

# Global status of WHO FCTC implementation and the way forward on tobacco products taxes

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## The importance of the WHO Framework Convention on Tobacco Control

The tobacco industry and its affiliates exist to market death, disease and addiction to hundreds of millions of people around the world, particularly the youth. The industry survives only by maximising the number of people tricked into and trapped in addiction while working tirelessly to defeat, disrupt and distort public interest political and scientific processes that threaten to break the chains of addiction, protect the next generation and make the industry pay.

Countries that are Parties to the WHO Framework Convention on Tobacco Control (WHO FCTC) have together committed themselves to a collective response that now covers over 90% of the world's population (1). The WHO FCTC addresses the tobacco industry's key health-harming practices with evidence-based measures while overcoming the tobacco industry playbook of political and scientific interference with consistent and effective bright-line rule and approach established in Article 5.3 and its guidelines for implementation, which safeguard policy development and implementation. Up to 5.6 billion people or as much as 71% of the world population is protected by at least one of the WHO recommended best practice measures from the MPOWER<sup>1</sup> technical package of highly-effective WHO FCTC demand-reduction interventions (1). We are now at a point where all but 3 countries in the Eastern Mediterranean Region are covered by at least one best practice MPOWER measure (1).

Nineteen years after its entry into force, the WHO FCTC remains an effective shield against the harms to health and governance posed by the fundamental and irreconcilable conflict between the tobacco industry's interests and public interest. The WHO FCTC has been successful in turning the tide of the global tobacco use epidemic: prevalence has been steadily decreasing and

the number of tobacco users is projected to decline in the coming years (2).

Amid global progress, there is a more uneven story at country level. The Eastern Mediterranean Region (EMR) has 3 (Egypt, Jordan, Oman) of the only 6 countries worldwide in which tobacco use is still increasing (2). EMR has the additional challenge of uncertainty in calculating trends since only 88% of its population is covered by nationally representative population-based surveys—the least among all the WHO regions (2). Despite these challenges, the region witnessed a 20% major relative reduction in tobacco use prevalence between 2010 and 2025.

This achievement is attributed to several critical actions taken by countries in the region. Some policies have already been adopted and implemented by some EMR countries in areas such as taxation increases, plain packaging, large graphic health warnings, offering cessation support, and bans and restrictions on tobacco advertising, promotion and sponsorship. Progress is, however, not even across the Region. This reduction is projected to fall short by only 2% of the 2025 reduction target. It is close enough such that significantly scaling up and accelerating efforts could make a difference in meeting the goals set by the WHO global action plan for the prevention and control of noncommunicable diseases 2013–2030 and the related Sustainable Development Goal (SDG) target (2).

Overall, evidence shows that 24 million people aged ≤ 25 years and 2 million people aged 45–59 years have quit smoking during the first 10 years following the ratification of the WHO FCTC (3). It can be estimated that at least 12 million deaths were averted by just one decade of implementing the WHO FCTC (3). Similarly, MPOWER has been estimated to have saved 300 million people from smoking over a period of 15 years. Compared with the much slower progress, where there is any, on the broader targets of the NCD Global Action Plan, trends show 94 countries making significant progress in reducing

<sup>1</sup> MPOWER: (M) Monitoring tobacco use, (P) Protecting people from tobacco smoke, (O) Offering help to quit, (W) Warning about tobacco dangers, (E) Enforcing advertising bans, and (R) Raising tobacco taxes.

tobacco use and a smaller but still sizable group of 56 countries on track to achieve the 30% relative reduction target (3). This distinction together with the broader evidence on impact points to the decisive influence of the WHO FCTC in driving better health and health equity. In a world without the WHO FCTC, many people would have died earlier and lived less well, and we would all be worse off both economically and socially.

However, despite crucial progress, with many people living longer and better because of the WHO FCTC, adoption and implementation of legislative and regulatory measures has occurred at a scale too small and a pace too slow to meet the urgency needed to prevent over 8 million annual deaths and prevent many more millions from being pulled into the deadly path of addiction every year (1). Therefore, the WHO FCTC Conference of Parties global strategy from their eighth meeting (COP 8) calls for accelerating and sustaining the momentum which entails adoption and implementation is critical, supported by the crucial enablers of consistent surveillance and full adherence to Article 5.3 (2). This means that both surveillance and industry interference is required: what gets measured gets done, while governments that keep health-harming industries out of policymaking get ahead in public policy.

## The commercial determinants of fiscal policy for health

The tobacco industry makes profit only because it does not pay the full price for its socially, environmentally and economically disastrous and unsustainable business model. It was estimated that for 2012 alone the tobacco industry externalised costs amounting to at least US\$ 422 billion in global health expenditure and an additional US\$ 1430 billion+ in economic costs worldwide (4). A crucial public health aim is to ensure that the tobacco industry is progressively made to account for the full cost of its deadly business. This was emphasised recently at the tenth meeting of the Conference of Parties (COP 10), which called for implementation of Article 18 on the response to the devastating environmental impacts from the tobacco industry's business and expert-led research on the establishment of liability regimes under Article 19 of the WHO FCTC.

