

## A Policy Outline to Introduce Specific Taxation System in Bangladesh, Based on the Practical Evidence



### Background

Bangladesh has a complex multi-tiered ad-valorem excise tax system for tobacco products.<sup>1</sup> Though we have high rates of taxes imposed on tobacco products, the prices of these products are still very low and quite affordable to the general public. One benefit of using an ad valorem excise tax structure from a revenue perspective is that the government can get more revenues from more expensive brands but when this does not happen in practice, then there is no use in adopting such a policy.

This has led to a situation where high taxes are not generating enough revenue for the government while also failing to discourage tobacco consumption effectively.<sup>2</sup> In this context, experts suggest that a shift towards a specific tax system for tobacco products could help address these issues by providing a more effective revenue stream and reducing tobacco use. We will explore the benefits of a specific tax system for tobacco products and will discuss the probable solutions, how to increase revenue by imposing specific tax, and ways forward in this study.

Tobacco manufacturers are not following the required maximum retail price (MRP) system for their products and instead, sell them to retailers at packet price who then sell them at higher prices to consumers. If the government could collect tax on the retail price charged by these sellers, it could generate revenue of around Tk5,000 crore in the current fiscal year. (Impact of Price and Tax Changes In The National Budget On The Wholesale And Retail Prices Of Tobacco Products (Cigarette And Bidi): A Cross-Sectional Survey by BNTTP and BER (2020-21)

1. A decade of cigarette taxation in Bangladesh: lessons learnt for tobacco control- Nigar Nargis et ell. (<https://www.ncbi.nlm.nih.gov/pmc/articles/PMC6453316/>)

2. Ahmed, N., Hossain, J., Huque, R., Hassan, M.T., & Mozumder, T.A. (2019). Tobacco Tax Structure is Key to Reducing Tobacco Use and Raising Government Revenue [Policy Brief]. BRAC.

### Methodology

This qualitative study aims to explore the implementation of a specific taxation system in Bangladesh. This research involves multiple data collection methods to gain a comprehensive understanding of the topic. Firstly, semi-structured interviews were conducted with a sample of National Board of Revenue (NBR) officials responsible for tax policy and administration. These interviews examined their perspectives, experiences, and challenges related to tobacco taxation system.

Desk review was conducted. Relevant documents, reports, and publications from government sources, financial institutions, and other credible sources were collected and reviewed to gain insights into the current tax system, its challenges, and potential improvements.

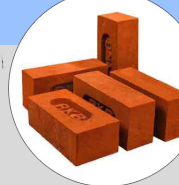
Furthermore, the study involved a practical assessment of the VAT online system in Bangladesh to gain firsthand experience of its functionalities, strengths, and weaknesses. The findings from this assessment were analyzed to evaluate for further use of this system in tobacco product. The methodology also includes observation of workshops and training sessions conducted by the NBR.

Additionally, consultations were held with experts and advocates of relevant fields to identify existing laws and possible ways forward.

### About Specific taxation

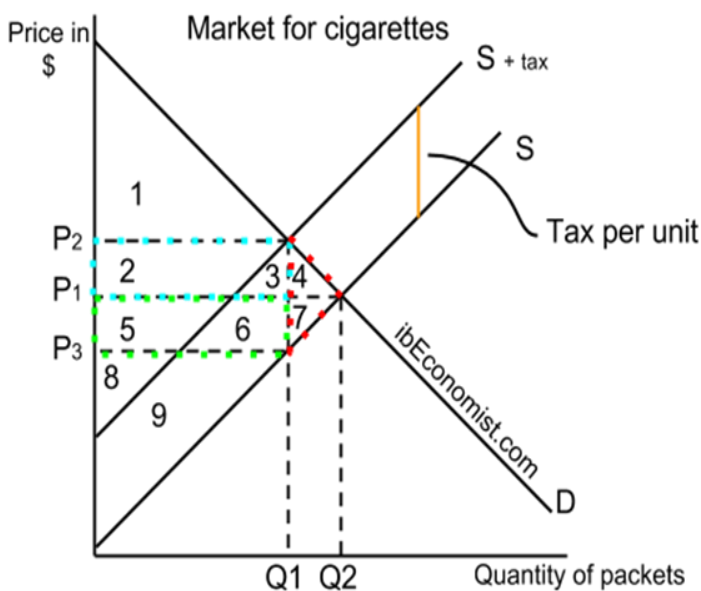
A specific tax is a fixed tax amount placed on a particular good based on weight or volume capacity. It is also known as a per-unit tax that depends on the quantity sold, not the price.

