



A GLOBAL
TOBACCO
INDUSTRY
WATCHDOG



Global Tobacco Industry Interference Index 2021

ACKNOWLEDGEMENTS

Author: Mary Assunta

Editors: E. Ulysses Dorotheo, Yodhim Dela Rosa, Erin Sandberg

Additional editorial input: Vital Strategies and the Global Center for Good Governance in Tobacco Control

Global Tobacco Industry Interference Index (the Index) is a global survey on how governments are responding to tobacco industry interference and protecting their public health policies from commercial and vested interests as required under the World Health Organization Framework Convention on Tobacco Control (WHO FCTC). The report was initiated as a regional index by Southeast Asia Tobacco Control Alliance (SEATCA) in 2014. The Index is produced by the Global Center for Good Governance in Tobacco Control (GGTC), a partner in STOP, with support from Bloomberg Philanthropies. The Thai Health Promotion

Foundation and the Bill and Melinda Gates Foundation also contributed to the development of the report. GGTC is a joint initiative of the School of Global Studies at the Thammasat University and SEATCA.

Design: sophieeverett.com.au

Funding: This publication is funded by Bloomberg Philanthropies.

Suggested citation: Mary Assunta. Global Tobacco Industry Interference Index 2021. Global Center for Good Governance in Tobacco Control (GGTC). Bangkok, Thailand. Nov 2021.

Disclaimer: This Index is based solely on publicly available information obtained by collaborators in their respective countries. If you have information that can strengthen this report, contact us at: info@ggtc.world

For more information visit:

www.exposetobacco.org
www.globaltobaccoindex.org

Contents

02

Introduction

06

Key Findings

08

01. The tobacco industry interfered in policy development and implementation

14

02. The tobacco industry's pandemic-related corporate social responsibility (CSR) activities enhanced access to senior officials

17

03. The tobacco industry received incentives that benefitted its business

20

04. Inappropriate interactions occurred between governments and the industry

26

05. Transparency and accountability decreased

29

06. Public officials faced conflicts of interest situations

34

07. Governments can protect themselves from industry interference

41

Conclusion

42

Recommendations

44

Summary Table

56

Appendix A

60

Endnotes

Introduction

In a global pandemic, where smoking is a risk factor for severe coronavirus (COVID-19) disease, the tobacco industry (TI) continued producing, distributing and selling its harmful products.

While governments have the power to tighten regulations on the industry, unfortunately, the opposite seems to have happened in these trying times. In many countries, governments have protected and even promoted the TI. Tobacco is already responsible for about 8 million annual deaths globally¹ and health and productivity losses cost around US \$1.4 trillion every year.² Yet, governments were persuaded to accommodate the demands and lobbying of this harmful industry and accept its charity as shown in the Global Tobacco Industry Interference Index 2021 (the Index).

Although governments identified tobacco industry interference as a main obstacle³ to their efforts to implement tobacco control measures, many became vulnerable to the industry's tactics, succumbed to its interference and compromised on their policies to protect public health from commercial interests.

Several governments were persuaded by the doubletalk of transnational tobacco companies such as Philip Morris International (PMI), British American Tobacco (BAT) and Japan Tobacco International (JTI), which offered new tobacco products for approval and claimed they were moving away from cigarettes. In reality, they were selling more cigarettes and simultaneously obstructing government regulatory efforts that would affect cigarette sales.

The TI exploited the COVID-19 pandemic with a multi-pronged tactic to entice, persuade and coerce governments towards weaker public health policies. Many governments, made vulnerable by the pandemic, freely accepted and endorsed charity from the TI, when such donations often come with strings attached, and compromised on policies. Instead of removing benefits to the industry, many governments made decisions that benefited the industry, particularly in lowering or not imposing taxes and delaying legislation or its implementation.

Many government officials met with industry executives in a non-transparent manner and were persuaded to allow this business to function as “essential” during the pandemic lockdowns. Conflict of interest situations rendered officials vulnerable to accept proposals from the industry and view it as a “partner” of economic recovery rather than a burden to public health and society.

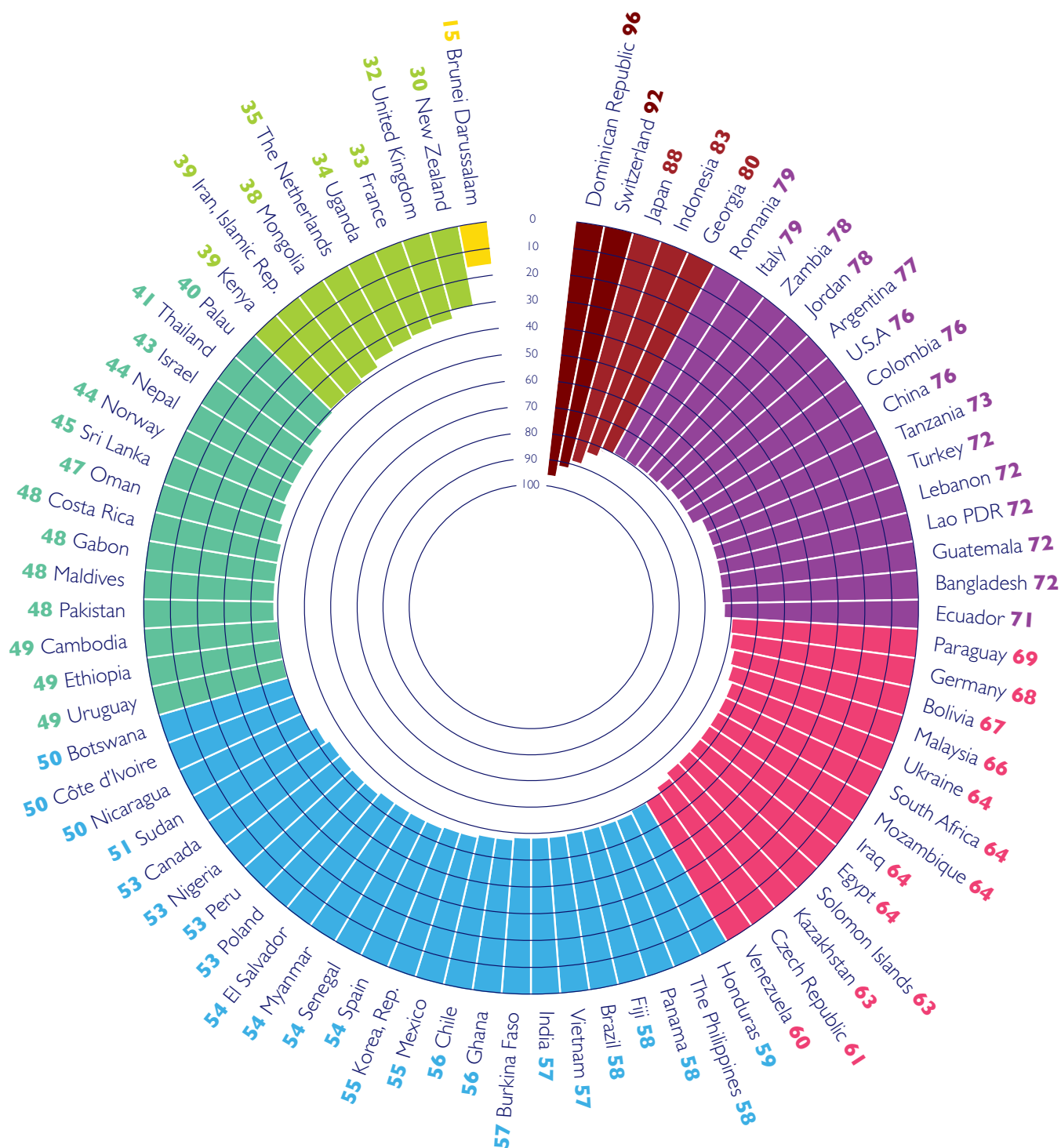
This Index, the third in the series, documents the status of government efforts in implementing the World Health Organization (WHO) Framework Convention on Tobacco Control (FCTC) Article 5.3. Article 5.3 and its Guidelines outline how governments can protect public health policies from commercial and other vested interest of the TI and those who further its interests.⁴ Governments that followed these Guidelines were better able to safeguard their tobacco control efforts during the pandemic, while governments that didn't found their efforts being undermined, delayed or defeated by the industry.

