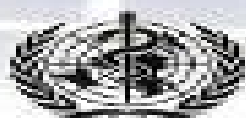
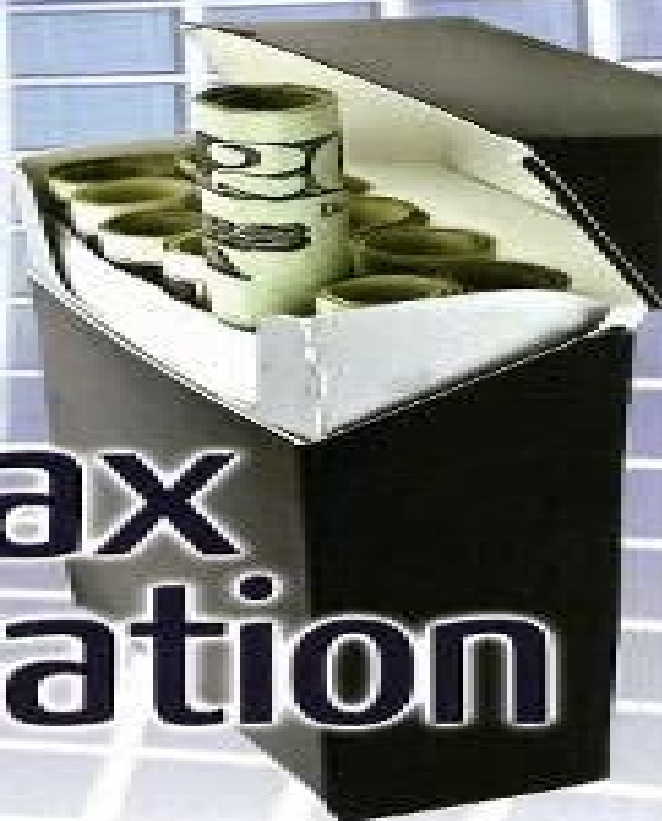


WHO Technical Manual on Tobacco Tax Administration



World Health
Organization



Technical Manual On Tobacco Tax Administration

**Brigitte Alepin, Blanca Moreno-
Dodson, Louise Otis**



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

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Weltgesundheitsorganisation, 2010 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

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

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

[Investment case for tobacco control in Mozambique](#)
United Nations Development Programme, World Health Organization, 2024-05-07

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

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 Lopez 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 Vujcic 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 **Bulletin of the World**

Health Organization World Health Organization, 2011 **Effectiveness of Tax and Price Policies for Tobacco Control** IARC Working Group on the Effectiveness of Tax and Price Policies for Tobacco Control, International Agency for Research on Cancer, 2011 This new volume of the IARC Handbooks of Cancer Prevention in Tobacco Control presents a critical review and evaluation of the evidence by 25 international experts from twelve countries on the economics epidemiology public policy and tobacco control aspects of tax and price policies The working group draws conclusions about the effectiveness of tax and price measures to control tobacco use in the population The Handbook covers an overview of tobacco taxation industry pricing strategies and other industry initiatives diluting the effects of taxes on consumption tax price and aggregated demand for tobacco as well as demand at the individual level in adults young people and the economically disadvantaged tax avoidance and tax evasion and the economic and health impacts of tobacco taxation This body of evidence and the consensus evaluation of 18 concluding statements on the impact of interventions to increase the price of tobacco products can assist policy makers government officials evaluators and researchers working in tobacco control and disease prevention to base their decisions on the latest scientific evidence **United States Government Organization Manual**, 1949

Bibliographie Mensuelle United Nations Library (Geneva, Switzerland), 2010 **Tax Administrators' News**, 1966

Monthly Catalog of United States Government Publications, 1973 **Official Gazette** Philippines, 1916

Maxcy-Rosenau-Last Public Health and Preventive Medicine: Sixteenth Edition Matthew L. Boulton, Robert H.

Wallace, 2021-06-05 Now in full color the 1 text spanning the fields of public health and preventive medicine brings you fully up to date on the issues and topics you need to know A Doody's Core Title for 2024 2023 Maxcy Rosenau Last Public Health and Preventive Medicine has been updated and revised for the first time in more than a decade This highly anticipated and extensive edition provides the most current information and insights available on evidence based public health and preventive medicine from basic methodologies of public health to principles of epidemiology and infection control to environmental toxicology to global health The most comprehensive resource of its kind Maxcy Rosenau Last Public Health and Preventive Medicine is the clear choice for anyone seeking a career in public health Features Edited and written by a who's who of global experts 384 photos and illustrations New full color format and improved artwork Significantly expanded coverage of diseases and preventive methods common in international markets Greater use of tables and summary lists for

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