



Volume 5	Issue 2	November (2025)	DOI: 10.47540/ijqr.v5i2.1975	Page: 146 – 155
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Unraveling Tobacco Tax Evasion in Bangladesh: Evasion Tactics and Prevention Challenges

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ARTICLE INFO

Keywords: Illicit Trade, Prevention Challenges, Tax Compliance, Tobacco Tax Evasion.

Received : 16 April 2025

Revised : 17 August 2025

Accepted : 01 September 2025

ABSTRACT

Despite having a high tax rate, tobacco products in Bangladesh are purchasable at lower prices due to tax evasion and avoidance compared to the rest of the world. Therefore, this study intends to explore the ways of tobacco tax evasion and challenges within the current tax system to prevent tax evasion in Bangladesh. A qualitative approach has been adopted, involving 30 in-depth interviews with retailers and 10 key informant interviews with key stakeholders. While conducting IDIs, tobacco products were also observed to identify tax-evaded products. Secondary data was gathered from relevant reports and journal articles. These were analyzed employing a thematic analysis approach. The study reveals that tax evasion in Bangladesh primarily occurs through the use of counterfeit tax stamps, illicit trade, fraudulent financial reporting, and illegal production. It also highlights the misuse of the tax tier system and the weak enforcement and monitoring system as key challenges of the current tax system in Bangladesh. These findings underscore the importance of a centralized digital monitoring system using tools such as digital tax stamps or QR codes and scanners to detect tax information to enhance tobacco tax compliance and prevent tax evasion in Bangladesh.

INTRODUCTION

Over eight million people die from tobacco-related illnesses each year, and using tobacco is directly associated with a number of other diseases and health issues (Sakthisankaran et al., 2024). In 2017, 35.3% of adults in Bangladesh, or 37.8 million people, used at least one form of tobacco product such as cigarettes, biri, smokeless tobacco, etc., according to the Global Adult Tobacco Survey (GATS) (Huque et al., 2024). The high prevalence of tobacco consumption has become an economic and health burden to Bangladesh (Nargis et al., 2022; Saha et al., 2024). Therefore, controlling tobacco has become a priority concern for Bangladesh (Islam, 2024). However, the low cost and affordability of tobacco products continue to attract new tobacco users (Nargis et al., 2021; Nazar et al., 2021). Therefore, raising excise taxes is widely regarded as one of the most effective and evidence-based strategies for tobacco control globally (Lee et al., 2024).

Evidence shows that taxation remains the most underutilized control measure, with only 14% of the global population subject to sufficiently high tax rates (Flor et al., 2021). Bangladesh has pledged to be tobacco-free by 2040, and was one of the first countries to sign the FCTC treaty to control tobacco use in Bangladesh (Rahman et al., 2023). Several initiatives have been undertaken to raise taxes on tobacco products; however, the desired outcomes have not yet been achieved (Abdullah et al., 2022). Tax evasion is regarded as a key reason for the failure of these policy measures. An analysis of Bangladesh's current tobacco tax system offers critical insights. As a multi-tiered ad valorem system with a narrow tax base and significant price and tax fluctuations, it has given rise to numerous challenges stemming from its complex structure (Hussain et al., 2020). Tobacco industries exploit the complex nature of the tobacco tax system (Shahriar et al., 2024). Due to the significant cost difference between the price categories, industries

often introduce products moving down from the middle tier to the low tier (Billah & Alam, 2021). It has been observed that the reported production of tobacco companies and the actual production volume differ (Sheikh et al., 2023). As a result, a large quantity of tobacco products is marketed without paying the proper tax (Nargis et al., 2019). As a consequence of tax evasion, the tobacco industries got the opportunity to supply tobacco products to the market at low prices.

A comprehensive taxation policy aligning with the WHO FCTC could help reduce tobacco consumption in Bangladesh. Therefore, identifying and controlling tax evasion is essential. Literature shows that several studies have been conducted on the impact, tendency, specific ways of tax evasion, and the role of different actors in tax evasion. However, there is a lack of comprehensive research on the methods of tax evasion and the challenges that facilitate it in Bangladesh. Therefore, this study is guided by the proposition that weak enforcement mechanisms and regulatory loopholes contribute to various forms of tobacco tax evasion in Bangladesh. By examining inefficiencies in the current tax system, the research intends to contribute to policy reforms for efficient tobacco tax enforcement.

METHODS

Research Method

An exploratory research design has been used in this study to explore the current tax evasion and challenges of protecting against tax evasion through the current tax system in Bangladesh. A qualitative research approach has been followed in this research. This method provided the researchers with a better understanding of the key concepts of the study (Makhdum, 2024). Several studies used a qualitative approach for similar studies (Alam et al., 2021; Gannon et al., 2023; McDaniel et al., 2016; Mohamed et al., 2018).