The first Index in 2019 reviewed 33 countries,⁵ the second Index reviewed 57 countries⁶ and this third Index reviews 80 countries from Africa, the Eastern Mediterranean region, Latin and North America, Europe, South and Southeast Asia and the Western Pacific region. It ranks the countries using the same questionnaire and scoring method as the ASEAN Index developed by the Southeast Asia Tobacco Control Alliance (SEATCA).⁷

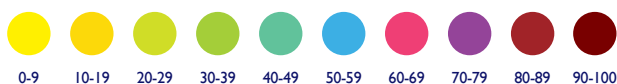
This Index is based on publicly available information on TI interference in countries and their respective governments' responses to this interference for the period of January 2019 to March 2021 for 23 new countries, and January 2020 to March 2021 for the 57 countries updating their reports. Since the information was collected during the COVID-19 pandemic, many of the key findings are directly related to pandemic decision-making. The countries are ranked (Figure 1) according to total scores provided by civil society groups, which prepared their respective country indices. The lower the score, the lower the overall level of interference, which augurs well for the country. The Summary Table (p.44) provides disaggregated scores for each country.

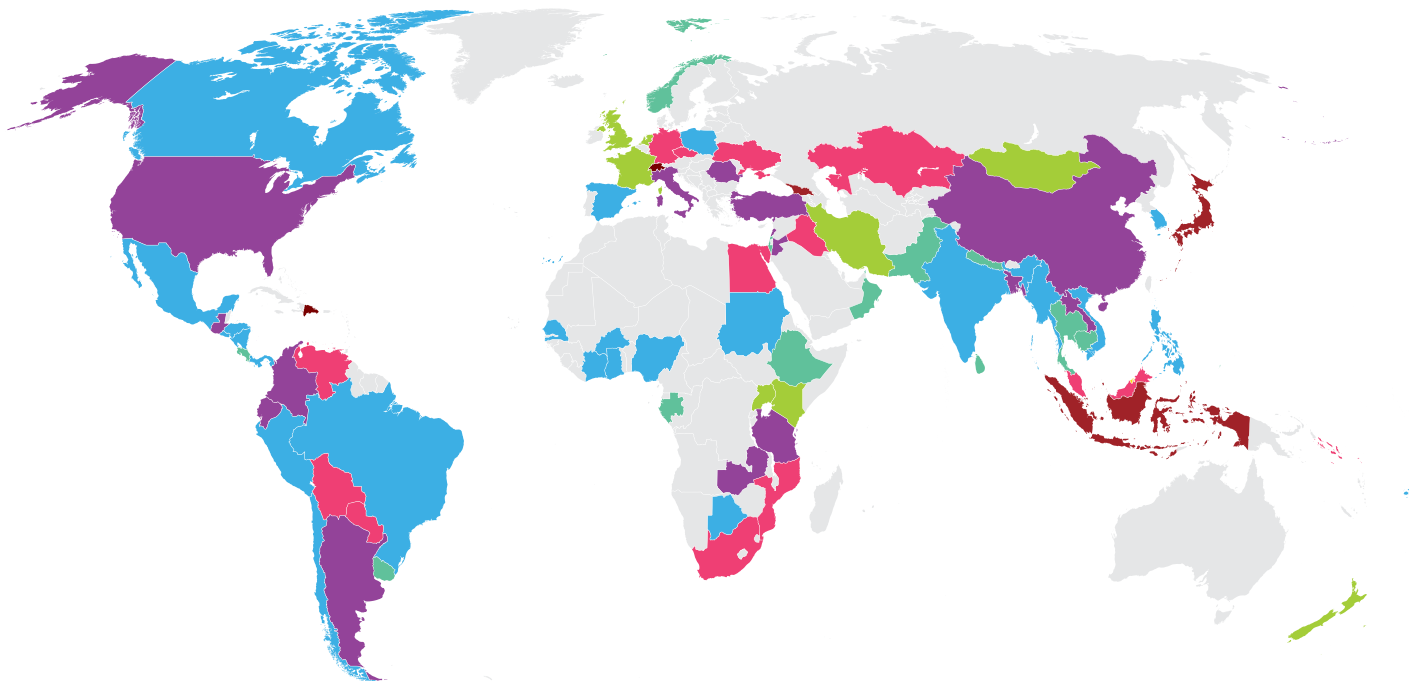
This Index shows that while no country has been spared from TI interference, even in the most challenging of times some governments acted boldly to address the interference. Eighteen countries have made improvements in protecting their health policies, especially in applying greater transparency, not collaborating with the industry and adopting guidelines to provide a procedure for interaction with the industry.

Figure 1: Tobacco industry interference overall country ranking



The lower the score,
the better the ranking





LEAST INTERFERENCE

15

BRUNEI DARUSSALAM

30

NEW ZEALAND

32

UNITED KINGDOM

33

FRANCE

34

UGANDA

MOST INTERFERENCE

96

DOMINICAN REPUBLIC

92

SWITZERLAND

88

JAPAN

83

INDONESIA

80

GEORGIA

Key Findings

Three governments made progress toward protecting their policies from tobacco industry interference.