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A specific excise tax on tobacco is a set monetary amount levied on a unit of tobacco products based on the number of cigarettes or the weight/volume of tobacco.

Here we show a diagram depicting this taxation system and the difference between specific tax and ad-valorem tax.



It is important to note that on a diagram both of these taxes will affect the supply curve differently. A specific tax will shift the supply curve vertically up by the size of the tax.

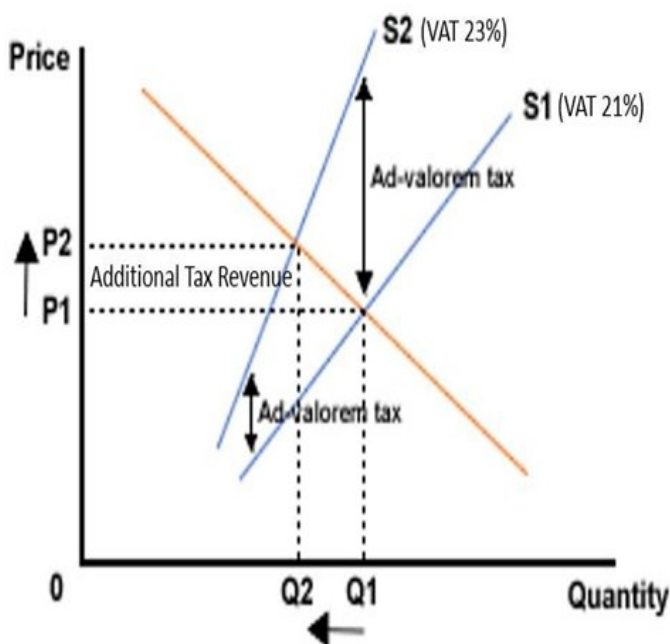
An ad valorem tax will make the new supply curve diverge from the original (the vertical gap between the two supply curves will increase when moving along the X-axis).

Regardless of all these effects of taxes on prices and tobacco use behavior, it is clear that ad valorem excise tax revenue depends on the industry's pricing strategy. If ad valorem taxes go up, the industry can lower the base price and reduce the revenue collected by the government. In contrast, specific excise tax revenues per pack are relatively independent of changes in industry price.

## Why Introduce Specific Taxation in Bangladesh?

Here are the key points on why specific taxation should be introduced in Bangladesh:

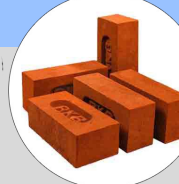
- ◇ Increase revenue<sup>3</sup> - Properly raising taxes - independent of the manufacturers' pricing strategy on tobacco at a higher rate and independent of changes in price
- ◇ Would help address the gaps in tax administration, such as the shortage of manpower, absence of supply chain monitoring, lack of market and price monitoring, and lack of digitization and automation in case of account keeping.
- ◇ Conversely, reduce the number of tobacco users.
- ◇ To protect the younger generation from this scourge,
- ◇ Bangladesh is a signatory to the World Health Organization's Framework Convention on Tobacco Control<sup>4</sup>, which recommends implementing specific tax on tobacco products. Implementing a specific tax would help Bangladesh fulfil its international commitments and promote public health.