Sampling Design

The respondents include National Board of Revenue (NBR) officials, tax experts, tobacco control activists, and tobacco retailers. Respondents for In-depth interviews have been chosen by employing the purposive sampling technique. To meet the study objective, 30 in-depth interviews

(IDI) of retailers of tobacco products and 10 key informant interviews (KII) of tobacco control activists, NBR officials, and tax experts were conducted. (Makhdum, 2024) IDIs were conducted to explore the tax compliance of tobacco products, and KIIs were conducted to explore tax evasion tactics and prevention challenges. The selection of the sample size followed the principle of thematic saturation, where data collection continues until no new themes emerge. The sample size is supported by prior research (Hennink & Kaiser, 2022) and (Guest et al., 2020), where they stated that in studies where multi-stakeholders are involved, the saturation is often reached between 25-30 interviews. In addition, when the participants are experts or have insider knowledge on a particular subject, then 6-10 KIIs are sufficient. Considering the multi-stakeholder involvement in the interview and expert in KIIs in this study, the sample size is adequate to meet the study objectives.

Data Collection Methods and Instruments

This study has collected data from both primary and secondary sources. Primary data has been collected through IDI, KII, and observation of tobacco products. Secondary data have also been collected from different sources such as books, journals, reports, etc. Observation of tobacco products has contributed to identifying tax-evaded products. IDIs and KIIs helped to explore ways of tax evasion.

Data Analysis Plan

In evaluating both primary and secondary data, the current study has adopted a qualitative approach to research to explore the challenges of the current tobacco tax system of protecting against tax evasion and the tactics of tax evasion in Bangladesh. For analyzing qualitative data, the researcher arranged the data according to information sources for the transcriptions of interviews, written field notes, explanations from the researcher, and secondary data. The key elements of the analysis are demonstrated using the available data. The researcher used a thematic approach, which allowed the researchers to identify the main themes of the collected data. Finally, the data were categorized according to the themes and principles.

Table 1. Triangulation of Data

Triangulation of Data		
By Source	By Methods	Purpose
Primary	IDI, KII, and Observation	Obtain stakeholder perspectives from major stakeholders.
Secondary	Document Analysis	Validate primary findings with relevant literature.

Ethical Issues

Every respondent in the study provided their written or verbal consent necessary for maintaining ethical standards. They were given a guarantee regarding the confidentiality of the information and were informed that it would solely be used for this study. Public Health Foundation Bangladesh has provided ethical approval for this research.

RESULTS AND DISCUSSION

Observing Tax Compliance of Tobacco Products

This study observed overall 434 packages of tobacco products while conducting IDIs with retailers of tobacco products. Each product was assessed for the presence or absence of tax compliance features like tax stamps, mention of elements, graphical health warnings, text warnings, duty-free signs, and declarations. The absence of these features indicates that the products are likely to be tax-evaded. Among the observed packages, 222 of them are smoked tobacco products, and 212 of them are smokeless tobacco products. The findings from the observation are presented in the figures. The number in the figure represents the frequency of the missing compliance features out of the total packages observed.

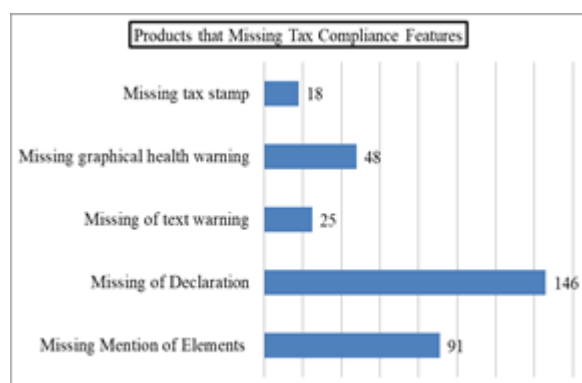


Figure 1. Frequency of Products with Missing Features of Tax Compliance on Packages

This figure shows how often observed tobacco products are missing required tax compliance features, such as tax stamps, graphic health warnings, or declaration, based on observation data. Tobacco tax regulation requires specific disclosure, such as mention of ingredients, especially for

smokeless tobacco products. The result of the figure shows that 91 packages of smokeless tobacco products didn't mention any elements. The regulation also indicates that the declaration of products is a must. However, the declaration was missing on 146 smoked and smokeless tobacco packages. Health warnings such as text warnings and graphical warnings are compulsory according to tobacco control regulations. Results show that text warnings were missing on 25 packages, and graphical health warnings were missing on 48 packages. Tax stamps are an indicator of tax compliance for smoked tobacco products. Findings show that the tax stamps were missing on 18 packages. The absence of these compliance features indicates that a huge amount of tobacco products that are subject to tax evasion are available in the market. So, it is important to identify the ways of tax evasion to control the illicit tobacco trade and increase the price of tobacco for the greater purpose of tobacco control in Bangladesh.