Botswana published its tobacco control law, which limits interaction between the government and the TI and prohibits partnerships with and giving incentives to the TI. The **Indian** Health Ministry adopted a code of conduct restricting the collaboration of officials with tobacco industries, while in **Cambodia**, the Ministry of Education, Youth and Sports banned all forms of partnership between the TI and educational facilities.

Health ministries, hospitals, health workers and law enforcement agencies in many countries were targeted by increased pandemic-related corporate social responsibility (CSR) activities.

Seven countries reported not receiving tobacco-related CSR, while many others, including at least six countries with bans or restrictions on tobacco-related CSR activities, accepted charity from the industry during the pandemic. Some departments of health, who are frontliners in treating tobacco-related diseases, welcomed TI donations of ventilators, personal protective equipment (PPE) and funds. Agencies that enforce smoke-free and illicit tobacco trade policies received donations, PPE and ambulances from the TI.

Many governments compromised on tobacco tax policies.

At least eleven countries that received CSR charity from the industry compromised on their tax policies. Governments accepted TI proposals using the pandemic as a justification to apply lower taxes, provide a longer period in which to pay taxes or not to increase taxes on tobacco. Tax increases were defeated in several countries.

At least 10 governments deemed the tobacco industry and cigarettes “essential” during the pandemic.

Governments, national and provincial, allowed the TI to operate during the pandemic and some deemed cigarettes as essential items to be sold during lockdowns. Governments that banned tobacco production during lockdown were often challenged by “tobacco-friendly” departments to reverse their decision or were even sued by the industry.

The TI convinced lawmakers in four countries to treat new tobacco products differently and favorably.

Lawmakers in **Kenya, Lebanon, Egypt** and **Spain** were persuaded to regulate electronic nicotine delivery systems (ENDS) and heated tobacco products (HTPs) differently from conventional tobacco products and, in some cases, even reverse previous bans on them.

The TI sabotaged tobacco control legislation in several countries.

There were delays in the tabling of tobacco control legislation in **Tanzania** and **Zambia**, while the implementation of existing legislation, particularly prominent pictorial health warnings (PHW), were postponed in **Ethiopia** and **Bolivia**. Plain packaging legislation stalled in **Georgia** and **Turkey**.

Senior officials in several countries promoted the tobacco industry.

Tobacco companies secured visits for inauguration ceremonies at their factories from heads of state, ministers or other high-ranking officials in **Brazil, Fiji, Germany, Kenya** and **Zambia**. Media publicity of these visits implies a “stamp of approval” from high offices, which in turn is likely to compromise future regulation. Senior officials in **Pakistan, Nicaragua** and **Poland** participated in industry activities related to the economy.

Governments forged agreements instead of regulations.

The TI effectively secured collaboration with governments in at least eleven countries through agreements, training programs and enforcement activities, especially on illicit trade. This is contrary to the FCTC requirements to limit TI interactions to only when strictly necessary for regulation. Collaborative agreements to address illicit trade of tobacco were negotiated in **Colombia**, the **Dominican Republic**, **Ethiopia**, **Italy** and the **Netherlands**.

Conflicts of interest arose with former government officials moving to the TI, and TI executives moving to policymaking.

Lawmakers made themselves vulnerable to industry interference by accepting political donations, being directly involved in the tobacco business or through the “revolving door” of former public officials joining the TI and vice versa. Nine countries reported revolving door appointments. In **Argentina, Colombia, Fiji, Georgia** and **Paraguay** former tobacco company executives were appointed as senior public officials.

Non-Parties faced high levels of interference.

Five countries that have remained non-Parties to the WHO FCTC, namely **Argentina**, the **Dominican Republic**, **Indonesia**, **Switzerland** and the **U.S.A**, faced high levels of TI interference that has undermined tobacco control outcomes. These governments supported tobacco businesses by providing incentives, sustaining industry-friendly legislation and promoting the TI internationally.



01

**The tobacco industry
interfered in policy
development and
implementation**

Many countries reported their government neither offers the TI a seat at the policy table nor accepts any offer for assistance by or in collaboration with the TI in setting or implementing public health policies. However, more needs to be done.

Thailand, Kenya, Gabon and **Nigeria** have legislated this restriction. However, the TI still found ways to interfere with policy and delay legislation (see Figure 2). The industry's main tactic was to target non-health departments to elicit support. Policymakers succumbed to interference mainly related to tax policy, delaying tobacco control legislation and legalizing new tobacco products.

DEFEATING EFFECTIVE TAX POLICIES USING ILLICIT TRADE ARGUMENTS

Despite global tobacco profits, the TI defeated tax increases in **Chile, Ethiopia, Malaysia, Paraguay** and **Tanzania**. And, against the recommendations of the World Bank,⁸ WHO⁹ and STOP,¹⁰ several other governments succumbed to TI pressure not to increase tobacco taxes as a measure to support COVID economic recovery ("building back better").

The TI continued to effectively use illicit trade arguments to influence governments not to increase tax. The industry's rhetoric is that tobacco smuggling is exacerbated by tax increases and results in losses to government revenue. For instance, BAT met with **Chile's** Undersecretary of Finance in June 2020 to discuss "the illicit trade in cigarettes in Chile, the dangers to the population, the losses it entails to the State from tax evasion and measures to combat."¹¹ There was no tax increase on tobacco after this meeting. **Malaysia** also did not increase tax for the fifth consecutive year following an aggressive media campaign by the TI on the growing problem of illicit trade.¹²

In **Ethiopia**, while the Council of Ministers granted the Ministry of Finance authority to impose a 10% tax increase on excisable products each year, there was no

tax increase on tobacco products in 2020.¹³ There is no explicit statement on why the additional tax was not imposed on tobacco; however, there is a memorandum of understanding (MOU) between the National Tobacco Enterprise and the government to provide technical assistance and capacity-building training to support the control of illicit trade.¹⁴

In **Paraguay** the bill proposing higher taxes was defeated three times in five years after accepting input from the tobacco industry.^{15, 16}

In **Argentina**, a non-Party to the WHO FCTC, the tax reform law lowered the tax burden on cigarettes, from 75% to 70%, resulting in cheaper cigarettes and enabling bigger companies (BAT and PMI) to earn higher profits.¹⁷

