

Strategies for Creating Tax-Based Sustainable Financial Resources in Iran's Health System: a Qualitative Study

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Keywords

Taxation • Financial Sustainability • Resource Creation • Health System • Iran

Summary

Background. Ensuring uninterrupted and free access to health services highlights the critical need for sustainable health financing. Given that tax revenues are essential for achieving universal health coverage, this study, conducted in 2024, aims to identify strategies for generating sustainable financial resources through taxation.

Methods. This qualitative study gathered data through in-depth, semi-structured interviews with 10 experts. Participant selection continued until data saturation was achieved, using purposeful and snowball sampling to ensure maximum diversity. Thematic analysis was employed for data analysis, using Atlas.ti software (version 8).

Findings. The study identified strategies for generating tax-based sustainable financial resources across five main topics: transportation, services, production, individuals, and 11 subtopics. These subtopics include traffic control schemes, highway and road tolls,

taxes on urban and intercity transportation systems, fines for traffic violations and vehicle inspection deficiencies, equipment and device imports, corporate sales and revenue, health-damaging products, environmental pollutants, industrial production and petroleum products, businesses and occupations, and long-term exit or migration taxes for health professionals.

Conclusions. Implementing tax policies on the identified items requires strong political support, fostering a shared understanding among stakeholders at various levels of policy-making and implementation, and aligning executive program designs with existing infrastructure. Enhancing regulatory systems and increasing transparency in resource allocation are also essential to improving the implementation of health-related tax policies. Further research should carefully examine the economic and social side effects of these taxes on different sectors of society.

Introduction

One of the key objectives of any health system is to provide appropriate financial mechanisms to support households in accessing health services [1]. As a result, the importance of sustainable health financing is emphasized to ensure uninterrupted and worry-free access to these services [2]. Sustainable health financing refers to a government's ability to meet the financial needs of the health sector and ensure the timely provision of resources to achieve the health system's goals without compromising the government's financial stability [3]. The general challenges related to sustaining health system financing include the rising costs of healthcare services driven by factors such as technological advancements, demographic changes, and increasing consumer expectations. Additionally, governments often face difficulties in generating sufficient financial resources to meet the health system's commitments [4]. According to the World Health Organization, a health system is financially sustainable if it can maintain a continuous balance between its commitments to stakeholders and the financial resources available to meet those commitments [5]. In Iran, Article 10 of the

General Health Policies highlights the importance of sustainable financing [6], and recent resource shortages in the health system have further underscored the need to focus on sustainability [5].

There are various methods for financing a health system, including general taxation, national and social health insurance, private or voluntary health insurance, out-of-pocket payments, external aid, and charitable contributions [7]. In many OECD countries and nations with national health systems (NHS), financing heavily relies on income-based tax revenues [8]. The primary advantage of tax-based financing is its sustainability and the broad participation of all members of society, regardless of their health status, facilitating risk pooling and sharing across the population. This approach also mitigates issues such as adverse selection and risk selection, which are common in other financing systems [9].

Studies have shown that tax revenues are one of the key determinants in advancing toward universal health coverage [10]. For example, a study by Tangcharoensathien et al. (2020) demonstrated that government health expenditures, strong political commitment, and the prioritization of a tax-funded medical welfare scheme were crucial to achieving

universal health coverage in Thailand [11]. Similarly, Javadinasab et al. found that various methods exist for sustainably financing health promotion services. These methods include indirect taxes on goods, taxes on health-related behaviors such as tobacco, alcohol, and gambling, leveraging the capacity of social insurance funds in Germany and Turkey, and relying on government budgets in all the studied countries. According to their findings, the choice of financing method or a combination thereof depends on the political, social, and cultural structure of each country [12].

However, an important consideration when financing health services through taxation is that the use of these resources – and their allocation to the health system – must pass through the filter of political decisions. Governments and politicians must decide, within the political decision-making process, whether tax revenues should be allocated to health, education, defense, or infrastructure [8]. Therefore, conducting a study to identify tax-based sustainable financing strategies and examining each of these strategies is essential to support policymakers in making informed political decisions in this area.

