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

| Country          | 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%**                         |