

NOTE ON TOBACCO EXCISE TAX IN UKRAINE



World Health
Organization

REGIONAL OFFICE FOR Europe



Abstract

Ukraine is recognized internationally as having implemented some of the best practices in relation to taxation of tobacco products, particularly cigarettes. In the period of 2008–2018, the Ukrainian Government increased the average excise tax on cigarettes from 0.58 to 15.5 Ukrainian hryvnia (UAH) per pack, resulting in a 12-fold increase in tobacco excise revenues and a 40% reduction in the number of daily smokers. In 2017, the Ukrainian Government adopted a plan to increase excise tax on tobacco by 20% yearly until 2025 to reach the European Union minimum excise tax rate and further increase revenues, decrease consumption and reduce tobacco-related mortality and morbidity. A simulation exercise was conducted to estimate the increase in revenues for the period 2020–2025 under the current schedule of increase. This was compared to the assessed impact of a slower increase in excise taxes, as suggested by the tobacco industry. Results show that revenues from the current schedule will remain substantially larger than those under the industry proposal even if illicit trade doubled in this period. Excise revenues would reach 102 billion UAH by 2025 under the current schedule compared to around 68 billion UAH under the industry proposal.

Keywords

TOBACCO TAXATION

POLICY

TOBACCO USE

ILLICIT TRADE

TAX REVENUES

UKRAINE

© World Health Organization 2020

Some rights reserved. This work is available under the Creative Commons Attribution-NonCommercial-ShareAlike 3.0 IGO licence (CC BY-NC-SA 3.0 IGO; <https://creativecommons.org/licenses/by-nc-sa/3.0/igo>).

Under the terms of this licence, you may copy, redistribute and adapt the work for non-commercial purposes, provided the work is appropriately cited, as indicated below. In any use of this work, there should be no suggestion that WHO endorses any specific organization, products or services. The use of the WHO logo is not permitted. If you adapt the work, then you must license your work under the same or equivalent Creative Commons licence. If you create a translation of this work, you should add the following disclaimer along with the suggested citation: "This translation was not created by the World Health Organization (WHO). WHO is not responsible for the content or accuracy of this translation. The original English edition shall be the binding and authentic edition: Note on tobacco excise tax in Ukraine. Copenhagen: WHO Regional Office for Europe; 2020".

Any mediation relating to disputes arising under the licence shall be conducted in accordance with the mediation rules of the World Intellectual Property Organization. (<http://www.wipo.int/amc/en/mediation/rules/>)

Suggested citation. *Note on tobacco excise tax in Ukraine*. Copenhagen: WHO Regional Office for Europe; 2020. Licence: [CC BY-NC-SA 3.0 IGO](https://creativecommons.org/licenses/by-nc-sa/3.0/igo).

Cataloguing-in-Publication (CIP) data. CIP data are available at <http://apps.who.int/iris>.


Sales, rights and licensing. To purchase WHO publications, see <http://apps.who.int/bookorders>. To submit requests for commercial use and queries on rights and licensing, see <http://www.who.int/about/licensing>.

Third-party materials. If you wish to reuse material from this work that is attributed to a third party, such as tables, figures or images, it is your responsibility to determine whether permission is needed for that reuse and to obtain permission from the copyright holder. The risk of claims resulting from infringement of any third-party-owned component in the work rests solely with the user.

General disclaimers. The designations employed and the presentation of the material in this publication do not imply the expression of any opinion whatsoever on the part of WHO concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries. Dotted and dashed lines on maps represent approximate border lines for which there may not yet be full agreement.

The mention of specific companies or of certain manufacturers' products does not imply that they are endorsed or recommended by WHO in preference to others of a similar nature that are not mentioned. Errors and omissions excepted, the names of proprietary products are distinguished by initial capital letters.

All reasonable precautions have been taken by WHO to verify the information contained in this publication. However, the published material is being distributed without warranty of any kind, either expressed or implied. The responsibility for the interpretation and use of the material lies with the reader. In no event shall WHO be liable for damages arising from its use.



