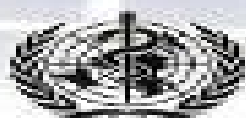
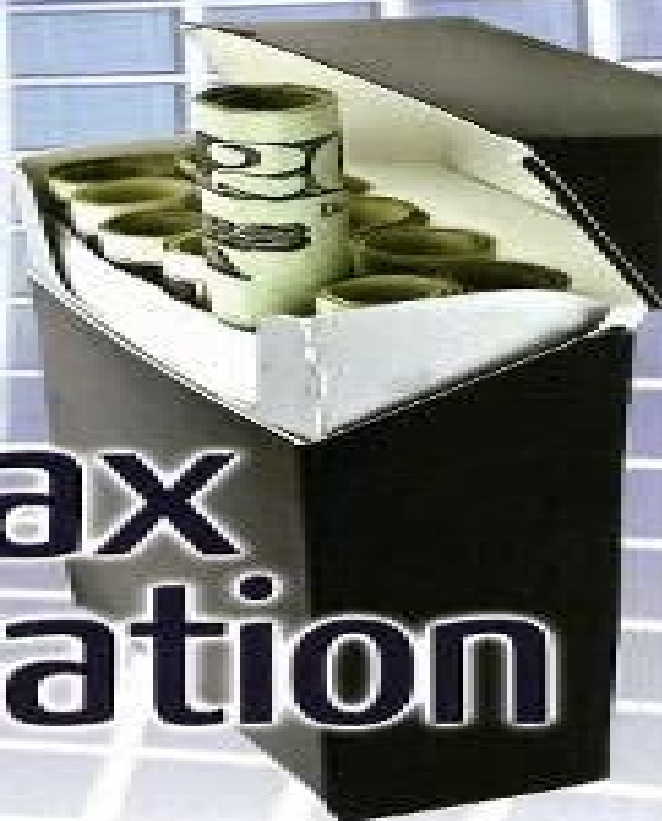


WHO Technical Manual on Tobacco Tax Administration



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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 Administration

Weltgesundheitsorganisation, 2010 **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 alcohol tax policy and administration** World Health Organization, 2023-12-05

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.

Investment case for tobacco control in Mozambique United Nations Development Programme, World Health Organization, 2024-05-07 [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. [World Scientific Handbook Of Global Health Economics And Public Policy \(A 3-volume Set\)](#) Richard M Scheffler, 2016-01-28 Understanding global health economics and policy has never been so important. This remarkable three volume collection of chapters is sure to become the standard on health economics and health policy around the world. David Cutler, Otto Eckstein Professor of Applied Economics, Harvard University. This Handbook covers major topics in global health economics and public policy and provides a timely systematic review of the field. Edited by Richard M Scheffler, Distinguished Professor of Health Economics and Public Policy and Director of the Global Center for Health Economics and Policy Research at the University of California Berkeley, the Handbook features academics and practitioners from more than a dozen countries. Contributors are from the London School of Economics and Political Science, Pompeu Fabra University in Barcelona, University of York, University of Oslo, London School of Hygiene and Tropical Medicine, University of California Berkeley, Stanford University, Johns Hopkins University, University of Toronto, University of Oxford, Harvard Medical School, OECD, the World Health Organization and the World Bank, many of whom have also acted as economic and policy advisors to government and non governmental organizations across the world. Experts in these areas who provide critical analyses and relevant data for further exploration and research include Thomas E Getzen, Executive Director of the International Health Economics Association (iHEA), Douglas E Hough, Associate Scientist and

Associate Director of the Master in Healthcare Management programme at the Bloomberg School of Public Health of John Hopkins University Guillem L pez Casasnovas former President of iHEA and member of the Advisory Council of the Spanish Health and Social Welfare Ministry and of the Advisory Council of the Catalan Health Ministry since 1984 Alistair McGuire Professor of Health Economics at the London School of Economics and Political and advisor to a number of governments and governmental bodies across Europe Tor Iversen Research Director at the Health Economics Research Programme at the University of Oslo and former member of the iHEA Arrow Award Committee 2007 2011 William H Dow Professor and Associate Dean for Research at University of California Berkeley and former Senior Economist for the Council of Economic Advisors White House Audrey Laporte the Director of the Canadian Centre for Health Economics Alexander S Preker President and CEO of Health Investment Ayda Yurekli who initiated and developed the World Health Organization TaXSiM simulation model that has been used by many Ministries of Finance around the world for the development of tax policies Marko Vujicic Managing Vice President of the Health Policy Resources Center at the American Dental Association Mark Sculpher Director of the Programme on Economic Evaluation and Health Technology Assessment at the University of York and former President of the International Society of Pharmacoeconomics and Outcomes Research ISPOR 2011 2012 and Peter Berman who has had almost 40 years of experience in global health and was formerly a Lead Health Economist at the World Bank The Handbook spans across three volumes The chapters deal with key global issues in health economics are evidence based and offer innovative policy alternatives and solutions The Handbook s approach toward global health economics and public policy will make it a useful resource for health economists policymakers private sector companies NGOs government decision makers and those who manage healthcare systems

