



## UNDERSTANDING THE IMPLICATIONS OF TAXATION POLICY IN PAKISTAN: A CASE OF FAILED MULTI-STAKEHOLDER INITIATIVES

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### **Abstract**

*Pakistan has multifaceted taxation difficulties in tobacco control and administration. Tobacco taxation issues include industry pressures, blaming the unauthorized market, and revenue theft at the collecting point. To avoid tax evasion and produce taxes on a consistent basis, a simple taxation system is required and suggested by related stakeholders for the execution of policies. A huge amount of tax is collected from this sector by the revenue collection agencies adding big portion in national deposits. On the other hand, tobacco usage is responsible for greatly raising the economic burden, greater health expenditures, and indirect costs associated with premature death, disability owing to tobacco-related illnesses, and loss of productivity. Effective tobacco taxes minimize various externalities by reducing consumption, legal consumption patterns and prevalence, as well as contributing to a reduction in government spending on health care expenditures directly due to cigarette smoking diseases.*

*The philosophy of tax administration and control is creating policy conflict between different public institutions in Pakistan. The revenue collecting institutions believe on lowering the tax rates to overcome the illicit tobacco manufacturing and sales while*



*health institutes believes on coercive measures and high tax rates to avoid and control the tax consumption. This paper will discuss the policy conflict, control mechanism, institutes tax philosophy, tax mechanism, and best practices around the globe to avoid policy conflict and better governance.*

**Keywords:** Taxation Policy, Smoking, Economic Burden, Public Health, Price Elasticity, Tobacco Control, Revenue Generation.

### **Introduction:**

Pakistan has about 22 million current tobacco users, and over 100,000 premature deaths are reported each year as a result of tobacco use. There are several global laws and regulations related to tobacco use and sales. The most significant of these is the World Health Organization's Framework Convention on Tobacco Control (FCTC), which is a legally binding treaty signed by 181 countries. The FCTC aims to reduce the demand for tobacco, regulate its supply, and protect people from exposure to tobacco smoking. Since early 2005, the country has been a signatory to the FCTC (Tobacco Control Laws, 2017). Pakistan signed and ratified the WHO Framework in 2005, although it is still a long way from being completely FCTC compliant. Compliance is poorest in two areas: substance of warnings and messages and prohibition on tobacco advertising, promotion, and sponsorship. Pakistan was also one of the few and early nations to sign and ratify the WHO guidelines. Though Pakistan's tobacco control law goes back to 1965, important legislative revisions occurred first in 1979 and subsequently in 2002; with policy implementation gains recorded beginning in 2003. These failure of legislative advancements in drug control have also resulted in significant rises in the number of cigarette-related fatalities and hospital bed occupations due to tobacco bord diseases in the country. Limited awareness, low taxes, weak enforcement, and illicit trade are the main failures. Overall, addressing these legislative gaps in Pakistan's tobacco taxation system will be essential for curbing tobacco use and improving public health. The tobacco taxation in Pakistan and other countries being faulty because they tend to overestimate cigarette demand by assuming that all consumers behave similarly (NAYAB, MUHAMMAD NASIR, JUNAID ALAM MEMON, MAHMOOD KHALID, & ANWAR HUSSAIN, 2015). These assumptions neglect the South Asian context, where several low-cost cigarette alternatives exist and are frequently part of the informal economy. In low- and middle-income nations, multinational tobacco businesses have utilized four basic themes: economic activity techniques, marketing and promotion strategies, political lobbying strategies, and deceitful and manipulative strategies. Even a socially optimum tobacco tax may be impossible to implement due to insufficient and outmoded tax systems, their administration, and the country's political economy. To put a human face on its socially damaging business operations, the tobacco industry also employs corporate social responsibility (CSR) as a marketing and corporate income tax evasion technique. Despite severe laws, FED collection is at best sub-optimal. Following the Special Tax regime, the FED on tobacco is gathered on a set basis per 1000 cigarettes. In context of Pakistan it is surprising that, only two multinational corporations claim the lion's share of the cigarette industry of Pakistan and they are also contributing the 98% Federal Excise Duty (FED). Enforcement/revenue



enhancement with collection efficiency is a much-overlooked aspect of the measures implemented thus far. According to field interviews, illegal tobacco purchases in Pakistan are both regulation and part of an unregulated economy. To regulate the tobacco market and curb its usage remained one of the significant challenges for Pakistan. All the legislation revolves around whether the system effectively curbs tobacco use and raises sufficient revenue for the government. Three tier tobacco taxation system was introduced in Pakistan to channelize the black market. The execution agencies went unable to implement it with true letter and spirit resulting billions of losses to national exchequer. The Three tier tobacco controversy in Pakistan refers to the debate over the country's tobacco taxation system, which involves three different tax tiers for cigarettes.

