



## The Collaborative on Domestic Resource Mobilization

### Under the Joint Learning Network's Revisiting Health Financing Technical Initiative

Session on *Pro-Poor Earmarking of Health Taxes for Domestic Resource Mobilization*  
Thursday Aug 20, 2020

#### BACKGROUND READING

##### Reports and Blogposts

1. Cashin C, Sparkes S, Bloom D. 2017. Earmarking revenues for health: in theory and in practice. Geneva: World Health Organization.  
<https://www.who.int/tobacco/publications/economics/earmarked-tobacco-taxes-lesson-nine-countries/en/>
2. WBG President Blog: "Health and the Wealth of Nations"(2018), WBG President highlights "Strengthening tobacco tax programs, which are a win-win both for public health and domestic revenue generation": <https://www.linkedin.com/pulse/health-wealth-nations-jim-kim/>
3. Sugar, Tobacco, and Alcohol Taxes (STAX) Group. Sugar, tobacco, and alcohol taxes to achieve the SDGs. *Lancet*. 2018;391(10138):2400-2401. doi:10.1016/S0140-6736(18)31219-4. <https://pubmed.ncbi.nlm.nih.gov/29858115/>
4. Presentations from the Tobacco Taxation Win-Win for Public Health and Domestic Resources Mobilization Conference.  
<https://www.worldbank.org/en/events/2017/04/18/tobacco-taxation-win-win-for-public-health-domestic-resources-mobilization-conference>
5. *Is Tobacco Taxation Regressive? Evidence on Public Health, Domestic Resource Mobilization, and Equity Improvements (English)*. WBG Global Tobacco Control Program Washington, D.C.: World Bank Group.  
<http://documents.worldbank.org/curated/en/893811554737147697/Is-Tobacco-Taxation-Regressive-Evidence-on-Public-Health-Domestic-Resource-Mobilization-and-Equity-Improvements>
6. Yurekli, A.A. 2018. *Economics of Tobacco Taxation Toolkit (English)*. WBG Global Tobacco Control Program Washington, D.C.: World Bank Group.  
<http://documents.worldbank.org/curated/en/238861522243274209/Economics-of-Tobacco-Taxation-Toolkit>

##### Country-specific Reports

1. Reducing tobacco use through taxation: the experience of the Republic of Korea (English). WBG Global Tobacco Control Program Washington, D.C.: World Bank Group.

<http://documents.worldbank.org/curated/en/150681529071812689/Reducing-tobacco-use-through-taxation-the-experience-of-the-Republic-of-Korea>

2. Kaiser, Kai; Bredenkamp, Caryn; Iglesias, Roberto. 2016. Sin Tax Reform in the Philippines : Transforming Public Finance, Health, and Governance for More Inclusive Development. Directions in Development--Countries and Regions;. Washington, DC: World Bank. © World Bank. <https://openknowledge.worldbank.org/handle/10986/24617> License: CC BY 3.0 IGO.
3. World Bank Group. 2016. Indonesia Health Financing System Assessment : Spend More, Right and Better. World Bank, Washington, DC. © World Bank. <https://openknowledge.worldbank.org/handle/10986/25363> License: CC BY 3.0 IGO
4. Dutta, Sheila & Gonima, Alberto & Marquez, Patricio & Haacker, Markus. 2016. Botswana Health and HIV/AIDS Public Expenditure Review. 10.13140/RG.2.1.2514.5848. *Includes a section on tobacco taxation*: [https://www.researchgate.net/publication/304748652\\_Botswana\\_Health\\_and\\_HIVAIDS\\_Public\\_Expenditure\\_Review](https://www.researchgate.net/publication/304748652_Botswana_Health_and_HIVAIDS_Public_Expenditure_Review)
5. Philippines Department of Health Budget Execution and Public Financial Management Study. 2017.