A review of the existing literature reveals that most studies on sustainable financing strategies have focused on health insurance or specific areas of health services, with the majority conducted outside Iran. While some of these studies mention sustainable financing methods, including tax-based approaches, no comprehensive study has focused specifically on taxation. Moreover, the selection of the best strategies for creating tax-based sustainable financial resources is influenced by the political, social, and cultural context of each country. Given Iran's specific circumstances – such as the impact of comprehensive sanctions on the domestic economy, resulting in economic instability, and the emergence of the concept of a resilient economy in response to these sanctions – identifying tax-based sustainable financing strategies could play a critical role in building financial capacity. In light of this, the present study was conducted to identify tax-based sustainable financing strategies for Iran's health system.

Methods

In this study, expert interviews were conducted to identify methods for creating tax-based sustainable financial resources. This qualitative research, conducted in 2024, followed an inductive approach, moving from the micro-level to the macro-level [13]. The study was grounded in the principles of phenomenology, which focuses on understanding individuals' experiences, perceptions, and feelings regarding the phenomenon or subject under investigation [14].

A total of 10 participants were interviewed, including managers and policymakers from the Ministry of Health, hospital managers, and faculty members and researchers in health services management, health policy, and health economics from medical universities across the country. Participants were selected based on their expertise and

experience in the subject matter. The inclusion criteria required at least three years of experience in their current position, a willingness to participate, relevant education or experience related to the subject, decision-making or policymaking experience in the field, and a record of producing scientific articles, books, or research related to the study topic.

The majority of participants were male (60%), held Ph.D. or postdoctoral degrees (80%), and 40% were faculty members. Half of the participants had 20 to 30 years of work experience, with degrees in health services management, health economics, general economics, and health and public policy.

Data collection was carried out through semi-structured interviews, a common qualitative data collection method due to its flexibility and depth [15]. The interview guide included questions on financing methods in the country's health system and served as a tool to structure the conversation while allowing the interviewer to explore topics in various ways. The guide was developed based on existing literature and expert feedback.

As is typical in qualitative research, the exact sample size was not predetermined, and sampling continued until data saturation was reached. Sampling was purposive and snowball-based, focusing on individuals with the most relevant knowledge on the topic. The number of interview sessions and participants was determined at the discretion of the research team.

The average interview duration was 45 minutes, with a range of 20 to 70 minutes. To ensure participant comfort and maintain focus and efficiency, flexibility was provided in scheduling interviews. For participants unable to attend face-to-face interviews due to time constraints or distance, telephone or virtual interviews were used as acceptable alternatives [16].

For data analysis, thematic analysis was employed. Using an inductive approach, the researchers first familiarized themselves with the range and diversity of the content. They identified key concepts and themes and developed a thematic framework based on these insights. All interviews were reviewed according to this thematic framework, organized under appropriate thematic categories, and compared for concepts, contradictions, experiences, and existing research. Patterns and relationships were then inferred from the findings. As a result, the methods, components, and dimensions for creating tax-based sustainable financial resources in Iran's health system were extracted from the interview texts and categorized under relevant themes. Atlas.ti version 8 software was used for this analysis.

In qualitative research, terms such as Credibility, Dependability, Conformability, and Transferability are used in place of traditional concepts like validity and reliability [17]. To enhance the credibility and transferability of the findings, researchers took several measures, including conducting pilot interviews, maintaining long-term engagement with the research environment, increasing the diversity of the sample, staying continuously engaged with the data, allowing sufficient time for interviews, gathering extensive

information and evidence, and reviewing interviews multiple times.

Before conducting the interviews, a participant information form was sent via email or fax to inform participants about the study. At the start of the interviews, held at the participants' workplaces, the researchers provided explanations about the study's objectives and assured the confidentiality of the information. Informed consent was obtained from all participants. With their consent, the interviews were recorded, and note-taking was also employed during the sessions.

Findings

The aim of this study was to identify strategies for creating sustainable tax-based financial resources. The experts' opinions were categorized into five Topics, which are summarized below (Tab. I).