Contents

Acknowledgements	iv
Acronyms	v
Introduction	1
Current tobacco taxation policy and its revenue potential	2
Cigarettes	3
HTPs and ENDS/ENNDS products	5
Industry proposal to revise excise tax down	6
Conclusions	10
References	12



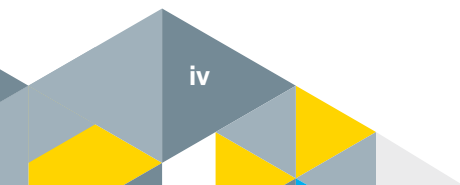
Acknowledgements

This brief was written by Anne-Marie Perucic, economist, WHO headquarters, with contributions from Kristina Mauer-Stender, Programme Manager, Angela Ciobanu, Technical Officer, WHO Regional Office for Europe, and Jarno Habicht, WHO Representative, WHO Country Office in Ukraine.

The authors would like to thank Konstantin Krasovsky, tobacco-control expert, for providing additional data.

The authors gratefully acknowledge inputs and comments provided by Armando Peruga, consultant, WHO Regional Office for Europe, and Lilia Olefir, Executive Director of the nongovernmental organization Advocacy Centre "LIFE".

This work was prepared in the context of the Bilateral Cooperation Agreement between the Government of Ukraine and the WHO Regional Office for Europe. Publication of the report was made possible through funding provided by Bloomberg Philanthropies.



Acronyms

ENDS/ENNDS _ electronic nicotine and non-nicotine delivery systems

EU _ European Union

GEL _ Georgian lari (currency)

HTPs _ heated tobacco products

IMF _ International Monetary Fund

NCDs _ noncommunicable diseases


UAH _ Ukrainian hryvnia (currency)

WHO FCTC _ WHO Framework Convention on Tobacco Control



Introduction





Tobacco use is one of the main public health threats and a major risk factor for noncommunicable diseases (NCDs) such as cardiovascular and respiratory diseases, cancer, diabetes and many other conditions (1). NCD-related mortality in Ukraine is reported to be among the highest in the WHO European Region, with 84% of all deaths in 2017 caused by major NCDs (of these, 62% were attributed to cardiovascular diseases and 14% to cancer) (2).

In response to the global tobacco epidemic, Ukraine ratified the WHO Framework Convention on Tobacco Control (WHO FCTC) (3) – the international public health treaty that outlines evidence-based measures proven effective in reducing tobacco use and associated morbidity and mortality – in 2006. Ukraine has made considerable progress in implementing the core articles of the WHO FCTC, consequently achieving a remarkable 20% reduction in smokers since 2010. The current level of tobacco use remains high, however, with 23% of adults still using tobacco. Strengthened measures need to be put in place to make further significant reductions in smoking prevalence and enable Ukraine to meet fully its obligations under the WHO FCTC (4).

Issues that need to be addressed include lack of enforcement and loopholes in existing legislation that have resulted in the growing popularity of new and emerging nicotine and tobacco products, such as electronic nicotine and non-nicotine delivery systems (ENDS/ENNDS products, often referred to as electronic (or e-) cigarettes) and heated tobacco products (HTPs). The latest Global Youth Tobacco Survey, conducted in 2017, showed that overall, 18.4% of students aged 13–15 years were current e-cigarette users (22.6% of boys and 14.0% of girls) (5).

The Parliament of Ukraine adopted amendments to the tax code on 16 January 2020 to prevent the growing uptake of ENDS and HTPs by young people and reduce the products' affordability. These amendments are expected to have a positive impact on the population. Additionally, the Tobacco Control Bill, which is aligned with the WHO FCTC, European Union Directive 2014/40/EU (6) and WHO recommendations on new and emerging nicotine and tobacco products, currently is undergoing revision by the Parliament.



Current tobacco taxation policy and its revenue potential



Cigarettes

Ukraine is recognized internationally as having implemented some of the best practices in relation to taxation of tobacco, particularly cigarettes, the most commonly consumed tobacco product in the country. The Government increased average excise tax on cigarettes from 0.58 to 15.5 Ukrainian hryvnia (UAH) per pack between 2008 and 2018, an astounding 27-fold increase in 10 years that led to a 12-fold increase in tobacco excise revenues (from 3.6 billion to 43.6 billion UAH) during the period. Taking account of inflation, real increases in revenues in the period were almost four-fold. This was accompanied by an impressive 40% reduction in the number of daily smokers (from 10.1 million in 2008 to 6 million in 2018) (7).

