S. Udaya Bhaskara Rao

# THE THE TECHNICAL EXCISE MANUAL

2nd Edition



# **Tobacco Excise Manual**

**Standard Statistics Company** 

#### **Tobacco Excise Manual:**

WHO technical manual on tobacco tax policy and administration, 2021-04-07 This WHO technical manual on tobacco tax policy and administration builds upon the 2010 WHO technical manual on tobacco tax administration by further detailing the strategies for effective tobacco tax policy development design implementation and administration This 2021 edition also serves as an update to the 2010 manual incorporating the latest developments in science technology and policy as well as providing illustrative recent examples from a variety of countries The best practices laid out in this manual are designed to inform governments on the development of their tobacco taxation policy facilitating the achievement of their health and revenue objectives while also supporting their overall development strategy **Standard Manual of the Income Tax** Standard Statistics Company, 1918 Dispute Settlement Reports 2018: Volume 8, Pages 3923 and 4796 World Trade Organization, 2020-03-12 The Dispute Settlement Reports are the WTO authorized and paginated reports in English They are an essential addition to the library of all practicing and academic trade lawyers and needed by students worldwide taking courses in international economic or trade law DSR 2018 Volume 8 reports on Australia Certain Measures Concerning Trademarks Geographical Indications and Other Plain Packaging Requirements Applicable to Tobacco Products and Packaging WT DS435 WT DS441 WT DS458 WT DS467 Annual Survey of Manufactures. Detailed Instruction Manual United States. Bureau of the Census, 1950 WHO Technical Manual on Tobacco Tax Administration World Health Organization, 2010 Tobacco use is the single largest cause of preventable death globally killing more than five million people each year Tobacco use also creates considerable economic costs from greater spending on health care to treat the diseases it brings on in users and those exposed to tobacco smoke to the lost productivity resulting from the premature deaths it causes Of all the many interventions for reducing tobacco use a significant increase in tobacco product taxes and prices has been demonstrated to be the single most effective and cost effective intervention particularly among the poor and the young At the same time because of the inelasticity of demand for tobacco products in most countries and the low share of tax in price in many significant increases in tobacco taxes generate significant increases in the revenues generated by these taxes This technical manual aims to help governments achieve both objectives by identifying a set of best practices for tobacco taxation It documents governments existing approaches to tobacco taxation discusses barriers to using tobacco taxes to achieve health and revenue objectives and provides case studies of effective tobacco tax administration This manual is intended to be useful to tax administrators at the Ministry of Finance level by making them aware of the practices used and challenges faced by other countries It will also be useful to officials in a country's Ministry of Health or similar organizations by providing them with a more thorough understanding of key issues in tax structure and administration **Punjab Excise Manual** Punjab (India). Financial Commissioner's Office, 1941 Report of the Comptroller and Auditor General of India for the Year ..., Central Government India, India. Comptroller and Auditor-General, 1976 Tobacco Leaf .1903 Farm Income Tax

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