### **Policy Conflict and its Implications:**

Pakistan has multilayered obstacles in tobacco tax policy process especially, execution, philosophy, administration and collection. Tobacco taxation process faces, industry pressures, influence of the illegal market, lobbying and advocacy by concerned stakeholders, political interventions, informal economy, policy administration and execution capacity, revenue theft at the collecting point and policy conflict among the concerned ministries.

At one side, government is collecting revenue and considering it as the milestone and other side spending huge amount in the health sector as the economic cost to curb the tobacco smoking related diseases across the country. Tobacco usage is responsible for greatly raising the economic burden on countries like Pakistan, and indirect costs associated with government expenditures on health sector. Effective tobacco taxes minimize various negative externalities by reducing consumption and prevalence, as well as contributing a reduction in government spending on health care expenditures directly due to cigarette smoking.

It is identified in various governmental debates, and policy deliberations that, there is a policy conflict between the leading institutions in Pakistan in case of taxation policy. In the fiscal year 2018-19, the total revenue generated from tobacco taxation, primarily from cigarettes, was Rs 120 billion. It is worth mentioning that, The combined direct and indirect expenditures attributable to smoking amount to a total of Rs 437.76 billion. This means that the economic and health costs imposed by smoking on society are 3.65 times higher than the overall tax collected from the tobacco industry. Additionally, the smoking-attributable direct cost amounts to 8.3% of the total health expenditures, which is considerably high (Durre Nayab, Memon, Nasir, & Siddique, 2021).

Revenue collecting agencies are lowering the tax prices in different tiers to bag maximum revenue and undone the illicit market. As per different sources, 40% of the tobacco consumption products comes from black market and smuggling (Sector, 2023).

The health agencies are condemning this exercise and emphasis on increasing the taxes and building the capacity of law enforcement agencies to curb the illicit market of tobacco. There are national and



international reports supporting the argument of the health agencies and confirming the elasticity of price of tobacco product and its demand. It is estimated 1% increase in the prices of the tobacco products will affect the 1.06 % decline in its demand. (Nayab et al., 2020). The same has been ratified by the government of Pakistan by signing the world health organization's tobacco control convention in 2004.

Contrary to this position and statistics, Pakistan restructured its tax slabs on taxation and introduced three tier tax system for the cheap tobacco products in 2016-17. In first tier there were elite brands, in middle tier, some of the regular brands were adjusted with price ceiling and third tier was the new tier to adjust the cheaper brands with lower tax prices. The introduction of a lower tax tier was intended to curb the black market by encouraging those who consume cheaper cigarettes from the black market to shift to the legal market. This strategy aimed to reduce the size of the illicit market while also generating additional revenue.

The companies played very sharply and lowered the prices of their middle tier brands to enjoy the lower tax slabs. It is believed it was a policy failure in facing the lobbyists that there was no restriction on changing the prices of cigarette to put the popular brands in lower tax slabs in 2016-17 by lowering price as compared to finance act of 2015-16 where a restriction was introduced in changing the prices (Chatha, 2018). There was 48% reduction in tax collection as compared to the already existing tax system in 2017. A huge amount of increase in the revenue and profit of the manufactures of the local cigarettes was observed. Resultantly, there was 22% decline in the prices of the cigarette manufactured in Pakistan leading the increase in consumption (Centre, 2019). National Accountability Bureau report states that the inquiry report confirmed that three tier taxation policies has benefitted local tobacco manufacturing companies through increase in production, expansion in sales and reduction in tax revenues to the government. Ministry of National Health Services, Standing committees at National Assembly, PANAH, SDPI, different NGO's, academicians, activists suggested FBR to withdraw third tier system to stop the increasing use of cigarettes nationwide among youth (Ali, 2018).

Fall in revenue, increase in tobacco products production, more youth inclined to smoking, increase in health cost, and other negative externalities to the society are linked to the policy conflict between the institutions.

