

Measuring the Effects of the New ECOWAS and WAEMU Tobacco Excise Tax Directives

Supplementary File

Table S-1: Simulation 1: cigarette excise taxes increased to ECOWAS minimums
Specific tax \$0.40 per pack + 50% minimum ad valorem--Price elasticity = -0.9

	Retail Sales Price (RSP)	Consumption	Excise Revenue	Total Tax Revenue	Excise % RSP before tax increase	Excise % RSP after tax increase
Benin	56%	-33%	699%	478%	4%	33%
Burkina Faso	37%	-14%	186%	135%	14%	33%
Cabo Verde	35%	-24%	151%	98%	14%	32%
Cote d'Ivoire	48%	-30%	156%	107%	15%	37%
Gambia	12%	-10%	17%	13%	33%	39%
Ghana	43%	-28%	117%	62%	17%	36%
Guinea	108%	-48%	1053%	393%	4%	46%
Guinea-Bissau	57%	-33%	217%	120%	13%	39%
Liberia	35%	-14%	130%	112%	19%	37%
Mali	40%	-13%	333%	168%	8%	30%
Niger	56%	-33%	210%	142%	13%	39%
Nigeria	73%	-39%	125%	103%	22%	46%
Senegal	53%	-32%	110%	54%	15%	31%
Sierra Leone	70%	-19%	1137%	579%	4%	38%
Togo	46%	-29%	406%	294%	6%	31%
ECOWAS	51%	-26%	337%	191%	14%	37%

Table S-2: Simulation 1: cigarette excise taxes increased to ECOWAS minimums
Specific tax \$0.40 per pack + 50% minimum ad valorem--Price elasticity = -0.5

	Retail Sales Price (RSP)	Consumption	Excise Revenue	Total Tax Revenue	Excise % RSP before tax increase	Excise % RSP after tax increase
Benin	56%	-20%	855%	591%	4%	33%
Burkina Faso	38%	-8%	205%	150%	14%	33%
Cabo Verde	34%	-14%	183%	123%	14%	32%
Cote d'Ivoire	48%	-18%	200%	143%	15%	37%
Gambia	12%	-6%	23%	19%	33%	39%
Ghana	42%	-17%	150%	86%	17%	36%
Guinea	108%	-30%	1456%	565%	4%	46%
Guinea-Bissau	57%	-20%	281%	164%	13%	39%
Liberia	35%	-14%	130%	112%	19%	37%
Mali	40%	-8%	360%	185%	8%	30%
Niger	56%	-20%	271%	190%	13%	39%
Nigeria	72%	-24%	181%	153%	22%	46%
Senegal	53%	-19%	150%	83%	15%	31%
Sierra Leone	70%	-11%	1251%	642%	4%	38%
Togo	46%	-17%	489%	358%	6%	31%
ECOWAS	51%	-16%	412%	238%	14%	37%