3. <http://bntpp.net/news/imposing-a-specific-tax-on-tobacco-products-will-increase-government-revenue/>

4. <https://fctc.who.int/>

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Specific tax	Ad-valorem tax
<b>Effective in reducing tobacco consumption and smoking prevalence, especially among the youth</b>	<b>Less effective</b>
<b>Easy to determine the amount of the tax</b>	<b>Difficult to determine the amount of the</b>
<b>Raises all product prices</b>	<b>Do not raise all product prices equally</b>
<b>Be administratively simple</b>	<b>Complex to administer</b>
<b>Relatively independent of changes in industry price. Hence, not subject to industry price manipulation</b>	<b>Tax revenue depends on the industry's pricing strategy. Hence, subject to easy manipulate</b>
<b>Revenues being more predictable, generally produce a more stable stream of revenue</b>	<b>Revenues being less predictable</b>
<b>Requires monitoring the volume of sales</b>	<b>Requires monitoring the value</b>

Table 1: Difference Between Specific and Ad-valorem Tax<sup>5</sup>

Globally, 66 countries are practicing specific excise taxation systems. Of them 19 are from higher-income countries, 19 from upper-middle income, 21 from lower-middle-income, and 7 from lower-income countries.<sup>6</sup>

A mixture of both specific and ad valorem excises tax is being applied by 61 countries, 29 of them from higher-income countries, 19 from upper-middle income, 11 from lower-middle-income, and 2 from lower-income countries (WHO Report on the Global Tobacco Epidemic, 2019).

## Current Tax Structure and Legal Provision of Cigarette

The cigarette tax structure is a tiered structure that imposes different ad-valorem taxes based on retail

price slabs.<sup>7</sup> Biris are taxed at a much lower rate. A VAT of 15% is applied to all tobacco products. A tax of 45% plus 2.5% (surcharge) is levied on corporations that manufacture cigarettes, biris, chewing tobacco, Zarda and gul.<sup>8</sup>

*Despite the compliance requirements for factory products, including the tobacco control law, necessary information such as MRP, address, Graphical Health Warning (GHW), weight, price, production and expiry date etc. are not provided in most of the cases on the packets or containers of SLT.*

<https://www.tbsnews.net/features/panorama/smokeless-tobacco-harmful-yet-remains-without-control-291385>

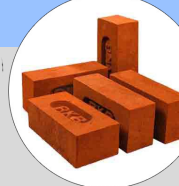
5. [https://tobacconomics.org/files/research/469/Tobacco-Tax-Structures-Policy-Brief\\_FINAL-Web-Version.pdf](https://tobacconomics.org/files/research/469/Tobacco-Tax-Structures-Policy-Brief_FINAL-Web-Version.pdf)

6. Shang, C., Chaloupka, F. J., Zahra, N., & Fong, G. T. (2014). The distribution of cigarette prices under different tax structures: Findings from the International Tobacco Control Policy Evaluation (ITC) Project. *Tobacco control*, 23(0 1), i23. <https://doi.org/10.1136/tobaccocontrol-2013-050966>

7. Nargis, N., Hussain, A. G., Goodchild, M., Quah, A. C., & Fong, G. T. (2019). A decade of cigarette taxation in Bangladesh: Lessons learnt for tobacco control. *Bulletin of the World Health Organization*, 97(3), 221-229. <https://doi.org/10.2471/BLT.18.216135>

8. Zarda, shada pata, and gul (tobacco powder) are nothing but different forms of Smokeless Tobacco (SLT) products.

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Under section 52B (The Income-tax Ordinance, 1984), any person responsible for selling banderols to any manufacturer of cigarettes shall, at the time of selling banderols, collect tax from such manufacturers on account of the manufacture of cigarettes at the rate of 10% of the value of the banderols. According to Section 52B(1), any manufacturer of cigarettes is required to pay 10% of the value of the banderols to the Biri manufacturer when purchasing them.

A tax of 45% plus 2.5% (surcharge) is levied on corporations that manufacture cigarettes, biris, chewing tobacco, Zarda and gul. Under section 52B (The Income-tax Ordinance, 1984), any person responsible for selling banderols to any manufacturer of cigarettes shall, at the time of selling banderols, collect tax from such manufacturers on account of the manufacture of cigarettes at the rate of 10% of the value of the banderols. According to Section 52B(1), any manufacturer of cigarettes is required to pay 10% of the value of the banderols to the Biri manufacturer when purchasing them.