Going further in this positive direction, the Government adopted in 2017 a plan to increase excise tax on tobacco by 20% yearly until 2025. Under this plan, Ukraine is set on a guaranteed path to reach the European Union (EU) minimum excise tax rate of €90 per 1000 cigarettes. Revising the plan down will delay the achievement of the target by many years. It will also be problematic given that the EU currently is considering increasing the €90 minimum (8), making it even harder for Ukraine to reach the target if the current pace of tax increases was to slow down. The current schedule is a laudable policy that will not only increase revenues substantially, but will also decrease consumption and improve the health of the Ukrainian population through reductions in disease and death due to tobacco use.

A simulation exercise¹ that looked closely at Ukrainian market data for cigarettes in 2019² was carried out to estimate the increase in revenues for the period 2020–2025 under the current schedule of increase. Two scenarios were considered: (a) excise tax is increased according to the adopted schedule and illicit trade remains the same; and (b) excise tax is increased according to schedule but illicit trade gradually increases from 5% of total consumption in 2019 to 10% in 2025.³

1 Assumptions made for this simulation were: (a) the excise tax increase would be passed on fully to the retail price; (b) net-of-tax price (proxy for industry price) is adjusted to inflation every year; (c) price elasticity of demand would be -0.5 (meaning a 10% increase in price would reduce consumption by 5%); and (d) consumption reacts to real changes in price.

2 Data were extracted from multiple sources: (a) prices of brands and total cigarette sales quantity for the year 2019 were collected from the State Fiscal Service of Ukraine by Konstantin Krasovsky, tobacco-control expert, Ukraine; (b) brand market shares were taken from the database GlobalData Plc 2020; (c) the price elasticity value of -0.5 is the estimated average for low- and middle-income countries according to the National Cancer Institute and WHO (9); (d) inflation estimates for conversion of nominal numbers in real terms were taken from the International Monetary Fund (IMF) (10); and (e) the estimate of 5% illicit trade is taken from the latest Kantar report (11).

3 In this scenario, estimates of revenues account for a loss of consumption equivalent to an additional 0.7 percentage point of total illicit trade every year.

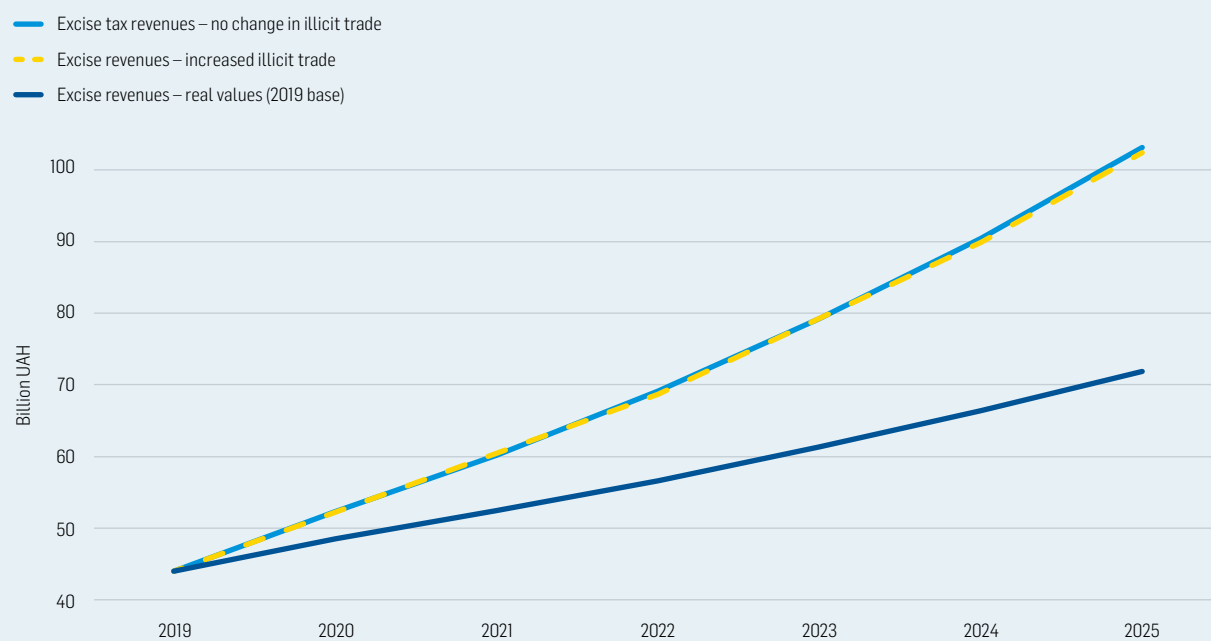


Fig. 1. Excise tax revenues from cigarettes in Ukraine, billion UAH, 2019–2025, in nominal (with and without increase in illicit trade) and in real terms

Source: authors' calculations using different data sources (see details in footnote 2).

