

Global Lessons for Health Tax Advocacy

A Guide for Advocates

Health taxes are a critical tool for addressing noncommunicable diseases (NCDs) while generating revenues to help countries improve their health and economic outcomes.¹ The Campaign for Tobacco-Free Kids (CTFK) and its Global Health Advocacy Incubator (GHAi) have successfully helped countries in every part of the world design, adopt and implement these taxes. This document shares lessons from those experiences.

NCDs — chronic diseases such as heart diseases, cancers, chronic respiratory diseases and diabetes — contribute to more

What are Health Taxes?

Health taxes are excise taxes applied specifically on health-harming products. By making harmful products more expensive to consumers, they discourage consumption, encourage healthier choices and save lives. They address risk factors such as tobacco use, alcohol use and the consumption of ultra-processed food products and sweetened beverages (including SBs with sugar and/or non-sugar sweeteners). Unlike many other fiscal measures, they are deliberately designed to result in a health benefit.



A workshop for World Health Organization (WHO) country representatives in the Americas reviews the “MPOWER measures” for reducing tobacco use, including raising taxes on tobacco.

than 40 million deaths annually, making them the world’s leading cause of death and disability. The consumption of health-harming products is a major risk factor, including tobacco use, which remains the world’s leading cause of preventable death², and sweetened beverages (SBs), which are a key contributor to a global health crisis of diet-related NCDs that claims approximately 184,000 lives annually.³

The Case for Health Tax Advocacy

Health taxes reduce the burden of disease and generate new revenue. Evidence shows that health taxes work, and they are a double win: establishing a new health tax or significantly increasing an existing one can improve health by reducing the consumption (and associated costs) of health-harming products while raising predictable funds for governments, which in turn can be used to improve public health.

Advocacy is key to getting increases in health taxes adopted and implemented. Advocacy is critical for building public support and political will to implement higher health taxes as well as to counter the influence of industries that have a vested interest in blocking, minimizing the impact of or overturning these policies. Health-harming

industries will try to distract and sidetrack efforts to apply evidence-based taxes.

Similar approaches have proven effective across health sectors. Lessons learned from effective policy adoption and implementation in the tobacco and ultra-processed food and beverage sectors can be applied across other sectors to reduce the impact of health-harming industries. For example, campaigns from both the tobacco and ultra-processed food and beverage sectors have facilitated early engagement between relevant ministries and parliamentarians: in Bangladesh, members of Parliament submitted letters to the minister of finance in support of a tobacco tax,⁴ while in Ghana, health officials reached out to members of Parliament to make the case for an SB tax.⁵

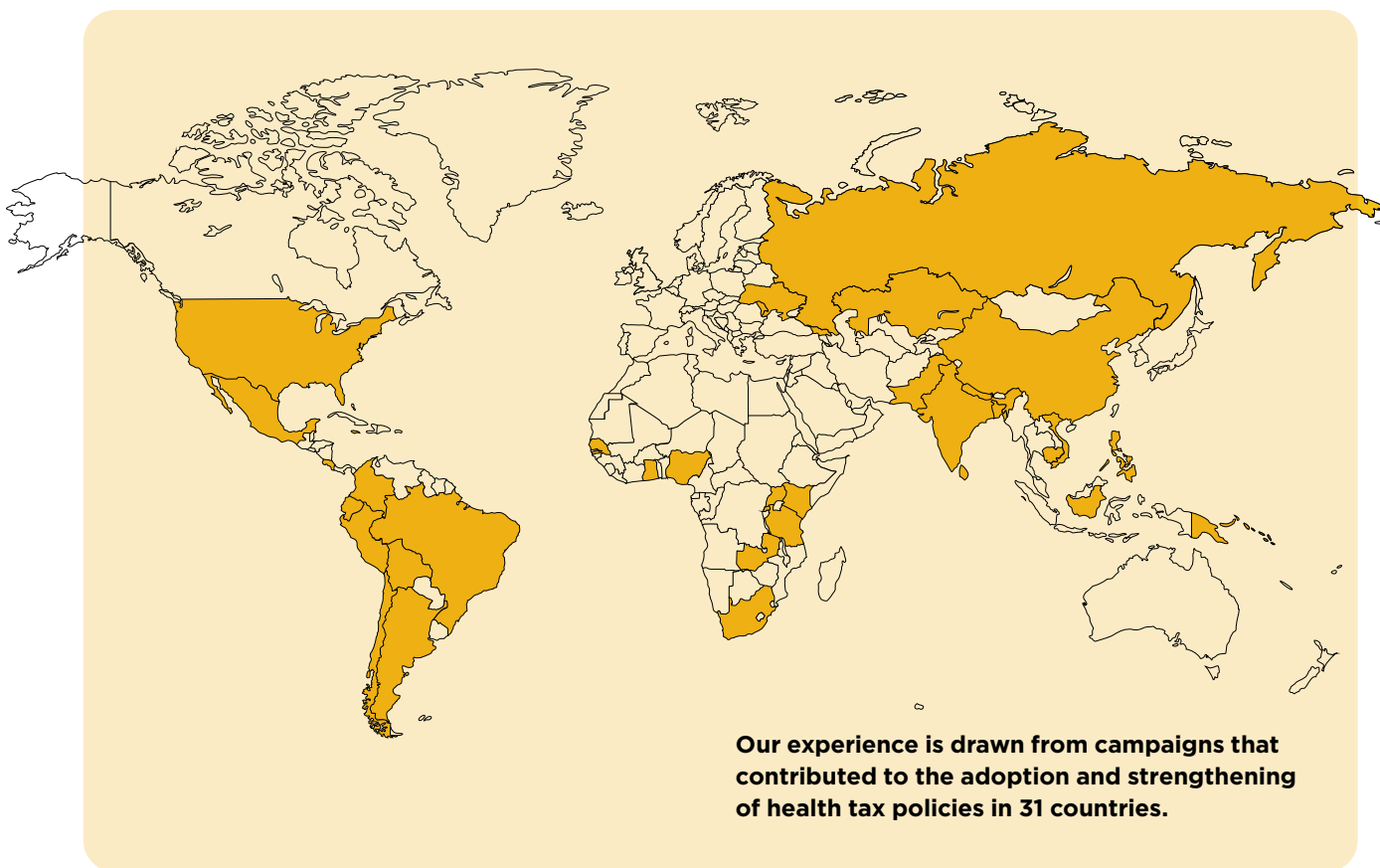
Civil society engagement ensures that the public understands why tax increases are beneficial and supports their passage.

