

**Avanzando en impuestos al tabaco en América Latina
Advancing tobacco taxes in Latin America**

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Lista de recursos / List of resources

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Mandatos y compromisos – Mandates and commitments

- Convenio Marco de la OMS para el Control del Tabaco (CMCT). Organización Mundial de la Salud 2003 - WHO Framework Convention on Tobacco Control. World Health Organization 2003.
 - [English version](#)
 - [Spanish version](#)
- Guidelines for the implementation of Article 6: Price and tax measures to reduce demand for tobacco
World Health Organization. Guidelines for the implementation of Article 6: Price and tax measures to reduce demand for tobacco. 2013
 - [English version](#)
 - [Spanish version](#)
- WHO. Protocol to Eliminate Illicit Trade in Tobacco Products. Secretariat of the WHO FCTC. 2013.
 - [Protocol – ENG](#)
 - [Protocol - SPA](#)
- OPS. Estrategia y plan de acción para fortalecer el control del tabaco en la Región de las Américas 2025-2030 – PAHO. Strategy and Plan of Action to Strengthen Tobacco Control in the Region of the Americas 2025–2030
 - [English version](#)
 - [Spanish version](#)
- OPS. Informe Final: Estrategia y plan de acción para fortalecer el control del tabaco en la Región de las Américas 2018-2022. PAHO. Final Report: Strategy and Plan of Action to Strengthen Tobacco Control in the Region of the Americas 2018-2022
 - [English version](#)
 - [Spanish version](#)
- OPS. Estrategia y plan de acción para fortalecer el control del tabaco en la Región de las Américas 2018-2022. PAHO. Strategy and Plan of Action to Strengthen Tobacco Control in the Region of the Americas 2018-2022
 - [English version](#)
 - [Spanish version](#)

Mejores prácticas de diseño de impuestos al tabaco - Best practices on tobacco tax design

- Tackling NCDs. 'Best buys' and other recommended interventions for the prevention and control of noncommunicable diseases. World Health Organization. 2017.
 - [Report](#)
- Updated Appendix 3 of the WHO Global NCD Action Plan 2013-2030. World Health Organization. 2022.
 - [Document](#)
- WHO Technical Manual on Tobacco Tax Policy and Administration. Geneva: World Health Organization; 2021. Licence: CC BY-NC-SA 3.0 IGO.
 - [English version](#)
 - [Spanish version](#)
- WHO Technical Manual on Tobacco Tax Administration. Geneva: World Health Organization; 2010.
 - [Manual 2010](#)
- IMF. Petit, Patrick, and Janos Nagy. "How to Design and Enforce Tobacco Excises?", IMF *How To Notes* 2016, 003 (2016), A001
 - [Article](#)

Informes OPS/OMS sobre control de tabaco – PAHO/WHO reports on tobacco control

- WHO report on the global tobacco epidemic, 2023: protect people from tobacco smoke. Geneva: World Health Organization; 2023. Licence: CC BY-NC-SA 3.0 IGO.
 - [Full report](#)
- WHO report on the global tobacco epidemic 2021: addressing new and emerging products. Geneva: World Health Organization; 2021. Licence: CC BY-NC-SA 3.0 IGO.
 - [Full report - ENG](#)
 - [Full report - SPA](#)
- Pan American Health Organization. Report on Tobacco Control for the Region of the Americas 2022. Revised edition. Washington, D.C.: PAHO; 2023.
 - [Full report - ENG](#)
 - [Full report - SPA](#)

- Report on Tobacco Control for the Region of the Americas 2022: Country Profiles. Revised edition. PAHO/NMH/RF/23-0003
 - [Country profiles - ENG](#)
 - [Country profiles - SPA](#)

