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REEP: Research Unit on the Economics of Excisable Products

with the
WHO FCTC Knowledge Hub on Tobacco Taxation

Newsletter #36, March 2025

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Director's Message

Dear Friends,

We are proud and happy to share highlights from some of REEP's recent activities with you. The past two months have been busy on a variety of fronts.

In November 2024, the National Treasury published the much-anticipated 10-year [discussion document](#) on alcohol taxation. There are many positive proposals in the document. In February 2025, Nicole and I submitted REEP's response to the discussion paper. Towards the end of the month Nicole and other REEP colleagues attended a number of [meetings that focused on alcohol policy](#) – and specifically alcohol tax reform – in South Africa.

Some REEP staff have travelled a lot in February and March. Estelle Dauchy and Zunda Chisha attended a meeting in Nairobi organized by Tax Justice Network Africa. Estelle joined the African Health Economics Association conference in Kigali, and was also a member of a needs assessment mission to Malawi. Mxolisi Zondi and Nur Toffar attended the ACBF's annual tobacco control planning and coordination meeting in Zimbabwe.

At home, REEP organized a [public lecture](#) by Mr Logan Wort, the outgoing CEO of the African Tax Administration Forum.



Nicole was the lead author on a paper that considered the relationship between cigarette prices and smoking cessation; the paper was recently published in [Social Science and Medicine](#). Retsilitsoe Pokothoane, a PhD student conducting research on the economics of tobacco control in African countries, published a paper on the [prevalence and determinants of tobacco use](#) among school-going adolescents in 53 African countries.

I was part of a [panel discussion](#) on the Health Promotion Levy (the excise tax on sugar-sweetened beverages) towards the end of 2024. The video of that panel discussion was recently released by the Healthy Living Alliance. REEP members were [cited in the media](#) and were asked to talk on radio a few times, mostly within the context of the budget speech, which was delivered on 12 March 2025.

We also have our regular update from our colleagues at the [Tobacco Control Data Initiative](#), and the Appendix on the most [recent research](#) in the economics of tobacco.

Best regards

Corné van Walbeek

Director: Research Unit on the Economics of Excisable Products



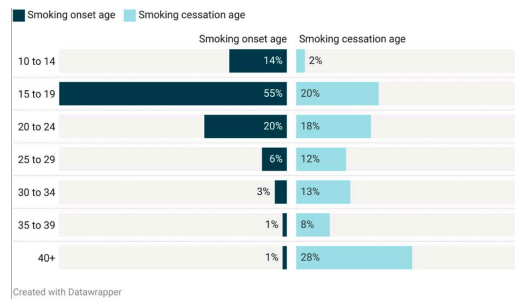
NEWS: Research Unit on the Economics of Excisable Products

Paper on cigarette prices and smoking cessation published in Social Science & Medicine

An increase in the price of cigarettes is associated with an increase in smoking cessation. That is the main finding of a recent study published in Social Science & Medicine, authored by Nicole Vellios, Corne van Walbeek and Emmanuel Guidon from McMaster University. The article is titled: [The effect of cigarette prices on smoking cessation in South Africa using duration analysis: 1970–2017](#).

South Africa was an interesting case to explore given its high smoking rates and quit intentions, and its experience with periods of tax- and industry-initiated cigarette price increases.

The authors used data from five waves of the National Income Dynamics Study, a nationally-representative survey conducted between 2008 and 2017, and duration analysis techniques to examine whether cigarette prices were associated with South African smokers' decision to quit smoking. Smoking histories were constructed from self-reported age of onset and cessation and matched to monthly price data from 1970 to 2017.



The authors found that price was associated with smoking cessation: a 10% increase in the price of cigarettes was associated with an increase in smoking cessation of 5.8–7.9%, depending on model specification. The results indicate that increasing the excise tax on cigarettes above inflation would likely encourage smoking cessation in South Africa, provided measures to reduce illicit cigarette trade are concurrently implemented.

The paper is available [here](#).

The prevalence and determinants of tobacco use among school-going adolescents in 53 African countries

Retselisitsoe Pokothoane, a PhD student at REEP, and colleagues from Development Gateway, recently published a paper titled **“Prevalence and Determinants of Tobacco Use Among School-Going Adolescents in 53 African Countries: Evidence from the Global Youth Tobacco Surveys.”** in Addictive Behaviors Reports. This research aimed to estimate the prevalence of various tobacco products and to examine the factors associated with their use. The study focused on adolescents aged 11 to 17 years across 53 African countries that have conducted at least one wave of the Global Youth Tobacco Survey (GYTS).