Results show clearly that despite the unlikely scenario of illicit trade doubling between 2019 and 2025, the impact on revenues would be very small, partly because the baseline is low (an illicit trade of 5% is considered low). The difference in revenues between the assumption of no increase versus an increase in illicit trade would be only 0.7% on average.

Overall, nominal revenues would increase substantially, from an estimated 44 billion UAH in 2019 to 103 billion UAH in 2025. In real terms, the increase would remain substantial in the period 2019–2025, when revenues are estimated to increase by 39% (Fig. 1).



HTPs and ENDS/ENNDS products

Following a recent amendment to the tax code, from 1 January 2021, Ukraine will start taxing e-cigarette liquids with and without nicotine at the rate of 3000 UAH per litre.

The excise tax rate for HTPs will be increased significantly from 1139.76 UAH per kilogram of tobacco to 1456.3 UAH per 1000 sticks. This will increase by a further 20% annually over the next four years. The law also improves the structure of the excise tax on HTPs by changing it from a specific amount per kilogram of tobacco to a specific amount per 1000 sticks (12). This new base is easier to assess for tax administrators and will increase the tax per stick further.

The tax on HTPs is the same as the minimum excise applied on cigarettes. There is no reason HTPs should be taxed less than cigarettes; like cigarettes, they are tobacco products. To date, there is no evidence to demonstrate that HTPs are less harmful than conventional tobacco products (13). Tobacco, even in its natural form, is inherently toxic and contains carcinogens. HTPs contain more than 20 harmful and potentially harmful chemicals in levels that are significantly higher than in a reference cigarette (14).

In Ukraine, HTPs currently are sold at prices ranging between 53 UAH and 60 UAH per 20 sticks, at the levels of premium cigarette brands like Marlboro, Parliament or Davidoff.⁴ While the total tax share on cigarette premium brands stands at around 60%, the total tax share of HTPs is much lower, at 34–36%.⁵ This means tobacco companies hold a large margin with HTPs; an increase in tax on HTPs therefore is likely to be absorbed, at least partially, by tobacco companies, leading to small increases in prices. Switching from the current rate of 1139.76 UAH per kilogram to 1456.33 UAH per 1000 sticks from 2021 will increase revenues from around 1 billion UAH per year to more than 4 billion. This is a most welcome increase in revenues that should not be deterred through pressure from the industry to repeal the adopted changes in HTP taxation as of 2021.

4 Prices were checked in online shops, such as Rozetka (15), on 25 August 2020.

5 Authors' calculations using current prices and applicable tax rates (as of 25 August 2020).



Industry proposal to revise excise tax down



The tobacco industry currently is pressing the Government to revise the tax schedule down, on the grounds that illicit trade in tobacco is on the rise. The industry is offering the Government guaranteed revenues provided the Government agrees to reduce the yearly excise tax increase from 20% to 10% (16).

In the same simulation exercise describe previously, another two scenarios were considered: (a) excise tax is increased according to schedule but illicit trade gradually increases from 5% of total consumption in 2019 to 10% in 2025; and (b) excise tax increases according to the industry’s proposal (10% yearly) and illicit trade remains at 5%.

Fig. 2 compares the revenue estimates for each of the two scenarios. Results show that despite the unlikely scenario of illicit trade doubling between 2019 and 2025, excise tax revenues would remain higher than with a low excise tax increase, as suggested by the industry. Excise tax revenues with the current schedule are expected to increase to 102 billion UAH by 2025, even accounting for the increase in illicit trade. Revenues with small tax increases, as suggested by the industry, would increase only to 68 billion UAH by 2025. Sticking to the current tax schedule brings only benefits by decreasing overall consumption despite increases in illicit trade and generating much-needed revenues, part of which could be used to strengthen tax administration and the fight against illicit trade.

