



Tobacco Control
Data Initiative



DEVELOPMENT
GATEWAY
An IREX Venture



SUMMARY OF KEY RECOMMENDATIONS OF ARTICLE 6

Article 6 guidelines establish that effective tax and price policies reduce tobacco consumption, represent an important source of government revenue, are economically efficient, minimize health inequities, and should be protected from vested interests.

- The guidelines recommend that countries:



Implement the simplest, most efficient excise tax system to meet health and fiscal needs. Specific or mixed excise with the minimum specific floor is recommended over purely ad valorem systems.



Make tobacco products less affordable over time, adjusting taxes regularly for inflation and income growth.



Establish coherent long-term tax policies in order to achieve their health and fiscal objectives.



Tax all tobacco products in comparable ways and ensure systems are designed to minimize incentives for users to shift to cheaper products.



Design a tax administration system to collect taxes efficiently and effectively.



Consider dedicating revenue to tobacco control programs. Tobacco taxes can provide a source of funding for tobacco control.

Source: Organisation mondiale de la Santé. (2017). *Directives pour l'application de l'article 6 : Mesures financières et fiscales visant à réduire la demande de tabac*. Convention-cadre de l'OMS pour la lutte antitabac. [cited 2025 May 21]. Available from: <https://fctc.who.int/fr/convention/treaty-instruments/price-and-tax-measures-to-reduce-the-demand-for-tobaccohttps://fctc.who.int/fr/convention/treaty-instruments/price-and-tax-measures-to-reduce-the-demand-for-tobacco>