

Appendix I

1, Duration of ITC waves (sources: ITC project website):

Table: Duration of surveys, Countries, Date/Month/Year or Month/Year.

In case one wave of survey was carried out in two calendar years, the year when most respondents were (likely) surveyed is bolded.

Wave	Australia	Canada	US	UK	The Netherlands	Malaysia	Thailand	Mexico	Uruguay	France	Germany
1	10/2002- 12/2002	10/2002- 12/2002	10/2002- 12/2002	10/2002- 12/2002	03/2008- 04/2008	01/2005- 03/2005	01/2005- 03/2005	09/2006- 11/2006	11/2006- 12/2006	12/2006- 02/ 2007	07/2007- 11/2007
2	05/2003- 09/2003	05/2003- 09/2003	05/2003- 09/2003	05/2003- 09/2003	11/2008- 12/2008	07/ 2006 - 06/2007	08/2006- 09/2006	11/2007- 12/2007	10/ 2008 - 02/2009	09/2008- 11/2008	07/2009- 10/2009
3	06/2004- 12/2004	06/2004- 12/2004	06/2004- 12/2004	06/2004- 12/2004	03/2009- 05/2009	02/2008- 09/2008	01/2008- 03/2008	11/2008- 12/2008	10/ 2010 - 1/2011	09/2012- 12/2012	09/2011- 10/2011
4	10/ 2005 - 01/2006	10/ 2005 - 01/2006	10/ 2005 - 01/2006	10/ 2005 - 01/2006	05/2010- 06/2010	07/2009- 11/2009	04/2009- 07/2009	01/2010- 02/2010	09/2012- 12/2012		
5	10/ 2006 - 02/2007	10/ 2006 - 02/2007	10/ 2006 - -02/2007	10/ 2006 - -02/2007	05/2010- 06/2011	05/ 2011 - 04/2012	02/2011- 04/2011	04/2011- 05/2011			
6	09/ 2007 - 02/2008	09/ 2007 - 02/2008	09/ 2007 - 02/2008	09/ 2007 - 02/2008	05/2010- 06/2012	05/2013- 01/2014	10/2012- 12/2012	10/2012- 12/2012			
7	10/ 2008 - 07/2009	10/2008- 07/ 2009	10/ 2008 - 07/2009	10/ 2008 - 07/2009	05/2010- 06/2013						
8	07/ 2010 - 31/05/2011	English: 07/ 2010 - 04/20/2011; French: 07/ 2010 - 06/11/2011	07/ 2010 - 06/2011	07/2010- 12/2010							

Table: Duration of surveys, Countries, Date/Month/Year or Month/Year. (Continued)

Wave	China	Mauritius	Korea	Brazil	Bangladesh	India
1	04/2006-08/2006	04/2009-05/2009	12/2005	04/2009-06/2009	02/2009-05/2009	08/2010-10/ 2011
2	10/ 2007 -01/2008	08/2010-11/2010	10/2008-12/2008	10/ 2012 -02/2013	03/2010-06/2010	
3	05/2009-10/2009	06/2011-07/2011	10/2010-12/2010			

2, Tax Structure Information

1), China and Malaysia (Mixed structures) previous to 2008

For the years previous to 2008, we obtained the information using Euromonitor country reports and WHO periodic reports on the global tobacco epidemic. Additional information about tax reform in Malaysia for earlier years is from *ITC Malaysia National Report. Findings from Wave 1 to 4 surveys (2005-5009)*. [23] The ad valorem taxes of China and Malaysia in earlier years were imputed using linear interpolation and the share of components in excise taxes were thereafter imputed.

2), Thailand and India

The reported tax structures of Thailand and India vary by sources. Although the WHO TFI table 9.1.0 suggests that a small amount of specific taxes exist in Thailand and a small amount of ad valorem taxes exist in India, Euromonitor and TMA reports suggest otherwise. Furthermore, a specific report about Thailand by WHO: “Tax policies on tobacco products in Thailand: The way forward” and the Thailand Euromonitor report indicate that while mixed tariff rates of specific and ad valorem taxes are applied to imported cigarettes, there is no specific excise tax imposed on domestic cigarettes. Similar conclusion is also shown in a periodic WHO report: <http://www.who.int/tobacco/economics/thailand.pdf>. Therefore, we categorize Thailand as a country with an ad valorem tax structure.

The tax structure in India is also reported to be specific only in the WHO periodic report, TMA and Euromonitor reports. Therefore, we categorize it as a country with a specific tax structure instead of a mixed structure.

3), EU countries

The tax structure, specific excise component, ad valorem excise component as of August of each year are obtained from EU excise duty tables, part 3, manufactured tobacco. The duty tables are published and available each year since 2001.