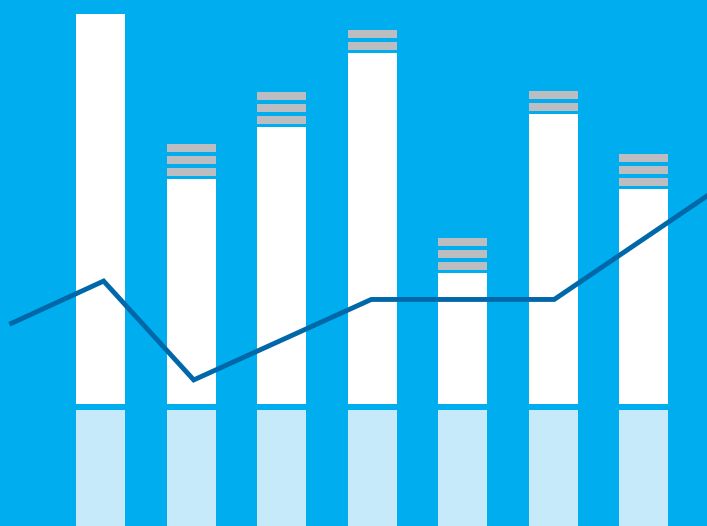


WHO TECHNICAL MANUAL ON

TOBACCO TAX POLICY AND ADMINISTRATION



World Health
Organization

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AND ADMINISTRATION



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Organization**

WHO technical manual on tobacco tax policy and administration

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Foreword

In 1999, the World Bank's *Curbing the Epidemic* was the first report by an international organization to recognize that increasing tobacco excise taxes was the most effective and cost-effective measure to reduce tobacco use and save lives. Over the two decades since, the evidence base supporting this claim, especially in low- and middle-income countries, has been steadily growing. Meanwhile, the credibility of the tobacco industry's arguments against tobacco taxation has been slowly waning. In short, health-promoting tobacco taxation has come of age, and the evidence has consistently shown that it is a win for public health, a win for revenue and a win for the economy overall.

But we must be cautioned against complacency. Although the evidence on tobacco taxation is irrefutable and there are now signs that the tide is turning on the global tobacco epidemic, tobacco taxation was, in 2018, the WHO MPOWER¹ measure that was least implemented at the highest level of achievement. Even more concerning, cigarettes have become more, rather than less, affordable in many low- and middle-income countries over the past decade. Many countries set rates at insufficient levels and increase them too infrequently, while others still use complex and inefficient taxation structures. This failure to advance tobacco taxation able to effect significant price increases constitutes a loss for governments in revenues, a loss for public health and a win for the tobacco industry.

To overcome this inertia, this manual charts the way forward for policy-makers, finance officials and others involved in tobacco tax policy development. It equips them with the information and evidence needed for the realization of their countries' tobacco tax policy objectives. It also analyses the tobacco industry's tactics for influencing the political economy of tobacco taxation and shows the limitations and exaggerations of the arguments used against tax increases. The manual serves as an update of the 2010 *WHO technical manual on tobacco tax administration* by adding new evidence on the successes of tobacco taxation in all parts of the world and broadening its scope to capture more material relevant to developing and implementing more effective tobacco tax policy.

1 The WHO MPOWER package of technical measures and resources that comprises (M) monitor tobacco use and prevention policies; (P) protect people from tobacco smoke; (O) offer help to quit tobacco use; (W) warn about the dangers of tobacco; (E) enforce bans on tobacco advertising, promotion and sponsorship; and (R) raise taxes on tobacco.

Its contributions are particularly timely in a COVID-19-stricken world. As the pandemic has been worsened by the global burden of noncommunicable disease, and revenue is now desperately needed, taxing tobacco should be more palatable than ever. This manual shows policy-makers how to seize this unique opportunity to use tobacco taxation to build back better, save lives and strengthen health systems while increasing revenue.

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