

Global Tax Umbrella Program

Hybrid Learning Event:

HEALTH TAXES: POLICY AND PRACTICE

Program & Book Synopsis

Monday, November 7, 2022
9:00 AM – 10:30 AM EST

IN-PERSON

World Bank I Building
Room I 1-200
1850 I Street NW
Washington, D.C. 20006
USA

VIRTUAL

Zoom

Organized by the World Bank's Global Tax Program
In collaboration with the Imperial College London and the World Health
Organization

AGENDA

9:00-9:05 AM EST	Welcoming Remarks by Chair , Ms. Chiara Bronchi, <i>Practice Manager, Fiscal Policy and Sustainable Growth, Macroeconomics, Trade and Investment (MTI), World Bank</i>
	Master of Ceremonies (MC) : Ms. Ceren Ozer, <i>Program Manager, Global Tax Program; Senior Economist, Fiscal Policy and Sustainable Growth, MTI, World Bank</i>
9:05-9:15 AM EST	Remarks from the Editor of <i>Health Taxes: Policy and Practice</i> Mr. Franco Sassi, <i>Professor of International Health Policy and Economics, Imperial College, London; Director, Centre for Health Economics and Policy Innovation</i>
9:15-9:30 AM EST	Tax Impact on Demand and Health Outcomes: Chapter Presentation by Mr. Frank Chaloupka, <i>Distinguished Professor Emeritus, University of Illinois Chicago; Director, Tobacconomics</i> Ms. Lisa Powell, <i>Distinguished Professor; Director in the Division of Health Policy and Administration; Director of the Policy, Practice and Prevention Research Center, School of Public Health, University of Illinois Chicago</i>
9:30-9:35 AM EST	Remarks by Mr. Juan Pablo Uribe, <i>Global Director, Health, Nutrition and Population, World Bank</i>
9:35-9:50 AM EST	Tax Policy Design: Chapter Presentation by Mr. Frank Chaloupka, <i>Distinguished Professor Emeritus, University of Illinois Chicago; Director, Tobacconomics</i> Ms. Lisa Powell, <i>Distinguished Professor; Director in the Division of Health Policy and Administration; Director of the Policy, Practice and Prevention Research Center, School of Public Health, University of Illinois Chicago</i>
9:50-10:00 AM EST	Tax Administration Considerations: Chapter Presentation by Mr. Norman Maldonado, <i>Director of PROESA, Research Center on Health Economics and Social Protection, ICESI University</i>
10:00-10:10 AM EST	Remarks by Mr. Marcello Estevão, <i>Global Director, Macroeconomics, Trade and Investment, World Bank</i>
10:10-10:30 AM EST	Public Q&A
10:30 AM EST	Concluding Remarks by Chair , Ms. Chiara Bronchi, <i>Practice Manager, Fiscal Policy and Sustainable Growth, MTI, World Bank</i>

Book Synopsis

Health Taxes: Policy and Practice

Edited by Jeremy A Lauer,
Franco Sassi, Agnès Soucat
and Angeli Vigo



All taxes potentially influence human health, through their impacts on people's behavior, consumption, income and wealth. A narrow subset of taxes, however, can be directly aimed at improving health by targeting behaviors and risks that are known to be strongly associated with adverse health outcomes. Some, which we define as "health taxes", have been used by governments for a long time, although only in recent years have they been primarily framed as means of improving the health of individuals and populations.

Taxes referred to in the past as 'sin taxes', based on a narrative of individual responsibility for unhealthy and socially stigmatized consumption, have now been embraced and rebranded as health taxes with broad individual and societal benefits. Countries are increasingly interested in using health taxes, moreover, as a means to jointly achieve policy objectives in health, revenue and equity, and they are accordingly interested in understanding the experience in other jurisdictions with framing, designing, implementing and administering such measures. WHO's response, as embodied in this book, leverages its unique methodological expertise, technical capacity and country-level relationships established over decades of work on health taxes as core health system interventions.

This book, the product of a multi-year knowledge exchange effort led by the WHO and the Centre for Health Economics & Policy Innovation (CHEPI), represents the first global in-depth treatment of health taxes as an independent domain of social policy. It discusses the principal health taxes that are, and that are likely to be in future, of interest to policymakers, explores their effects, both positive and negative, and outlines how health tax outcomes are influenced by their design as well as by the context in which they are applied. We ask how and where health taxes can be successfully implemented. Critically,

the book builds a careful argument for why it is imperative for policymakers in all branches of government to be aware of health taxes, to understand their rationale and to be able to formulate and implement them appropriately.

