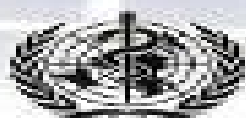
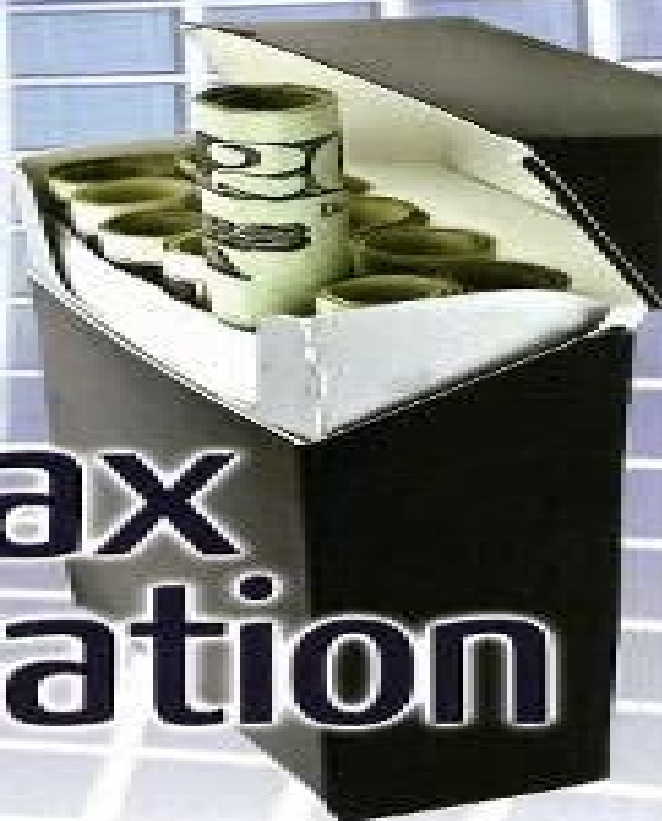


WHO Technical Manual on Tobacco Tax Administration



World Health
Organization



Technical Manual On Tobacco Tax Administration

Jeffrey Drope



Technical Manual On Tobacco Tax Administration:

WHO Technical Manual on Tobacco Tax Administration World Health Organization, 2010 Tobacco use is the single largest cause of preventable death globally killing more than five million people each year Tobacco use also creates considerable economic costs from greater spending on health care to treat the diseases it brings on in users and those exposed to tobacco smoke to the lost productivity resulting from the premature deaths it causes Of all the many interventions for reducing tobacco use a significant increase in tobacco product taxes and prices has been demonstrated to be the single most effective and cost effective intervention particularly among the poor and the young At the same time because of the inelasticity of demand for tobacco products in most countries and the low share of tax in price in many significant increases in tobacco taxes generate significant increases in the revenues generated by these taxes This technical manual aims to help governments achieve both objectives by identifying a set of best practices for tobacco taxation It documents governments existing approaches to tobacco taxation discusses barriers to using tobacco taxes to achieve health and revenue objectives and provides case studies of effective tobacco tax administration This manual is intended to be useful to tax administrators at the Ministry of Finance level by making them aware of the practices used and challenges faced by other countries It will also be useful to officials in a country's Ministry of Health or similar organizations by providing them with a more thorough understanding of key issues in tax structure and administration

WHO technical manual on tobacco tax policy and administration, 2021-04-07 This WHO technical manual on tobacco tax policy and administration builds upon the 2010 WHO technical manual on tobacco tax administration by further detailing the strategies for effective tobacco tax policy development design implementation and administration This 2021 edition also serves as an update to the 2010 manual incorporating the latest developments in science technology and policy as well as providing illustrative recent examples from a variety of countries The best practices laid out in this manual are designed to inform governments on the development of their tobacco taxation policy facilitating the achievement of their health and revenue objectives while also supporting their overall development strategy

WHO Technical Manual on Tobacco Tax Administration

Weltgesundheitsorganisation, 2010 **WHO technical manual on alcohol tax policy and administration** World Health Organization, 2023-12-05 *Action for health taxes from policy development to implementation* World Health

Organization, 2024-07-25 This document is the first in a series that taken together provides a practical overview of approaches to develop strengthen and implement health taxes

Tobacco Control in Africa Jeffrey Drope, 2011-10-15 This volume utilizes the work initiated and executed under a recent major public health initiative the African Tobacco Situational Analyses ATSA which was sponsored by the Canadian government's International Development Research Centre IDRC with funds from the Bill and Melinda Gates Foundation The program was conceived to illuminate the factors that will facilitate the reform of major public health policies particularly but not limited to tobacco The results presented in this volume are an

important contribution to the literature on global public health and international development and comprise the most comprehensive evidence based analysis of tobacco policy in the African region