Improving Health, Raising Revenues

The 2024 Task Force on Fiscal Policy for Health found that health taxes “generate substantial revenue for national treasuries, with the potential to raise US\$3.7 trillion over the next five years.”⁶

Raising health taxes also have a proven health impact. As summarized by the World Health Organization, “Tobacco tax increases are the single most effective policy to reduce tobacco use.”⁷ Higher tobacco prices encourage cessation among existing tobacco users, prevent initiation among potential users and reduce the quantity of tobacco consumed among continuing users.⁸ Higher taxes are particularly effective in reducing tobacco use among vulnerable populations, such as youth and low-income smokers.

Taxes on SBs are an important intervention for mitigating both the health and economic costs of these health-harming products. Governments can use tax increases to reduce the consumption of these beverages, improve public health and generate revenues that can be used to strengthen sustainable health systems and social protection programs. Like other health taxes that impact population-wide consumption, SB taxes can contribute



to health and economic equity across an entire country.

For all these reasons, the World Health Organization's "3 by 35" initiative calls on countries to use health taxes to raise real prices on tobacco, alcohol and sugary drinks by at least 50% by 2035.⁹

Global expertise

Collectively, CTFK and GHAI have supported local partners to advocate successfully for health tax policies at the national, state/territorial and local levels in 31 countries. CTFK provides technical and capacity-strengthening support to civil society and governments that have contributed to more than 100 tobacco tax policy victories in Argentina, Bangladesh, Bolivia, Brazil, Chile, China, Colombia, Costa Rica, Georgia, India, Indonesia, Jamaica, Kazakhstan, Kenya, Mexico, Moldova, Nepal, Pakistan, Peru, Philippines, Russia, Senegal, Sri Lanka, Uganda, Ukraine, the United States and

Vietnam. GHAI has helped partners pass SB and ultra-processed product (UPP) taxes in Barbados, Brazil, Colombia, Ghana, Nigeria, Pakistan, South Africa and Vietnam.¹⁰

Lessons learned

Our civil society and government partners and teams in low- and middle-income countries have identified common lessons learned from health tax advocacy campaigns across global regions, addressing tobacco, sweetened beverages and UPPs.

- 1. Tailor tax policies and campaigns to national contexts and fiscal priorities.**
 - Identify the country's fiscal priorities:** Countries engage in ongoing fiscal planning that sets out country priorities and resource needs. Understanding country priorities is critical to crafting a campaign that aligns with the government's fiscal goals. In South Africa, the Finance minister signaled his intention to introduce an SB tax, which



Advocates promote an SB health tax outside of Colombia's Congress.

advocates supported by building public demand and educating policymakers, contributing to the adoption of the Health Promotion Levy in 2017.¹¹

- **Map the political landscape:** To understand how fiscal policy is made, advocates should assess the policy and political landscape to understand how fiscal policy is developed and implemented. An analysis of the current tax structure and fiscal approach provides invaluable information to determine who participates in the process and what their roles are. The assessment should also identify allies and opponents to optimize the effectiveness of a health tax campaign within the country's current environment. Its findings can help shape messaging that will resonate in the current political environment.
- **Generate and gather research to support advocacy and policy:** Generating and leveraging local evidence, including tax modeling conducted by health tax experts and data from public polls, strengthens advocacy efforts. Health tax experts can highlight relevant evidence on benefits of tax increases on health and economic outcomes, such as the connection between tobacco product

use or the consumption of UPPs with poverty and environmental impacts. In addition to published research, personal stories that highlight the health and economic consequences of consuming these products can help persuade the public and policymakers. Experiences from other countries with similar political systems can also provide lessons and credibility for tax policy development and advocacy campaigns.

