

Appendix: Tax structure types Specific versus Ad valorem

	Specific	Ad valorem
Tax base	The unit of product (e.g. 20 cigarettes)	The value of the product (e.g. retail, wholesale or manufacturer price)

Tiered Structures based on various characteristics

Base of Tiers	Country
Retail prices	Bangladesh
Producer price	China
Filter vs. non filter	India
Hand/machine made	India
Cigarette length	India
Packaging soft/hard	Brazil