Strategic Investment of Tobacco Tax Revenue

Article 6 of the WHO Framework Convention on Tobacco Control (FCTC) and its guidelines for implementation recommend that countries dedicate revenue to fund tobacco control and other health promotion activities.[1] In addition, Article 26 of the FCTC requires all Parties to secure and provide financial support for the implementation of various tobacco control programs and activities that meet the objectives of the Convention.[1] Tobacco excise taxes have also been identified as a revenue stream for financing the Sustainable Development Goals.[2]

The onset of the COVID-19 pandemic has led to sharp increases in health spending across the world, but economic activity and growth have declined globally, leading to a sharp reduction in fiscal revenue that could be dedicated to health. The World Bank reports that government expenditures for health have increased from 8.8% of GDP in 2019 to 9.7% of GDP in 2020 due to the pandemic, yet health funding has become increasingly strained by slower economic growth and shortages of health care staff. According to the WHO, smokers face a 40–50% higher risk of developing severe disease and death from COVID-19, making quitting smoking the best thing smokers can do to lower these risks.[3] Taxation is a particularly effective policy tool for reducing tobacco use while providing additional sources of revenue. Governments may choose to dedicate a portion of this revenue towards their health systems to reduce the burden of tobacco-attributable diseases, including COVID-19.

Dedicated Tobacco Tax Revenue for Strategic Purposes

Dedicating the revenue derived from tobacco excise taxes for a special purpose, instead of funneling it directly to the general consolidated budget allows more transparency in how taxes are used; in this case, for health priorities and programs. “Earmarking” is the term often used to describe this practice. While it is possible to designate tobacco taxes for special purposes in some countries, in other countries it may be prohibited by law. For these countries, another option for securing revenue is to impose an additional levy on the value of tobacco production or sales, which can then be dedicated to a special purpose.

It should be noted, however, that the imposition of an additional levy is not advisable where dedicating a portion of the excise tax revenue is possible under law. This is because, in addition to adding complexity to the tax system, determining the tax base for the levy can be difficult in countries with low administrative capacity, providing the opportunity for producers or manufacturers to avoid the levy by misreporting the tax base.

Whether through tobacco excise taxation or a special levy, the dedicated use of tax revenue should be viewed as a “strategic investment.” Indeed, when revenue is used to improve health—directly via health care or indirectly via prevention programs and research—it is, in effect, a form of investment to facilitate healthy behaviors, better population health and a more productive economic workforce in the future.

To date a significant minority of all countries that report information have dedicated some or all of the tax revenue collected from tobacco taxation to increased funding for new or existing health priorities such as health care, health promotion, and tobacco control. We identify 48 countries in the world that make explicit and systematic use of tobacco tax revenue towards health-related programs and/or tobacco control (***Table 1***).

Importantly there is no single formula for establishing a dedicated fund. Each country’s political, economic, and social context is different and their experience unique. For instance, allocating the revenue derived from tobacco taxation to health may be more feasible or desirable in countries that have robust and stable fiscal budgets.

There are several reasons why countries should seriously consider strategic investment of tax revenue.[4] For instance, health care and tobacco control are often largely underfunded, particularly in low- and middle-income countries. In 2016, only 0.4% of the total global tobacco tax revenue was allocated to tobacco control, about 95% of which was used by high-income countries.[5] This is concerning since over 80% of the world’s smokers live in LMICs and bear the heaviest burden of tobacco-related diseases and death.[6]

Governments collect more than US$ 250 billion in tobacco excise tax revenues each year globally but spend only around US$ 1 billion on tobacco control, with 95 percent spent by high-income countries (HICs).[5]

TABLE 1: Use of tax revenue in countries that reported designating portions or all of excise tax revenues for health or tobacco control [i]