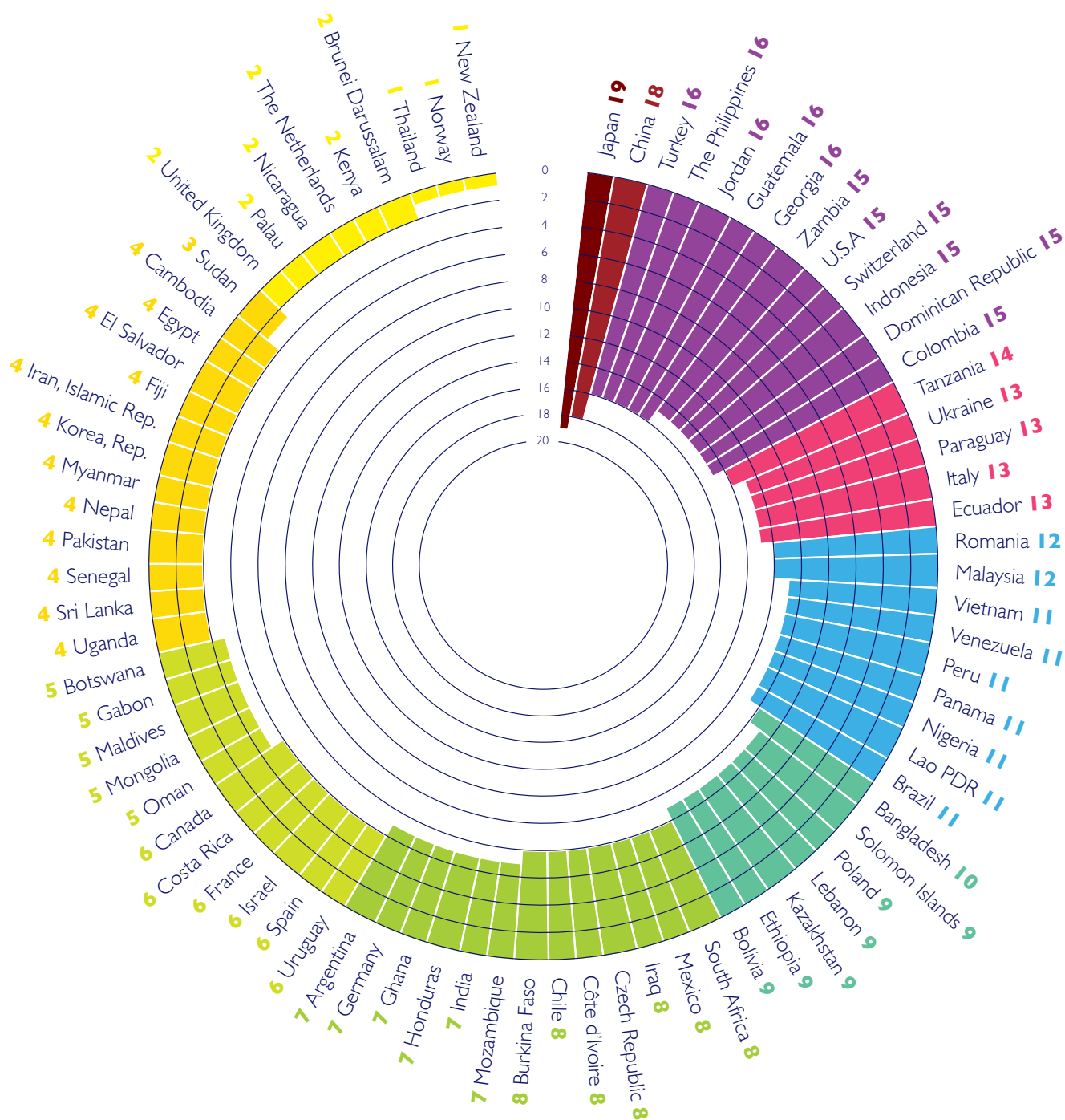
In **Colombia**, in September 2020, a Congress representative submitted Bill 339 to create tax benefits for PMI.¹⁸

Evidence obtained through a freedom of information request in **Germany** revealed that between 2018 and 2020, the TI had five meetings with the Ministry of Finance that resulted in an industry-friendly "modernization of tobacco taxation" plan^{19, 20} in February 2021.

The TI lobbied governments to maintain inefficient, multi-tiered taxation systems in **Indonesia** (12 tiers²¹ for cigarettes and kreteks) and **Myanmar** (four tiers for cigarettes and two tiers for cheroots). In **Pakistan**, the industry was unsuccessful in persuading the government to revert the two-tier tax system back to three tiers.²²

In **Bangladesh** the government did not reduce taxes on bidi²³ in the 2020-21 budget, even though 10 parliamentarians called for the Finance Minister to reduce taxes on bidi in September 2020.

Figure 2: Tobacco industry interferes in policy development



The lower the score,
the better the ranking



DELAYING LEGISLATION AND COMPLIANCE TO UNDERMINE EFFECTIVE TOBACCO CONTROL MEASURES

Tobacco industry interference delayed omnibus tobacco control laws in several countries including, **Guatemala** (2018), **South Africa** (2018), **Tanzania** (2017) and **Zambia** (2016).

In **Guatemala**, the Control of Tobacco Products Bill was presented to the Congress and discussed in six meetings by Deputies of the Health Commission from April to August 2019.²⁴ During this period, the TI actively participated in meetings and submitted its own drafts of the proposal with detailed comments for each article. In August 2019, the TI was given extended time to provide additional comments. The bill has not been discussed since.

In **Zambia** and **Tanzania**, the Tobacco Control Bills were not tabled in Parliament. **Zambia's** Tobacco Products Control Bill of 2016, despite a multisectoral approach in its development, has been stalled because the TI influenced several ministries to support the growth of the industry, including the ministries of Commerce, Trade and Industry;²⁵ Finance;²⁶ and Agriculture.²⁷ **Tanzania** neither banned tobacco advertising nor increased tobacco tax and allowed sales of single sticks. Though efforts to update their old law started in 2007, the bill has not been tabled and continues to languish. Meanwhile cigarette promotions continue, and a new brand was launched in Tanzania in August 2020 using a popular local artist as its brand ambassador.²⁸

While some governments accommodated these delays, others failed to take action against companies for non-compliance of existing legislation.

Burkina Faso's 2015 Decree to implement pictorial health warnings (PHW)²⁹ was delayed for four years and came into force finally on July 1, 2019. Imperial Brands, which controls 80% of the local cigarette market, raised several issues with the government including: there is no evidence PHW will motivate consumers to quit; not all their tobacco packs should carry these new warnings; and they were not consulted about plain packaging as mentioned in the Decree.³⁰ Similarly in **Lao PDR**, after

“

The tobacco industry has had no qualms about taking advantage of the COVID-19 pandemic, attempting to sanitize its image through providing assistance to governments, while continuing to interfere with implementation of the WHO FCTC. Government-wide implementation of Article 5.3 of the Convention is the remedy to protect tobacco control policies from the predatory practices of an industry that produces a product that kills at least half of its users. ”

Dr. Adriana Blanco Marquizo,
Head of the Secretariat of the WHO FCTC

accommodating a delay in the implementation of the 75% PHW on cigarette packs, action could not be taken against Imperial Brands subsidiary Lao Tobacco Limited for continued non-compliance because the draft Penalty Decree of the Tobacco Control Law, which penalizes companies for violating the law, is delayed.

