

***Advancing Tobacco
Tax
For Healthy Vietnam***

Current Tobacco Tax

- 25% for Non-fitter cigarette
- 45% for filter cigarette produced by domestic materials
- 65% for filter cigarette produced by imported materials
- 5% VAT (materials)
- 5% VAT (Cigarette)

Significant note

- Highest level → difficult to increase
- Tobacco companies are Government owned
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Objectives

- Uniform tobacco tax (5 years-term)
- Gradually Increase tobacco tax of low levels
- Increase VAT on cigarette
- Tax bases on retail price
- After uniform tax, continue increase tax level

How ?

- Increase local evidence
 - Consult, support, information Exchange
 - Effect to overall society ?
- Lobby policymakers VINACOSH, WHO, WB, others
- Suggest practical solution to the government

Who ?

- Institutes: Economic, Strategic research, Public Health, Sociology
- Ministries: Health, Finance, Trade, Industry, Information & Culture, Government offices
- NGO: UN agencies, Donors,