TRANSPORTATION

Traffic Schemes and Odd-Even Day Plans

All participants in the study agreed that a portion of the revenue generated from traffic schemes and odd-even day plans should be allocated to the health system. These schemes, implemented to reduce pollution in Tehran, aim to improve public health by limiting vehicle emissions. Therefore, it is essential that part of the revenue be directed toward the health sector, which is responsible for maintaining and promoting public health.

"This scheme aims to prevent air pollution and consequently protect individuals' health, so a percentage of this revenue should be injected into the health system." (P 5).

Tolls for Highways and Roads

Traffic accidents are the leading cause of death in the country and result in numerous fatalities and serious, sometimes lifelong injuries each year. These accidents impose significant costs on the health system, especially emergency services and hospitals. To mitigate the financial burden on the health sector due to traffic accidents, all interview participants agreed that a

percentage of tolls collected from highways and roads should be allocated to the health system.

"According to the sixth item of the 2024 budget, a percentage should be allocated to the health system from the road maintenance fund." (P 4).

Tolls for Urban and Road Transport Systems

Aging urban transport fleets are a significant source of air pollution in large cities, contributing to a range of health problems, both short- and long-term, and increasing healthcare costs. Most interview participants suggested that municipalities should be required to pay taxes to compensate for the damage caused by pollution from outdated transportation fleets. However, one participant disagreed with the idea of imposing such taxes, citing potential conflicts between municipalities and the health system.

"I'm not very supportive because it creates significant challenges between municipalities and the health system." (P 8).

Fines for Traffic Violations and Lack of Vehicle Inspection

Certain traffic violations are enforced to protect people's lives and health, while vehicle inspections are required to ensure that vehicles function properly, reducing emissions and the risk of accidents due to technical failures. Given that these regulations are meant to safeguard public health and safety, all interview participants agreed that a significant portion of the revenue from these fines should be allocated to the health system. Many participants noted that current third-party vehicle insurance amounts are insufficient to cover the true costs of health-related issues caused by traffic accidents.

"Traffic fines are imposed to protect individuals' health, and vehicles without inspection are inherently unsafe and harmful." (P 2).

SERVICE SECTOR

Importing Equipment and Machinery

Most participants expressed opposition to taxing imports of equipment and machinery, citing concerns about the potential negative impact on production. However, some

Tab. I. Strategies for Creating Sustainable Tax-Based Financial Resources.

Main Theme	Topics	Subtopics
Strategies for Creating Sustainable Tax-Based Financial Resources	Transportation	Traffic schemes and odd-even day plans
		Tolls for Highways and Roads
		Tolls for Urban and Road Transport Systems
		Fines for Traffic Violations and Lack of Vehicle Inspection
	Service Sector	Importing Equipment and Machinery
		Sales and Revenue of Companies and Institutions
	Production Sector	Products and Goods Harmful to Health
		Environmental Pollutants
		Industrial Factory Productions and Petroleum Products
	Individual Sector	Businesses and Enterprises
		Long-Term Exit Fees or Migration of Health Specialists

suggested that only imports of equipment that harm the health system should be taxed for the benefit of the health sector. A minority believed that taxes should be applied to all imported equipment.

“Taxes on industrial machinery and equipment should be collected from the importer before installation and from the employer during operation.” (P 9).

Sales and Revenue of Companies and Institutions

The topic of taxing the sales and revenue of companies and institutions for the health system was also discussed. Three perspectives emerged from the interviews: the first supported taxing high-revenue companies, the second proposed taxing companies and institutions that are harmful to health, and the third suggested taxing all companies specifically for the benefit of the health system. Since both public and private companies generate tax revenue, participants reasoned that they could serve as an important source of financial resources for the health sector.

“Tax should be levied on the net profit of companies. Even if a company’s product has negative externalities, a higher tax should be imposed. Therefore, the criteria for determining companies and the amount of tax should also be based on the harm caused and the extent of the damage.” (P 6).