YIELDING TO LOBBYING AND ALLOWING ELECTRONIC SMOKING DEVICES

Following the **U.S.A** FDA's approval of the sale of IQOS in July 2020,³¹ PMI lobbied at a hearing by the Knesset Economic Affairs Committee in **Israel** to change the definition of alternative products. PMI claimed IQOS does not fall under the same category as cigarettes.³² The chairman of the committee rejected PMI's request by referring the company to the Ministry of Health and stating that the committee would not act on the issue.³³

At a later hearing of the Knesset Labor, Welfare and Health Committee in September 2020, a PMI consultant was prevented from continuing an argument for reduced harm when parliamentarians and public health officials forcibly protested the granting of a right to speak by a TI representative.³⁴ According to the committee, the U.S.A FDA's announcement did not change the regulatory status of IQOS in Israel.³⁵ PMI's requests to meet with the Ministry of Health were declined.

Policymakers and legislators in several other countries were persuaded by the TI and its representatives to approve electronic smoking devices (ESDs) such as HTPs and ENDS. Lobbying was often conducted with parliamentarians or took place through parliamentary hearings.

Bolivia's draft Law 1280 originally set out to ban ESDs; however, the ban was removed in October 2019 because tobacco companies assured lawmakers "there is still no scientific basis to corroborate that they are harmful."³⁶ In **Uruguay**, in March 2021, the government revised its ban on ESDs, instituted in 2009, to allow the marketing and sale of HTPs (such as PMI's IQOS), while maintaining its ban on ENDS.³⁷ This decision was announced soon after the government had a meeting, which involved a lawyer who had previously

represented PMI in its case against Uruguay,³⁸ to obtain Pfizer vaccines for Uruguay. There is no publicly available evidence to directly connect the approval for ESDs to the meeting on vaccines, however the tobacco industry stands to gain from this decision.

During the reform of the General Law for Tobacco Control in Mexico between January 2020 and March 2021, there were 11 proposals made through the Economy Commission of Chamber of Deputies to weaken the regulation of ENDS. Earlier in 2019, there were four initiatives with the same objective. Pro-tobacco industry lobbying has clearly intensified with the Ministry of Economy³⁹ on proposals for allowing the sales of alternative products.⁴⁰

In **Georgia**, the Business Association of Georgia (BAG), a group that represents TI interests,⁴¹ promoted PMI's IQOS to the Parliament several times.⁴² PMI had contributed US \$37,722 to BAG to "fight against COVID-19 and minimize its negative effects on Georgian economy."⁴³ BAG wrote to the Business Ombudsman's Office with a legislative proposal to amend the tobacco control regulations to accommodate e-cigarettes and novel products. The Ombudsman's Office had regular consultations with TI representatives and then drafted and sent pro-TI legislative proposals to the government and the parliament.^{44, 45}

In the **Philippines**, while the Food and Drug Administration (FDA) is mandated by law to regulate ENDS and HTPs, the Congress deliberated on bills that aimed to weaken the law and replace the FDA's authority to regulate these products. In Congress committee hearings, representatives of the tobacco and vaping industries⁴⁶ were invited to provide their opinions and propose amendments to the bills. The final committee report (House Bill 9007) adopted the concept of "harm reduction" as a state policy⁴⁷ with provisions favoring the industry, including: lowering the minimum age of sale from 21 to 18 years and allowing advertisements, promotions and sponsorships, multiple flavors, online sales and indoor vaping. The FDA's authority on ENDS and HTPs was then passed to the Department of Trade and Industry.⁴⁸ Media professionals with ties to PMI promoted pro-harm-reduction messages following a visit to its factory in Lausanne, Switzerland.^{49, 50}

Prior to the passage of the Vaping Bill in **New Zealand** in 2020, there was strong and organized opposition from the TI-affiliated organizations and opposition political parties. The Parliament's Health Select Committee received submissions from several vaping and tobacco companies, including BAT New Zealand, JTI, Imperial Brands New Zealand, Nicoventures Trading Ltd (BAT) and Juul Labs (Altria).^{51, 52, 53, 54} Submissions to the Health Select Committee were made by at least four organizations identified as having an association with the TI. These organizations pressured the government to halt, delay or relax the proposed vaping regulations. While all published TI-related submissions committed to preventing youth access to their products, the aggressive global and local marketing and sponsorship campaigns by the TI often targeted young people.

In **Italy**, the government allowed TI lobbyists to present their company's position on issues and new tobacco products using technical analyses and economic data.⁵⁵ Following strong opposition to a tax increase on tobacco products by industry-friendly ministries and parliamentarians,⁵⁶ HTPs have only a quarter of the tax of conventional cigarettes⁵⁷ on the basis that they pose lower health risks.

Lobbied by tobacco companies, the national standards body in a few countries developed specifications to legitimize and legalize ENDS and HTPs, bypassing regulation by their departments of health. In **Indonesia**, with the active participation of PMI subsidiary PT HM Sampoerna, the Ministry of Industry encouraged registration of both products under the Indonesian National Standard to be applied to HTPs and ENDS in 2020.⁵⁸ In **Vietnam**, also after PMI lobbying,⁵⁹ three national standards were issued by the Ministry of Science and Technology on HTPs⁶⁰ determining nitrogen oxides content, carbon monoxide content and general specifications.

02

The tobacco industry's pandemic-related corporate social responsibility (CSR) activities enhanced access to senior officials

The TI uses CSR as a corporate strategy to repair and build its public image and divert attention away from the harm it causes to society. These activities are a form of promotion, which is why the FCTC Article 13 Guidelines call for their ban⁶¹ and Article 5.3 Guidelines recommend these be de-normalized.

When governments accept charity from the tobacco industry, they become compromised in their role as regulators of the industry. As the pandemic worsened in 2020, the TI targeted COVID-related CSR activities at health departments (which are usually responsible for tobacco control), hospitals and medical professionals that were in desperate need for additional resources.

During the pandemic there was no reported tobacco-related CSR charity in **Chile, Côte d'Ivoire, Ethiopia, Gabon, New Zealand, the Netherlands and Norway.**

Departments of health in many countries, however, accepted and endorsed these CSR charities (see Appendix A) during the pandemic, effectively giving the TI positive publicity.

The Minister/Secretary of Health in **Lebanon,**⁶² **Malaysia,**⁶³ **Myanmar**⁶⁴ and **Tanzania**⁶⁵ publicly welcomed charity from tobacco companies. Tobacco companies also contributed to national COVID-19 funds in **Kenya,**⁶⁶ **Georgia,**⁶⁷ **India,**⁶⁸ **Pakistan**⁶⁹ and **Turkey.**⁷⁰ As these were high-profile funds and often under the auspices of the head of state, contributors received positive publicity.