Economics Of Tobacco Control In China: From Policy Research To Practice Teh-wei Hu, 2016-06-10 Nearly 370 million people in China smoke about one third of all smokers in the world are in China and about 1.2 million deaths in China are attributable to smoking. The death toll is expected to reach 2.2 million in 2030 if no smoking intervention programs are implemented. Taxation on tobacco products is one of the most effective tobacco control programs. This book addresses not only why China should raise cigarette tax but also how to raise the tobacco tax by providing decision makers with relevant research findings and quantitative estimate about the impact of raising the tobacco tax. It documents how these research findings were communicated to the Chinese government officials and how finally tobacco tax was raised 10 years after China's ratification of the WHO Framework Convention on Tobacco Control Treaty. The purposes of this book are 1 to inform economists, public health professionals and policymakers about the economic consequences of smoking; 2 to provide the essential economics particularly related to taxation and public health information upon which to build the specifics of the taxation policy that is adopted; 3 to identify barriers, challenges and recommendations for the Chinese government; and 4 to describe how research findings can be disseminated and communicated successfully to Chinese government policy makers. It is a must read for researchers who are interested in China's tobacco control efforts and in how to communicating their findings to the policy makers. It could also be useful for tobacco control professionals, researchers and policy makers in other countries.

Health Taxes: Policy And Practice Jeremy A Lauer, Franco Sassi, Agnes Soucat, Angeli Vigo, Laragh Gollogly, 2023-01-17 Virtually all fiscal measures influence people's health through their impacts on behaviour, consumption, income and wealth. A narrow subset of fiscal measures however can be more directly aimed at improving health by targeting behaviours and risks that are known to be strongly associated with health outcomes. The purpose of this book is to discuss the subject of these measures which we define as health taxes. The book aims to enumerate key health taxes of interest, explore their positive and negative effects and how these effects are influenced by the design of these taxes and the context in which they are applied. We ask how and where they can be implemented. Critically, we build an argument throughout the book for why policymakers across government should care about health taxes.

Strengthening Domestic Resource Mobilization Raul Felix Junquera-Varela, Marijn Verhoeven, Gangadhar P. Shukla, Bernard Haven, Blanca Moreno-Dodson, 2017-06-29 Public spending plays a key role in the economic growth and development of most developing economies. This book analyzes revenues policy and administration of Domestic Resource Mobilization (DRM) in developing countries. It provides a broad landscape of practical examples drawing from lessons learned in World Bank operations across Global Practices over the past several decades. It should be thought of as a starting point for a more comprehensive research agenda rather than a complete inventory itself. This book reviews the trends in tax revenue collection in developing countries. It provides an overview of

efforts to close the revenue gap many of which have been supported by World Bank operations The book reviews the special challenges facing low income countries which have traditionally relied on indirect revenues in the context of limited formalization of their economies An overview of tax policy and administration reform programs is presented with an overview of outstanding issues that will shape the policy agenda in years ahead *Investment case for tobacco control in the Islamic Republic of Iran* World Health Organization,United Nations Development Programme,2024-07-30 A key support for FCTC 2030 project countries is the development of a WHO FCTC investment case These investment cases analyze the health and economic costs of tobacco use as well as the potential economic benefits that can come from implementing key WHO FCTC measures Focusing on the economic rationale for tobacco control the WHO FCTC investment cases provide policymakers and other stakeholders with country level evidence to inform tobacco control policy making The investment case for the Islamic Republic of Iran was prepared under the FCTC 2030 project in close collaboration with governments of FCTC 2030 project countries the Convention Secretariat UNDP and WHO Tobacco Taxation in Latin America and the Caribbean A Call for Tobacco Tax Reform OECD,2024-10-28 In 2021 over 350 000 individuals died from tobacco use and second hand smoke in Latin America and the Caribbean LAC Over 40% of respiratory cancers in LAC were attributable to tobacco use and the smoking attributable medical costs can reach up to 1 5% of GDP per year The total social and economic costs of tobacco use significantly outweigh the tobacco tax revenue that is raised The OECD Report Tobacco Taxation in Latin America and the Caribbean finds that countries in LAC have significant scope to improve the effectiveness of their tobacco tax policies and administration in order to reduce the prevalence and societal costs of tobacco use The Report examines the trends and effects of tobacco consumption analyses tobacco tax revenue provides an extensive overview of tobacco tax policy design in the region discusses the need for tobacco tax reform and offers tobacco tax policy recommendations The Report also provides detailed information on tobacco taxation in 18 countries in LAC Argentina Bolivia Brazil Chile Colombia Costa Rica the Dominican Republic Ecuador El Salvador Guatemala Honduras Jamaica Mexico Nicaragua Panama Paraguay Peru and Uruguay Regulating Tobacco, Alcohol and Unhealthy Foods Tania Voon,Andrew Mitchell,Jonathan Liberman,2014-07-25 The need to reduce disability and premature deaths from non communicable diseases NCDs is increasingly engaging international organisations and national and sub national governments In this book experts from a range of backgrounds provide insights into the legal implications of regulating tobacco alcohol and unhealthy foods all of which are risk factors for NCDs As individual countries and the international community move to increase targeting of these risk factors affected industries are turning to national and international law to challenge the resulting regulations This book explores how the effective regulation of tobacco alcohol and unhealthy foods can be achieved within the context of international health law international trade and investment law international human rights law international intellectual property law and domestic laws on constitutional and other matters Its contributors consider the various tensions that arise in regulating NCD risk

