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Technical Manual On Tobacco Tax Administration
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THIS TECHNICAL MANUAL aims to help governments maximize the benefits they can receive - with respect to public health but also public revenues - from higher tobacco taxes by identifying a set of best practices. Governments have the potential to use tobacco taxes to manage consumption, raise revenue and promote public health.

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base and its impact on prices and health benefits with those of specific ...

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This technical manual aims to provide more practical guidance on tax structure and tax

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Administration issues for tax administrators and other government officials interested in increasing tobacco product taxes.

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4 WHO TECHNICAL MANUAL ON TOBACCO TAX ADMINISTRATION
Some governments have pursued other goals (in addition to revenue generation) through the types of tobacco taxes they apply. Some have used high customs duties to protect domestic tobacco growers and tobacco manufacturers from outside competitors. Others have done the same by applying excise

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WHO Technical Manual on - Partnership For Tobacco Control

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WHO Technical Manual on Tobacco Tax Administration. 2010. ... Main Content. Author & Article Info. Abstract. This technical manual aims to help governments maximize the benefits that they can receive from higher tobacco taxes by identifying a set of best practices for tobacco taxation. This is one of several available or forthcoming products that focus on tobacco taxation, including: the forthcoming monograph on the economics of tobacco and tobacco control being jointly produced by WHO and ...

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Technical Manual on Tobacco Tax Administration. A further example could be the American Cancer Society (ACS) an NGO that has extended been essential to intertiol efforts to curb the tobacco epidemic within the international South. A number of years ago, ACS hired an intertiol group of economists directed by Ha Ross.

Nd the publication of your WHO Technical Manual on Tobacco Tax A specific excise tax is levied based on quantity (e.g. a fixed amount per cigarette or weight of tobacco), while an ad valorem excise is levied based on value (e.g. a percentage of the factory price or retail price). Both types

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of excises have their strengths and weaknesses (see WHO technical manual on tobacco tax administration, section 2.4).

WHO | Taxation

12 14 who technical manual on tobacco tax administration no country has reached the 70 excise tax share threshold recommended in the who technical manual on tobacco tax administration and only one country chile has reached the highest category of achievement described in the who report on the

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Tobacco Tax. PDF, 58.6KB, 1 page. Details. A request which asks for the amount of revenue generated from tax on cigarettes; and the cost to the National Health Service from smoking.

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Abstract. This technical manual aims to help governments maximize the benefits that they can receive from higher tobacco taxes by identifying a set of best practices for tobacco taxation. This is one of several available or forthcoming products that focus on tobacco taxation, including: the forthcoming monograph on the economics of tobacco and tobacco control being jointly produced by WHO and the US National Cancer Institute (NCI); the handbook on the effectiveness of tobacco tax and price ...

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~~, who technical manual on tobacco tax administration 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

Who Technical Manual On Tobacco Tax Administration [PDF]
The Handbook covers an overview of tobacco taxation; industry pricing strategies and other industry initiatives diluting

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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.

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