2. Identify best practices in tax design, based on global and regional experience.

Civil society organizations (CSOs) must be equipped to monitor the tax design and contribute to policy discussions. Governments often benefit from technical assistance and the sharing of best practices.

- **Consult experts to set baseline technical standards based on the country context and available evidence for the tax approaches that will improve public health:** For example, these might include automatic adjustment for inflation or protocols for monitoring and assessment of implementation.
- **Where possible, dedicate at least some of the revenue from health taxes to health programs:** Using some of the revenue from health taxes to fund health-related priorities can increase public support and magnify the policy's public health impact. Some countries allow earmarking, and even without earmarks, political commitments and budget advocacy may be able to direct some revenues to health. In the Philippines, earmarking excise tax revenue to health funding allowed for the near-universal expansion of the country's National Health Insurance Program, with 15.4 million poor and near-poor families covered by the end of 2016.¹² In Thailand, revenues from tobacco and alcohol products help fund the Thai Health Promotion Foundation's programs for the prevention of tobacco use, unsafe alcohol use and unsafe driving.¹³

- **Enhance impact through broader fiscal reform, where feasible:** Adopt comprehensive health tax reform, including tobacco, SBs, UPPs and alcohol, and combine taxes with other fiscal measures, such as subsidies.

3. Engage relevant stakeholders at all stages of the planning and execution process.

- **Build diverse coalitions and engage community champions:** Successful tax campaigns overcome opposition by building movements that bring together diverse voices, including academia, civil society organizations, health professionals, social justice movements and government bodies in meaningful ways. In Brazil, support for tobacco control measures including taxation was maintained in part by a broad coalition and alliances with stakeholders outside of the traditional health community, including journalists' organizations, a tobacco control lawyers' network and associations of small tobacco growers.¹⁴
- **Collaborate with government allies:** Collaborating across multiple government bodies and key policymakers is vital for policy adoption and successful implementation.
- **Identify dealbreakers (but remain flexible):** Compromises are inevitable in passing tax policy. It is important to agree with partner groups on what provisions are absolutely necessary and which ones can be modified.

4. Build Tax Policy, Enforcement and Administration Capacity. Make sure the right tools are in place to develop and pass effective tax policies and ensure implementation is successful. Provide governments with technical assistance and peer learning opportunities to fill implementation gaps.

- **Consult health economists and tax experts:** CSOs should be equipped through training and opportunities to connect with local health economists

Demonstrating Public Support

Demonstrating public support is often pivotal in persuading policymakers to overcome industry opposition and adopt or increase health taxes. Local research can play an important role in tax advocacy campaigns, including opinion polls. Convening and mobilizing key stakeholders can also build momentum. For example, in the Philippines, the Youth for Sin Tax Movement helped make the cases for tax increase that reduced smoking prevalence by double digits and provided financing for the country's Universal Health Care program – raising ₱14.9 billion (\$305M) in 2020 and ₱125.8 billion (\$2.6B) in 2024.

and tax experts to monitor the tax design and contribute to policy discussions.

- **Governments should take actions to strengthen their tax enforcement strategies to ensure effectiveness of the policy, including revenue generation and public health impact:** For instance, including provisions to implement or improve track-and-trace systems for tobacco taxes will minimize illicit trade by providing accountability in tax payment and collection.
- **Prepare for implementation:** To ensure long-term effectiveness, advocates should engage in activities that support the policy implementation, such as developing an implementation plan to educate the public and retailers about the upcoming policy and resolve any questions.
- **Build a strong narrative.** Mobilizing public opinion through public awareness campaigns is essential for ensuring widespread support. In Ghana, an SB tax was adopted after the A4H Coalition engaged a wide range of key actors



The civil society organizations ACT Brazil hosts an event to build support for health taxes.

across academia, civil society, the medical community and government bodies through diverse methods including position papers, virtual events, in-person visits to communities and a communications campaign across social and traditional media.¹⁵

- **Tailor messages for specific audiences:** Messages should be tailored to resonate with diverse communities. Consideration should be given to justifying the tax beyond revenue generation, using arguments related to health, environmental protection and human rights. Explain the links to tax justice, including taxes' role in health equity and addressing health disparities. In Nigeria, Gatefield Impact helped build public support for SB tax adoption through communications that emphasized the overburdened healthcare system and the detrimental health consequences of high SB consumption.¹⁶

- **Engage partners to help speak out against the industry:** Having a variety of voices from different sources can diversify messages to counter the industry's claims.

