expediting the enactment and implementation of tobacco control laws.

Formulate clear policies and strategies for emerging nicotine products

The rapidly evolving landscape of nicotine products, including e-cigarettes and other emerging devices, presents new challenges for tobacco control. To effectively address these challenges, governments must develop specific policies and regulations to govern the marketing, sale, and use of these products. This involves conducting research to understand the health risks and potential benefits associated with emerging nicotine products, with the findings used to inform policy decisions.

Additionally, collaboration with international health organisations and regulatory bodies is crucial to exchange best practices and leverage global expertise in formulating effective regulatory frameworks for these products. By proactively addressing the challenges posed by emerging nicotine products, governments can protect public health and prevent a new wave of nicotine addiction.



ACTION AREA 2: TAXATION AND FINANCIAL MEASURES

Increase taxation on tobacco and emerging nicotine products

To curb tobacco consumption and its associated health and economic burdens, it is crucial to regularly review and increase excise taxes on tobacco products. This strategy aims to raise the price of tobacco products, thereby reducing their affordability, particularly among low- and middle-income households. In light of the emergence of new nicotine products, governments should also consider implementing specific excise taxes on these items. This will ensure they are appropriately regulated and taxed, preventing their widespread use among youth and non-smokers. Monitoring the impact of tax increases on tobacco consumption, revenue generation, and public health outcomes will provide valuable data to inform future tax adjustments and evidence-based policy decisions.

Remove differential tax rates between locally manufactured and imported tobacco products

To ensure a fair and competitive market, it is essential to eliminate tax advantages for locally manufactured tobacco products. This involves implementing uniform tax rates for domestically produced and imported tobacco products, which can discourage smuggling, promote domestic

production standards, and safeguard public health. Collaboration with customs authorities and other relevant agencies is necessary to enhance enforcement measures and prevent illicit trade, including the use of advanced tracking and tracing technologies.

Strengthen fiscal administration and revenue collection

Investing in training and capacity building for tax officials, customs officers, and revenue collection agencies is key to enhancing their understanding of tobacco taxation policies, enforcement techniques, and illicit trade prevention. Improved collaboration and information sharing among tax authorities, customs, law enforcement agencies, and health authorities can facilitate effective monitoring, enforcement, and data exchange. Allocating adequate resources to establish robust tax collection, auditing, and monitoring systems is also crucial to ensure transparency, accountability, and the efficient use of tobacco tax revenues for tobacco control programs and public health initiatives.

Harmonise tobacco taxation policies within regional economic communities

Harmonising tobacco taxation policies within regional economic communities requires facilitating dialogue and

collaboration among member countries. Establishing a regional framework for tobacco taxation can ensure consistent and equitable tax rates across borders, discouraging cross-border smuggling and

price disparities. Engaging finance ministries and customs authorities can help streamline the tax collection processes and address challenges related to illicit trade.



ACTION AREA 3: ENFORCEMENT AND CONTROL

Strengthen health warnings on cigarette packaging

To effectively communicate the health risks associated with tobacco use, it is essential to revise and update existing regulations to ensure that health warnings cover a significant portion of cigarette packaging. This includes incorporating both text and graphic warnings. Increasing the size of pictorial health warnings to occupy at least 50-80% of the front and back of cigarette packs aligns with international standards and enhances the visibility and impact of these warnings. Strict compliance with health warning requirements should be enforced, including regular monitoring and penalties for non-compliance.

Enhance border controls, surveillance systems, and enforcement measures

Strengthening border controls and surveillance systems is critical in combating illicit tobacco trade. This involves investing in advanced technology and equipment, such as scanners, X-ray machines, and sniffer dogs. Training customs officers, law enforcement personnel, and relevant

authorities on effective inspection techniques, identification of counterfeit products, and investigation of illicit tobacco networks can enhance enforcement measures. Establishing intelligence-sharing mechanisms and strengthening collaboration among neighbouring countries can further aid in combating cross-border smuggling and illicit trade.

Improve the control and marking of tobacco products to combat illicit trade

Implementing secure and standardised tracking and tracing systems, including unique identification markers and serialisation codes, can effectively monitor the movement of tobacco products throughout the supply chain. Collaboration with international organisations and tobacco control experts can facilitate the adoption of best practices in product tracing, authentication, and control measures. Strengthening penalties and legal measures against illicit trade, including the prosecution of individuals and organised networks involved in producing, distributing, and selling counterfeit and

smuggled tobacco products, can deter illicit activities and uphold public health.