Country	Reported Use of Tax Revenue
Algeria	Revenues from an additional tax on cigarettes (6 DZD per pack) support an emergency fund and medical care.
Argentina	An additional emergency tax of 7% of the retail price of cigarettes is directed to social and/or health programs.
Bangladesh	A Health Development Surcharge of 1% of the Maximum Retail Price, for all tobacco products. Revenues from the HDS are required to be allocated to health, with a focus on noncommunicable diseases.
Benin [ii]	20% of taxes collected from tobacco products are used for the promotion of sports in Benin.
Botswana	30% of the production or importation value of tobacco products is allocated to tobacco control and health promotion, with the intention of addressing the growing burden of noncommunicable disease.
Cabo Verde	All excise revenues are used for sports and health.
Chad	A specific tax of 100 CFA is imposed per pack of cigarettes and used for universal health coverage.
Colombia	All revenue from the ad valorem excise tax (10% of retail price) and most revenue from the specific excise tax (2,343 CUP per pack in 2020) on tobacco products are used to fund the national health insurance program. Additionally, 16% of the specific excise revenue funds sports.
Comoros	A portion of the proceeds from a 5% extra tax on tobacco is directed to the Ministry of Sports and another portion to hospital emergencies.
Congo	Half of the proceeds of the specific excise tax (40 XAF per pack) are directed to health insurance and the other half to sports.
Cook Islands	50% of excise revenues are distributed to the Ministry of Health for noncommunicable disease programs.
Costa Rica	All revenues from the specific excise tax are used (483.6 CRC per pack) to fund programs for the prevention and treatment of diseases related to tobacco use, cancer treatment, harmful use of alcohol, and sports.
Côte d'Ivoire	Proceeds of an additional 2% tax on the producer price of cigarettes are directed to the AIDS program and to tobacco control; proceeds of another additional tax are directed to sports.
Egypt	An extra 0.1 Egyptian pounds per pack is used to fund the students' health insurance and an additional 0.75 Egyptian pounds per pack is levied to fund the national health insurance.
El Salvador	35% of revenues from taxes on tobacco, alcohol and firearms, ammunition and explosives fund FOSALUD (the solidarity fund for health.)
Estonia	3.5% of excise revenues allocated to Cultural Endowment of Estonia, including 0.5% transferred to the physical fitness and sport endowment.
France [iii]	Revenue from an additional tax (5.6% of retail price before VAT) is fully allocated to tobacco control, with a significant portion allocated to tobacco prevention research.
Gabon	1% tobacco revenue collected from tobacco taxes used is used to finance the national program for tobacco control in tobacco control bill (0.44% implemented in 2018, then 2% in 2019, and 1% in 2020).
Guatemala	All revenues from the ad valorem excise tax on tobacco are used for health programs.
Iceland [v]	At least 0.9% of gross tobacco sales is allocated to tobacco control.
India [iv]	The National Calamity Contingency Fund (NCCF) now renamed the National Disaster Response Fund (NDRF) under the 2005 Disaster Management Act, is managed by the central government for the purpose of providing state governments funds for meeting expenses from emergency response and rehabilitation due to any threatening disaster situation or natural disaster. It is replenished through the National Calamity Contingent Duty (NCCD) imposed on cigarettes, pan masala, beedis, and other tobacco products.
Indonesia	2% of federal tobacco excise tax revenue is allocated to a variety of social and economic programs, half of which supports the national health insurance plan [(JKN), under excise law PKM 222/2017]. In addition, 37.5% of local excise tax revenue (the local excise is 10% of the central excise tax) is allocated to health, which also funds the JKN.
Iran	Up to 2% of taxes collected on tobacco are used to support tobacco control activities and 20 IRR per stick are earmarked for Ministry of Education & Ministry of Youth Affairs and Sports.
Ireland	A tobacco levy of €168 million is directly transferred from Revenue to the Health Service Executive annually.
Jamaica	20% of the revenues from the Special Consumption Tax on cigarettes is directed to the National Health Fund.
Kenya [vi]	A 2% levy on tobacco industry profits is allocated to tobacco control.
Lithuania	1% of revenues from tobacco excise are used to finance a Physical Education and Sport Support Fund.
Macedonia [v]	Amount of 0.053 denars per piece (cigarette) allocated to fund drugs for rare diseases.
Madagascar	Additional taxes on tobacco products (6 Ariary per pack of cigarettes, 50 Ariary per pack of cigars or cigarillos and 1 Ariary per pack of chewing tobacco) are directed to finance the Office for National Tobacco Control, the National Fund for the Promotion and Development of Youth and Sports, and a Fund to promote culture.
Maldives [ii]	Import duty from tobacco will be used in Health programs.
Mauritania	Additional tax of 7% of the declared import value of cigarettes dedicated to anti-cancer research, and 40% of tobacco taxes fund the National Tobacco Control Program (passed 2018).
Mauritius	A portion of tax revenues funds the treatment of health problems associated with cigarette consumption.
Mongolia [iv]	A proportion of tobacco (2%) and alcohol (1%) excise tax revenues is allocated to the Health Promotion Foundation

