"Well over 100 studies (...) clearly demonstrate that tobacco excise taxes are a powerful tool for reducing tobacco use while at the same time providing a reliable source of government revenues (...). Significant increases in tobacco taxes are a highly effective tobacco control strategy and lead to significant improvements in public health. The positive health impact is even greater when some of the revenues generated by tobacco tax increases are used to support tobacco control, health promotion and/or other health-related activities and programmes”.

Chaloupka et al. (2012) Tobacco taxes as a tobacco control strategy. Review. Tobacco Control BMJ.

Further reading:
- World Health Organization (2016), Earmarked Tobacco Taxes: lessons learnt from nine countries
- World Health Organization (2014), Raising Tax on Tobacco: what you need to know
- United Nations Development Programme, Taxes on Tobacco