Fig. 2. Excise tax revenues from cigarettes in Ukraine, billion UAH, 2020–2025, current schedule with increased illicit trade versus industry proposal

Source: authors’ calculations using different data sources (see details in footnote 2).

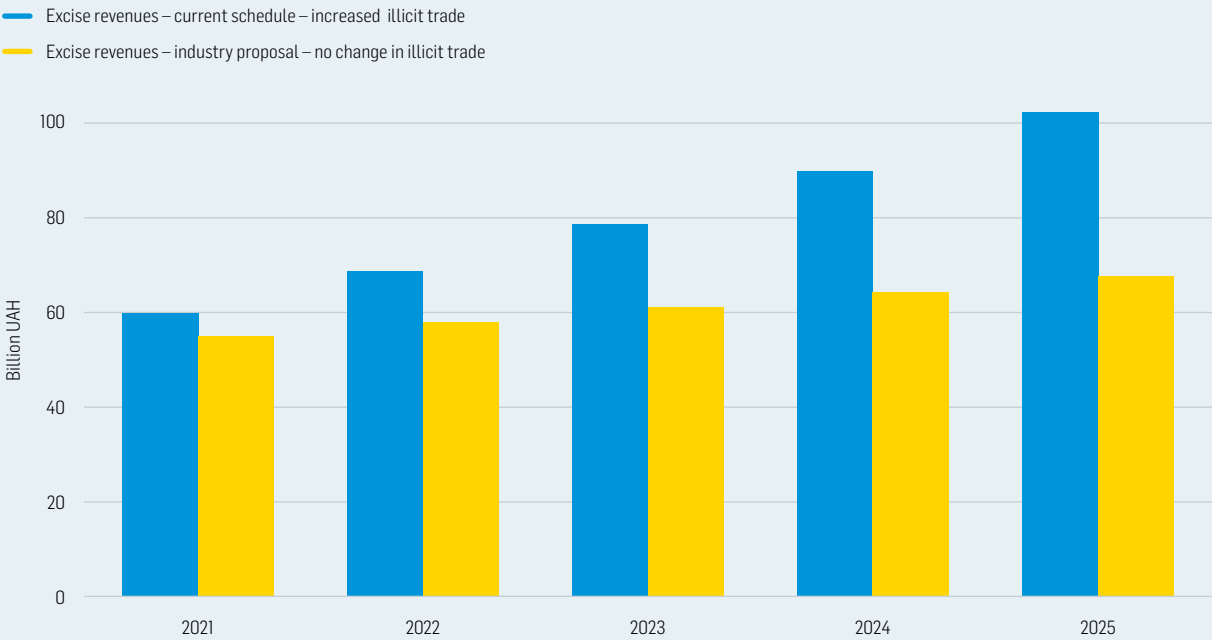


Fig. 3. Real excise tax yield per pack of cigarettes and real excise revenues in Georgia, million GEL (base year 2013), 2013–2018