In the case of cigarette manufacturers mentioned in Section 52B (2), any person responsible for collecting Value Added Tax (VAT) as per the VAT Act, 1991 (Act No. 22), should collect 3% of the Maximum Retail Price (MRP).<sup>9</sup>

## Legal Provision of Bangladesh

The specific taxation system is not new in Bangladesh. According to section 58 of the current Value Added Tax (VAT) and Supplementary Duties Act, 2012 of the country, specific tax can be levied on all types of tobacco products. There are several products on which specific tax is imposed.

In order to access mobile services, consumers in Bangladesh must pay the SIM tax of BDT 200 (\$2.4) per SIM card.

## Experience in Bangladesh

There are 19 products including SIM cards where specific tax has been imposed. The following items

<b>Television</b> • up to 21" Tk. 5000/- • up to 25" Tk. 7500/- • up to 29" Tk. 10,000/-	<b>VCR/VCP/ Satellite receiver</b> Tk. 3000/-	<b>VCD/DVD/LD/MD Player</b> Tk. 4000/-	<b>Refrigerator /Deep Freezer</b> Tk. 5000/-	<b>Music center</b> • (a) with general CD and detached speaker Tk. 3000/- • (b) Component system (CD/VCD/DVD/LD/MD set) Tk. 8000/- • (c) Detachable (CD/VCD/DVD/LD/MD set) Tk. 15,000/-
<b>Dish Washer/Washing /Knitting Machine</b> Tk. 3000/-	<b>Electric Sewing Machine/Knitting Machine</b> Tk. 10000/-	<b>General Photocopier/ Photo Enlarger</b> Tk. 10000/-	<b>Aircooler/AirConditioner</b> (a) Window type Tk. 10,000/- (b) Split type Tk. 25,000/-	<b>Fax Machine</b> Tk. 5000/-
(a) Microwave oven Tk. 2000/- (b) Gas oven with burner Tk. 5000/-	<b>Dish Antenna</b> Tk. 7000/-	<b>Gold bar or bullion (Maximum 5 kg)</b> Tk. 300 (per 11.664 gm)	<b>Silver bar or bullion (Maximum 20 kg)</b> Tk. 6/ (per 11.664gm)	<b>Mobile/Cellular Telephone</b> Tk. 5000/-
	<b>Airgun/Air rifle</b> Tk. 2000/-	<b>Candelabrum</b> Tk. 300/- per point	<b>Carpet up to 15 square meters</b> Tk. 500sq. meter.	

are taxable as per the tax mentioned in brackets.<sup>10</sup>

Moreover, Under the VAT law, brick has a separate rule on Specific Tax.<sup>11</sup>

- A VAT declaration must be submitted along with the application form for permission to burn bricks.
- Brick burning will not be permitted unless proof of payment of all taxes with arrears of the previous tax period is submitted along with the application.
- As per Sections 51 and 40, a bill of lading will be issued in favour of the buyer in VAT Form 6.3 without which the vehicle transporting the bricks will be impounded.
- According to the terms of sub-section 3 of section 15 of the Act, a specific tax is fixed for every thousand bricks. (Produced and salable bricks per section will be 10 lakhs). After scrutinizing the existing law and policy, it can be argued that imposing specific tax is conceivable on tobacco under the law.

### Any person responsible for issuing any permission or renewal of permission for manufacture of bricks. [52F]

Tk.45,000/- for one section brick field. Tk.70,000/- for one and half section brick field Tk. 90,000/- for two section brick field.

Tk.1,50,000/- for automatic brick field.

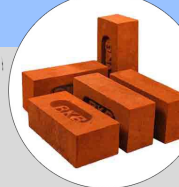
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[https://parjatan.portal.gov.bd/sites/default/files/files/parjatan.portal.gov.bd/law/01e03677\\_5e38\\_4c6a\\_b751\\_a129196e4982/Baggage%20Rules.pdf](https://parjatan.portal.gov.bd/sites/default/files/files/parjatan.portal.gov.bd/law/01e03677_5e38_4c6a_b751_a129196e4982/Baggage%20Rules.pdf) (Bag and Baggage rule in Bangladesh)

11. <https://nbr.gov.bd/uploads/sros/VATSRO-1951.pdf>

9. <https://nbr.gov.bd/uploads/publications/227.pdf>





## Banderole and QR Code System<sup>12</sup>

Banderole systems are used by many countries as a way to control the distribution and consumption of tobacco products. A banderole is a paper strip or seal that is affixed to tobacco products to indicate that the product has been legally produced and is intended for sale.<sup>13</sup>

In many countries, the banderole system has been digitized, meaning that the paper banderoles have been replaced with electronic versions that are scanned and verified by special machines. This digitization has several advantages, including improved accuracy and efficiency in tracking tobacco products and preventing counterfeiting.