### **Policy Analysis Triangle Framework:**

By using this framework, policymakers and researchers can identify the strengths and weaknesses of existing policies, as well as potential barriers to their implementation. This analysis can help inform the development of more effective policies that address the complex challenges posed by the tobacco industry



**Actors:**

Ministry of National Health Services, Standing committees at National Assembly, PANAHA, SDPI, different NGO's, academicians, activists, FBR

**Process:**

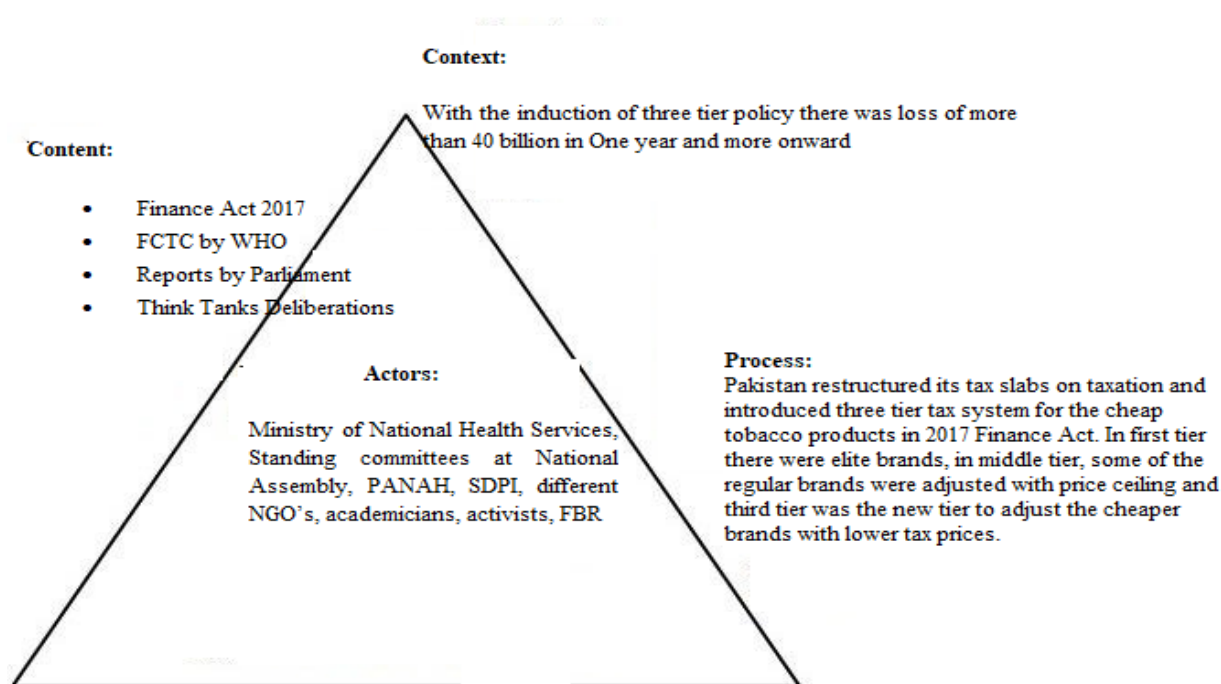
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**Context:**

With the induction of three tier policy there was loss of more than 40 billion in one year and more onward. The introduction of policy started a new debate of policy conflict of public institutions and capability to implement the policies.

**Content:**

- Finance Act 2017
- FCTC by WHO
- Reports by Parliament
- Think Tanks Deliberations





## **International Tax practices in policy making and execution:**

The tobacco tax administration is a very complicated and complex phenomena. Most of the developed and developing countries are facing difficulties in maximizing the tax revenues from this sector with an attempt to minimize the tax consumption. Here in this paper we have given the overview of some of the developed and developing countries.