PRODUCTION SECTOR

Products and Goods Harmful to Health

All interview participants agreed that taxes should be imposed on products harmful to health, such as cigarettes and tobacco, and the revenue should be allocated to the health system. Given that these products are major risk factors for diseases like lung cancer, bladder cancer, and cardiovascular conditions, which place a substantial financial burden on the health sector, it is essential for the tax revenue from such products to help offset these expenses. Additionally, many interviewees suggested that harmful food items, such as sugary drinks and unhealthy fats, should also be subject to similar taxes.

“Taxes should be collected from both the producers and consumers of all harmful products and goods. The current value-added tax system is not effective, as it merely increases prices.” (P 3).

“Harmful products should be identified, especially food items, and taxes should be imposed based on the external effects of each. Taxes should be levied on both producers and consumers, with an additional 10% on the value-added tax.” (P 4).

“Harmful products fall into two categories: 1) those that harm only the individual consumer, like sugary drinks, where taxes should be imposed on the producer; and 2) those that harm others as well, like cigarettes, where taxes should be levied on both the producer and the consumer.” (P 7).

Additionally, Participant 10 highlighted that the issue of taxing harmful products should be considered during the process of issuing production and health licenses.

Environmental Pollutants

Environmental pollutants have been increasing and pose a significant threat to public health, with both direct and indirect impacts. All interviewees agreed that taxes should be imposed on environmental pollutants due to their harmful effects on public health, which lead to higher costs for the health system.

“Why is all the revenue from pollutants deposited into municipal and environmental accounts? What about the health system?” (P 2).

“Pollutants should be identified and categorized, and taxes should be imposed according to the severity of their impact on health, with the revenue being allocated to the health system.” (P 4).

Industrial Factory Productions and Petroleum Products

All interviewees agreed that taxes should be imposed on industrial factory productions to benefit the health system. They also noted that the current 10% value-added tax dedicated to the health sector is insufficient and should be revised. Some participants suggested expanding the list of taxable items to include new products.

“A higher percentage should be collected compared to the past, and new products should be added to the existing list.” (P 6).

Additionally, some participants believed that the criteria for taxing manufacturing factories should be based on the harm caused by their products or the level of pollution emitted by these factories.

INDIVIDUAL SECTOR

Businesses and Enterprises

All participants agreed that taxes should be imposed on businesses and enterprises, both within and outside the health sector.

“Taxes should be earmarked; otherwise, it is challenging to mandate every business to pay taxes specifically for health purposes. However, if taxes are not earmarked, the government could allocate a portion of the total taxes collected from businesses to the health sector”.

Some interviewees suggested that taxes should be collected only from high-income businesses, while others proposed a progressive tax system, where the tax rate increases with higher income, considering this approach fairer.

Long-Term Exit Fees or Migration of Health Specialists

The majority of interviewees supported taxing long-term exit or migration fees for health professionals leaving the country. Given the trend of migration among healthcare professionals, this approach could help cover their educational costs and potentially deter them from leaving.

“When someone has been educated in the country and wants to leave, they have imposed costs on the country’s educational system. Therefore, they should pay a portion of the free education costs. The main problem is

identifying individuals planning long-term departure.” (P 3).

One interviewee disagreed with taxing permanent migration of specialists, citing high implementation costs as a major obstacle.

“In my opinion, due to the very high administrative costs, it is not feasible.” (P 5).

Discussion

One key finding from the interviews is the identification of the transportation sector as a viable method for generating sustainable tax-based financial resources. This includes strategies such as implementing traffic plans, odd-even traffic schemes, tolls on highways and roads, fees for outdated urban and road transportation fleets, traffic fines, and penalties for lack of vehicle technical inspections. Similarly, Javadinasab et al. [12] suggest levying pollution charges in cities with populations over one million to address environmental pollution, support public transportation development, and contribute to the financial sustainability of Iran’s health system. Another study also proposes increasing taxes on airline tickets as a potential strategy for generating financial resources [18]. To achieve financial sustainability, it is crucial to ensure that health-related revenues from transportation fees and fines are collected efficiently and systematically.