factors as well as offering an original analysis of the relationship between evidence and health regulation Covering a range of geographical areas including the Americas the European Union Africa and Oceania the book offers lessons for health and policy practitioners and scholars in navigating the complex legal fields in which the regulation of tobacco alcohol and unhealthy foods takes place Disease Control Priorities, Third Edition (Volume 3) Hellen Gelband,Prabhat Jha,Rengaswamy Sankaranarayanan,Susan Horton,2015-10-29 Volume 3 Cancer presents the complex patterns of cancer incidence and death around the world and evidence on effective and cost effective ways to control cancers The DCP3 evaluation of cancer will indicate where cancer treatment is ineffective and wasteful and offer alternative cancer care packages that are cost effective and suited to low resource settings Main messages from the volume include Quality matters in all aspects of cancer treatment and palliation Cancer registries that track incidence mortality and survival paired with systems to capture causes of death are important to understanding the national cancer burden and the effect of interventions over time Effective interventions exist at a range of prices Adopting resource appropriate measures which allow the most effective treatment for the greatest number of people will be advantageous to countries Prioritizing resources toward early stage and curable cancers is likely to have the greatest health impact in low income settings Research prioritization is no longer just a global responsibility Providing cancer treatment requires adequate numbers of trained healthcare professionals and infrastructure beyond what is available in most LMICs especially low income countries Careful patient monitoring is a requirement of good quality cancer care and this often involves laboratory tests in addition to clinical examination Even if financing were immediately available to build or expand a cancer control system reaching capacity will take many years

Smoking Geographies Ross Barnett,Graham Moon,Jamie Pearce,Lee Thompson,Liz Twigg,2017-02-09 Smoking Geographies provides a research led assessment of the impact of geographical factors on smoking The contributors uncover how geography can show us not only why people smoke but also broader issues of tobacco control providing deeper clarity on how smoking and tobacco is governed The text centres on one of the most important public health issues worldwide and a major determinant of preventable mortality and morbidity in developed and developing countries Records the outcomes of a long term research collaboration that brings a geographical lens to smoking behaviour Uncovers how geography can play a part in understanding not only why people smoke but also broader issues of tobacco control Provides a deeper understanding of how smoking and tobacco is governed regarding where people may smoke but also more subtle governance as a climate is produced in which smoking becomes denormalised Brings both quantitative and qualitative perspectives to bear on this major source of mortality and morbidity The Sage Handbook of Addiction Psychology Ingmar H.A. Franken,Reinout Wiers,Katie Witkiewitz,2024-10-05 The Sage Handbook of Addiction Psychology presents a comprehensive overview of the state of the science behind the psychology of addiction offering a crucial resource for psychologists engaged in both research and practice The Handbook features a distinguished international group of contributors all renowned specialists in their

respective fields and emphasizes a forward looking perspective Chapters delve into psychological theories of addiction and evidence based addiction treatment offering practical insights on the intricacies of addiction psychology The handbook takes a holistic approach by incorporating neighbouring fields traditionally outside of psychology it explores economics genetics public health neurobiology computer science and sociology recognizing that psychology and individual centered perspectives are just one facet of addiction This multifaceted approach ensures that readers gain a broad understanding of the psychology of addiction fostering a comprehensive and nuanced comprehension of this complex subject With Substance Use Disorders ranking among the most prevalent mental health concerns globally this handbook designed from the ground up for students and researchers is an essential resource for those seeking a deep understanding of the field of addiction psychology Part 1 Background including history and epidemiology PART 2 Vulnerability including psychological environmental and biological factors PART 3 Interventions PART 4 Specific addictions PART 5 Future directions