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

Interdisciplinary Perspectives on Operations Management and Service Evaluation
 Manolitzas, Panagiotis, Zopounidis, Constantin, Talias, Michael, Grigoroudis, Evangelos, Matsatsinis, Nikolaos, 2020-09-18 Optimization and evaluation are essential to the operations of several sectors such as the healthcare sector and the agriculture industry Improvement of optimizations and evaluation are imperative for industry success and ensures that better services are provided to global consumers across sectors Interdisciplinary Perspectives on Operations Management and

Service Evaluation is a critical scholarly publication that focuses on operations management across several sectors and assessment strategies for the improvement of these industries Featuring a range of topics such as fuzzy logic ecosystem services and metaheuristics this book is ideal for managers service evaluators marketers academicians business professionals researchers practitioners and students

International Human Rights Law and the Framework Convention on Tobacco Control Ebenezer Durojaye, Lucyline Murungi, 2022-09-05 This book reviews the challenges and opportunities in the implementation of the WHO Framework Convention on Tobacco Control FCTC at the regional and national levels in Africa It contains an analysis of the relevant norms and monitoring mechanisms at the regional level and case studies from selected African and other developing countries The WHO has noted that tobacco use or exposure to tobacco is a major health risk factor for non communicable diseases NCDs This volume highlights the importance of taking measures to control tobacco use in Africa with a view to preventing these risks With contributions from experts from the Global South the book provides a critical analysis of the role that human rights can play in mitigating the impact of tobacco use and NCDs and the implementation of the FCTC The book contains a systematic and in depth analysis of how efforts to realise the right to health under international and regional law can help to address the incidence of tobacco use in the developing world The collection will be an important resource for academics researchers and policymakers working in the areas of public health law and international human rights

WHO Report on the Global Tobacco Epidemic 2015: Raising Taxes on Tobacco World Health Organization, 2015-07-31 This report the fifth in the series of WHO reports on the global tobacco epidemic presents a country level examination of the epidemic and identifies countries that have applied effective tobacco control measures The number of people worldwide protected by effective tobacco control measures continues to grow and countries that have adopted these measures at the highest level of achievement can be considered models for action for those countries that have yet to do so The focus of this report is raising taxes on tobacco the R component of MPOWER Time and again increasing taxes on tobacco products to increase retail prices has been proven to be the most effective and efficient of the best buy demand reduction measures to reduce tobacco use And yet it is also the least widely implemented measure

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 Handbook of Psychology, Health Psychology Irving B. Weiner, Arthur M. Nezu, Christine M. Nezu, Pamela A. Geller, 2012-10-16 Psychology is of interest to academics from many fields as well as to the thousands of academic and clinical psychologists and general public who can't help but be interested in learning more about why humans think and behave as they do This award winning twelve volume reference covers every aspect of the ever fascinating discipline of psychology and represents the most current knowledge in the field This ten year revision now covers discoveries based in neuroscience clinical psychology's new interest in evidence based practice and mindfulness and new findings in social developmental and forensic psychology *Investment case for tobacco control in Vanuatu* United Nations Development Programme, World Health Organization, 2024-06-20 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 Vanuatu was prepared under the FCTC 2030 project in close collaboration with governments of FCTC 2030 project countries the Convention Secretariat UNDP and WHO

Including Consumption in Emissions Trading Manuel W. Haussner, 2021-03-26 This timely book addresses the need for further measures to reduce greenhouse gas emissions in the European Union arguing that the EU Emissions Trading Scheme does not offer sufficient incentives for the carbon intensive materials sector It highlights the challenge that emissions from industries such as iron and steel cement and aluminium amongst others pose to the EU's commitment to significantly cut emissions by 2030 **WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets** World Health Organization, 2022-12-13 As the number of countries taxing SSBs increases the available and emerging empirical evidence indicates that SSB taxation can be an effective lever for promoting healthier diets and improving population health This guide is designed to support health and finance ministries in the growing number of countries that are exploring the use of SSB taxation to promote healthy diets advance population health and improve societal welfare Specifically this manual is designed to 1 explain key economic concepts related to SSB taxation for public health personnel and SSB tax advocates to aid effective discussions and negotiations with financial officers and 2 provide finance ministry and health ministry officials with appropriate national level examples in the implementation of SSB excise taxes along with key considerations and strategies for effective SSB tax policy development design implementation and administration *Regulating Lifestyle Risks* Alberto Alemanno, Amandine Garde, 2014 How the European Union could and

should regulate lifestyle risks of non communicable diseases through regulation of individual choices Consumption Tax Trends 2024 VAT/GST and Excise, Core Design Features and Trends OECD,2024-11-21 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 It describes a range of other consumption taxation provisions on tobacco alcoholic beverages motor vehicles and aviation fuels

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