In **Georgia,** the government publicized companies that donated to the StopCov Fund as “organizations with high social responsibility.” After protests from local civil society organizations⁷¹ about the fake charity from tobacco companies, the government removed the logos of BAT, PMI and JTI from the Fund's site.

In **Myanmar,** despite prohibitions on TI-sponsored CSR activities,⁷² the TI contributed funds to the government during the pandemic. In March 2020, the Myanmar traditional cheroot producers' association donated US \$25,000 to the National Central Committee on Prevention, Control and Treatment of Coronavirus Disease (COVID-19), which was received by the Minister of Health.⁷³

In the **Philippines,** in line with a Civil Service Commission (CSC)-Department of Health (DOH) Joint Memorandum Circular (JMC), which prohibits government agencies from accepting donations from the TI, the DOH did not accept 30 ventilators sponsored by PMI subsidiary, Philip Morris Fortune Tobacco Corporation (PMFTC) as part of a larger donation of 400 ventilators by a Singapore foundation. Instead they redirected the ventilators to private hospitals.⁷⁴ Pro-industry lawmakers criticized the DOH for not distributing these respirators to public hospitals.⁷⁵ In March, the DOH released Department Memorandum No. 2020-0156 reiterating the CSC-DOH JMC, reminding all DOH staff that no donations or assistance from the TI can be accepted. It also required all donors to submit a declaration of interest as an administrative requirement for donations and partnerships.

Nepal's Tobacco Product Control and Regulatory Directive 2014 prohibits tobacco manufacturers and related parties from providing any financial, technical, material or structural assistance to educational seminars, theaters, religious discourse or health facilities operated by the government, non-government

or private sectors. In April 2021, Surya Nepal, a subsidiary of ITC Ltd, and BAT, were to sign a Rs 50 million MOU with the state-owned Kathmandu Institute of Child Health towards the construction of a children's hospital. Following protests from local civil society organizations against this sponsorship from a tobacco company, the hospital rejected the money.⁷⁶

In **Guatemala** and **Lebanon**, the TI met with ministers and offered to repatriate citizens stranded overseas by the pandemic. In **Guatemala**, one month after their lockdown in April 2020, PMI offered a contribution to the Ministry of Foreign Affairs towards helping 36 citizens stranded in the Dominican Republic due to the pandemic.⁷⁷ In **Lebanon**, the State-run Regie Libanaise des Tabacs et Tombacs met with the Ministers of Health and Finance offering to donate US \$1 million to bring back Lebanese students from abroad. This sum also included the offer to buy ventilators for COVID-19 patients. The donation was accepted at a Cabinet meeting in March 2020, which Regie publicized.⁷⁸

In **Poland**, Philip Morris Polska donated medical equipment and PPE to hospitals and received approval from the Office for Registration of Medicinal Products, Medical Devices and Biocidal Products to convert part of its cigarette factory in Kraków to produce disinfectant for donating to health care institutions.⁷⁹ In **Germany**, the health authority of Berlin accepted an offer from PMI to use its cigarette factory as a COVID-19 logistics center.⁸⁰

In **China**, the State-owned TI donated about 456 million yuan towards COVID-19-related CSR activities, and strengthened its position as a "pillar of the economy"⁸¹ and continued to conduct more high-profile non-COVID-19 related charity around education,⁸² poverty alleviation,⁸³ disaster relief⁸⁴ and the construction of smoking rooms for a "civilized smoking environment."⁸⁵ Notably, China has not implemented a national 100% smoke-free policy in line with the WHO FCTC.

There were other non-pandemic-related TI CSR activities, which governments endorsed. PMI,⁸⁶ BAT⁸⁷ and JTI⁸⁸ conducted public awareness campaigns on cigarette butt litter under the patronage of the **Italian** Ministry of Ecological Transition.

Egypt has yet to ban TI sponsorship of sports, and the Minister of Youth and Sports endorsed Eastern Company's sponsorship of the 2021 Golden Cleopatra International Chess Championship, which exposes young chess fans to TI brands and messaging.⁸⁹

CSR activity was taken to a different level in **Indonesia**, a non-Party to the WHO FCTC, with the ground-breaking ceremony for the construction of the Kediri International Airport sponsored by the largest local tobacco company, Gudang Garam, as part of the government's national strategic project in Kediri District, East Java.⁹⁰

Handing checks to the police or armed forces is rarely done but the TI was able to use the pandemic as a cover and disguise this type of charity as CSR activities. In addition to PPE and hand sanitizers, TI charity also included ambulances and motor vehicles, which were endorsed by army and police chiefs and promoted in mainstream and social media. Countries included: **Brazil** (one ambulance from Souza Cruz/BAT);⁹¹ **China** (18 ambulances co-sponsored by Shanghai Tobacco Group Corp, eight ambulances from Chongqing Tobacco Monopoly Bureau);^{92, 93} **Italy** (35 cars from BAT since 2015);⁹⁴ and the **Philippines** (two ambulances from PMFTC).⁹⁵

Philippine Congresswoman Loren Legarda observed that there seemed to be misleading messages about the role of tobacco in the pandemic, with tobacco companies styling themselves "as a vaccine developer and donor of PPE but they have, in fact, tried to get tax privileges and exemptions from quarantine rules for their supply chains."⁹⁶

03

**The tobacco
industry received
incentives that
benefitted
its business**

Article 5.3 calls on countries to not give benefits to the TI, and several countries proved this was possible. However, despite the pandemic lockdowns, social isolation, human suffering and economic downturn, the TI thrived in most countries.

The TI benefited from various tax breaks, and tobacco production, distribution and sales were not disrupted as they were given permission to function through the pandemic. Some companies were even able to approve, launch and promote new tobacco products. A few countries temporarily stopped tobacco production, but strong lobbying by the industry or its representatives often reversed the stop order.

TAX BREAKS FOR THE INDUSTRY

From the data collected, in several countries where TI CSR contributions were reported, the TI appears to have also benefitted from much sought-after tax breaks. Tax breaks in several countries come in the form of a delay in anticipated tax increases, tax exemptions, tax reductions, lowering tax levels for new products or the allowing of late tax payments (see Appendix A).

