



# Committee of Experts on International Cooperation in Tax Matters

Twenty-Eighth Session, 19-22 March 2024

## *Subcommittee on Health Taxes*

## Co-Coordiators' Report (E/C.18/2024/CRP.15)

- Committee is asked to ***review and give final approval*** to Chapter 2 – An Introduction for Policymakers: Looking at health taxes through different lenses (E/C.18/2024/CRP.16).
- ***First discussion*** of:
  - Chapter 3: Role of Health Taxes in National Budgets;
  - Chapter 8: Addressing Potential Secondary Effects of Health Taxes;
  - Chapter 10: How to Generate Public Acceptability for Health Taxes;
  - Chapter 12: Specific Issues with Respect to Alcohol Taxation; and
  - Chapter 13: Specific Issues with respect to Excise Taxation to Support Improved Nutrition (E/C.18/2024/CRP.17).

## Co-Coordinator's Report (E/C.18/2024/CRP.15)

- Chapters 4 and 5 were approved at earlier Sessions.
- With these documents, have presented draft chapters for the entire handbook, except for:
  - *Chapter 1: Overview of the Handbook on Health Taxes for Developing Countries; and*
  - *Chapter 6: Practical Issues in Determining How Revenues will be Used;*
  - *Chapter 7: Administering Health Taxes;*
  - *Chapter 9: Interaction between Health Taxes and other Instruments; and*
  - *Chapter 11: Specific Issues with respect to Tobacco Taxation.*

## Proposed Chapter 2: An Introduction for Policymakers: Looking at health taxes through different lenses (E/C.18/2024/CRP.16)

- Chapter 2 was presented to the Committee for a first discussion at the Twenty-seventh Session
- At high level, explains some considerations that may be viewed differently by different ministries.
- Goal is to assist each ministry in understanding why their counterparts at the other ministry may be taking certain positions.
- No comments from Committee specific to this chapter, so CRP is the same as last Session, except for typos and a few references to recent events

## New Chapters: E/C.18/2024/CRP.17

- Chapter 3: Role of Health Taxes in National Budgets discusses how health taxes fit into a budget that supports the SDGs
- Chapter 8: Addressing Potential Secondary Effects of Health Taxes is intended to assist countries in assessing and mitigating possible negative economic effects of introducing health taxes
- Chapter 10: How to Generate Public Acceptability for Health Taxes is a complement to Chapter 8, focusing on political economy aspects
- Chapters 12 and 13: apply the general guidance in earlier chapters, to specific products – alcohol and food.

## Issues for Committee

- At its Twenty-eighth Session, the Committee is asked to:
  - **review** and give **final approval** to Chapter 2 – An Introduction for Policymakers: Looking at health taxes through different lenses (E/C.18/2024/CRP.16);
  - have a **first discussion** of New Chapters (CRP/C.18/2024/CRP.17).



# Thank you

For more information, please contact the  
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