TABLE 1: Use of tax revenue in countries that reported designating portions or all of excise tax revenues for health or tobacco control[i] *(cont'd)*

Country	Reported Use of Tax Revenue
Morocco	5.4% of the total excise tax revenue is allocated to the social cohesion fund which finances, among other activities, health care for the poor and physically handicapped.
Nepal	25% of tobacco excise revenues are directed to a Health Tax Fund. Additionally, a Health Hazard Tax of 0.25 NPR per piece of bidi, 0.50 NPR per piece of cigarette and cigar, and 40 NPR per kg of smokeless tobacco (khani, surti, gutka, pan masala) is levied.
Palau	10% of the annual tobacco excise tax revenues are allocated to fund healthcare coverage subscription costs for citizens who are not working and are at least sixty (60) years of age or disabled, and 10% of taxes on alcohol and tobacco are allocated to non-communicable disease prevention.
Panama	50% of tobacco tax revenues collected are directed to the National Institute of Oncology, the Ministry of Health for cessation services and Customs to fight illicit trade in tobacco products.
Paraguay [ii]	From total excise tobacco tax revenues, 40% are directed to the Ministry of Health for prevention and treatment of NCD and 18% to the National Development Sports Fund.
Philippines	The 2021 Sin Tax Reform during the Aquino administration resulted in the creation of soft earmarks for Universal Health Care (UHC). 85% of incremental revenue from reforming the tax structure and tax increases shall be allocated and used exclusively in the following manner: (1) 80% to PhilHealth for the National Health Insurance subsidies; and (2) 20% shall be allocated to a health facilities enhancement program. This continued under the Duterte administration when the Tax Reform for Acceleration and Inclusion Law (TRAIN) in 2018 imposed new taxes on other sin products (e.g,, SSBs). The proportions of earmarked revenue changed with the 2019 UHC Law: instead of incremental revenue, 50% of total tobacco tax revenue and 100% of heated tobacco and vapor products revenue became allocated to the UHC. These earmarks have not only sustained PhilHealth revenue but also significantly increased it, tripling resources in just 5 years (2013-18). They also helped reduce smoking prevalence and improve equity by expanding coverage and health insurance for the poor.
Poland [i]	0.5% of the excise duty levied funds a program to reduce tobacco product consumption.
Republic of Korea	An amount of 841 KRW per 20 sticks of cigarettes is directed to a Health Promotion Fund which finances health promotion research and projects including tobacco control. The same amounts are levied from other tobacco and nicotine products.
Romania [v]	46.77 RON per 1,000 cigarettes, cigars and cigarillos cigars and cigarillos, and 60.80 RON per kg of loose tobacco (rates adjusted yearly to inflation) are dedicated for health. Additionally, 1% of the budget from the excise on cigarettes is used to finance sports.
Switzerland	A contribution from the excise tax on cigarettes (0.026 CHF per pack) is directed to the Tobacco Prevention fund.
Thailand	Thailand is an example of hard earmark on revenue from health taxes. Since 2001, a 2% surcharge on the tax base for excise taxes on the sale of tobacco and alcohol are directed to the Thai Health Promotion Foundation (ThaiHealth). Over one-third of the funds are dedicated to prevention of three primary risk factors (tobacco, unsafe alcohol use, and unsafe driving). Another 2% of excise revenues are directed to a Sports Promotion fund.
United States of America	Varies by state. Amount per pack funds different types of activities, mainly health activities. Customs to fight illicit trade in tobacco products.
Venezuela (Bolivian Rep. of) [ii]	26% of total excise tax revenue foes to health and social security.
Viet Nam [vii]	A surcharge to tobacco companies of 2.0% of the excise tax base finances the Vietnam National Tobacco Control Fund (VNTCF), a health promotion foundation that's aim is to mobilize financial resources for tobacco control.
Yemen	The revenue from the tobacco excise tax (20 YER per pack of 20 cigarettes) is used to fund different social programs including youth sports and anti-tumors control centers.

