



Committee of Experts on International Cooperation in Tax Matters

Twenty-Ninth Session, 15-18 October 2024

Subcommittee on Health Taxes

Co-Coordinator's Report (E/C.18/2024/CRP.34)

- Chapters 2, 4 and 5 were approved at earlier Sessions.
- All remaining chapters for the entire handbook are presented at this Session, either for first discussion or final approval.

Revised Chapters (E/C.18/2024/CRP.35)

- The following chapters were presented to the Committee for first discussion at its Twenty-eighth Session:
 - 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
- Changes were made in response to comments received at or after the March Session.
- The Committee is now asked to ***review and give final approval*** to these chapters.

New Chapters (E/C.18/2024/CRP.36) and Chapter 1 (E/C.18/2024/CRP.41)

- New substantive chapters:
 - Chapter 6: Practical Considerations for Health Tax Revenue Use;
 - Chapter 7: Administering Health Excise Taxes;
 - Chapter 9: Interaction between Health Taxes and other Instruments; and
 - Chapter 11: Specific Issues with respect to Tobacco Taxation.
- Chapter 1 – provides overview of handbook and discusses links with the Sustainable Development Goals.
- The Committee is requested to have a ***first discussion*** of these chapters.



Thank you

For more information, please contact the
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