Here, the tax stamp is applicable for smoked tobacco products and the mention of elements is applicable for smokeless tobacco products. However, the disclosure of text and graphical warnings and the mention of declaration is compulsory for both smoked and smokeless tobacco products. Based on these features, the compliance can be compared between these two types of tobacco products.

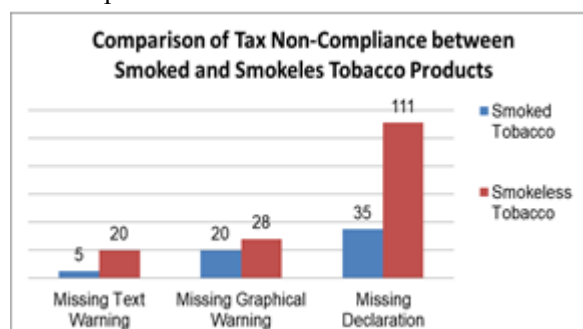


Figure 2. Comparison between Non-Compliance of Smoked and Smokeless Tobacco Products

This figure compares the frequency of missing tax compliance features, such as text warnings, graphical warnings, and declarations between

smoked (cigarettes, bidis) and smokeless (zarda, gul) tobacco products.

Findings demonstrate that non-compliance with tobacco control laws is higher among the smokeless tobacco products in Bangladesh, suggesting weaker regulatory monitoring in the smokeless segment. It is evident that smokeless tobacco products are more likely to evade government taxes. Previous studies also support this finding that smokeless tobacco products are more prone to tax evasion in Bangladesh (Siddiqi et al., 2017; Zaman et al., 2022). The compliance gap

not only reveals poor enforcement but also indicates conscious efforts by tobacco companies to evade taxes. Investigating the specific strategies exploited to evade tax is important for understanding how these violations happen and persist.

Tactics of Tax Evasion and Prevention Challenges

This study identified different methods of tobacco tax evasion and prevention challenges in Bangladesh based on observation, interviews, and secondary literature. These are presented in Table 2.

Table 2. Presentation of Evasion Tactics and Prevention Challenges through themes and sub-themes

Theme	Sub-Theme
Tactics of Tax Evasion	
Illegal production and illicit trade	Illegal manufacture
	Using counterfeit tax stamps
Smuggling and secret distribution	Smuggling
	Secret distribution on local markets
Production-related evasion tactics	Overproduction before budget
	Reducing tax liability
Price and information manipulation	Misinformation
	Manipulating price
Prevention Challenges	
Customer-centric challenges	Low-income group
	Addicted smokers
Institutional challenges	Weak tax administration
	Fragile reporting system
	Undermining policy
Challenges by companies	Reducing tax bills
	Policy interference
Monitoring challenges	Influence court decision
	Illicit tobacco trading
	Production volume

Tactics of Tax Evasion

1. Illegal Production and Illicit Trade

Tobacco production needs legal permission to manufacture tobacco products. However, in Bangladesh, some tobacco products are produced from unregistered sources. These illegal manufacturers not only produce local products but also fake brand products without a proper permit from the appropriate government bodies, including environmental clearances. One of the tobacco control activists opined, “Many companies cannot

be labeled outright illegal, as they are registered under the guise of chemical businesses. However, behind this cover, they manufacture and sell tobacco products such as jarda and gul.” While these firms possess a general business license, they do not have a license for tobacco production.

A digital verification system linked to the tax authority can curb such exploitation by identifying manufacturers operating without proper licenses. The tax authority could be informed through

automated notifications when non-tobacco retailers engage in selling tobacco-related products.

Tax stamps ensure proper tax payment on each tobacco product to reduce evasion. Nevertheless, fake tax stamps are used to escape from due taxes. An NBR official said, “In Bangladesh, some tobacco products are unlawfully produced under the cover of oil and rice mills and upon entering the market, they are affixed with counterfeit stamps to falsely indicate tax payment. This highlights the need for the introduction of digital tax stamps with QR codes that will reduce the use of counterfeit stamps in tobacco products.