Evidencia de eficacia – evidence of effectiveness

- The economics of tobacco and tobacco control.
U.S. National Cancer Institute and World Health Organization. National Cancer Institute Tobacco Control Monograph NIH Publication No. 16-CA-8029A. Bethesda, MD, U.S. Department of Health and Human Services, National Institutes of Health, National Cancer Institute; and Geneva, Switzerland, World Health Organization, 2016.
 - [Full report](#)
 - [Executive summary – ENG](#)
 - [Executive summary - SPA](#)
- Reductions in smoking due to ratification of the Framework Convention for Tobacco Control in 171 countries. Paraje G, Flores Muñoz M, Wu DC, Jha P. Nat Med. 2024 Mar;30(3):683-689. doi: 10.1038/s41591-024-02806-0. Epub 2024 Feb 6. PMID: 38321222; PMCID: PMC10957467.
 - [Article](#)
- Lessons learned from fostering tobacco taxes in the Americas and implications for other health taxes Sandoval RC, Malik S, Roche M, Belausteguigoitia I, Morales-Zamora G. Lessons learned from fostering tobacco taxes in the Americas and implications for other health taxes. Rev Panam Salud Publica. 2022 Oct 31;46:e188. doi: 10.26633/RPSP.2022.188. PMID: 36339943; PMCID: PMC9621300.
 - [Article](#)
- Effectiveness of tax and price policies for tobacco control: six-day meeting of experts in Lyon, France in May 2010. Lyon: IARC; 2011. 366 p. (IARC handbooks of cancer prevention)
 - [Report](#)

Tabaco y pobreza – Tobacco and poverty

- WHO. Systematic review of the link between tobacco and poverty – 2014 update.
 - [Review](#)
- World Bank Group. Fuchs Tarlovsky, Alan; Marquez, Patricio V.; Dutta, Sheila; Gonzalez Icaza, Maria Fernanda. 2019. Is Tobacco Taxation Regressive Evidence on Public Health, Domestic Resource Mobilization, and Equity Improvements (English). WBG Global Tobacco Control Program Washington, D.C.
 - [Policy Note](#)
- World Bank Group. Fuchs, Alan; Gonzalez Icaza, Fernanda; Paz, Daniela. 2019. Distributional Effects of Tobacco Taxation. A comparative analysis. Poverty and Equity Global Practice Working Paper 196.
 - [Article](#)
- Chaloupka, Frank Joseph; Jha, Prabhat K. 2012. Poverty and smoking. In Tobacco control in development countries (English). Chapter 3. Washington, D.C.: World Bank Group.
 - [Book](#)
- World Bank Group. Fuchs, Alan; Meneses, Francisco. 2017. Are Tobacco Taxes Really Regressive. Evidence from Chile. Policy Research Working Paper 7988
 - [Article](#)
- Saenz-de-Miera, B., Wu, D.C., Essue, B.M. *et al.* The distributional effects of tobacco tax increases across regions in Mexico: an extended cost-effectiveness analysis. *Int J Equity Health* **21**, 8 (2022). <https://doi.org/10.1186/s12939-021-01603-2>
 - [Article](#)

Comercio ilícito - Illicit trade

- World Bank - Global Review of Country Experiences
Confronting Illicit Tobacco Trade: a Global Review of Country Experiences: Confronting Illicit Tobacco Trade: a Global Review of Country Experiences (English). WBG Global Tobacco Control Program Washington, D.C.: World Bank Group.
 - [Report](#)

- Recent evidence on the illicit cigarette trade in Latin America.
Drope J et al. (2022). Recent evidence on the illicit cigarette trade in Latin America. 46:111.
- [Article](#)
- Estimating illicit trade in Brazil
Szklo AS, Iglesias RM, Stoklosa M, Figueiredo VC, Welding K, de Souza Junior PRB, et al. Cross-validation of four different survey methods used to estimate illicit cigarette consumption in Brazil. Tob Control. 2022 Jan;31(1):73–80.
- [Article](#)
- Estimating illicit trade in Mexico
Saenz de Miera Juarez B, Reynales-Shigematsu LM, Stoklosa M, Welding K, Drope J. Measuring the illicit cigarette market in Mexico: a cross validation of two methodologies. Tob Control. 2021 Mar;30(2):125–31.
- [Article](#)
- Estimating illicit trade in Colombia
Maldonado N, Llorente BA, Iglesias RM, Escobar D. Measuring illicit cigarette trade in Colombia. Tob Control. 2020 Oct;29(Suppl 4):s260–6.
- [Article](#)
- Illicit Cigarette Trade in Five South American Countries: A Gap Analysis for Argentina, Brazil, Chile, Colombia, and Peru. Paraje G. Nicotine & Tobacco Research. 2019 Jul 17;21(8):1079–86.
- [Article](#)
- Toolkit for measuring illicit trade in tobacco products
Stoklosa, M., Paraje, G., Blecher, E., Toolkit for measuring illicit trade in tobacco products. A Tobacconomics and American Cancer Society Toolkit. Chicago, IL: Tobacconomics, Health Policy Center, Institute for Health Research and Policy, University of Illinois at Chicago, 2020.
- [Toolkit](#)
- Estimating Illicit Trade in Argentina
Pizarro ME, Giacobone G, Shammah C, et al. Illicit tobacco trade: empty pack survey in eight Argentinean cities. Tobacco Control Published Online First: 08 April 2021. doi: 10.1136/tobaccocontrol-2020-056405
- [Article](#)