However, it is very difficult to distinguish between real and fake cigarettes or bidi stamps and banderole in Bangladesh. To check, a test has to be done by lightly rubbing with water on the marked Water lily part. If the blue color comes off, it is the original banderole. But if the blue color does not come off, it is fake.

Other ways to recognize banderole or stamps are that the blue color of the waterlily spreads when removing it from the packet, the banderole can be torn easily, and due to repeated use, the banderole or stamp needs to be glued a second time and feels thick and hard.

Though there are processes in place to make sure that cigarette companies are using banderoles appropriately, most of these processes are manual. This manual procedure leaves space for discrepancy and manipulation. If the system were digitized instead of the current manual supervision and record keeping, it would be more fitting and there would be a very small margin of error.

Overall, the digitalized banderole system is an important tool in the regulation and control of the tobacco market in many countries. It allows for better tracking of tobacco products and helps to prevent the sale of illegal or counterfeit products, which can be dangerous to consumers.

12. <https://bnttp.net/resource/existing-tobacco-tax-policy-and-tax-administration-in-bangladesh-a-qualitative-study/>

13. <https://nbr.gov.bd/uploads/sros/VATSRO-1811.pdf>

## VAT Online System in Bangladesh

The introduction of an online VAT system, which allows businesses to register for VAT and file their VAT returns online, was launched in 2019.

Under the VAT Online Project, businesses can register for VAT and obtain VAT registration certificates online. They can also file their VAT returns online, pay VAT electronically, and receive VAT refunds directly to their bank accounts.

The online VAT system has several benefits, including increased transparency and efficiency in the VAT system, reduced compliance costs for businesses, and improved revenue collection for the government.

Additionally, people can easily check it just by scanning the QR code whether it is paid vat or not. And people will get prize money if they find any discrepancies.

So, introducing this system for the tobacco company and for tobacco products will not be difficult in Bangladesh. For raising transparency, Government should immediately introduce this system for tobacco.

## Date of Implementation

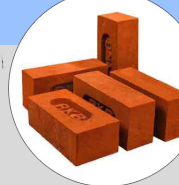
Inventory management technology involves tracking the flow of products in and out industries warehouse. It allows knowing what stock is on shelves, the number of available products, and the sales process of orders as the products are picked and packed for shipments. Though industries are now maintaining a manual stock system.

The government should fix the timing of stock so that tobacco companies can't sell their previously stocked tobacco after the mentioned time.

## Precautionary Measures

Whenever there is talk about increasing tobacco taxes, the tobacco industry tries to interfere in the process by bringing up the argument of "Illicit Trade".

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It's nothing but the propaganda of the company. The government is losing a huge amount of revenue every year due to this ill strategy of marketing tobacco products by the tobacco companies. The amount of this revenue loss could be almost 4.5 thousand crores BDT in the current financial year.

The companies are deliberately resorting to this unethical approach for extra profit. Since the company is making these profits unethical, there is no room for doubt as to whether they are reporting these profits and evading taxes.

The magnitude of illicit production in Bangladesh can be reduced to a very negligible level by introducing and implementing an effective “[tracking and tracing system](#)”.<sup>14</sup> For proper implementation of tobacco control regulations in Bangladesh including the FCTC, we must strengthen the capacity of the NTCC. Resource limitations further impede the cell from performing extensive monitoring, awareness-building initiative, and implementing quality research.

Besides, government bodies need to engage civil society, NGOs, think tanks, media, and tobacco control advocates to enforce better implementation and formulation of tobacco regulations. The collaboration among NTCC and NGOs might be increased and an extensive sensitization program can be carried out targeting different government bodies working at the division, district, and sub-district levels.