The book attempts to address concerns by policymakers, and fiscal sector practitioners, in particular. The chapters have been developed by leading experts in the field of health, tax policy, public financial management, trade law and governance and have undergone peer review by experts in the academia, ministries of finance and treasury, and international development agencies.

This two-part learning event, organized by the World Bank's Global Tax Program in collaboration with the Imperial College London and the World Health Organization, will introduce the new book, *Health Taxes: Policy and Practice*, to audiences in the Americas for the first time on November 7, 2022, at 9:00-10:30 am EST. The second part of the learning event will be scheduled for early 2023.

Book Chapters and Authors

1	Introduction	Franco Sassi (Imperial College), Jeremy Lauer (Strathclyde), Agnes Soucat (AFD), Angeli Vigo, Jeremias Paul (WHO)
2	The place for health taxes in the wider fiscal system	Celine Colin, Bert Brys, Gioia de Melo (OECD)
3	Protecting and promoting health through taxation: evidence and gaps	Lisa Powell, Frank Chaloupka (University of Illinois Chicago)
4	Supply-side responses to health taxes	Annalisa Belloni (Public Health England), Franco Sassi (Imperial)
4a	Special Focus Contribution: The UK Soft Drinks Industry Levy as an incentive for beverage reformulation	Martin White (University of Cambridge)
5	The labour market impact of health taxes	Sarah Mounsey (University of Sydney)
6	Impacts of health taxes on the attainment of the SDGs	Norman Maldonado (PROESA - Research Center on Health Economics and Social Protection at Universidad ICESI), Blanca Llorente (Fundación Anaas)
7	New horizons in health taxes	Andreia Costa Santos (LSHTM), Thiago Hérick de Sá (WHO), Michael Oliver Hinsch (WHO), Ernesto Sanchez Triana (World Bank), Jeremy A. Lauer (Strathclyde)

8	The design of effective health taxes	Lisa Powell, Frank Chaloupka (University of Illinois Chicago)
8a	Special Focus Contribution: Illicit trade	Norman Maldonado (PROESA - Research Center on Health Economics and Social Protection at Universidad ICESI)
9	Fiscal implications of health taxes: governance, public financing and earmarking	Ceren Ozer (World Bank), Susan Sparkes (WHO)
9a	Special Focus Contribution: Managing the politics of earmarked health taxes	Katherine Smith (University of Strathclyde), Mark Hellowell (University of Edinburgh)
10	Monitoring and measuring health taxes	Rosa Sandoval, Maxime Roche (Pan-American Health Organization), Anne-Marie Perucic (WHO), Miriam Alvarado, (University of Cambridge), Itziar Belausteguigoitia, (University of Lancaster), Luis Galicia (Ministry of Health Uruguay), Guillermo Paraje (Universidad Adolfo Ibáñez)
11	Health Taxes and Trade Law	Benn McGrady, Kritika Khanijo (WHO)
12	A political economy analysis of health taxes	Tom Babor (University of Connecticut) Maristela Monteiro (Pan-American Health Organization), Jeff Collin (University of Edinburgh)
12a	Special Focus Contribution: The role of civil society in tobacco tax reform in the Philippines	Filomeno Sta Ana (Action for Economic Reform), Angeli Vigo (WHO), Jeremias Paul (WHO)
13	Conclusions	Angeli Vigo (WHO), Jeremy Lauer (Strathclyde), Franco Sassi (Imperial), Agnes Soucat (AFD)

ABOUT THE GLOBAL TAX PROGRAM:

The World Bank's Global Tax Program (GTP) supports developing countries in domestic resource mobilization. The GTP Umbrella Trust Fund is generously supported by the governments of Australia, Denmark, France, Japan, Luxembourg, the Netherlands, Norway, Switzerland, the United Kingdom, and Bloomberg Philanthropies. Embedded in the Global Tax Program (GTP), the Health Tax Workstream helps countries develop health tax reforms with a fiscal policy lens.

For questions, please contact us at GlobalTaxProgram@worldbank.org

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