

Workshop on Health Taxes: country experiences and best practices in policy design and implementation

Co-organised by the ATI and the World Health Organization (WHO)

22-23 JULY 2026 | 13:00-15:30 CEST (UTC+2) | ONLINE | EN | FR | ES

Background

The COVID-19 pandemic highlighted the deep interconnection between public health, economic stability, and fiscal resilience. Many countries emerged from the crisis with constrained fiscal space, rising public debt, and weakened health systems, underscoring the need for sustainable and predictable health financing.

Universal Health Coverage (UHC), enshrined in Sustainable Development Goal (SDG) 3, remains central to building resilient societies and inclusive economies. At the same time, official development assistance (ODA) for health is declining, reinforcing the need for strengthened domestic resource mobilisation (DRM).

In this context, health taxes — particularly excise taxes on tobacco, alcohol, and sugary drinks — offer a powerful yet underutilised policy tool. When well designed, they can reduce the burden of non-communicable diseases (NCDs), expand fiscal space, support sustainable health financing, and contribute to broader DRM and development objectives. Their importance was reaffirmed in the *Compromiso de Sevilla* adopted at the Fourth International Conference on Financing for Development (FFD4) and operationalised through WHO's "Accelerating Health Taxes: The 3 by 35 Initiative".

Despite strong evidence of their health and revenue benefits, health taxes remain underutilized in many countries due to industry interference, equity concerns, administrative capacity constraints, and limited cross-sectoral coordination between ministries of finance and health. Evidence-informed dialogue and peer learning can support countries in advancing effective health tax reforms and addressing implementation challenges.

Objectives

The overall objective of the workshop series is to strengthen country capacity and political commitment to design and implement effective, equitable, and sustainable health taxes as part of broader health financing strategies for UHC.

Specific objectives are to:

- Enhance understanding of the role of health taxes in advancing UHC, reducing NCDs, and expanding fiscal space;
- Share country experiences on health tax design, implementation, and governance;
- Address political economy challenges and opposition narratives;
- Foster cross-sectoral dialogue among health, finance, and tax authorities, as well as civil society;
- Support alignment with global commitments, including FFD4 outcomes and WHO's 3 by 35 Initiative.

Agenda

Day 1: Building the case and confidence		
Time	Items	Speakers
13:00 – 13:05	Welcome and introduction	<i>Moderator: Dr. Guillermo A. Sandoval, Economist (Fiscal Policies), WHO</i> Dr. Tabea Lakemann, Senior Policy Officer, Federal Ministry for Economic Cooperation and Development (BMZ), Germany, and Co-Chair of the ATI Steering Committee Jeremias Jr. Paul, Technical lead, Fiscal Policies for Health, Finance and Legal Measures Unit, Department of Health Determinants, Promotion, and Prevention, WHO
13:05 – 13:25	Session 1 Setting the Scene: Health taxes, DRM, and UHC - Health taxes within the broader DRM, FFD4, and health financing agenda - Global trends, key challenges and reform opportunities	Ceren Ozer , Senior Economist and Programme Manager, Global Tax Programme, World Bank
13:25 – 14:30	Designing effective health taxes - Principles and best practices for designing effective health taxes, including policy rationale and implementation considerations - Country case studies and experiences from tax administrations on the design, implementation, and reform of health taxes, highlighting challenges, good practices, and practical lessons.	Jeremias Jr. Paul, WHO Linstrom K. Marangu, Tax Specialist, African Tax Administration Forum (ATAF) Dr. Alex Kombat, Assistant Commissioner, Research & Policy Unit, Ghana Revenue Authority Vice Chancellor Teresa Habitan, Local Government Finance Institute, Philippine Tax Academy
14:35 – 15:30	Session 2 Deep dive: tobacco taxation - Global best practices, data, and trends - Country experiences in designing and implementing tobacco tax reforms - Key challenges, policy impacts, and lessons learned to inform future tobacco tax policies	Anne-Marie Perucic, Health Economist (Fiscal Policies), WHO Son Dao, Principal Technical Advisor on Tobacco Control, Vital Strategies, Vietnam Monicah Lekake, Policy & Tax Advisory Division, Micro & Small Taxpayers Department, Kenya Revenue Authority
Day 2: Implementation, legitimacy and action		
13:00– 14:30	Session 3 Deep dive: alcohol and sugar-sweetened beverages taxation - Key design principles and global practices - Country experiences with policy development and implementation - Evidence on policy impact, including consumption, tax revenue, and other health-related outcomes	Chonlathan Visaruthvong, Economist (Fiscal Policies), WHO Evan Blecher, Economist, Global Tax Program, World Bank Nicole Vellios, Senior Research Officer, Research Unit on the Economics of Excisable Products, University of Cape Town, South Africa
14:35 – 15:25	Session 4 From evidence to committed action - The role of health taxes in sustainable health financing, equity, and revenue earmarking - Country experiences using health taxes to finance health investments - Strategies for translating evidence into successful health tax reforms	Katherine Klemperer, Policy Analyst, Center for Global Development (CGD) Dr. Pongthep Wongwatcharapaiboon, CEO, and Rungsun, International Relation, ThaiHealth Vice Chancellor Teresa Habitan, Local Government Finance Institute, Philippine Tax Academy
15:25 – 15:30	Closing	Alpha Ngom , Senior Technical Advisor, General Directorate of Taxation, Senegal, and Co-Chair of the ATI Steering Committee

The workshop will be conducted virtually via Microsoft Teams. The workshop will be held in English, with simultaneous interpretation into French and Spanish.