

Table 1 Tax structure of cigarettes and tobacco waterpipe according to WHO estimates, Egypt, 2020 (14)

	Cigarettes (pack of 20)	Waterpipe tobacco (20 g)
Price of most sold brand in EGP	17.0	7.50
Price of most sold brand in USD	1.07	0.47
Taxes on the most sold brand (% of retail price)		
Total taxes	78.5	70.9
Specific excise	23.5	0
Ad valorem excise	50.0	68.5
Value added tax or sales tax	0	0
Import duty	0	2.4
Other taxes (student health insurance and new health insurance contribution)	5.0	0