The findings indicate that there is no significant difference in adolescents' prevalence of use across various products: cigarettes, other smoked tobacco, and smokeless tobacco. Regionally, Southern Africa has the highest prevalence of tobacco use, while East Africa has the lowest prevalence.

The study further finds that adolescents exposed to health warnings about tobacco or who are restricted from buying tobacco because of their age are surprisingly more likely to use it. Also, more predictably, having smoking peers and exposure to tobacco use at home and school increases the likelihood of tobacco use. Overall, girls are less likely to use tobacco than boys, irrespective of the product type.

The authors highlight the need to have data that includes out-of-school adolescents, so that tobacco use can be monitored comprehensively.

The full paper is available [here](#).

Outgoing CEO of African Tax Administration Forum presents guest lecture at UCT

On 6 March 2025, **Mr Logan Wort**, the outgoing Chief Executive Officer at the African Tax Administration Forum (**ATAF**), gave a guest lecture at UCT, focusing on the history of the organisation, and the challenges facing many African countries. Mr Wort was the first CEO of ATAF, which was founded in 2008. At present, 44 countries in Africa have representation on ATAF.



Wort explained that a key driver to the success of ATAF is its role as a “convener”, aimed at mobilizing collaboration between African Ministries of Finance, tax authorities, and customs bureaus. He placed a particular emphasis on the importance of domestic resource mobilisation for sustainable economic growth in Africa. Among other things, this requires countries to use a collaborative platform to control illicit financial flows and to limit transfer pricing strategies.

Wort also recognized that even though it comprises a relatively small share of total revenues, excise taxes can play an important role in domestic resource mobilisation. He mentioned that health taxes (i.e. excise taxes on cigarettes, sugar-sweetened beverages and alcohol) collect at least 8% of total tax revenue in Africa. Current low levels of health excise taxes (relative to other continents), rapid income growth, and rapid growth in consumption of these products, mean that more could be done to increase the excise taxes on these products.

The lecture was attended by about 150 students and staff.

Mr Wort’s PowerPoint presentation is available from Estelle: Estelle.Dauchy@uct.ac.za.

REEP Director features in YouTube video on the Health Promotion Levy



On 30 January 2025, the Healthy Living Alliance (HEALA) posted their fifth episode of a [series on food systems in South Africa](#), which focused on the Health Promotion Levy (HPL). The HPL is an excise tax on sugar-sweetened beverages, which was implemented in South Africa in 2018.

The discussion was entitled “How can the HPL support and expand social protection?”. Corné van Walbeek was part of a panel that included representatives from HEALA, PRICELESS and Section 27. The discussion focused on the challenges faced by poor households in being able to procure healthy and nutritious food. The episode also put a spotlight on organisations that have, against substantial

odds, been able to provide nutritious meals to school children in rural parts of South Africa.

South Africa, like most countries, has a complex food system. Unhealthy food, high in sugar, salt and fat, is generally more affordable than more nutritious food. The excise tax on sugar-sweetened beverages is an attempt to change relative prices and to discourage the use of these products. Since it has been implemented in 2018, the HPL has incentivized many producers of sugar-sweetened beverages to reformulate their products to contain less sugar.

The podcast has been viewed hundreds of thousands of times, and is available [here](#).

REEP members attend meetings with government officials and other stakeholders on alcohol tax policy

At the end of February, Nicole attended several alcohol-related meetings organised by colleagues from the South African Medical Research Council. Three people from Vital Strategies; Adam Karparti, Jacqui Drope and Sandy Mullin, were in South Africa for the meetings. Vital Strategies, through its [RESET Alcohol Initiative](#), funded [previous work done by REEP](#) where we reviewed alcohol excise taxes in South Africa. Vital Strategies subsequently provided further funding to model alcohol excise tax changes in South Africa.

On 25 February, the group had meetings with government officials in Pretoria. On 27 February, Nicole, Sam, and Mxolisi attended a workshop held in Cape Town, where around 25 researchers and advocates convened to discuss ways to strengthen alcohol policy reform in South Africa. Nicole presented on 'Reforming alcohol pricing policy in South Africa: Response to National Treasury's discussion document'.