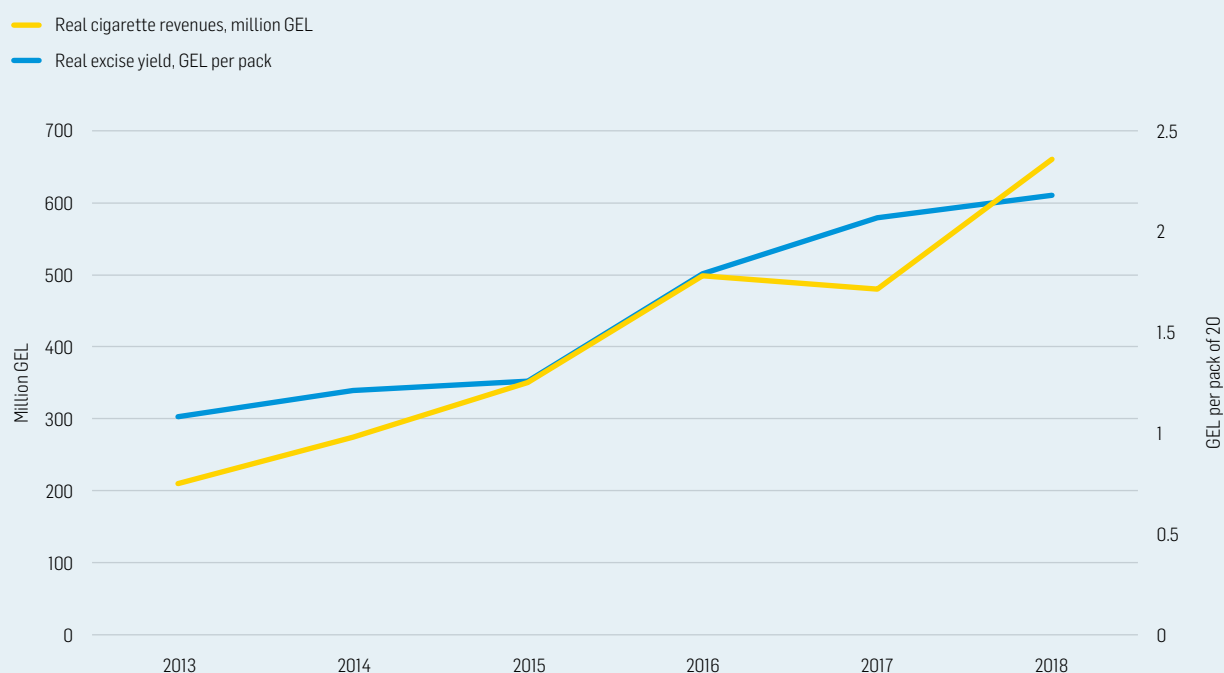
GEL: Georgian lari.

Note: the tax yield reported here accounts for the specific and ad valorem excises applied on filtered cigarettes, which comprise most of the consumption in the country. The excise on unfiltered cigarettes was lower during the period covered but was equalized to the tax of filtered cigarettes in 2019.

Sources: authors' calculations using multiple sources: (a) price of the most sold brand and excise rates and revenues (WHO (19)); (b) additional information on excise rates, revenues and prices for missing years in the report from the WHO Country Office in Georgia and from Konstantin Krasovsky, tobacco-control expert, Ukraine; and (c) inflation estimates for adjustments in real terms from the IMF (10).

Offering guaranteed revenues for the Government if they forego large tax increases is a well know strategy used by the tobacco industry in all parts of the world. Pakistan recently experienced the same issue. In their budget year 2017/2018, the Government of Pakistan, under pressure from the tobacco industry, did not increase the excise on tobacco, but rather created a new low-tax tier. The industry claimed this would help contain illicit trade and increase revenues compared to the year before. The introduction of the new low-tax rate increased consumption but did not generate the additional revenue promised by the industry: the Government received 66.92 billion rupees (€355 million), the same revenue as the year before. Having learned this lesson, the Government in the next budget year (2018/2019) increased the tax rate for the lowest tier by almost 48% – against the advice of the tobacco industry – and their revenues increased by 43% to 95.61 billion rupees (Pakistan Federal Board of Revenue, personal correspondence, 2020).

The fear of a potential increase in illicit trade should not prevent countries from increasing their excise taxes. In Georgia, for example, illicit trade is estimated to be quite low (around 1.5% of total consumption (17)) but may have increased slightly recently (Ministry of Finance, Georgia, personal communication, 2020). This did not prevent the Government of Georgia increasing excise tax on tobacco substantially in recent years by around 30–40% per year in nominal terms. These tax increases are also part of an effort to get close to the EU excise tax minimum and the Government is committed under its Association Agreement with the EU (18) to continue increasing tobacco excise taxes to reach the €90 per 1000 cigarettes minimum. The tax increases so far have generated large revenue increases (Fig. 3).




The best way to fight illicit trade is not by sacrificing tax increases, but by implementing strong tax administration measures to prevent illicit trade activities. The WHO FCTC Protocol to Eliminate Illicit Trade in Tobacco Products (20) presents a blueprint for best practices/policies to deal with this issue. It therefore is recommended that Ukraine considers becoming a Party to this Protocol.



Conclusions





To reduce tobacco use and curb the increasing trend of new and emerging nicotine and tobacco products, especially among young people, the Government of Ukraine should exclude or minimize existing legislative loopholes and facilitate proper implementation of legal requirements. It should also rely on its experience in increasing tobacco taxation, which has led to spectacular results in terms of revenue increases and smoking reduction. This experience has made the country become the global reference for best practices in tobacco taxation.