### **1- China**

China signed Framework Convention on Tobacco Control (FCTC) in 2003 and ratified in 2005. The framework focuses on the control measures, regardless the prices increase like Prohibition of smoke in the public places, defining age for smoking, printing warning content and prohibition of tobacco advertisements. The taxation system in China comprises of central government and local government tax. The tobacco taxation system comes under local government taxation system. Two Major Government Institutions are responsible for Tax Administration, Ministry of Finance and State Administration of Taxation (SAT). SAT and MOF proposes tax rate adjustment and new taxes together. The ministry of Finance set taxes and makes fiscal policies and provides the tax revenues to government institutions. The state Administration of taxation collects taxes, provide macro fiscal policies and tax analysis and give advice on new policies. However taxation related to the health such as cigarette tax, the Ministry of Health along MOF and SAT can introduce new taxes, after the approval of the state Council (Hu, Zhengzhong Mao, Jian Shi, & Wendong Chen, 2008). This is one of the best appreciable practices that can help Pakistan to avoid policy conflict between institutions. In China the MOH, MOF and SAT are jointly working to increase, adjust and introduce new policies in perspective of tobacco by observing the multistakeholder input.

Like Pakistan, China has also two taxes concerning tobacco, tobacco leaf tax and the tobacco product tax. Prior to 2005, tobacco leaf was subject to an agricultural tax of 31 percent of the CNTC purchasing price. The revenue collected is then used for local government projects. The central government abolished the agriculture product taxes in 2006 to give relief to farmers. However, tobacco leaf tax was not eliminated in tax relief.

But it was witnessed that, another special tobacco leaf tax was imposed and tax rate was decreased from 31% to 20%. This tax reduction was introduced as a special incentive to appreciate the farmers to grow tobacco regardless of the CNTC quota, which helped to establish private cigarette firms. The federal government allocates 25% of VAT revenues to the local government to provide support in local government funds. In addition, the central government sends 40% of enterprise income tax proceeds to local governments. This type of tax revenue sharing gives local governments an impetus to safeguard their local tobacco business by controlling tobacco leaf manufacturing, marketing, and price. The national tobacco monopoly sector fragments into several smaller monopolies (Mao, Teh-wei Hu, Jian Shi, & Wendong Chen, 2009). In case of Pakistan the local and provincial revenue sharing formula is missing. Health issues and expenditures fall under the jurisdiction of the provincial



government, while the collection of federal excise duty on tobacco is a federal responsibility. Here arises another conflict, the federal and provincial policy conflict. More than 400 billion Rs are spent by provincial governments and federal government bags 100 billion Rs as a FED on the same. There is a gap of 300 billion Rs attributed to non-compliance, and consultations with both provincial and federal health departments by revenue collection authorities. The introduction of a failed and flawed three-tier policy is an example in this case.

### **2- United Kingdom:**

Cigarette prices in the United Kingdom grew by more than 200 percent between 1992 and 2011. They were able to meet their objective of reducing cigarette sales by 51% during the same time period, while also increasing tax revenue by 44%. Adult smoking prevalence decreased from 27% in 2000 to 20% in 2010 (Association, 2018). From 2010 and 2016, the average duty rate on cigarettes grew by 50%, while hand rolling tobacco climbed by 60%. Excise collections were more than £2 billion. The United Kingdom has high tobacco tariffs, which have led to significant levels of illicit trade and cross-border shopping. As a result, there were lost duty collections totaling £3 billion in 2015-16. (TFKA, 2015). The government of UK has a policy of high taxes on tobacco industry and it increases tobacco tax by 2% each year beside the rate of inflation. Its purpose is to decrease the manufacturing and consumption of tobacco while growing the revenues. With the rise of tax on the tobacco, expansion of illicit market was being observed in UK like Pakistan. But they avoided to decrease the tax rates or introduction of lower tax slabs.

### **3- United States of America:**

The federal excise tax on cigarettes in the United States is a per-stick tax. Cigarettes are also taxed at the state and, in certain circumstances, local levels. On April 1, 2009, the federal excise duty on cigarettes raised by 61.66 cents per pack, from \$0.39 to \$1.0066. Prior to that, the latest tax rate rise occurred in 2002. The federal tobacco duty was last raised in 2009, when the cigarette tax was raised by \$0.62 a pack. The federal cigarette tax is currently \$1.01 per pack. The American Lung Association advocates raising the federal cigarette tax and lowering federal tax rates on other tobacco products to match the cigarette tax. On the federal level, cigarette and tobacco tax money supports programs that benefit children and adults across the country, such as the Children's Health Insurance Program (CHIP).