REEP Director provides online tobacco tax training for civil society organisations in Uganda

Uganda has a golden opportunity to simplify its tobacco tax structure and increase the excise tax. This will be good for public health and for the fiscus. This was the main message of Corné van Walbeek's day-long online training session with about ten delegates from Ugandan civil society groups, held on 7 February 2025.

The excise tax on tobacco products in Uganda has not changed for seven years. The average current tax burden is 29% of the retail price, well below the WHO's target of 75%.



At the training, Corn  presented a Tobacco Excise Tax Simulation Model (TETSIM) for Uganda, that he developed in 2024 with the support of a number of government officials and civil society members. Currently, Uganda has a tiered specific tax, where imported cigarettes are subject to a higher excise tax than domestically produced cigarettes, and where, within each of these categories, cigarettes with hinge-lid packaging are subject to higher taxes than soft-pack packages. Compared to the gold standard of a uniform specific tax, Uganda's tobacco excise tax system is inefficient.

The model clearly shows that an increase in the excise tax, and the convergence (and ultimate elimination) of the different tiers, will reduce cigarette consumption, and increase government revenue. We hope that the model will be used by the alliance of pro-health civil society organisations to campaign for effective tax reform.

The training was organized and hosted by the Centre for Tobacco Control in Africa, based in Uganda.

Two REEP members attend TJNA meeting in Nairobi

Estelle Dauchy and Zunda Chisha were invited by the **Tax Justice Network Africa** (TJNA) for the launch of the third phase of TJNA's **Tobacco Tax Advocacy in Africa** project, held in Nairobi, Kenya. The TAA projects aims to strengthen advocacy for tobacco tax policies as an effective means to mobilize sustainable sources of tax revenue, while, at the same time, reducing the economic and health burdens of tobacco-related diseases.



REEP has been involved in two previous phases (2017-2024), serving as the resource institution for TJNA's partners in the Democratic Republic of the Congo (DRC), Ghana, Kenya, Nigeria, Senegal, South Africa, and Zambia. During the first two phases, REEP provided support by reviewing research outputs, developing Tobacco Excise Tax Simulation Models, and advising on various aspects of tobacco tax policy. The launch of Phase III marks the beginning of a new grant cycle (2025-2027), during which partners in the respective countries build on prior research and advocacy efforts to further advocate for better and higher taxes on tobacco and emerging products.

Zunda provided feedback on REEP's experience with previous phases and contributed to discussions over the three-day meeting, where partners planned their work for the next two years. Estelle gave a presentation on novel and nicotine tobacco products, with a focus on the recent trends in Africa. She highlighted that most countries face a dilemma on how to best regulate them in ways that balance their risk-reduction potential with the growing threat the products represent for youth and non-smoking adults.

Tobacco Taxation 101 course recently concluded

REEP recently concluded the second edition of its flagship **Tobacco Taxation 101** online course. The course aims to strengthen technical expertise among government officials, researchers, and civil society advocates involved in designing, implementing, and evaluating tobacco tax policies. This year's course attracted 25 participants from around the world, with strong representation from African countries.

Participants came from Zambia, Nigeria, Kenya, Pakistan, Cameroon, Mongolia, Uganda, Indonesia, and the Democratic Republic of Congo. Their engagement contributed to rich discussions on current challenges and opportunities in tobacco taxation.



A key feature of the course was a series of webinars, delivered by guest speakers who shared their insights from both global and regional perspectives. These included experts from the United Nations Development Program (UNDP), Economics for Health (formerly Tobacconomics) at Johns Hopkins University, the African Tax Administration Forum (ATAF), and the REEP team.

These presentations covered a diverse range of topics. Participants explored global evidence on the health and fiscal impacts of tobacco taxation, examined case studies on tax modeling to support recent reforms, and considered the taxing of electronic nicotine delivery systems (ENDS) and heated tobacco products (HTPs). In addition, there were discussions on the persistent challenge of the illicit tobacco trade and the importance of coordinated, whole-of-government strategies and cross-border collaboration to combat it.

As global demand for tobacco tax policy expertise continues to grow, *Tobacco Taxation 101* remains a flagship platform for fostering knowledge exchange, promoting evidence-based policymaking, and strengthening international cooperation in the fight against tobacco-related harm. REEP would like to express sincere thanks to its partners, Tax Justice Network Africa and Cancer Research UK, whose ongoing support has made it possible to continue offering this important course and building capacity worldwide.

If you are interested in learning more about the course, please contact Zunda at zunda.chisha@uct.ac.za.

