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Tobacco taxation in Sri Lanka: analysis of budget proposals and their implementation over two decades (2007–2026)

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Background: Tobacco is a major cause of premature death and disease while imposing significant economic, social and environmental burden. Sri Lanka is the fourth country to ratify the WHO Framework Convention on Tobacco Control, which through Article 6, identifies regularly adjusted, simple and effective tobacco taxation systems as the most effective strategy for reducing cigarette use. Including tobacco taxation in budget speeches signifies the relevant government's plan as well as motivation, to implement effective tobacco taxation.

Aims: To investigate how different governments proposed tobacco taxation in their budget proposals and their subsequent implementation

Methods: Budget speeches, relevant government gazettes, fiscal reports and other official publications were explored from 2007 (after the National Authority on Tobacco and Alcohol Act) to 2026 to evaluate how tobacco taxation plan of the relevant government was captured and subsequently implemented in Sri Lanka.

Results: Out of 20 budget speeches, only 13 (65%) included tobacco taxation plans such as increasing tax, introducing new taxes and improving tax collection mechanisms. Most proposals (8/13; 62%) focused on cigarettes followed by mentioning of beedi and tendu leaves in (6/13; 46%). Only three (23%) addressed all tobacco products. Although 13 speeches proposed taxation changes, only seven (54%) were implemented as proposed. Two were not implemented at all and the rest were partially implemented.

Conclusions: Not all budget proposals included tobacco taxation, and even those that did, many had suboptimal implementation processes. Aligning declaration of tobacco taxation with budget speeches and their implementation will showcase government' strong commitment for effective taxation.

Key words: Tobacco taxation, Budget speeches

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