## Road map for implementation of specific tax

### Our 2-year strategy

Implementing a specific tax on tobacco requires careful planning and coordination with various stakeholders. The government's ambition over the next few years is to make substantive progress but also to lay the foundations for further reforms over the period of 2023 - 2030. The following areas are fundamental to this approach for implementing a specific tax on tobacco:

*Here's a possible 2-year roadmap for introducing specific tax on tobacco products:*

14. <https://bnttp.net/resource/existing-tobacco-tax-policy-and-tax-administration-in-bangladesh-a-qualitative-study/>

## Year 1:

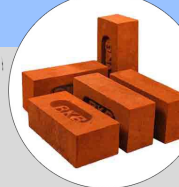
The following areas are fundamental to this approach for implementing a specific tax on tobacco for the first year:



1. Conduct research on the tobacco market, including consumption trends, pricing, and the existing tax structure in a specific region. This information can help to identify the appropriate tax rate, design the tax policy, the potential impact of the new tax and any challenges that may arise during the implementation process.
2. Using funds from the Health Development Surcharge under the [tobacco tax policy \(component 3\)](#)<sup>15</sup> for necessary costing and collecting money by communicating the new policy and the benefits it provides for public health.
3. Develop a standard operating procedure (SOP) for the tobacco tax by consulting with relevant stakeholders, including government officials, health experts, and industry representatives.
4. Assign a dedicated team (activate Tobacco Tax Cells) to develop the SOP and oversee the implementation of the tax and digitalization system.
5. Develop the necessary infrastructure
6. Requisition for Printing: Bar code or banderole printing from Security Printing Press (It might take 3 months) Set up a digitalization system to help track and monitor the sale and distribution of tobacco products.
7. Establish a Tobacco Industry (TI) counter to monitor the industry's compliance with the new tax policy.

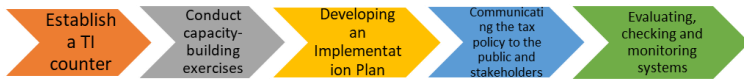
15. <https://www.who.int/publications/i/item/9789240019188>

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## Year 2:

The following areas are fundamental to this approach for implementing a specific tax on tobacco for the second consecutive year:



1. Conduct capacity-building exercises for relevant government officials, including those in the custom, excise, and tax training academy, to ensure they understand the new policy and can enforce it effectively.
2. Set a date of implementation for the new tax policy, and communicate it to all stakeholders, including retailers, and consumers.
3. Communicating the tax policy to the public and stakeholders through various channels, such as press releases, public meetings, and social media. Providing information on the benefits of the tax, such as reduced tobacco use and increased revenue for public health programs.
4. Launch a mass media campaign to raise awareness among the public about the health risks associated with tobacco use and the benefits of the new tax policy.
5. Evaluating, checking and monitoring systems so that citizens can cross-check them.

Throughout the two-year implementation period, the Tobacco Tax Cells should continuously monitor the industry's compliance with the new tax policy and adjust the SOP as necessary. They should also collect and analyze data on the impact of the tax on tobacco use and related health outcomes, as well as on revenue generation for the government. This data can inform future policy decisions and help ensure the effective and sustainable implementation of the tobacco tax.

## Conclusion

The current ad-valorem excise tax system for tobacco products in Bangladesh has proven to be ineffective in generating sufficient revenue for the government and curbing tobacco consumption. Despite high tax rates, tobacco products remain affordable to the general public, undermining the intended goals of the tax policy.

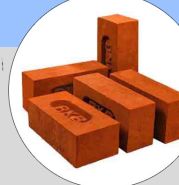
In moving forward, Bangladesh should consider adopting a specific tax system for tobacco products as a more effective approach, to address these challenges. This transition would require careful planning, stakeholder engagement, and close monitoring of the impact of the new tax system. Continuous evaluation and adjustments should be made based on emerging evidence and best practices in tobacco taxation to maximize the effectiveness of the tax policy.

By implementing a specific tax system and accompanying measures, Bangladesh can address the current challenges associated with the ad-valorem excise tax system, generate sustainable revenue, and make significant progress in reducing tobacco consumption for the betterment of public health and the overall well-being of its citizens.

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