Online Course

Tobacco Taxation 101



REEP at the ACBF Tobacco Control Partners Annual Coordination Meeting

From 3 to 6 February, Mxolisi Zondi and Nur Toffar represented REEP at the annual Tobacco Control Coordination Meeting of the African Capacity Building Foundation in Victoria Falls, Zimbabwe. The event brought together key stakeholders to discuss project management, advocacy, cost management, and governance in tobacco control. Additionally, discussions highlighted communication and advocacy strategies for sustainable tobacco control, as well as financial administration requirements related to disbursement and replenishment procedures.

Another major focus was measuring the impact of tobacco control interventions through monitoring, evaluation, reporting, and learning (MERL). Gender mainstreaming was discussed as a key component for ensuring sustainable policies. The meeting also examined the future of tobacco control in Africa, emphasizing policy directions and challenges.

A key takeaway was the importance of data-driven policymaking, including excise tax strategies and sustainable tobacco control efforts. The event provided a valuable platform for knowledge-sharing among policymakers, researchers, and advocates. As governments continue to refine their tobacco control strategies, REEP remains committed to supporting research-driven solutions that promote public health and sustainable revenue mobilization.

Estelle Dauchy presents paper at conference of the African Health Economics Association



AfHEA
African Health Economics
And Policy Association

Estelle attended the 7th African Health Economic Association (**AfHEA**) Scientific Conference in Kigali, Rwanda. The AfHEA is the largest gathering of health economists and experts in health financing within Africa, and its mission is to contribute to the promotion and strengthening of health economics and policy analysis in Africa.

Estelle presented a paper that evaluates the impacts of different aspects of tax systems (e.g., ad valorem or specific, tiered or uniform, with indexing or not, trends in affordability) on cigarette consumption and prevalence. Each aspect is tested independently and in combination, using a similar methodology as that adopted by *Tobacconomics* to construct the **Tax system score**. The main objective of the paper is to evaluate the appropriateness of the WHO's excise tax target (that excise taxes on tobacco represent at least 75% of the retail price). The paper finds that to effectively reducing tobacco use the WHO target needs to be combined with strong overall tax systems.

Estelle saw first-hand the impact of the USAID funding freeze. Many registered participants from research institutions in Africa were not able to attend because of a lack of funds. In addition to REEP, many institutions from South Africa were represented, including the Medical Research Council, Wits' PRICELESS and UCT's School of Public Health.

The biennial conference, launched in 2009, is organized by the African Health Economics and Policy Association and funded by several donors, including the **Bill & Melinda Gates Foundation**, **UNFPA**, World Health Organisation, **International Development Research Centre**. The Association also partners with several international organizations or foundations (**Rockefeller Foundation**, World Bank, **African Union**, **Korea Foundation for International Health Care**).

World Conference on Tobacco Control: REEP sessions



REEP will be well-represented at the **World Conference on Tobacco Control**, which will be held in Dublin from 23 June to 25 June 2025. The following team members have had posters or oral presentations accepted by the conference organisers (listed in alphabetical order):

- **Vanessa Darsamo:**
 - Revenue lost in Zambia as a result of excise tax incentive for local cigarette manufacturers
- **Estelle Dauchy:**
 - Identifying effective tax policies to reduce cigarette smoking: Cross-country empirical evidence
- **Sam Filby:**
 - A global study of the association between cigarette excise tax structure and the dispersion of cigarette prices
- **Kirsten van der Zee:**
 - Brand switching during South Africa's COVID tobacco sales ban and its long-term effect on illicit trade
 - Interactions between ENDS and cigarette consumption: evidence from a 2022 national telephone survey in South Africa
- **Corné van Walbeek:**
 - Earmarking health tax revenue for public health in Jamaica: An example for other countries
 - Tobacco is not just bad for your health; tobacco shares are poor financial investments (with Timothy Evans)
- **Nicole Vellios:**
 - The effect of cigarette prices on smoking cessation in South Africa using duration analysis: 1970-2017
- **Leoné Walters:**
 - Public engagement on tobacco legislation: An analysis of the public hearings on South Africa's proposed Tobacco Control Bill
- **Mxolisi Zondi:**
 - Illicit trade in South Africa: new evidence from a nationally representative survey

Workshop: Updates on the Tobacco Products & Electronic Delivery Systems Control Bill

WORKSHOP: UPDATES ON THE TOBACCO PRODUCTS & ELECTRONIC DELIVERY SYSTEMS CONTROL BILL

Saturday 29 March 2025
10:00-13:00

Cape Town
Premier Hotel, 1 Marais Rd, Sea Point

Join us for an engaging workshop. Dive into essential knowledge and explore the latest research on this crucial topic.