TABLE 1 SOURCES: WHO Reports on the Global Tobacco Epidemic (RGTE) 2015, 2017, 2019, 2021; WBG 2017; WHO ETT 2016.

i. In the RGTE, only countries that have reported earmarking (parts of) tobacco taxes or tobacco tax revenues for a specific health purpose (including sports programs) are listed in this table. Some countries reported earmarking tobacco taxes, but for purposes other than health or tobacco control and are therefore not included in this table. Among the 48 countries shown in the table, 39 countries were included in the WHO RGTE 2021, 37 countries were included in the WHO RGTE 2019, 33 countries were included in WHO RGTE 2017, and 29 countries were included in the WHO RGTE 2015. Note on Poland: Formerly, 0.5% of the excise duty levied on tobacco products was allocated to a program to reduce tobacco consumption. Regulatory changes dissolved this program and incorporated tobacco control into the State budget-funded National Health Service, effectively terminating earmarking of revenues specifically for tobacco control.

ii. Countries added to the 2021 RGTE earmarking list, but not listed in any previous RGTE: Benin, Gabon, Maldives, Venezuela.

iii. Droit des Non-Fumeurs (DNF). Law 2016 – 742 DC.

iv. Countries re-added to the 2021 RGTE earmarking list and on a previous list. Listed on the 2015 RTGE: India, Mongolia.

v. Countries omitted from the 2021 RGTE earmarking list in which, to our knowledge, earmarking has not been terminated. Listed on the 2017 and 2015 RGTE: Iceland. Listed on the 2015 RGTE: Macedonia. Listed on the 2019, 2017, and 2015 RGTE: Romania.

vi. Kenya Revenue Authority.

vii. Ngan et al. Establishing a tobacco control fund in Vietnam: some learnings for other countries. Tob Control 2019:0:1–6.

The rationale for earmarking tax revenue derived from taxes on the sale of harmful products such as tobacco or alcohol to health and prevention programs is much stronger than the rationale for earmarking the revenue derived from other types of taxes (e.g., payroll tax). The costs of smoking are enormous for governments, and it serves the government's interest to use tobacco tax revenue to fund tobacco control. Reducing smoking and the negative health and economic effects of smoking benefit the population, the economy, and the government.

There are several strong reasons for earmarking tobacco taxes:[7,8]

- **Reducing tobacco use:** While tobacco taxes themselves reduce tobacco use by increasing price, they are even more effective if the resulting revenues are used on programs to prevent youth tobacco use and help current users quit.
- **Revenue protection:** Dedicating tobacco taxes can ensure funding for a specific program or service while also protecting it from competing political interests and poaching due to budgetary constraints.
- **Efficiency:** Linking tobacco taxation more closely to benefits such as the treatment of tobacco related diseases or more general health programs can increase the efficiency of public spending for tobacco control because it directly affects the health of the population.
- **Public support:** Linking tobacco taxation more closely to benefits builds public support because taxpayers want to know that the resulting revenue must used for purposes they find helpful rather than left to the decisions by the government.
- **Accountability:** Linking tobacco taxation more closely to benefits can increase accountability because the allocation of the revenue is easier to track, making tax administration more transparent.
- **Cost awareness:** Communicating about dedicated tobacco taxes can help educate the public about the costs and dangers of tobacco use.
- **Progressivity:** While low income tobacco users are more likely to quit in response to tobacco taxes, the increased costs for those who continue to use is directed toward programs that disproportionately benefit the poor and disproportionately reduce their future health risks.
- **Symbolic:** Requiring users of tobacco products to pay taxes that are dedicated to tobacco control serves as an additional reminder of the paramount importance of controlling tobacco use. Using the revenue to help tobacco users quit can also make the tax appear more appealing or fair to the tobacco users who are paying it.

