



Committee of Experts on International Cooperation in Tax Matters

Thirtieth Session, 24-27 March 2025

Subcommittee on Health Taxes

Co-Coordicators' Report (E/C.18/2025/CRP.15)

- These chapters were approved at earlier Sessions:
 - Chapter 2: An Introduction for Policymakers: Looking at health taxes through different lenses
 - Chapter 3: Role of Health Taxes in National Budgets;
 - Chapter 4: General issues in Designing Health Taxes;
 - Chapter 5: Setting the Health Tax Structure and Rate;
 - 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
- Although the entire handbook is included in CRP.16, only Chapters 1, 6, 7, 9 and 11 are for approval.

Revised Chapters (E/C.18/2025/CRP.16)

- The following chapters were presented to the Committee for first discussion at its Twenty-ninth Session:
 - Chapter 1: Introduction to the Handbook on Health Taxes for Developing Countries;
 - Chapter 6: Practical Considerations for Health Tax Revenue Use;
 - Chapter 7: Administering Health Excise Taxes;
 - Chapter 9: Ensuring Coherence Between Policy Instruments; and
 - Chapter 11: Specific Issues with Respect to Tobacco Taxation.
- Changes were made in response to comments received at or after the October Session.
- The Subcommittee also went through entire handbook to ensure consistency and remove redundancies.
- The Committee is now asked to ***review*** and give ***final approval*** to these chapters.

Proposals for Future Work (E/C.18/2025/CRP.15)

- Development of training materials for use in capacity building activities to disseminate the guidance in the Handbook.
- Practical Guidelines /toolkit on how to implement health taxes.
- Development of an audit manual for health taxes (and excise taxes more generally).

Thank you to drafters!

- All Sights Africa – Zuberi Muvunyi
- ATAF – Linstrom Marangu
- Center for Global Development – Chris Lane
- European Commission/Ireland – Oliver Gainford
- Imperial College London – Franco Sassi, Maxime Roche
- International Monetary Fund – Patrick Petit
- Kenya – Karambu Muthauru
- La Trobe University – Robin Room
- National Autonomous University of Mexico – Adolfo Martinez Valle
- Nigeria – Olufemi Olarinde
- NORAD – Simen Bjornerud
- OECD – Celine Colin, Bert Brys
- UNDP – Dudley Tarlton, Odd Hanssen, Barbora Kohoutova, Daisy Lanvers
- University of Chicago – Erika Siu
- University of Sydney – Anne-Marie Thow
- WHO – Guillermo Sandoval, Jeremias Paul, Anne-Marie Perucic, Chonlathan Visaruthvong, Delia Belausteguigoitia
- World Bank – Ceren Ozer, Danielle Bloom, Evan Blecher, Kate Mandeville, Libby Hattersley
- Zambia – Ignatius Mvula, Nyambe Nyambe



Thank you

For more information, please contact the
International Tax and Development Cooperation Branch
UNDESA Financing for Sustainable Development Office

fsdcapdev@un.org