Speakers:
(more to be confirmed)

Samantha Filby
Research Unit Economics of Excisable Products and Economics (REEP)
Electronic cigarette usage amongst high school students in South Africa

Dr Bulela Vava
Public Oral Health Forum
Tobacco and Oral Cancers

RSVP by **25 March 2025**
Liaston Naidoo - Lnaidoo@cansa.org.za

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REEP Research Officer Sam Filby, is a confirmed speaker at the **"Updates on the Tobacco Products and Electronic Delivery Systems Control Bill"** workshop being held on Saturday 29th March 2025, from 10am-1pm at the Premier Hotel in Cape Town.

Sam will discuss electronic cigarette usage amongst high school students in South Africa.

This free event is hosted by CANSA South Africa. RSVP: Lnaidoo@cansa.org.za.

Op-ed in *The Conversation*: Vaping hits alarming levels among South African teens – new study of fee-paying schools

A new **op-ed** in *The Conversation* highlights South Africa's growing teen vaping crisis. Written by REEP's Sam Filby and UCT Lung Institute's Professor Richard van Zyl-Smit, the piece draws on findings from a **study** published in *The Lancet's eClinicalMedicine*.

Based on data from around 25,000 learners at fee-paying high schools, the article reveals that just shy of 17% of the sampled high school learners were currently using e-cigarettes. Vape usages rates were substantially higher than those for tobacco cigarette use (2%), cannabis use (5%) and hookah pipe use (3%) among the sampled teens.

Moreover, the research found that the vaping habits of learners who vape are highly suggestive of addictive behaviour: about 47% of the learners who vape reported that they vaped within the first hour of waking up, and more than half of the sampled vape users reported that they vaped four or more days per week.

In *The Conversation* article, Filby and van-Zyl Smit call for urgent action—specifically, passing the Tobacco Products and Electronic Delivery Systems Control Bill which will ban vape sales near schools



and online, and restrict advertising that targets young people.

The authors also challenge the misconception that vaping is harmless, emphasizing the need for awareness over punishment. They urge parents to recognize the signs of vaping and the underlying factors driving teen use. Additionally, they advocate for healthcare professionals to routinely ask young patients about vaping and for school counsellors to equip students with coping strategies to navigate life's challenges.

NEWS: WHO FCTC Knowledge Hub on Tobacco Taxation

REEP member is part of tobacco control needs assessment mission in Malawi

In 2023 Malawi ratified the WHO Framework Convention on Tobacco Control, becoming the 183rd party to do so. Estelle Dauchy was invited by the FCTC Secretariat to participate in a WHO FCTC needs assessment mission in Malawi, held in Lilongwe from 10-14 February 2025. This mission was held in partnership with the Malawi Ministry of Health.



The main goal of the mission was to identify gaps and opportunities in tobacco control policy, and to make appropriate recommendations. As part of the needs assessment several meetings were held with government ministries and other stakeholders in academia and civil society. Ms Nowa Chimpeny, the Deputy Minister of Health, reaffirmed the government's commitment to public health.

Estelle represented the WHO FCTC Knowledge Hub on Taxation. Currently Malawi's tax system has significant room for improvement, as the specific tax on tobacco products has not been increased since 2008, and there is no tax on novel tobacco products. Furthermore, the tax on spirits and sugar-sweetened beverages is small. To support this needs assessment mission, Estelle developed a Tobacco Excise Tax Simulation Model, calibrated for Malawi. The proposal was presented to the Ministry of Finance and the Malawi Revenue Authority.

Malawi is highly dependent on foreign aid. In light of the cuts in foreign aid, especially from the United States, there is a window of opportunity to raise the excise taxes on these products, as part of a domestic resource mobilisation strategy in Malawi. We trust that the government of Malawi will use this opportunity. Other than raising government revenues, the public health benefits of increasing the excise taxes are obvious.

New Research on the Economics of Tobacco Control: March 2025

This March 2025 edition of the [Appendix](#) to the REEP newsletter, compiled by Leoné Walters, again aims to keep you updated on the latest research in the field of economics of tobacco control.

Please reach out to leone.walters@uct.ac.za if you would like to publicise your working papers and new publications.

