

WHO TECHNICAL MANUAL ON  
Tobacco  
Tax Administration



WHO TECHNICAL MANUAL ON  
**Tobacco**  
**Tax Administration**



**World Health  
Organization**

WHO Library Cataloging-in-Publication Data

**WHO technical manual on tobacco tax administration**

**1.** Taxes. **2.** Tobacco industry – legislation.  
**3.** Tobacco – economics. **4.** Smoking – prevention and control.  
**I.** World Health Organization.

**ISBN** 978 92 4 156399 4  
**(NLM classification:** WM 290)

**Reprinted with executive summary, 2011**  
© **World Health Organization 2010**

All rights reserved. Publications of the World Health Organization can be obtained from WHO Press, World Health Organization, 20 Avenue Appia, 1211 Geneva 27, Switzerland (tel.: +41 22 791 3264; fax: +41 22 791 4857; e-mail: [bookorders@who.int](mailto:bookorders@who.int)). Requests for permission to reproduce or translate WHO publications – whether for sale or for noncommercial distribution – should be addressed to WHO Press, at the above address (fax: +41 22 791 4806; e-mail: [permissions@who.int](mailto:permissions@who.int)).

The designations employed and the presentation of the material in this publication do not imply the expression of any opinion whatsoever on the part of the World Health Organization concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries. Dotted lines on maps represent approximate border lines for which there may not yet be full agreement.

The mention of specific companies or of certain manufacturers' products does not imply that they are endorsed or recommended by the World Health Organization in preference to others of a similar nature that are not mentioned. Errors and omissions excepted, the names of proprietary products are distinguished by initial capital letters.

All reasonable precautions have been taken by the World Health Organization to verify the information contained in this publication. However, the published material is being distributed without warranty of any kind, either expressed or implied. The responsibility for the interpretation and use of the material lies with the reader. In no event shall the World Health Organization be liable for damages arising from its use.

**Book cover by** Rolando F. Santos  
**Book layout by** Ana Sabino  
**Printed in** Malta

# CONTENTS

<b>Foreword</b>	9
<b>Executive Summary</b>	11
<b>Acronyms</b>	15
<b>CHAPTER I</b>	
<b>Introduction</b>	17
<b>CHAPTER II</b>	
<b>Tobacco tax levels and structure: A theoretical and empirical overview</b>	27
2.1 Types of taxes levied on tobacco products	28
2.2 Overview of tobacco prices and taxes at global and regional level	30
2.3 Design and implementation of cigarette taxation	34
2.4 Considering the appropriate type of excise on tobacco product	39
2.5 The choice between a uniform and a differential rate tax system	49
2.6 Summary	51
<b>CHAPTER III</b>	
<b>Tax administration</b>	55
3.1 Tax administration's capacity	55
3.1.1 Identify and evaluate the effects of tobacco tax policies	56
3.1.2 Have a well-designed tax policy	59
3.1.3 Ensure tax compliance for higher revenues	66
3.1.4 Monitoring production	66
3.2 Other tax administration issues	70
3.3 Summary	71

<b>CHAPTER IV</b>	
<b>The political economy of tobacco taxation</b>	<b>75</b>
4.1 Tobacco taxation and public health benefits	76
4.2 Tax avoidance and tax evasion	77
4.2.1 Tax avoidance	78
4.2.2 Tax evasion	80
4.3 Protecting domestic brands	86
4.4 Tobacco taxes and affordability	87
4.5 Tobacco taxes and tobacco product substitution	89
4.6 Tobacco taxes and poverty	90
4.7 Tobacco tax increases and inflation	93
4.8 Tobacco taxes and employment	95
4.9 Tobacco taxation and harm reduction	97
4.10 Tobacco tax revenues, health expenditure and earmarking	98
<b>CHAPTER V</b>	
<b>Best practices</b>	<b>103</b>
<b>References</b>	<b>113</b>
<b>Annex</b>	<b>125</b>

## ACKNOWLEDGEMENTS

THIS MANUAL has been produced with a grant from World Lung Foundation with the financial support from the Bloomberg Philanthropies.

The manual benefited from the technical input of the following individuals: Frank Chaloupka, Aftab Anwar Baloch, Rajeev Cherukupalli, Rob Cunningham, Milwida M. Guevara, Rezaul Hasan, Peter Heller, Teh-wei Hu, Roberto Iglesias, Paul Isenman, Michael Keen, Emmanuel Kofi Nti, Konstantin Krasovsky, Djaka Kusmartata, Montserrat Meiro-Lorenzo, Patrick Petit, Neena Prasad, Emil Sunley, Joy Townsend, Frank Van Driessche, Hugh Waters, Joko Wiyono, Jingfang Wu, Xin Xu and Rose Zheng.

The following WHO staff contributed to the content of the manual: Douglas Bettcher (HQ), Sofia Delipalla (HQ), Anne-Marie Perucic (HQ), Ayda Yurekli (HQ), Dorjsuren Bayarsaikhan (WPR), Rosa Carolina Sandoval-Kroeger (AMR). Administrative support was provided by Jennifer Volonnino (HQ).

预览已结束，完整报告链接和二维码如下：

[https://www.yunbaogao.cn/report/index/report?reportId=5\\_28429](https://www.yunbaogao.cn/report/index/report?reportId=5_28429)

