Tax & price measures: A Sustainable Model to Reduce Tobacco Use

Revenue spending and health impact

Goals

Tax & price measures: less affordability

Strong tax administration

Strategic revenue investments

• Tobacco control
• Healthcare financing & health promotion
• Tax administration

Health benefits

• Fewer NCDs
• Lower health costs

More tax revenue

Less tobacco use

Tax measures

Increase tax substantially

Increase tax repeatedly

More weight on specific excise

Simplification of tax systems

• Elimination of distinction between and within tobacco products
• Same tax burden across all tobacco products in whatever form

Strong tax administration

• Monitoring
• Strong track & tracing systems
• Enforcement measures

• Border policies
• International cooperation & coordination

Less tax avoidance
Less tax evasion
Less illicit trade

Eliminate tobacco industry interference

References:

1. WHO FCTC Articles 17 & 26; WHO FCTC Article 6 Guideline 5.
2. WHO FCTC Article 5.2 & 26.
5. WHO FCTC Article 6 Guideline 3.2; WHO Technical Manual Section 4.7.
12. WHO FCTC Article 19.2 & 20-26; WHO Technical Manual Section 4.2.2.
13. WHO FCTC Article 5.3.