- Estimating illicit trade in Santiago, Chile
Paraje G, Araya D, Drope J. Illicit cigarette trade in Metropolitan Santiago de Chile. Tobacco Control 2020;29:68-73.
- [Article](#)
- Estimating illicit trade in Ecuador
Villacrés T, Salgado J. Estimation of illicit trade in cigarettes in Ecuador: final report. First edition. Quito, Ecuador: Centro de Publicaciones Pontificia Uni-versidad Católica del Ecuador; 2021. 125 p.
- [Article](#)
- Estimating Illicit Trade in Costa Rica
Artavia ML, Solano J, Campos M, et al. Penetración de comercio ilícito de cigarrillos en la Gran Área Metropolitana de Costa Rica.
- [Article](#)

Casos de inversión para el control del tabaco (incluidos los impuestos) – Investment Cases for Tobacco Control (including taxes)

- The case for investment in tobacco control: lessons from four countries in the Americas. Hutchinson B, Brispat F, Calderón Pinzón LV, Sarmiento A, Solís E, Nugent R et al. Rev Panam Salud Publica. 2022;46:e174. <https://doi.org/10.26633/RPSP.2022.174>
- [Article](#)
- Investment Case for Tobacco Control in Panama. 2024
- [Article](#)
- Investment Case for Tobacco Control in Suriname. The case for scaling up WHO FCTC implementation, 2021
- [Article](#)
- Investment Case for Tobacco Control in Colombia. The case for scaling up WHO FCTC implementation, 2021
- [Article](#)
- Investment Case for Tobacco Control in El Salvador. The case for scaling up WHO FCTC implementation, 2020
- [Article](#)

Productos novedosos del tabaco - Novel tobacco products

- Crosbie, Eric, Brian Tran, Beatriz Albuquerque de Figueiredo, Luciana Severini, Gianella Severini, and Ernesto M. Sebrí. “Tobacco Industry Strategies to Influence the Regulation of New and Emerging Tobacco and Nicotine Products in Latin America and the Caribbean,” -1, 2024.
 - [Article](#)
- Taxation of novel and emerging nicotine and tobacco products (HTPs, ENDS, and ENNDS) globally and in Latin America. Perucic AM, Sandoval RC, Malik S, Morales-Zamora G. Rev Panam Salud Publica. 2022;46:e175. <https://doi.org/10.26633/RPSP.2022.175>
 - [Article](#)

Recursos adicionales y de aprendizaje - Additional resources and learning resources

- Special Issue: Tackling tobacco control beyond health: a comprehensive approach, 2022
 - [English Website](#)
 - [Spanish Website](#)
- PAHO Health Taxes Website
 - [English Website](#)
 - [Spanish Website](#)
 - [Portuguese Website](#)
- Health Taxes: Policy and Practice.
Sassi,F, Lauer, J.A., Vigo, A., & Soucat, A (Eds). 2023. Health Taxes: Policy and Practice. WSPC.
 - [Book](#)
- PAHO Economics of NCDs Website
 - [English Website](#)
 - [Spanish Website](#)
- Cigarette Tax Scorecard 3rd Edition.
Drope, J., Oo, S., Lee, H., Dorokhina, M, Guerrero-López, C., Rodriguez-Iglesias G., Mugosa, A., Mirza, M., Bontu, A., & Chaloupka, F. (2024). Cigarette Tax Scorecard (3rd ed.). Tobacconomics.
 - [Report – ENG](#)
 - [Report – SPA](#)

- The World Bank: The Global Tax Program Health Taxes Knowledge Note Series
 - [Website](#)
- Tobacconomics website (Topics: distributional impacts, employment, simulation models and health costs related to tobacco taxes). English Website
 - [Website](#)
- Tobacco Atlas
 - [Website](#)