Where CSR activities in **Malaysia, Pakistan, Tanzania** and **Zambia** were reportedly intense, it was observed that these countries did not impose any tax increases on tobacco in 2020. In **Pakistan**, while there was no federal excise duty imposed on tobacco, with cigarette prices being low compared to other countries,⁹⁷ there was a withdrawal of advance tax on tobacco growers, which helped increase exports of tobacco.^{98, 99}

The following countries also reported increased CSR activity in the reporting period, and further evidence showed that **Myanmar**¹⁰⁰ gave tax exemptions to cheroots, cigars and raw tobacco for annual production costs not exceeding US \$12,000. **Cambodia**^{101, 102}

maintained the removal of duties for up to 3,000 tons of tobacco leaves exported to Vietnam per year.¹⁰³ The **Dominican Republic**¹⁰⁴ eliminated taxes on locally produced tobacco.¹⁰⁵

In **Argentina**, the tax reform resulted in taxes on cigarettes being reduced from 75% to 70%.¹⁰⁶ In **Norway**, the real (inflation-adjusted) tax rates on tobacco products have been virtually unchanged since 2011,¹⁰⁷ but in 2020 the government made a decision to reduce tax on snus by 25%, effective January 1, 2021.¹⁰⁸

Lower tax rates were also applied to HTPs in several countries. In the **Czech Republic**¹⁰⁹ and **Italy**, HTPs were taxed only a quarter that of regular cigarettes. In **Poland**, the minimum excise duty for a pack of 20 sticks is approximately PLN 9.09, while for HTPs it is about PLN 1.80 (20%).¹¹⁰

In **Germany**, benefits from a tax exemption for tobacco products that manufacturers offer their employees as an in-kind allowance, amounted to €5 million (US \$5.65 million) in 2020.¹¹¹ Value-added tax (VAT), which applies to consumer products, are exempted for tobacco in **Guatemala** and **Costa Rica**. Costa Rica loses about US \$5 million a year by not collecting VAT.

However, some governments acted in the interest of public health and treated ENDS and HTPs as tobacco products. This means the same tax rates apply. In June 2020, the **Italian** National Health Institute rejected an application by PMI to have its IQOS HTP classed as less risky than smoking cigarettes.¹¹²

HARMFUL PRODUCTS TREATED AS “ESSENTIAL” DURING THE PANDEMIC

After the TI lobbied certain government agencies to consider cigarettes “essential” products, these agencies often acted on behalf of the industry to promote the TI’s interests. In **Bangladesh**, the Ministry of Industries granted special permissions to BAT and JTI in April 2020 to continue manufacturing, purchasing leaf, supplying finished goods and distributing them amid a nationwide COVID-19 shutdown.^{13, 14} A request from the Ministry of Health and Family Welfare to withdraw such special permissions¹⁵ was quickly turned down.¹⁶ In **Botswana**, cigarette sales and importation were banned during the lockdown in April 2020; however, the ban was lifted after pressure from the TI.¹¹⁷

The **Jordanian** government considered tobacco products essential and allowed distributors and retailers to open up businesses during the early easing of the pandemic lockdown.¹¹⁸

New Zealand designated a tobacco factory as an “essential business” and permitted it to continue during the COVID-19 lockdown.¹¹⁹ The Association of **Brazilian** Tobacco Growers, AFUBRA, lobbied city authorities to allow cigarette production. In June 2020, the city mayor of Venâncio Aires, where six tobacco companies are located, authorized the tobacco plants to function at full capacity.¹²⁰

The Ministry of Industry and Trade in **Sudan**¹²¹ deemed cigarettes essential commodities, as did the **Malaysian** Deputy Domestic Trade Minister, claiming cigarettes could be sold during the lockdown because they were “essential to cigarette addicts.”¹²² **New York City** also deemed tobacco and e-cigarettes “essential” during the pandemic.¹²³

Cigarettes were initially listed as “essential” in **Kenya** in April 2020,¹²⁴ and BAT even relaunched its cigarette brands.¹²⁵ But in March 2021, through a Special Issue of the Kenya Gazette Supplement,¹²⁶ the government dropped tobacco products from its list of essential products.

In **Iraq**, the Ministry of Trade distributed locally produced Somar cigarettes together with the free food ration program to poor families.¹²⁷

APPROVALS OF NEW TOBACCO PRODUCTS DURING THE PANDEMIC

BAT registered its oral nicotine pouch product, Lyft, with the **Kenyan** Pharmacy and Poisons Board, classifying it as a drug to shield Lyft from being regulated as a tobacco product.¹²⁸ However, following interventions by tobacco control advocates in April 2021 the government reclassified Lyft to be regulated as a tobacco product.¹²⁹

PMI started sales of IQOS in **Lebanon** in February 2020. In **Egypt**, it reported working with regulators to obtain approval for sales, while the Ministry of Finance was determining the tax rate for HTPs.^{130, 131} BAT launched its Glo HTP in **Spain** in 2020.

OTHER BENEFITS GIVEN TO THE TOBACCO INDUSTRY

The **Ugandan** government sought a supplementary budget of about UGX 11.2 billion (US \$3.08 million) to compensate tobacco farmers after the industry refused to pay them despite contracts with them.¹³² While it is not a direct benefit given to the industry, it nevertheless benefitted by not paying what was reportedly due to the farmers.

The TI was endorsed in **Mozambique** with the President announcing China would import 60,000 tons of tobacco produced in Mozambique by February 2020 and expressed the need to boost production.¹³³

Governments accommodated delays in the implementation of PHW in **Ethiopia**¹³⁴ and in **Bolivia**,¹³⁵ and postponed plain packaging in **Georgia**¹³⁶ and **Turkey**.¹³⁷

04

**Inappropriate
interactions
occurred between
governments and
the industry**

The COVID-19 pandemic restrictions limited gatherings and public events in 2020; however, the TI managed to foster relationships with and receive endorsements from high-level officials and politicians (see Figure 3).