ACTION AREA 4: AWARENESS AND COMMUNICATION

Conduct comprehensive communication strategies to raise awareness about the harmful consequences of tobacco use

To raise public awareness about the detrimental effects of tobacco use, it is crucial to develop evidence-based and culturally relevant communication campaigns. These campaigns should target different population segments, focusing on youth, vulnerable communities, and low- and middle-income households. Utilising a variety of media channels, such as television, radio, print, social media, and community engagement, can ensure widespread dissemination of anti-tobacco messages. Collaboration with health professionals, educators, and community leaders can enhance the consistency and impact of these messages, integrating them into school curricula, healthcare settings, and community programs.

Organise media campaigns, workshops, and sensitisation programs

Investing in campaigns promoting tobacco control policies, highlighting successful cessation stories, and counter-industry tactics can significantly contribute to public awareness and behaviour change.

Conducting workshops and training programs for journalists, healthcare professionals, educators, and civil society organisations can enhance their knowledge and skills in tobacco control communication. Collaborating with international partners and organisations experienced in behaviour change communication can help develop targeted campaigns that resonate with the local population and effectively counter tobacco industry marketing strategies.

Tailor interventions and campaigns to specific gender groups

Recognising the unique challenges and patterns of tobacco use among men and women, it is essential to design and implement sex-specific interventions. Engaging women's groups, men's associations and community leaders can facilitate gender-sensitive discussions on tobacco control and empower individuals to advocate for smoke-free environments. Developing educational materials, public service announcements, and community programs that address gender-specific social norms, cultural beliefs, and economic factors influencing tobacco use can further enhance the effectiveness of these interventions.



ACTION AREA 5: RESEARCH, CAPACITY BUILDING AND COLLABORATION

Involve universities, research centres, and national statistics institutes in generating comprehensive data on tobacco use

To effectively address the complexities of tobacco use, it is crucial to engage academic institutions, research centres, and national surveys in generating rigorous and up-to-date data. Comprehensive studies should be conducted to explore tobacco consumption patterns, prevalence, and socio-economic impacts. This can be achieved by allocating research grants and funding and incorporating tobacco control dimensions into national surveys. The resulting data will provide reliable indicators for monitoring the effectiveness of tobacco control measures. Furthermore, translating these research findings into actionable recommendations can offer evidence-based guidance for policymakers, aiding in developing and implementing effective tobacco control policies.

Collaborate with international partners to provide technical and financial support

Collaboration with international organisations, donor agencies, and development partners can provide access to technical expertise, funding, and resources for tobacco control initiatives.

Capacity-building opportunities and exchange programs can enhance the knowledge and skills of tobacco control professionals, policymakers, and enforcement agencies.

Leveraging international best practices, guidelines, and frameworks can strengthen national tobacco control efforts, ensuring alignment with global standards and commitments.

Establish an interministerial body to coordinate and monitor tobacco control actions

Establishing a dedicated interministerial committee or task force can enhance the coordination and monitoring of tobacco control policies and programs. This body should comprise representatives from relevant ministries, such as health, finance, education, trade, and justice. Effective collaboration, information sharing, and regular communication among different ministries and government agencies can ensure a comprehensive and coordinated approach to tobacco control. Developing a comprehensive national action plan for tobacco control, with clear roles, responsibilities, and timelines, can further streamline implementation, monitoring, and evaluation efforts.



ACTION AREA 6: TARGETED INTERVENTIONS

Prioritise tobacco control efforts among specific populations, such as low- and middle-income households in rural areas

To effectively combat tobacco use, it is crucial to prioritise interventions among vulnerable populations, particularly low- and middle-income households in rural areas. These populations often face unique challenges, including limited access to healthcare, low awareness of tobacco risks, and socioeconomic factors that influence tobacco use. Implementing targeted awareness campaigns, community outreach programs, and affordable cessation services in these areas can help address these challenges. Collaborating with local community leaders, NGOs, and healthcare providers can ensure the reach of effective tobacco control messages and services to these remote and underserved populations.

