
Author: Smith, Katherine E. Global Public Health Unit, School of Social & Political Science, University of Edinburgh, 15a George Square, Edinburgh EH8 9LD. Email: Katherine.Smith@ed.ac.uk. Telephone: +44(0)131 651 1461.

Review:
As governments across the globe face increasingly difficult budgetary decisions, and the burden of non-communicable diseases (NCDs) continues to spread,¹ policies that offer a means of increasing revenue and reducing major NCDs are clearly of interest. If implemented effectively, tobacco tax increases represent just such an option.² ³ However, poorly conceived and/or implemented tobacco tax policies can undermine public health (e.g. by unintentionally encouraging tobacco users to simply switch products) and limit revenue.² ³ Yet, whilst the public health community tends to support tobacco tax increases, it rarely engages in the detail of tobacco tax debates.⁴ In contrast, tobacco industry interests have invested significant resources in trying to shape tobacco tax environments.⁵ A manual focusing on tobacco tax, written for a public health audience, is therefore welcome.

The WHO Technical Manual on Tobacco Tax Administration aims to provide ‘practical guidance’ on tobacco tax structures and administration,³ and it manages to make a dry and complex topic readable and comprehensible. It uses illustrative examples to demonstrate how contrasting kinds of tobacco tax can have varying impacts in
different contexts, and includes a number of helpful graphs and tables (though the presentation of some could be improved).

The manual is not intended to be an academic text (references to the underlying literature are often vague) and those looking for detailed overviews of relevant research should use alternative sources, such as the recent IARC review.² Nor is the manual comprehensive in its coverage (it is not always clear why particular countries have been picked as examples) but it does usefully draw on a range of different contexts, including high and low income settings with varying tax policies.

Overall, the manual provides a concise overview of key aspects of tobacco tax and assumes no prior knowledge, defining basic concepts, such as the difference between ‘specific’ and ‘ad valorem’ taxation (although, less helpfully, not always doing so the first time such concepts are first mentioned).

Weaknesses include the brevity of sections discussing counter-arguments and tactics policymakers seeking to implement tobacco tax changes are likely to face. This is important, given the extent of industry efforts to influence tobacco tax, including via credible allies.⁵ The overview of industry positions is also simplified and, at times, misleading (e.g. it states that multinational tobacco companies ‘prefer specific taxes’ when, in reality, their preferences vary with brand profile and context⁶). Nor does the manual adequately consider whether Article 5.3 of the Framework Convention on Tobacco Control (which aims to protect public health policies from tobacco industry interference⁷) applies to tobacco tax policies.
Nonetheless, this manual is an extremely useful resource for public health advocates and policymakers alike and will remain so if it is regularly updated. Future editions might be further improved by the provision of an index and clear recommendations for policymakers working with particular aims, in particular contexts.

References