Over 75% of the world's non-communicable disease (NCD) deaths occur in LMICs,[9] yet only 2% of development assistance goes towards NCDs.[10]

Addressing Arguments Against Earmarking Tobacco Tax Revenue for Tobacco Control and Health Programs

Opponents of dedicating tobacco excise taxes to specific purposes general cite four justifications:

1. **Budget rigidity** or a reduction in the government's capacity to allocate budget resources to highest impact use;
2. **Economic distortion** or the possibility that the earmark will produce an adverse impact that defeats the overall goal of the earmark;
3. **Decreased equity** for example, when access to the benefits of a tax is narrowly defined and some segments of the population are precluded from access without any additional benefits; and
4. **Susceptibility to special interests** or the possibility that fund administrators will disburse funds preferentially in response to pressure from groups with a stake in how the fund operates.

Each reason carries an internal logic, but in spite of the apparent soundness, the rationale behind each argument is much weaker than the rationale for dedicating tobacco tax revenue. Meanwhile, there is a growing body of evidence that investing tax revenue in tobacco control and health programs has contributed to improved health and social welfare. There is little evidence supporting the inefficiencies, distortions or rigidities that opponents of earmarking for tobacco control or health often cite.[1]

Data in ***Table 2*** show that the designated taxes are small amounts (except for in the Philippines) and therefore do not introduce budget rigidity.

Surveys in several countries have shown that tax increases are more readily accepted by the public, and even among smokers, if at least some of the increased tax revenues are dedicated to health programs.[11]

A study in the United States showed that investment of US$ 1 in tobacco control programs can generate a return of $5 by reducing hospitalizations for heart disease, stroke, respiratory disease and cancer due to tobacco use.[12] This is a five-fold net return on every dollar raised from tobacco taxation and reinvested in health and prevention programs in addition to the health impact of the tax itself.

The experiences from countries that have dedicated tobacco tax revenue to specific programs show that doing so can be very effective and can contribute to the reduction in tobacco initiation and use. Country experiences also show that the most successful programs are those that:

1. **Ensure a well-designed and systematic mechanism** to direct the funds from the revenue collector to the recipient;
2. **Seek policy opportunities to gain public support;**
3. Are based on tax policies that **dedicate revenue from additional excises** and do not affect how existing excise tax revenue is currently used;
4. **Feature strong inter-sectoral partnerships and synergies** (e.g., Finance and Health Ministries, Customs Authority, civil society);
5. **Carefully present arguments for dedicating revenue,** with evidence of the need and potential significant net benefits; and
6. **Effectively counter opponents' arguments**, which are often primarily from the tobacco industry and government sectors that may be influenced by it.[13]

TABLE 2. Use of designated tobacco taxes for various health promotion programs, including tobacco control

