

Table 3. Key findings from systematic reviews and single studies for Elements 1–3

Category of finding	Elements
Benefits	<p>Element 1: One report documented that effective tax policy administration relies primarily on collecting comprehensive and reliable data (13). Two studies demonstrated the use of publicly reported national data in modelling the impact of cigarette fiscal policies and quantifying health and economic benefits (27, 28).</p> <p>Element 2: One report recommended economic modelling for tobacco taxation (13). Two studies demonstrated the model methodology regarding cigarette taxation (27, 28). ECON-WTS produced two economic models for waterpipe tobacco tax scenarios for Egypt, Jordan, Lebanon and Palestine (30, 31).</p> <p>Element 3: Four systematic reviews recommended improving cigarette taxation policies as a cost-effective tool to combat tobacco use and provide equity in health and economic benefits (23–26). One cross-country study suggested a specific and uniform tax structure is superior to an ad valorem and tiered tax structure in reducing cigarette consumption by 6–65% (27). One report and one global legally binding article recommend including specific excise tax because it leads to higher prices, a lower market share of cheap tobacco products, and guarantees minimum price and revenue levels (13, 14).</p>
Harm	<p>Elements 1–3: Literature review did not reveal potential harms.</p>
Cost and/or cost-effectiveness in relation to the status quo	<p>Element 1: There were no studies in the literature about the direct cost of the taxation intervention. However, 3 studies demonstrated the needed national data for waterpipe economic modelling (30–32). One report recommended to develop a written policy detailing the Ministry of Finance responsibility for public information sharing and transparency (38).</p> <p>Element 2: There were no studies in the literature about the direct cost of formulating an economic model for a taxation intervention. However, 2 reports recommended proposing different scenarios for taxation (13, 29).</p> <p>Element 3: One systematic review reported that a 10% increase would reduce waterpipe tobacco demand by 14.5% in Lebanon (23). One report demonstrated that regular increases in tobacco taxes have led to increased government revenues from Egypt (36). In the fiscal year 2020/2021, tobacco taxes revenues were EGP 75 billion (USD 4.6 billion) constituting approximately 10% of total government revenue (15). Previously, improvements in cigarette taxes resulted in a 151% increase in revenues in 2010–2012, and 14% decrease in tobacco sales (41).</p>
Uncertainty regarding benefits and potential harm	<p>Elements 1–3: Literature review did not reveal any uncertainty estimates regarding benefits and potential harms.</p>