



# Tax and Price Measures: A Sustainable Model to Reduce Tobacco Use

Revenue spending and health impact

Goals

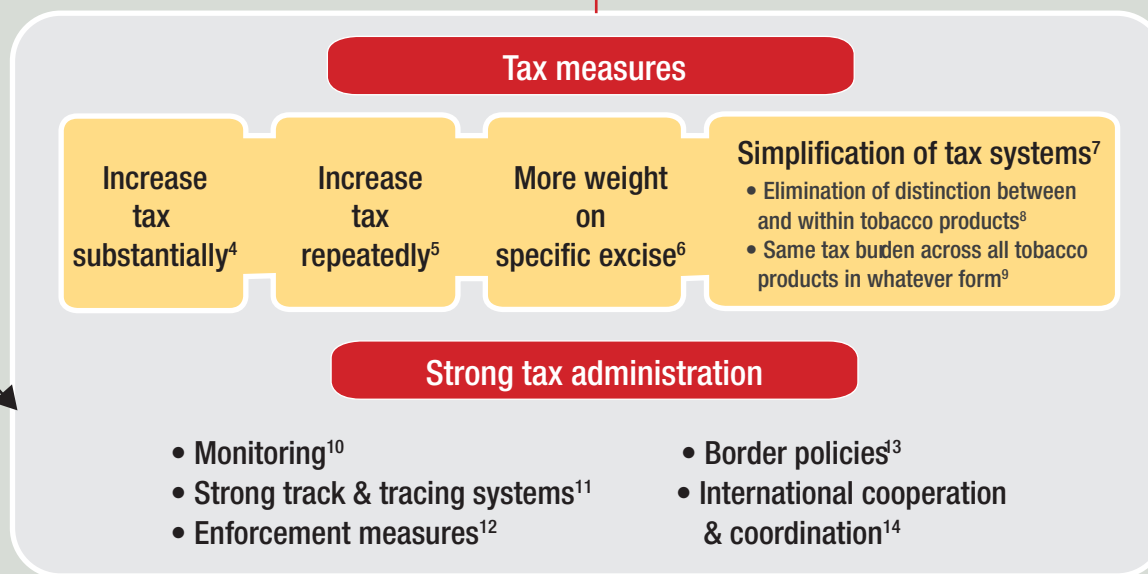
Tax & price measures:  
less affordability

Strong tax administration



**MORE TAX REVENUE**

**LESS TOBACCO USE**



Less tax avoidance  
Less tax evasion  
Less illicit trade

Eliminate tobacco industry interference<sup>15</sup>

1. WHO FCTC Articles 17 & 26.2; WHO FCTC Article 6 Guideline 5. 2. WHO FCTC Articles 5.2 & 26. 3. WHO FCTC Articles 12 & 14; WHO Technical Manual on Tobacco Tax Administration Section 4.10. 4. WHO FCTC Article 6 Guideline 3.2; WHO Technical Manual Section 4.4. 5. WHO FCTC Article 6 Guideline 3.2; WHO Technical Manual Section 4.7. 6. WHO FCTC Article 6 Guidelines 3.1.2-3.1.4; WHO Technical Manual Sections 2.4 & 3.1.2. 7. WHO FCTC Article 6 Guideline 3.1; WHO Technical Manual Sections 2.5 & 3.1.2. 8. WHO FCTC Article 6 Guidelines 3.1.2 & 3.1.4; WHO Technical Manual Section 4.5. 9. WHO FCTC Article 6 Guideline 3.3. 10. WHO FCTC Article 20; WHO Technical Manual Section 3.1.1. 11. WHO FCTC Articles 15; WHO FCTC Article 6 Guidelines 4.1 & 4.4; Protocol to Eliminate Illicit Trade Articles 6 & 11-13; WHO Technical Manual Sections 3.1.3 & 3.1.4. 12. WHO FCTC Articles 16 & 19.1; WHO FCTC Article 6 Guideline 4.5; WHO Technical Manual Section 3.1.4. 13. WHO FCTC Article 15; Protocol to Eliminate Illicit Trade Articles 11 & 12; WHO Technical Manual Section 3.1.4. 14. WHO FCTC Articles 19.2 & 20-26; WHO Technical Manual Section 4.2.2. 15. WHO FCTC Article 5.3