The current plan for tax implementation and increases for cigarettes, HTPs and ENDS/ENNDS products is a sound policy that will lead to reductions in consumption and prevalence while at the same time increasing much-needed revenues. Conversely, industry proposals to reduce the scheduled tax increases by 2025 because of potential increases in illicit trade will lead to lower revenues. Keeping with the current excise increase schedule will provide stable and increased revenues despite possible increases in illicit trade.

The current COVID-19 pandemic is pushing economies into severe recession. Finding new sources of revenue is becoming a priority for most countries. Tobacco taxes are smart taxes. They are imposed on a non-essential good, a product that kills up to half of its users. Tobacco taxes **S**ave lives, **M**obilize resources, **A**ddress health inequalities, **R**educe the burden on health systems and **T**arget NCD risk factors. Ukraine is a living example of the potential of significant tobacco tax increases in reducing tobacco consumption substantially while at the same time generating significant revenues for the state. Foregoing revenues from such a smart tax will have negative consequences.



References

All weblinks accessed 23 September 2020.



1. Tobacco: key facts. In: World Health Organization [website]. Geneva: World Health Organization; 2019 (<https://www.who.int/news-room/fact-sheets/detail/tobacco>).
2. Tackling noncommunicable diseases in Ukraine 2015–2019. Copenhagen: WHO Regional Office for Europe; 2020 (<https://www.euro.who.int/en/countries/ukraine/publications/tackling-noncommunicable-diseases-in-ukraine-2015-2019-2020>).
3. Status of treaties. 4. WHO Framework Convention on Tobacco Control. In: United Nations Treaty Collection [website]. New York (NY): United Nations; 2020 (https://treaties.un.org/pages/ViewDetails.aspx?src=TREATY&mtdsg_no=IX-4&chapter=9&clang=_en).
4. Tobacco control in Ukraine. Assessment of current status of tobacco control and opportunities for further development. Copenhagen: WHO Regional Office for Europe; 2020 (<https://www.euro.who.int/en/health-topics/disease-prevention/tobacco/publications/2020/tobacco-control-in-ukraine-assessment-of-current-status-of-tobacco-control-and-opportunities-for-further-development-2020>).
5. Global Tobacco Surveillance System Data (GTSSData). Fact sheets. In: Centers for Disease Control and Prevention [website]. Atlanta (GA): Centers for Disease Control and Prevention; undated (<https://nccd.cdc.gov/GTSSDataSurveyResources/Ancillary/DataReports.aspx?CAID=1>).
6. Directive 2014/40/EU of the European Parliament and of the Council of 3 April 2014 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC text with EEA relevance. OJ L 127, 29.4.2014, p. 1–38 (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ%3AJOL_2014_127_R_0001).
7. У 2019 році доходи від акцизів на сигарети зросли, а споживання зменшилось [In 2019, revenues from excise duties on cigarettes increased and consumption decreased]. In: Український центр контролю над тютюном [Ukrainian Centre for Tobacco Control] [website]. Kyiv: Ukrainian Centre for Tobacco Control; 2016 (<http://tobaccocontrol.org.ua/news/u-2019-rotsi-dokhodi-vid-aktsiziv-na-sigarieti-zrosli-a-spozhyvannia-zmienshilos>) (in Ukrainian).
8. Council conclusions concerning the structure and rates of excise duty applied to manufactured tobacco. Brussels: Council of Europe; 2020 (8483/20; <https://www.consilium.europa.eu/media/44235/st08483-en20.pdf>).
9. U.S. National Cancer Institute and World Health Organization. The economics of tobacco and tobacco control. Bethesda (MD)/Geneva: U.S. Department of Health and Human Services, National Institutes of Health, National Cancer Institute/World Health Organization; 2016 (National Cancer Institute Tobacco Control Monograph 21; <https://cancercontrol.cancer.gov/brp/tcrb/monographs/monograph-21>).
10. World economic outlook database, April 2020 edition [online database]. Washington (DC): International Monetary Fund; 2020 (<https://www.imf.org/external/pubs/ft/weo/2020/01/weodata/index.aspx>).
11. Дослідження ринку незаконної торгівлі тютюновими виробами [Market research on illicit trade in tobacco products]. Kyiv: Kantar Ukraine; 2020 (https://tns-ua.com/wp-content/uploads/2020/09/Kantar_AIT_w46_industry_media_Ukr-part.pdf) (in Ukrainian).
12. Про внесення змін до Податкового кодексу України щодо вдосконалення адміністрування податків, усунення технічних та логічних неузгодженостей у податковому законодавстві [On amendments to the tax code of Ukraine to improve tax administration, and eliminate technical and logical inconsistencies in tax legislation]. Kyiv: Parliament of Ukraine; 2020 (<https://zakon.rada.gov.ua/laws/show/466-20#n2>) (in Ukrainian).
13. Heated tobacco products: a brief. Copenhagen: WHO Regional Office for Europe; 2020 ([https://www.euro.who.int/en/health-topics/disease-prevention/tobacco/publications/2020/heated-tobacco-products-a-brief-2020#:~:text=Heated%20tobacco%20products%20\(HTPs\)%20are,as%20modified%20risk%20tobacco%20products](https://www.euro.who.int/en/health-topics/disease-prevention/tobacco/publications/2020/heated-tobacco-products-a-brief-2020#:~:text=Heated%20tobacco%20products%20(HTPs)%20are,as%20modified%20risk%20tobacco%20products)).
14. Heated tobacco products: information sheet, 2nd edition. Geneva: World Health Organization; 2020 (<https://www.who.int/publications/i/item/WHO-HEP-HPR-2020.2>).
15. Rozetka [online store]. Kyiv: Rozetka Ltd; 2001–2020 (<https://rozetka.com.ua/search/?text=heets&producer=295727,425790,213312,1403,281145,391507>) (in Ukrainian).
16. Statement. Memorandum signed by the Government of Ukraine and tobacco industry threatens public health interests. In: Advocacy Centre "Life" [website]. Kyiv: Advocacy Centre "Life"; 2019 (<https://center-life.org/en/news/statement-memorandum-signed-by-the-government-of-ukraine-and-tobacco-industry-threatens-public-health-interests/>).
17. Little M, Ross H, Bakhturidze G, Katchkashvili I. Illicit tobacco trade in Georgia: prevalence and perceptions. *Tob Control* 2019;0:1–7. doi:10.1136/tobaccocontrol-2018-054839 (<https://tobaccocontrol.bmj.com/content/early/2019/01/18/tobaccocontrol-2018-054839>).
18. Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Georgia, of the other part. OJ L 261, 30.8.2014, p. 4–743 (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A2014A0830%2802%29>).
19. WHO report on the global tobacco epidemic 2019. Geneva: World Health Organization; 2019 (https://www.who.int/tobacco/global_report/en/).
20. WHO Framework Convention on Tobacco Control. Protocol to Eliminate Illicit Trade in Tobacco Products. Geneva: World Health Organization; 2013 (https://www.who.int/fctc/protocol/illicit_trade/protocol-publication/en/).

