



**TOBACCO CONTROL ECONOMICS UNIT**

DEPARTMENT OF PREVENTION OF NONCOMMUNICABLE DISEASES  
WORLD HEALTH ORGANIZATION

# **WHO** ENGAGEMENT WITH MEMBER STATES ON TOBACCO TAXATION



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Organization**

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## ACRONYMS

AFRO	WHO African Regional Office
AMRO	WHO Regional Office for the Americas
BI	Bloomberg Initiative
BSEC	Organization of the Black Sea Economic Cooperation
CUFE	Central University of Finance and Economics, China
EAC	East African Community
EMRO	WHO Eastern Mediterranean Regional Office
EURO	WHO Regional Office for Europe
FBR	Federal Board of Revenue, Pakistan
GCC	Gulf Cooperation Council
IEBS	International Economic and Business School, China
MoEF	Ministry of Economy and Finance, Cambodia
MoF	Ministry of Finance
MoH	Ministry of Health
NBR	National Board of Revenue, Bangladesh
RYO	Roll Your Own cigarettes, Thailand
SEATCA	South East Asian Tobacco Control Alliance
TaXSIM	WHO tax simulation model
TRU	Tax Research Unit (Central Board of Excise and Customs, India)
WAEMU	West African Economic and Monetary Union
WHO	World Health Organization
WPRO	WHO Western Pacific Regional Office

The World Health Organization (WHO) has engaged with ministry of finance (MoF) officials from a large number of countries around the world to provide technical assistance to Member States on tobacco taxation. The objectives of these engagements are to:

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- Raise taxes to increase the price of tobacco products, as it is proven to reduce tobacco consumption and help the governments achieve their public health objectives;
- Increase the efficiency and effectiveness of tax systems to improve the sustainability of tax revenue, and ensure that the governments collect expected tax revenues without any tax leakages; and
- Increase the technical and administrative capacity of tax and customs officials to monitor the tobacco market and improve tax compliance, so that the risks of tax evasion and avoidance are reduced.

This document summarizes the country-level engagements, regional and country tax seminars and meetings since 2007, and recent outcomes in 2012–2013 and 2013–2014 in tobacco tax policy changes in the countries that WHO has provided support for.

Participating countries by WHO regions

Region	Countries
African (AFRO)	Angola, Benin, Burkina Faso, Burundi, Cameroon, Congo, Côte d'Ivoire, Gambia, Ghana, Guinea-Bissau, Kenya, Madagascar, Mali, Mauritania, Niger, Nigeria, Rwanda, Senegal, South Africa, Togo, Uganda, United Republic of Tanzania, Zambia
Region of the Americas (AMRO)	Mexico
South-East Asia (SEARO)	Bangladesh, India, Indonesia, Maldives, Myanmar, Nepal, Thailand
European (EURO)	Albania, Armenia, Azerbaijan, Belarus, Georgia, Greece, Kazakhstan, Poland, Republic of Moldova, Romania, Russian Federation, Serbia, Turkey, Ukraine
Eastern Mediterranean (EMRO)	Bahrain, Egypt, Iran (Islamic Republic of), Jordan, Kuwait, Libya, Oman, Pakistan, Qatar, Yemen
Western Pacific (WPRO)	Cambodia, China, Cook Islands, Fiji, Lao People's Democratic Republic, Malaysia, Micronesia (Federal States of), Mongolia, Palau, Papua New Guinea, Philippines, Republic of Korea, Samoa, Solomon Islands, Tonga, Vanuatu, Viet Nam

# COUNTRY ENGAGEMENTS

## Bangladesh

WHO has been working closely with the National Board of Revenue (NBR) since early 2010 when a WHO/NBR team was formed to assess the strengths and weaknesses of the tobacco tax system in Bangladesh. The team convened in Geneva, December 2010 to undertake a detailed review and analysis of the tobacco market and tax system, which resulted in an internal NBR report with recommendations on the way forward. WHO has since provided technical support to the NBR during preparation of their annual budgets. The Government has increased tax rates on cigarettes in three successive years and on biris in 2013–2014. In the 2010–2011 budget, the Finance Minister announced the creation of a Tobacco Tax Cell within the NBR. The purpose of this cell is to support the formulation of tobacco tax policy through the provision of data and evidence. In 2012, for example, NBR and WHO jointly initiated a research project to better understand the characteristics of employment in the biri sector. WHO's close collaboration with NBR continues in 2014.

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