



UNIVERSITY OF CAPE TOWN

IYUNIVESITHI YASEKAPA • UNIVERSITEIT VAN KAAPSTAD



Research Unit on the Economics  
of Excisable Products



Online Course

# Tobacco Taxation 101

Learn how efficient and effective taxation can improve public health by reducing tobacco consumption, boosting fiscal revenues, and supporting sustainable development

Starts: 10 February 2025



*Convened by the Research Unit on the Economics of Excisable Products (REEP) at the University of Cape Town, in collaboration with Tax Justice Network Africa (TJNA), and co-sponsored by Cancer Research UK.*

<https://commerce.uct.ac.za/reep>



Course participants will learn the appropriate tax and price measures needed to reduce the demand for tobacco, as well as technical issues relevant to tobacco taxation.

These include the demand for tobacco, price elasticity, different tax structures, and affordability.

The course also addresses the tobacco industry's efforts to counter tobacco-tax increases.

## What are the skills targeted in this course?



Skill 1: Appreciation of the role that tobacco taxation plays in reducing the demand for tobacco.



Skill 2: Understanding of some of the technicalities of excise tax design.



Skill 3: The ability to counter some of the tobacco industry's arguments against tobacco-tax increases.

## Who should take this course?

Anyone interested in understanding how tobacco taxes work:

- Government officials and policymakers
- Academics and researchers
- Civil society organizations and NGOs working on health taxes.



“ The course provided an excellent learning experience, incorporating a comprehensive array of advanced learning techniques to ensure a thorough understanding of the tobacco taxation matter...” ”

# Who are the Subject Matter Experts?

## Prof. Corné van Walbeek



Corné is a professor at UCT's School of Economics, and the Director of REEP. His research interests include the economics of tobacco control, specifically how changes in the excise tax on tobacco products can affect cigarette consumption.

Corné developed the Tobacco Excise Tax Simulation Model (TETSIM), which is often used to determine the likely fiscal and consumption impact of a change in the level or the structure of the excise tax.

## Zunda Chisha



Zunda is the Programme Director of the WHO FCTC Knowledge Hub on Tobacco Taxation. Zunda holds a master's degree in Public Health with a specialization in health economics. His PhD thesis in Economics is currently being examined. His research focuses on the social and commercial determinants of health, health inequality, and the political economy of health taxes. With extensive global experience, he offers technical assistance to governments and civil society on matters related to health taxes.

## Sam Filby



Sam is a Research Officer at REEP and the Program Manager of the WHO FCTC Knowledge Hub on Tobacco Taxation. Sam is also a PhD candidate (Economics), and a lecturer and course convenor in the School of Economics at UCT. Her research interests include the economics of tobacco, alcohol, and e-cigarette control in low- and middle-income countries.

## Supporting Subject Matter Experts include:



### Dr. Nicole Vellios

Senior Research Officer



### Kirsten van der Zee

Research Officer



### Vanessa Darsamo

Research Officer



## Module 1: Tobacco taxation in context

Explore how tobacco taxation can reduce consumption. Participants will gain an understanding of how tobacco taxation aligns with the Sustainable Development Goals.

## Module 2: Economics: the essentials

In this module, participants will learn about basic economic principles: demand and the price elasticity of demand.

By the end of the module, participants will have a good understanding of concepts that play a central role in ensuring that tobacco taxes reduce tobacco consumption while increasing government revenue.

## Module 3: Structuring and modeling excise taxes

This module covers the more technical aspects of the economics of tobacco taxation:

- Participants will learn about different types of tax structures and discover which tax structures are best for public health.
- Additionally, participants will explore the concepts of tax pass-through and affordability.
- A brief introduction to the taxation of e-cigarettes will also be provided.

## Module 4: Illicit trade and other roadblocks

Learn about the different types of illicit trade and their impact on public health and revenue. Explore the link between taxation and illicit trade.

The module will also cover common arguments used by the tobacco industry to discourage increases in tobacco taxes.



“ *The course structure and content exceeded my expectations, in almost all modules...*

*The assignments really helped me to understand the tobacco control landscape of my country better.* ”

# What is on offer?

In this course, participants will explore the subject of tobacco taxation through various engaging formats.