Readings in Global Health David J. Hunter, Harvey V. Fineberg, 2015-11-27 Global health has seen an influx of investment and interest over the last two decades fueling significant gains in areas such as infectious disease and maternal and child health As new threats continue to emerge pandemics health impacts of climate change the growing burdens of an aging population it s clear that global health will require fresh thinking and continued investment in order to build on its early successes Readings in Global Health is a collection of authoritative review articles on topics in global health excerpted from the New England Journal of Medicine Authored and edited by leading voices in the field this volume serves as an ideal introduction to both the state of global health and its road from here With extensive illustration referencing and supplemental commentaries by editors David J Hunter and Harvey V Fineberg it s an essential guide to the principles and practice of global health and works as a textbook for students taking global health courses as well

Winning the Tax Wars Brigitte Alepin, Blanca Moreno-Dodson, Louise Otis, 2016-04-24 Over the past few decades the concentration of wealth and property in the hands of a few has been facilitated by tax evasion tax avoidance and above all by tax competition Fortunately a determined move toward international cooperation among tax authorities is gathering its forces to do battle This invaluable book shows how the globalization of trade the digitization of the economy tax competition between sovereign states the erosion of the tax base and the transfer of profits have all revealed the weaknesses of a traditional tax system that has reached its limits and how numerous states and groups of states have joined efforts in creating a new international tax system designed to restore fairness and stability in the levying of taxes worldwide Stemming from a 2016 conference initiated by the Canadian non profit organization TaxCOOP convened by the World Bank and bringing together well known taxation experts from prominent international organizations the book presents outstanding contributions highlighting the impacts of tax competition and viable solutions Among the issues and topics covered are the following electronic commerce and electronic money transfer pricing derivatives and hedge funds protecting tax whistle blowers offshore tax investigations possibility of an international tax court impact of tax

competition on developing countries carbon pricing tobacco taxation and effective taxation of the ultra wealthy and their financial capital The chapters include details of country experiences and results in some cases analyzed by key protagonists themselves Collectively the contributions take a giant step toward reinforcing the power of sovereign states in sectors such as the environment education and health As an authoritative guide to increasing the level of transparency and accountability of private and public economic actors and restoring citizens trust in the fairness of our global governance systems this peerless volume will be warmly welcomed by tax lawyers taxation authorities and interested academics worldwide

Consumption Tax Trends 2022 VAT/GST and Excise, Core Design Features and Trends OECD, 2022-11-30 Consumption Tax Trends provides information on Value Added Taxes Goods and Services Taxes VAT GST and excise duty rates in OECD member countries It also contains information about international aspects of VAT GST developments and the efficiency of this tax

The Transformation of Global Health Governance C. McInnes, A. Kamradt-Scott, K. Lee, A. Roemer-Mahler, S. Rushton, O. Williams, 2014-04-29 The authors examine how health governance is being transformed amid globalization characterized by the emergence of new actors and institutions and the interplay of competing ideas about global health They explore how this has affected the governance of specific health issues and how it relates to global governance more broadly

A Systematic Review of Key Issues in Public Health Stefania Boccia, Paolo Villari, Walter Ricciardi, 2015-03-13 This wide ranging study reviews the state of public health worldwide and presents informed recommendations for real world solutions Identifying the most urgent challenges in the field from better understanding the causes of acute diseases and chronic conditions to reducing health inequities it reports on cost effective science based ethically sound interventions Chapters demonstrate bedrock skills essential to developing best practices including flexible thinking for entrenched problems conducting health impact assessments and working with decision makers From these current findings come long term practice and policy goals for preventing disease promoting health and improving quality of life both locally and globally A sampling of the topics covered Health trends of communicable diseases Epidemiology of cancer and principles of prevention Respiratory diseases and health disorders related to indoor and outdoor air pollution Public health gerontology and active aging Migrant and ethnic minority health Public health genomics A Systematic Review of Key Issues in Public Health offers graduate students in the discipline a firm grasp on the field as it presently stands and a clear set of directions for its potential future

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one axolotl should live in a 15 gallons if you add another axolotl you should increase this tank size by 10 gallons for each individual added tank floor space is more important than height so a 15 gallon long fish tank is better than a tall one water temperature should remain between 60

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the axolotl is carnivorous consuming small prey such as mollusks worms insects other arthropods and small fish in the wild axolotls locate food by smell and will snap at any potential meal sucking the food into their stomachs with vacuum force use as a model organism

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