The WHO Regional Office for Europe

The World Health Organization (WHO) is a specialized agency of the United Nations created in 1948 with the primary responsibility for international health matters and public health. The WHO Regional Office for Europe is one of six regional offices throughout the world, each with its own programme geared to the particular health conditions of the countries it serves.

Member States

Albania	Greece	Portugal
Andorra	Hungary	Republic of Moldova
Armenia	Iceland	Romania
Austria	Ireland	Russian Federation
Azerbaijan	Israel	San Marino
Belarus	Italy	Serbia
Belgium	Kazakhstan	Slovakia
Bosnia and Herzegovina	Kyrgyzstan	Slovenia
Bulgaria	Latvia	Spain
Croatia	Lithuania	Sweden
Cyprus	Luxembourg	Switzerland
Czechia	Malta	Tajikistan
Denmark	Monaco	Turkey
Estonia	Montenegro	Turkmenistan
Finland	Netherlands	Ukraine
France	North Macedonia	United Kingdom
Georgia	Norway	Uzbekistan
Germany	Poland	

World Health Organization Regional Office for Europe

UN City, Marmorvej 51,
DK-2100, Copenhagen Ø, Denmark
Tel.: +45 45 33 70 00
Fax: +45 45 33 70 01
Email: eurocontact@who.int
Website: www.euro.who.int