Tobacco Control Data Initiative (TCDI) Update



The TCDI team attended the Global Non-Communicable Disease Alliance Forum in Kigali where they presented the role of data in Implementing the NCDs best buys in the African Region.

Some key takeaways from the conference:

- Taxation still proves to be the most effective way to deter use of tobacco products. It also raises funds needed by the government to counter the effects of tobacco use.
- The investment in healthcare is significantly lower in low- and middle-income countries, compared to developed countries.
- Stakeholders in the public health space are increasingly interested in the use of existing databases to inform their decision making as opposed to collecting data from scratch. The conversation is shifting from availing new data to the interoperability of existing data.

There have also been a number of publications from the studies conducted in the TCDI countries:

1. **Compliance with Smoke-free Laws in Hospitality Venues in Ethiopia: A Cross-sectional Observational Study in 10 Cities**
2. **Factors associated with shisha smoking: Results from a cross-sectional telephone-based survey among the general population adults in Nigeria**
3. **Economic costs of Tobacco Related Illnesses in Kenya**



From Left to Right: *Stephen Ogwen (Stowelink), Winnie Awuor (Development Gateway), Fabian Oriri (IILA) Rachel Kitonyo-Devotsu (McCabe Center for Law and Cancer), Spencer Busingo (Rwanda NCD Alliance) Mable Kukunda (Uganda National Health Consumers Organisation).*

In the Media

Blogs & OpEds

- March 11, 2025: **Alarming rise of vaping among South African schoolchildren**, IOL Opinion. By Samantha Filby and Richard van Zyl Smit.
- March 6, 2025: **Vaping hits alarming levels among South African teens – new study of fee-paying schools**, The Conversation. By Samantha Filby and Richard van Zyl-Smit. Co-published by [Tolerance.ca](#), and 7 March: by [Primedia+](#).

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NEWS + OPINION

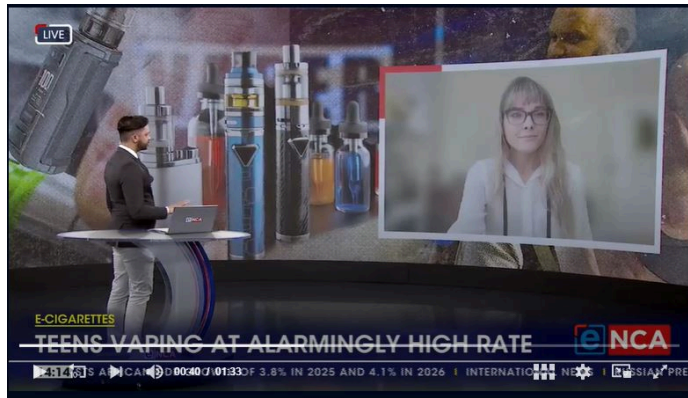
Alarming rise of vaping among South African schoolchildren



A UCT study which found the prevalence of South African high school learners vaping increased sharply by grade.

Press Clippings

- 19 March 2025: **Parliament begins oral hearings on tobacco bill**, Business Day
- 11 March 2025: **The Alarming Rise Of SA School Kids Hooked On Vapes**, 2OceansVibe
- 10 March 2025: **Hooked on vapes: The alarming rise of e-cigarette use in South African schools**, IOL



14 March 2025: Sam Filby interviewed on eNCA's Lunchtime Update Discussion, about **teens vaping at alarmingly high rate**.

- 13 March 2025 Corné van Walbeek was interviewed on CapeTalk by Lester Kiewit about **higher 'sin taxes' likely to come into effect on 1 April**.

- 12 March 2024: Sam Filby interviewed on SAfm about a recent study involving over 25,000 students across eight provinces in South Africa, that has revealed a **significant rise in adolescent vaping**, highlighting a growing public health crisis.
- 11 March 2025: Corné van Walbeek was interviewed on Cape Talk by John Maytham, to assess the concerns raised by the Beer Association of South Africa (BASA) regarding **proposed changes to alcohol taxation**.
- 7 January 2025: Corné van Walbeek was interviewed on BBC Focus on Africa: "**Will increasing tax in South Africa help stop excessive drinking?**".



Regards,
The REEP team

If you have any comments or feedback on this e-newsletter, or suggestions for possible story ideas for our next issue, please get in touch with the REEP team, by emailing us at:
tobaccoecon@gmail.com

And contact the WHO FCTC Knowledge Hub on Tobacco Taxation team at:
tobaccotaxationkh@gmail.com

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