Apart from that, there are some brands of smoked tobacco that are available in the market that violate the anti-tobacco act, as they do not contain stamps, graphical health warnings, texts, and so on. This is true mostly for the smuggled tobacco products (Abdullah et al., 2020). Therefore, the brand or seller of those products can easily evade tax due to weak market monitoring. Therefore, interorganizational coordination between law enforcement and customs becomes necessary.

2. Smuggling and Secret Distribution

In addition to illegal production, smuggling plays a crucial role in tax evasion. In Bangladesh, tobacco taxes are relatively high to curb consumption. As a result, producer-driven smuggling, primarily concentrated in border regions, represents a significant avenue for tax evasion. As part of organized tobacco smuggling, large consignments of cigarettes are diverted into the black market while still in transit. Most illegal products are sold locally by local agents to local people. Local markets do not have the capacity to figure out whether those products are taxed or not. So, those products can easily evade taxes. One tobacco control activist said, “Illegal tax-evaded tobacco products are often distributed inside the country through courier services to reach far markets”. A similar study observed that large-scale smugglers typically avoid taxes by diverting cigarettes while they are in wholesale distribution (Gallien & Occhiali, 2023; Munksgaard et al., 2021).

The findings underscore the importance of implementing a digital tracking and tracing system that would allow the authority to follow the tobacco products from production to retailers. This would

ensure the detection of smuggling and secret distribution to prevent tobacco tax evasion.

3. Production Related Evasion Tactics

Intentional overproduction of tobacco products immediately preceding the national budget announcement is another notorious tactic of tax evasion. By doing this, the manufacturers distribute the products in the market at pre-budget prices and avoid post-budget higher tax liabilities. This strategy not only hinders the effectiveness of tax policy but also influence market competition. Another similar type of strategy is the deliberate underreporting of real production to lower taxable income. Some manufacturers hide a proportion of their production, that lead to a substantial loss of revenue for the government. A lack of an effective tracking system facilitates such a strategy of tax evasion.

These findings underscore the need for a digitalized monitoring system that can inspect the actual production and connect it to taxation. Implementing a digital monitoring system would prevent overproduction before the budget and ensure fair and equitable enforcement of tax rates. Moreover, these support the policy recommendation of digitalizing the tobacco tax administration to ensure transparency and reduce loopholes that enable tax evasion.

4. Price and Information Manipulation

Findings depict that tobacco companies frequently spread misleading information about local consumption and production to divert attention from the real production of their goods. Inconsistency between printed, purchase, and retail prices, frequent upward or downward price adjustments, strategic timing of price increases, and the use of price discrimination or promotions all undermine the tax system. These challenges make it difficult to set appropriate tax rates and ensure proper collection in Bangladesh. As a result, the tobacco industry employs strategies such as stockpiling, lowering prices, and timing price increases—patterns that have also been observed in previous studies (Hiscock et al., 2018; Scollo & Branston, 2022).

Online purchases, duty-free purchasing, and cross-border transactions are also reducing tax liabilities. Additionally, tobacco manufacturers can lower their taxes by adjusting product prices strategically (Felsing & Groman, 2022; Golden et

al., 2016; Ross, 2017). Low tax rates lead to reduced tax payments and increased opportunities for tax evasion. These findings demonstrate the need for a strict price monitoring mechanism and real time tax declaration system.

Prevention Challenges

1. Customer-centric Challenges

A major driver of tobacco tax evasion is the persistent consumer demand for lower-priced tobacco products. Tax-evaded products are significantly cheaper than tax-compliant alternatives, making them particularly attractive to both low-income individuals and habitual smokers. As one tax expert noted, “High consumption of tobacco products drives consumers to seek lower-priced options, creating pressure on sellers and producers to supply such products, frequently through tax evasion.”

This finding aligns with existing literature. As per Burki (2019), nearly 35% of the Bangladeshi population, which is about 37.8 million people, is addicted to tobacco products. Ahmed et al. (2022) also found that tobacco consumption among low-income groups in Bangladesh was almost twice compared to wealthier groups. Nguyen & Nguyen (2020) also observed that in economically poor areas, the demand for tax-evaded tobacco products is much higher due to price issues.

The strong and ongoing demand for low-price tobacco products motivates producers and retailers to take advantage of loopholes in the taxation system, eventually facilitating the endurance of tax evasion tactics (Golestan et al., 2021). Therefore, it is crucial to address the affordability gap by focused pricing policies and strengthening compliance at the retail level.

2. Institutional Challenges

Due to Bangladesh’s ad valorem and multi-tiered tax policy, companies get the opportunity to manipulate product categories and pricing to minimize their tax liabilities. As one tax expert expressed, “The tax calculation process is so complex that even the officials don’t fully understand, allowing companies to consistently find ways to stay ahead.”