- **Demonstrate public support:** It is important to demonstrate public support through coalitions, consumer surveys and public opinion polls and to create ways for supporters to engage on the issue.

6. Maintain a Steady Media

Drumbeat. Harnessing the influence of traditional and social media is crucial.

- **Develop a strategic communication plan:** This will ensure consistent messaging throughout the campaign. Be prepared to adapt your messages or strategy as the political environment shifts due to various outside influences.
- **Identify champions and influential people:** They can speak publicly and in earned media pieces. Involving key opinion leaders such as health professionals and religious and traditional leaders can amplify advocacy efforts and demonstrate broad support.
- **Identify “hooks”:** Key policy moments, national holidays or other milestones provide an opportunity to proactively keep the issue in the media.

7. Anticipate industry opposition.

Because of the effectiveness of tax increases in driving down the consumption of harmful products, they are aggressively opposed by industry interests.¹⁷ Proactively addressing industry opposition is critical for the successful adoption and implementation of health taxes.

- **Consistently monitor and expose the industry and its allies and front groups:** They will try to thwart efforts at every stage, including after implementation.

- **Prepare materials to counter the industry's claims:** In most cases, the industry uses many of the same claims against tax policies. Proactively addressing their arguments could preempt their chances of gaining support. Experiences from places where taxes have been implemented can provide data to disprove their claims.
- **Strategic litigation may be essential to the adoption, implementation and protection of health tax policies. For instance, Colombia's SB and UPP tax was allowed to proceed after it was ruled constitutional by the Constitutional Court in 2023, following an industry lawsuit that tried to block implementation.**

8. Monitor Implementation. It is important to monitor the policy after implementation, not only to make sure it has been effectively implemented, but also to gather data to demonstrate

successes or lessons learned to improve the policy. Additional things to monitor include:

- **Include budget accountability measures:** Verify that tax is being paid as intended, revenue is collected and funds are allocated appropriately to maximize the intended health impact. In Senegal, monitoring revealed that a new tobacco tax rate was insufficient, allowing the tobacco company to simply absorb the cost without impacting consumer prices, and that additional reform was required.¹⁸
- **Collect data on impact:** Measures to examine changes in product pricing, sales and consumption and product use prevalence among various population groups to capture the impact of the policy.
- **Monitor and expose industry interference:** This includes price manipulation, couponing, attempts to weaken policy after implementation or litigation.

Countering Industry Opposition



Unsurprisingly, Big Tobacco and Big Soda perceive health taxes as a threat to their sales and profits. They aggressively fight excise taxes across the globe by making deceptive economic threats, supporting junk science that minimizes the health impacts of their products and using other strategies to block and undermine tax advocacy efforts by influencing governments, the public and the media. In Ghana, the soda industry worked behind the scenes to coordinate over 70 petitions to Parliament in opposition to proposed SB tax legislation. Because the Advocating for Ghana's Health Coalition was able to marshal evidence and demonstrate

widespread support, the industry's effort failed and Ghana adopted a significant 20% tax on SBs in 2023.

Recently, Big Soda has adapted the tobacco industry playbook and shifted their approach from openly opposing SB taxes to favoring weaker tax standards. Civil society advocacy, including media advocacy and legal support, has proven crucial to identifying and countering these tactics. For more information, see the CTFK factsheet "Taxation and Price: Countering Industry Claims"¹⁹ and the GHAI report "Sweetened Profits: The Industry's Playbook to Fight Sweetened Beverage Taxes."²⁰

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The Campaign for Tobacco-Free Kids (CTFK) is the leading advocacy organization working to reduce tobacco use and its deadly consequences in the United States and around the world. Through strategic communications and policy advocacy campaigns, we promote the adoption of proven solutions that are most effective at reducing tobacco use and save the most lives. Our vision is a future free from the death and disease caused by tobacco.



The Global Health Advocacy Incubator (GHAI) is an initiative of the Campaign for Tobacco-Free Kids and uses the power of advocacy to reduce preventable deaths and to improve health at scale by changing policies and strengthening public health systems. GHAI supports civil society organizations and advocacy movements in more than 30 countries to pass public health policies that save lives, reduce disease and prevent injuries, increase investments in public health and create a healthier and more equitable future for all.

Contact us: info@tobaccofreekids.org, tobaccofreekids.org / info@advocacyincubator.org, advocacyincubator.org