These include video presentations, in which our subject-matter experts explain key topics and illustrate real-world examples, infographics, articles, animations, and interactive elements.

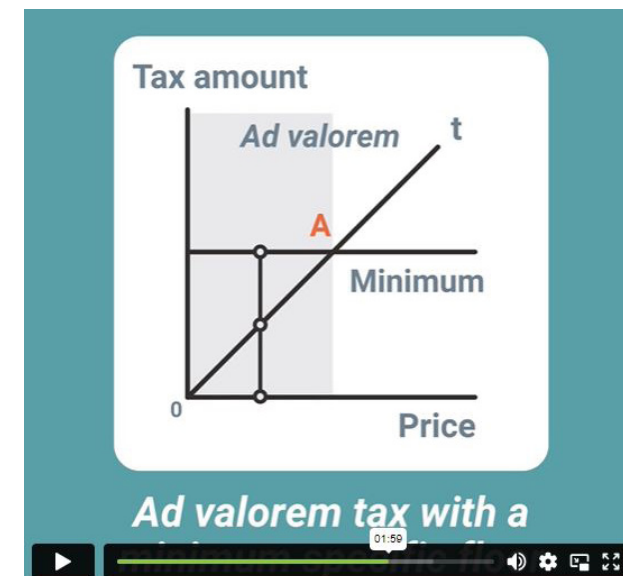
Participants will contribute to forum discussions with their peers and engage directly with subject-matter experts. This is an ideal opportunity to share knowledge and gain insight from others. We will host a weekly webinar for sharing knowledge and addressing issues.

To demonstrate participants' understanding, the learning journey will also include quizzes in each module and one assignment.

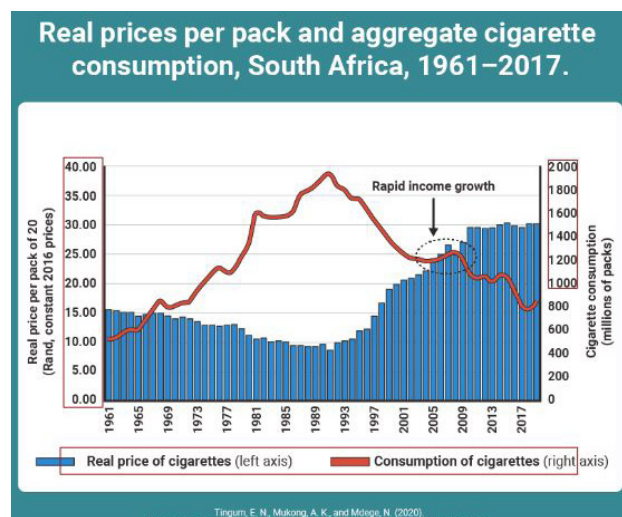
## Videos



## Scrollables



## Slides



## Infographics

**Tobacco taxation saves lives.**

Tobacco kills around **8 million** people every year

Government policies that increase tobacco prices and make tobacco products less affordable save lives.

These policies work because increasing the excise tax encourages smokers to quit tobacco use and discourages young people from taking up smoking. It is important that the tax increase applies to all tobacco products to prevent people from switching.

01:07

## Animations

**SCARE**

- Smuggling and illicit trade
- Court and legal challenges
- Anti-poor rhetoric
- Revenue reduction
- Employment impact

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## Outcome

Participants will receive a certificate of completion from REEP and the University of Cape Town. *Participants must achieve an average of 50% to pass the course.*



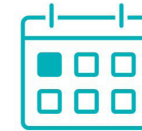
## Basic requirements

Access to a computer and the internet, as well as a PDF Reader. Participants may need to view Microsoft PowerPoint presentations and read and create documents in Microsoft Word and Excel.



## Start Date

10 February 2025



## Duration

5 weeks



## Cost

Cost: US\$500 per person

10% discount on the total for 5 participants or more from the same country or organisation. Limited scholarships available.

*(Visit the [website](#) for further details on how to apply for a discount or a scholarship)*



## Contact us

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Visit the website: <https://commerce.uct.ac.za/reep/tax101>



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