This policy framework allows tobacco companies to raise the prices of high-tier products while diverting the surplus earnings to subsidize lower-tier tobacco products, which are less expensive and commonly used. This strategy not

only reduces the effective tax burden but also helps maintain high sales volumes. Although the primary objective of the taxation system is to discourage tobacco consumption by limiting corporate profits, industry data reveals the opposite trend. Between 2015 and 2019, the net profit margin of tobacco companies in Bangladesh increased by 11.02% (Ahmed et al., 2019).

In addition to policy flaws, enforcement gaps exacerbate the problem. Studies have shown that many Ministry of Health officials lack the technical expertise required to align taxation measures with public health objectives, thereby limiting effective regulatory oversight (Huque et al., 2017; Sultana et al., 2018). As one tax expert noted, “Without transparent financial disclosures, even the most well-designed tax policy becomes ineffective- like trying to fix a leak without knowing its source.” Unless both tax policy design and corporate disclosure requirements are reformed, tobacco tax evasion will remain a persistent challenge.

3. Challenges posed by Tobacco Companies

The profitability of tobacco industries often hinges on minimizing tax liabilities, prompting them to exploit loopholes, administrative weaknesses, and even influence the policy environment. As Gilmore et al. (2019) note, Tobacco companies have historically manipulated regulatory frameworks to safeguard their profits, often compromising public health in the process.

British American Tobacco (BAT) alone controls over 60% of the market in Bangladesh and has been known to manipulate the system to maintain its dominance (Nargis et al., 2020). Though the government intended to regulate, BAT tactically transferred its focus toward low-tier cigarette products. These products are taxed at a lower rate, that obstructing the expected impact of controlling tobacco companies. An expert remarked, “Regardless of the existing policy, tobacco companies consistently find ways to offer lower-priced products and increase their profits.”

Apart from different strategies of tax evasion, the tobacco industries are also influencing the policy and regulatory functions of the government. They are consistently challenging the government by an indirect promotional campaign through all kinds of tobacco advertisements, promotions are prohibited (Choudhury et al., 2018). Technological limitation of the tax administration creates

challenges for controlling the tactics of tobacco industries (Makhdam, 2025; Rumi et al., 2020). Additionally, they influence court decisions to secure favorable rulings, boosting their confidence in circumventing regulations and making tax evasion a persistent policy challenge.

4. Monitoring Challenges

Strengthening the monitoring of the tobacco companies is a must for an effective taxation policy (Peruga et al., 2021, p. 21). This requires continuous oversight of the production and distribution chain to ensure accurate tax calculation and compliance (Willemssen et al., 2022). However, in Bangladesh, monitoring agencies face significant limitations, creating opportunities for tobacco companies to exploit regulatory blind spots.

The inadequacy of the monitoring framework has been well-documented. The current system lacks both the institutional capacity and on-ground oversight necessary to prevent tax evasion in the tobacco sector (Naznin et al., 2021). One tobacco control activist described the industry's tactics, "Tobacco companies follow a guerrilla-style marketing strategy. They operate in an area for a short time, and once enforcement or NGO attention intensifies, they shift their business elsewhere, always staying one step ahead."

Such evasive strategies are particularly evident in the trade of low-priced and smokeless tobacco products. Despite regulatory restrictions, products like Zarda, Gul, and Sadapata frequently appear on the market, often violating health and tax regulations due to weak surveillance (Abdullah et al., 2020). Without a modernized and systematic monitoring strategy, tax evasion will continue to pose a persistent and serious challenge to tobacco control in Bangladesh.

CONCLUSION

This study purpose was to explore the specific strategies of tobacco tax evasion and the obstacles to the effective enforcement of tax regulations in Bangladesh. Tax evasion is recognized as one of the main factors behind the low price of tobacco products. The study identified multiple ways of tax evasion in Bangladesh, including counterfeit tax stamps, illegal manufacture, smuggling, illicit trade, and regulatory loopholes. Besides, the challenges in preventing tobacco tax evasion through the present tax system in Bangladesh are weak law

enforcement, lack of financial transparency, industry influence on the regulatory framework, and inadequate monitoring of illicit tobacco trade.

These findings specifically address the research objective by underscoring both the strategies of tax evasion and the institutional inefficiency that enable them. This study also suggests specific policy responses, including capacity building of the tax administration through digitalization; strengthen monitoring mechanism by introducing a digital tracking system, and inter-organizational coordination. By aligning policy measures with these findings, the government can enhance tax compliance, curb illicit tobacco trade, and achieve improved public health outcomes in Bangladesh. Thus, the study adds to the critical discourse on policy reform and tobacco control in the country.

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