Setting aside these more novel measures, tobacco taxation is the highly effective and deeply evidenced workhorse for ending the tobacco industry's economically unsustainable business by making it account for the costs it imposes on others while impeding it from using its power over pricing to retain current users and funnel youth toward initiation. For example, modelling shows that just one dollar tax increase across all countries in 2014 would have resulted in 66 million fewer smokers and 15 million fewer deaths, while raising

an additional US\$ 190 billion in revenue (5). Evidence from a study shows that 23 countries that combined WHO FCTC ratification with substantial tax increases between 2008 and 2012 experienced at least two-fold greater decrease in both smoking initiation and smoking cessation, compared with other WHO FCTC ratifying countries (6). Based on this, the study concluded that there would have been 44 million fewer smokers aged ≤ 25 years if low-tax countries had implemented similarly large tobacco tax increases (6).

Because of the scale of its negative external costs, the tobacco industry relies for its survival and growth on SCARE<sup>2</sup> tactics to defeat and weaken measures, such as taxes, that would end the industry by making it account for the costs of its business model it imposes on individuals, communities, health systems and whole societies (7). These tactics use false, misleading and exaggerated arguments about tobacco taxation's impact on smuggling, court and legal challenge threats, anti-poor effects, revenue reduction, and employment impact (7) as excuses to avoid taxation. As a result of this playbook for interference, tobacco tax policymaking remains vastly underutilised and it is the least implemented of the MPOWER measures, with only 12% of the world's population protected to a best-practice level – an increase of only 5% between 2008 and 2022 and a decrease of 2% between 2020 and 2022 (8). The situation in the EMR is similarly challenging with only 3 of its 22 countries and territories—Jordan, Morocco and the State of Palestine—at best-practice levels of tobacco taxation but there are, even among these 3, those, such as Jordan, that need further progress on reducing affordability (8).

## Sustaining progress on tobacco control and tobacco taxation

The evolving tactics of the tobacco industry, including their distorted “harm reduction” narrative and the attempted pharmaceuticalisation of their business model, poses significant challenges to sustaining progress across both tobacco control and taxation. These tactics are part of a broader “redemption narrative” aimed at rehabilitating the industry's image, gaining access to policymakers and undermining the full and comprehensive application of tobacco control and tobacco tax measures (9).

Most prominent of these tactics is the industry's engineering, design and targeted marketing of e-cigarettes to promote mass youth use, rather than their purported target market of middle-aged smokers who are unable to quit even with established cessation methods (9,10). This reality reemphasises both the exploitation and political corruption at the heart of the tobacco industry business model. It also reemphasises that any purported “innovation” from the tobacco industry should not be taken at face value—demonstrated also in their extensive history of deception, as exemplified by the filtered cigarette, and

<sup>2</sup> S – smuggling and illicit trade; C – court and legal challenges; A – anti-poor rhetoric; R – revenue reduction; E – employment impact

“light” and “low-tar” cigarette frauds on the public (9). The way in which the tobacco industry has appropriated the language of “harm reduction” needs to be repudiated as nothing more than a thin veil for such a new fraud on the public aimed at solidifying a next generation of nicotine addicts and potential customers for their conventional tobacco products reduction (9).

The appropriation of harm reduction by the tobacco industry is also fundamentally contrary to the WHO FCTC. “Harm reduction” as defined in Article 1 of the WHO FCTC must be read in conjunction with the provision of Article 5.2(a) for Parties to act with the aim of ‘preventing and reducing tobacco consumption, nicotine addiction and exposure to tobacco smoke, as well as the call in Article 5.3 to protect public health policies from the commercial and vested interests of the tobacco industry. Discussions of harm reduction and the place of new products in harm only make sense when cross-walked with prevention of both individual- and population-level harms and the steadfast adherence to Article 5.3.

These efforts are supported by the statement released by WHO in December 2023 on the regulation of novel products, which emphasises the need for urgent measures to prevent uptake and counter nicotine addiction as part of a comprehensive approach (10). The statement recommends strong regulation wherever countries permit the sale of these products, including the use of taxes (10). To respond to this new form of industry interference, WHO Member States particularly those that are Parties to the WHO FCTC, need to also extend surveillance to these new products to support the extension of tax treatment equivalent to that of conventional tobacco products while rebutting industry

deceptions and lies around e-cigarette, adolescent burden and use patterns (11).

## The way forward: Addressing the commercial determinants

Looking forward, there is a need to orientate the response to the interference by the tobacco industry around the basic fact that despite all its smoke and mirrors, the tobacco industry cannot “transform” itself out of the fundamental and irreconcilable conflict between its interests and public health interest. This was emphasised recently at the Conference of Parties to the WHO FCTC, where the Panama Declaration drew attention to this fundamental and irreconcilable conflicts of interest and emphasised the corresponding need for policy coherence in implementing Article 5.3.

Across governments at all levels and sectors, Article 5.3 needs to remain the unambiguous lodestar for containing and preventing tobacco industry interference. With this, the tobacco transformation illusion will be penetrated and the industry revealed as merely using e-cigarettes and other new products as a trojan horse to get a seat at the table with government policymakers to influence decisions and to legitimise themselves as credible partners. While tobacco industry efforts to undermine Article 5.3 and obstruct tobacco taxation poses a major threat to progress on tobacco control, their success is not inevitable and can be prevented with political will and reliance on the normative and technical guidance provided by WHO FCTC and WHO recommendations—particularly the WHO FCTC Conference of Parties guidelines for implementing Article 6 and the guidance provided by the WHO technical manual on tobacco tax policy and administration.

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