Scoring Rubric for Tobacconomics Cigarette Tax Scorecard

Below are descriptions of the scoring rubrics for the four components of the Tobacconomics Cigarette Tax Scorecard. Price and affordability are based mainly on the thresholds at which the desired effects of tobacco taxation—e.g., significant decreases in consumption and increases in revenue—are observed combined with the broader distribution of country-specific values. Structure and tax share are based more closely on best practices elucidated in the WHO Framework Convention on Tobacco Control and the WHO Tobacco Tax Administration Manual and validated in other seminal research.

Cigarette Price:

5: Price ≥ 10.0 Intl$ PPP
4: 8.0 ≤ price < 10.0
3: 6.0 ≤ price < 8.0
2: 4.0 ≤ price < 6.0
1: 2.0 ≤ price < 4.0
0: Price < 2.0 Intl$ PPP

Change in Affordability:

5: 7.5% average annual change or higher
4: 5.0% ≤ average annual change < 7.5%
3: 2.5% ≤ average annual change < 5.0%
2: Average annual change < 2.5%
1: Reduced affordability, but no excise tax increase
0: Increased affordability or no statistically significant change

Tax Share – Average of Part I and II

Part I - Total Tax Share:

5: 75% total tax share or higher
4: 65% ≤ share < 75%
3: 55% ≤ share < 65%
2: 45% ≤ share < 55%
1: 35% ≤ share < 45%
0: Total tax share < 35%

Part II – Excise Tax Share:

5: 70% excise tax share or higher
4: 60% ≤ share < 70%
3: 50% ≤ share < 60%
2: 40% ≤ share < 50%
1: 30% ≤ share < 40%
0: Excise tax share < 30%

Tax Structure:

5: A uniform specific tax with an automatic inflation or other adjustment; or a uniform mixed system with greater share of specific tax, with an automatic adjustment for the specific component, the retail price as the base for the ad valorem component, and a minimum specific tax
4: A uniform specific tax or uniform mixed system with a greater share of specific tax but without other features listed above
3: A uniform mixed system with a greater share of ad valorem tax
2: A uniform ad valorem tax
1: A tiered specific or ad valorem excise tax
0: No excise tax