Implement gender-specific interventions and tailored campaigns

Given the distinct patterns and determinants of tobacco use among men and women, young and adults, developing and implementing gender-specific tobacco control strategies is essential. This involves designing educational materials, media campaigns, and cessation programs that resonate with different genders' specific needs, preferences, and social norms.

Engaging key influencers, such as community leaders, healthcare providers, and celebrities, can help promote tobacco-free lifestyles and advocate for gender-sensitive tobacco control policies.

Following the outlined recommendations for each action area, it is crucial to identify the roles that key stakeholders can play in their implementation. These stakeholders include policymakers, civil society organizations (CSOs), researchers and think tanks, and regional institutions.

Each stakeholder group has unique capacities and resources that can be leveraged to support the implementation of the recommendations.

The matrix below provides a preliminary mapping of the potential roles of each stakeholder group in each action area. The roles are not exhaustive and may vary depending on the specific context and capacities of each stakeholder. The matrix serves as a starting point for further discussions and planning on stakeholder engagement in the implementation of the recommendations.

Table 2 Proposed roles for stakeholders in implementing tobacco control recommendations

Action Area	Policymakers	CSOs	Researchers/Think Tanks	Regional Institutions
Policy and legislation	<ul style="list-style-type: none"> Draft and enact legislation. Develop policies for emerging nicotine products. 	<ul style="list-style-type: none"> Advocate for the enactment of laws. Raise awareness about emerging nicotine products. 	<ul style="list-style-type: none"> Provide evidence-based recommendations for policy and legislation. Conduct research on emerging nicotine products. 	<ul style="list-style-type: none"> Support harmonization of policies across countries. Provide a platform for policy dialogue.
Taxation and financial measures	<ul style="list-style-type: none"> Implement tax increases. Remove differential tax rates. Strengthen fiscal administration. 	<ul style="list-style-type: none"> Advocate for higher taxes and equitable tax rates. Monitor implementation of fiscal measures. 	<ul style="list-style-type: none"> Conduct research on the impact of tax increases. Provide evidence-based recommendations for fiscal measures. 	<ul style="list-style-type: none"> Support harmonization of tax policies across countries. Provide technical assistance for fiscal administration.
Enforcement and control	<ul style="list-style-type: none"> Implement and enforce health warnings. Enhance border controls and surveillance systems - Improve control and marking of tobacco products. 	<ul style="list-style-type: none"> Monitor enforcement of health warnings and controls. Raise awareness about illicit trade. 	<ul style="list-style-type: none"> Conduct research on the effectiveness of enforcement measures. Provide evidence-based recommendations for control measures. 	<ul style="list-style-type: none"> Support harmonization of enforcement measures across countries. Provide technical assistance for control measures.

Action Area	Policymakers	CSOs	Researchers/Think Tanks	Regional Institutions
Awareness and communication	<ul style="list-style-type: none"> • Develop and implement communication strategies. • Organise media campaigns and sensitisation programs • Tailor interventions to specific gender groups 	<ul style="list-style-type: none"> • Support the implementation of communication strategies. • Participate in media campaigns and sensitisation programs. • Advocate for gender-specific interventions. 	<ul style="list-style-type: none"> • Conduct research on the effectiveness of communication strategies. • Provide evidence-based recommendations for tailored interventions. 	<ul style="list-style-type: none"> • Support the development and implementation of regional communication strategies. • Provide a platform for sharing best practices.
Research, capacity building and collaboration	<ul style="list-style-type: none"> • Involve universities and research centres in data generation. • Collaborate with international partners. • Establish interministerial bodies. 	<ul style="list-style-type: none"> • Support data generation efforts. • Participate in collaborations and interministerial bodies. 	<ul style="list-style-type: none"> • Generate comprehensive data on tobacco use. • Provide technical support for capacity building and collaboration. 	<ul style="list-style-type: none"> • Facilitate international collaborations. • Provide technical and financial support for capacity building.
Targeted interventions	<ul style="list-style-type: none"> • Prioritise tobacco control efforts among specific populations. • Implement gender-specific interventions. 	<ul style="list-style-type: none"> • Advocate for targeted interventions. • Support the implementation of tailored campaigns. 	<ul style="list-style-type: none"> • Conduct research on the effectiveness of targeted interventions. • Provide evidence-based recommendations for tailored campaigns. 	<ul style="list-style-type: none"> • Support the development and implementation of regional targeted interventions. • Provide a platform for sharing best practices.

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