CHIPRA also introduced significant federal excise tax discrepancies between tobacco goods, making pipe tobacco less costly than roll-your-own smoke and produced cigarettes and large cigars less severely taxed than tiny cigars and produced cigarettes. The tobacco industry's marketing shifted as a result, steering price-conscious customers to lower-priced products. Because of the tax differences, pipe tobacco became a less priced replacement for roll-your-own tobacco. Cigars and pipe tobacco are not controlled by the Food and Drug Administration, allowing for the use of flavorings and deceptive claims such as "light" and "low tar," which make them more tempting to consumers. The result of CHIPRA's difference in tobacco taxation was that, while cigarette smoking decreased from 2009 to 2011, it was followed by a huge rise in smoking of other related products (TFKO, 2015).



Adult smoking prevalence fell by 6.3 percent between 2008 and 2010, from 20.6 percent to 19.3 percent. Tobacco usage among children in USA exists between 9.7 percent and 13.3 percent immediately following the federal tax hike. Cigarette price increases resulted in higher quitting and decreased smoking start. After the rise, there are an expected 3.1 million reduced adult smokers, and only the initial 9.7-13.3 percent drop in young smokers resulted in an estimated 220,000 to 287,000 adolescents avoided from becoming smokers. Despite decreased consumption, government income increases in tobacco tax and pricing. Government cigarette tax collection climbed by 129 percent, from \$6.8 billion in the 12 months preceding the hike to \$15.5 billion in the 12 months after.

#### **4- India**

Several tobacco products are regulated in India, although taxes on the most prevalent types of tobacco are quite low – bidis are a particularly famous example of undertaxed tobacco goods. Tobacco products in India are liable to a complicated taxation regime enforced by both the Central and State governments. All manufactured goods are subject to Basic Excise Duties (BED). Unlike in many other nations, there is no standard value added tax (VAT). This complicates assessing the tobacco tax as an excise in contrast to other non-tobacco taxes, because some sort of averaging of the excise tax on other commodities is required to determine the amount to which cigarette taxation substantially increase costs in relative to non commodities. As part of an attempt, to fund the National Rural Health Mission, extra charges have been placed on cigarettes, bidis, paan masala, and other tobacco products since 2005-06. Notably, bidis are free from this tax, nevertheless, a surcharge known as the Bidi Workers Welfare Assessment is paid solely on bidis. Normally, the price per 1000 sticks is Rs 5. The Special Excise Duty (SED) was implemented in 2000-01, and it applies to tobacco products apart from bidis and cigarettes (Rout & Amrita Parhi, 2020).

#### **Recommendations:**

By 2030, 6.8 million of the 8.3 million tobacco-related fatalities are expected to occur in low and middle income countries (LMICs). This study presents a summary of tobacco business practices with a focus on low-income countries (LMICs). It delves deeply into three techniques by which tobacco businesses are increasingly seeking to standoff progress in tobacco control: the use of global economic treaties, litigation, and illicit tobacco traffic. The tobacco industry has a tendency to minimise the potential advantages of suggested legislation while stressing their drawbacks. Predictions that tobacco control efforts in leaf-growing countries will annihilate tobacco cultivation are just fictitious. The great majority of LMICs are not dependent on tobacco growing, and economically viable alternatives have been developed around the globe. Tobacco firms will continue to gain contact and control as long as it is considered acceptable. Civil society must aggressively monitor, publicise, and hold accountable the glamorizing the tobacco products and its consumption within its community. (Anna B Gilmore, Gary Fooks, , Jeffrey Drope, , & Stella Aguinaga Bialous, 2015). Social accountability can be helpful in achieving the best policies and practices for the community as a whole. Controlling the illicit trade and measures, Loopholes in execution of the





policies, Understanding the philosophy of the elasticity, Social Capital and Accountability are few recommendations to avoid policy conflict among the institutions.

### **Controlling the Illicit Trade and Measures:**

Pakistan has got a problem to the black market tobacco manufacturing with the high number of users up to 23.9 million and death toll is up to 125,000 per year due to tobacco induced diseases. By 2019 onwards Pakistani authorities faced considerable pressure to act upon the rules and regulations regarding the alleged illicit tobacco trade. Pakistan has also signed an international Anti-tobacco smuggling Treaty known as the illicit trade protocol. According to which, the state must introduce tracking and tracing system to halt tobacco products and control the movement and usage of cigarettes. A suitable and effective system was supposed to bring tobacco companies under transparency and taxation. However, due to a vague bidding process, Pakistani tax authorities gave the contract to a company working with Inexto. This company was also accused for its illegal activities and was known as “black box” due to its policies which didn’t help to halt smuggling. However, with all these issues, Pakistan also faces other problems like flawed tenders and appointment of biased individuals in taxation and tobacco-related institutions and departments (OCCRP, 2021).