Regarding the “services sector”, the interviewees identified methods such as “taxes on imports of equipment and devices” and “taxes on the sales and revenues of companies and institutions” as promising for creating sustainable tax-based financial resources. Tadaion and Moradi [18] and Javadinasab et al. [12] have similarly suggested higher value-added taxes as a sustainable financing strategy for Iran’s insurance system. For example, the government of Ghana funded part of its national health insurance by increasing the value-added tax by 2.5% [19]. Another proposed strategy includes taxing foreign currency transactions to generate sustainable financial resources for the health sector [18].

In comparison, health systems in some OECD countries and nations with national health systems rely heavily on income-based tax revenues. In contrast, developing and low-income countries often depend more on consumption-based tax revenues, resulting in lower overall tax revenue [8]. Therefore, it is recommended that Iranian policymakers, particularly in the health sector, work to enhance the infrastructure necessary for implementing income-based taxes and ensure that a portion of these revenues is allocated to the health system. The study reveals that the “production sector” is a promising strategy for enhancing the sustainability of financial resources in the health system. This sector includes taxing health-damaging products and goods, environmental pollutants, industrial manufacturing, and petroleum products. The World Health Organization supports taxing harmful products

like tobacco, cigarettes, and alcoholic beverages as effective strategies [8]. Tadaion, Moradi, Mosaddegh Rad, and colleagues have also proposed taxes on harmful goods and environmentally polluting industries as sustainable financing strategies for Iran’s health insurance system [18, 20]. The government of Ghana partially funded its national health insurance by increasing taxes on health-damaging products [21]. Similarly, Javadinasab et al. suggested taxing unhealthy foods and sugary drinks, with revenues allocated to health services, and imposing a pollution fee on oil refineries and petrochemical units as strategies for sustainable financial resources in Iran’s health system [12].

Taxing unhealthy foods and sugary drinks has been shown to be a successful method for financing health promotion services, promoting behavioral change, and generating sustainable resources. Wu et al. (2020) demonstrated that increasing cigarette taxes led to approximately 1.5 million men quitting smoking, with the highest cessation rates among low-income groups, and a long-term reduction in mortality from tobacco-related diseases [22]. Goodchild et al. found that raising the price of cigarettes by one dollar in 181 countries helped prevent mortality, supported sustainable development goals, and could enhance the health system’s financial capacity [23]. Given that cigarette prices in Iran are still below the global average, the tax policy on these products remains underdeveloped. Thus, taxes on health-harmful products are highly recommended due to their dual benefits of improving public health and increasing revenue.

In the “individuals” sector, experts identified businesses and long-term exit taxes or emigration of specialized healthcare personnel as viable methods for generating tax-based financial resources. Oketch et al. (2013) also highlighted exit taxes as an alternative sustainable financing mechanism for public healthcare in Kenya [24]. Implementing such taxes requires cultural sensitivity and overcoming societal resistance through public education on the benefits of these tax allocations for overall well-being and health. This strategy necessitates careful planning and policy development to ensure its success.

Conclusions

This study identifies various tax-based strategies across the transportation, services, production, and individual sectors for supporting the health sector. Implementing these policies necessitates strong political backing, a cohesive understanding among stakeholders at all levels of policymaking and execution, and alignment with existing infrastructure.

Given potential public resistance to some proposed taxes, it is advisable for governments to concurrently develop educational and promotional programs to enhance public understanding and acceptance of these policies. To improve the effectiveness of health-related

tax policies, there is a need to strengthen monitoring systems and ensure transparency in the allocation of resources. Additionally, future research should examine the economic and social impacts of these tax strategies on different sectors of society to ensure comprehensive evaluation and adaptation.

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Ethics approval

The study was approved by the ethical committee at Iran University of Medical Sciences (IR.IUMS.REC.1400.1079).

Consent for publication

Not applicable.

Conflict of interests statement

The authors declare that they have no competing interests.

Authors' contributions

Design and execution of the study: GT, HAG, and MB. Analyzed and interpreted the data: GT, HAG, AR, and MJS. Wrote the main manuscript: GT, HAG, MB, and MJS. Revised the manuscript: GT and HABG. Editing: GT, MM, MB, and HAG. All authors approved the final version for submit and publication

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