Country	Year Earmark Established	Estimated Annual Total Funds Generated For Health	Annual Funds Generated for Health from Earmark As Percentage Of General Government Expenditure On Health (2013)	General Government Expenditure On Health As Percentage Of GDP (2013)
Botswana	2014	2014–2015: BWP 4 million (US$ 0.48 million)	NA	3.10%
Egypt	1992	2013–2014: EGP 392 million (US$52.06 million) Earmarked taxes only 1.8% of total taxes on cigarettes	1.09%	2.10%
Iceland	1972; 1977 (suspended); 1985 (reintroduced); 1996 and 2001 (amended)	2014: ISK 108.3 million (US$ 0.89 million)	0.08%	7.00%
Panama	2009	2014: US$ 27.8 million	1.32%	5.20%
Philippines	1997 (RA 8240) and 2004 (RA 9334) Tobacco and alcohol excise tax reform in 2012 (RA 10351 or the "Sin Tax Reform Law of 2012")	2014 incremental revenue: PHP 50.23 billion (US$ 1.13 billion) Earmarked amount to the Department of Health PHP 44.72 billion (US$ 1.01 billion) Allocated amount for the Department of Health in 2014 PHP 30.49 billion (US$0.69 billion)	36.4% [i]	1.40%
Poland [ii]	2000 (terminated in 2015)	2013: PLN 1 million (US$ 0.316 million) from general budget; Earmarked tobacco tax not allocated to the Ministry of Health	0.00%	4.60%
Romania	2005	2014: Lei 1.1 million (US$ 0.33 million); 14.4% of total health budget	0.00%	4.20%
Thailand	2001	2014: THB 4064.74 million (US$ 125.15 million) 1.78% of Ministry of Health budget and 1.84% of National Health Security Fund	0.93%	3.70%
Viet Nam	2012	2014: VND 299.171 billion (US$ 13.91 million) 0.5% of national health budget	0.34%	2.50%

SOURCES: Cashin C, S Sparkes, and D Bloom. 2017. "Earmarking for Health: From Theory to Practice." Health Financing Working Paper No. 5. World Health Organization. [WHO, EH 2017].

i. Estimate for 2014 dividing allocation from the sin tax reform law by the total budget of the Department of Health in 2014.

ii. See note in Table 1.

Fiscal Approaches for Earmarking Tobacco Tax Revenue and Types of Earmarks

As of 2020, 48 countries have reported earmarking tobacco tax revenues for health or tobacco control-related programs. Among them, 11 are high-income countries, 14 are upper-middle income, 19 are lower-middle income, 3 are low-income, and 1 (Venezuela) is unclassified[14] ***(Table 1)***.

Countries dedicate revenue from taxes (or levies) on tobacco products in different ways, including through:

- an additional amount per cigarette pack or stick (e.g., Algeria, France, Republic of Korea);
- an incremental proportional levy on excises (e.g., Thailand, Indonesia);
- a proportion or all of excise revenues (e.g., Egypt, Panama, Philippines); or
- a portion of the proceeds from tobacco production or sales (e.g., Kenya, Iceland).

Countries that designate tobacco tax revenue for health and prevention channel funds to a variety of needs:

- tobacco control or prevention (e.g., Gabon, Botswana, Madagascar, Mauritania, Palau, Iceland, Poland, Switzerland, France, Republic of Korea, Vietnam);
- a specific disease of public health importance (e.g., AIDS in Côte d'Ivoire, rare diseases in Macedonia, cancer in Nepal, tumors in Yemen);
- health promotion programs (e.g., Thailand, Viet Nam);
- national health care programs (e.g., Chad, Columbia, Congo, Egypt, France, Indonesia, the Philippines, Jamaica);
- other health insurance or health cost reimbursement (e.g., Palau, Nepal, El Salvador)
- health insurance for students (e.g., Egypt);
- efforts that focus on specific population groups such as the poor and youth (e.g., Iran, Madagascar, Palau, Morocco, Yemen);
- sports (e.g., Benin, Cabo Verde, Columbia, Comoros, Congo, Costa Rica, Ivory Coast, Estonia, Lituania, Madagascar, Paraguay, Romania, Thailand, Yemen);
- research related to tobacco prevention or health (e.g., France, Mauritania, Republic of Korea);
- cultural or social programs around health education (e.g., Argentina, Estonia, Madagascar); and
- combating illicit trade of tobacco (e.g., Panama, United States).

While COVID-19 has spurred momentum to channel resources such as tax revenue towards health systems, some countries have reduced or postponed contributions to health programs or health insurance.[15,16] Countries may consider using earmarking in tandem with health taxes to re-prioritize emerging health funding needs.

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