### **Loopholes in Execution of the Policies:**

The introduction of third-tier tobacco without a prohibition on product-tier shifting by the tobacco industry resulted in increased production, higher sales and consumption, and revenue loss. Popular brands were transferred from higher to lower levels; popular brands were relocated from one category to another because they were popular. Tobacco taxation system is strongly linked to the best e-tracking system. This Track & Trace System proposal includes semi-visible high grade security elements on tax stamps. The government of Pakistan will incur low charges since the cost will be compensated by a slight price rise. Tobacco tax money must be dispersed fairly, with an emphasis on helping the health-care system. Multiple loopholes must be closed, and the implementation procedure must be strengthened to ensure healthy income generation. COVID-19 has put a strain on the national health system, and smokers must find enough deterrent (Janjua & Syed Ali Wasif Naqvi, 2021).

### **Understanding the Philosophy of the Elasticity:**

Tobacco business thrives on 22 million active tobacco users and 100,000 premature fatalities. Tobacco taxation suffers from Pakistan's taxation system's broader institutional and governance issues. These issues will not be entirely rectified unless major improvements are implemented in the country's tax system and administration. The Federal Board of Revenue (FBR) is severely limited in its competence and resources to construct an efficient monitoring, enforcement, and compliance system. With its current institutional capabilities and low degree of political backing, the FBR cannot overcome cigarette firms' lobbying, even if it is prepared to do something to reduce the tobacco danger. The own-price elasticities of tobacco products were found to be negative and considerable in the rural



region, but insignificant in the urban zone. This might be due to the prevalent income levels in each location. For certain customers, the price elasticity of cigarettes is small or negative in KP. The simulation experiment, with a partly pass-through impact, forecasts possibilities to achieve increases in tax revenues and public health outcomes. Projections in the two-tiered system indicate significant gains over the three-tiered approach. The third prediction, which basically reduces the three categories to two tiers but with a higher tax rate, improves health outcomes while having no effect on revenue. The choice is mostly based on the significance of the outcomes for tax collection and public health (Qureshi, 2021). Tobacco is subject to a tiered excise tax system in Pakistan. The declining proportion of excise tax as a proportion of cigarette tax is alarming. To successfully manage tobacco, all tobacco products and attributes should be charged uniformly. Gradual rises and tier merging are advised. The proposed health levy would direct tobacco tax proceeds to health-care spending (WHO, 2020). It recommended that tobacco should be taxed in Pakistan so it would reduce the affording power of the individuals to decrease the consumption of cigarettes and other products and would aid in improving public health. Customs tariffs are degraded by trade agreements and consequently offer little long-term revenue. A specific tax raises prices and reduces the market share of inexpensive cigarettes. Because there is less chance to switch between different kinds of tobacco products, uniform taxation leads to higher decreases in smoking. Tax money should ideally be designated for specific health spending goals, such as tobacco control programmers.

### **Social Capital and Accountability:**

Most public health officials are now aware of tobacco industry wrongdoing and may thus play an important role in notifying other government agencies. Civil society and governments needs to push governments to rescind any previous deals tobacco firms have made with governments. Intergovernmental authorities accountable, as well as guarantee that industrial activity outside national borders is tracked and recorded. While WHO is mandated to supervise the industry's supranational activities, such attempts would require money from member states or international NGOs. The concept of social accountability needs to be exercised for public participation in the policy making, policy execution, catalyzing the policy networks for betterment of public service delivery and tax collection.

Mr Raza Ahmad has discussed the perception of civil society as well as tools of social accountability and innovations that have played role to improve the performance of state institutions and actors. The author emphasizes that agendas for effective government must be rigorously examined, as they may end up diverting attention away from 'real' concerns like the political system itself. The issue for foreign development agencies is to identify effective ways of engagement with national stakeholders that support and build on domestic transformation and its political foundations. As in case of tobacco control and tax administration, WHO is considered as the international monitoring supervising entity. They are lacking the concept of social accountability in their guidelines as they have given the universal guidelines instead of indigenous strategies. Only by utilizing the social capital, the social



accountability be promoted in its real meaning. However, the author emphasized the significance of the relations between governance, social accountability and society (1, 2008).



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