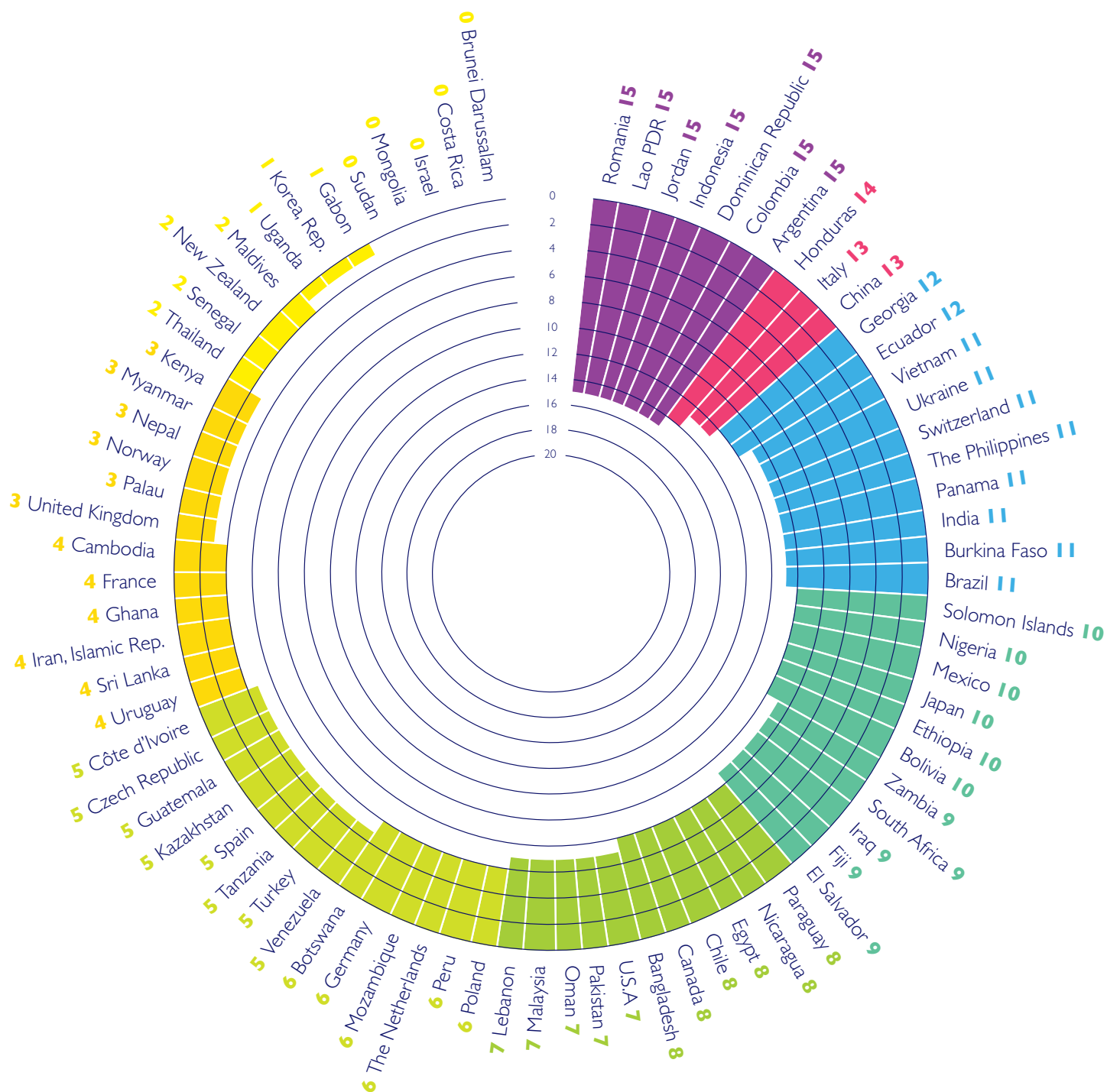
In several countries, the TI secured face-to-face meetings with heads of state or their office, ministers or other high-ranking officials to seek endorsement of its business such as inauguration ceremonies or factory visits (see Table 1). For example, in **Germany**, the Prime Minister of Saxony endorsed PMI as a “business partner,” posting pictures of his factory visit on his official Facebook¹³⁸ and Twitter accounts.¹³⁹

When reported in the media, these types of visits provide additional endorsement for the companies, undermining the public understanding that tobacco is a harmful and regulated product. Such visits may be seen as unnecessary interactions. Without a clear policy that limits TI and government interactions to “only when strictly necessary for regulation purposes”, government officials will continue to participate in TI sponsored events and appear jointly on public platforms.

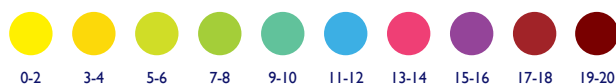
TABLE 1: ENDORSEMENT OF TOBACCO BUSINESSES BY OFFICIALS

COUNTRY	OFFICIAL	VISITS
Brazil	Governor of Rio Grande do Sul	Visited PMI factory ¹⁴⁰
Fiji	Attorney General	Opened BAT's new factory ¹⁴¹
Germany	Prime Minister of Lower Saxony Prime Minister of Saxony	Visited Reemtsma tobacco factory ¹⁴² Visited opening of PMI's logistics center ¹⁴³
Kenya	National Environment Management Authority	Visited BAT headquarters in Nairobi to mark World Environment Day 2020 ¹⁴⁴
Zambia	Acting Minister of Commerce, Trade and Industry Former President	Visited BAT factory in Lusaka ¹⁴⁵ Toured premises of JTI in Chipata ¹⁴⁶

Figure 3: Governments engage in unnecessary interaction with the tobacco industry



The lower the score,
the better the ranking



In **Pakistan**, two officials from the Prime Minister's office officiated the "Made in Pakistan" inauguration ceremony of BAT's subsidiary, Pakistan Tobacco Company, stating the export initiative complemented the Prime Minister's ambition of "Making Pakistan business friendly." During the event, BAT's new tobacco product, Velo, was launched.¹⁴⁷

In **Nicaragua**, unnecessary interaction with the TI was reframed by city officials as boosting tourism. The Estelí cigar festival was organized in collaboration with the local government¹⁴⁸ where the basis of the interaction was related to cigar commercialization and promoting the city as a tourist destination for cigars.

In **Poland**, with Philip Morris Polska (PMP) as a partner and speaker, the Association of Business Service Leaders hosted an on-site and online forum, "Crisis Boosting Investments," where speakers included the Prime Minister and Deputy Prime Minister. During the forum to discuss post-COVID economic recovery, PMP's participation in the event elevated its business profile and provided networking opportunities.¹⁴⁹

COLLABORATION BETWEEN THE TI AND GOVERNMENTS THROUGH AGREEMENTS AND TRAINING

Article 5.3 Guidelines clarify that interactions with the TI should be limited to only when strictly necessary. The TI, however, collaborates with governments through agreements, training programs and enforcement activities, which effectively sustain interactions, some of which continue for many years. The industry strategically focused on building agreements with specific departments on illicit trade, as this enabled it to collaborate with the agencies involved in developing tax policies, such as customs or commerce departments, and their enforcement, such as the police.

Table 2 shows TI agreements with countries who are all Parties to the FCTC. However, many of them have not ratified the Protocol to Eliminate Illicit Trade in Tobacco Products (ITP).¹⁵⁰ Parties to the FCTC, even if not a Party to the ITP, are bound by Article 5.3 and need to terminate agreements with the TI. In 2020, **Egypt** and the **Netherlands** ratified the ITP.

“

The newest edition of the Index updates and broadens the scope of this invaluable tool to support accelerated implementation of the WHO FCTC. Translating Article 5.3 and its Guidelines into national legislation and codes is essential and more urgent than ever given the tobacco industry's insincere 'redemption' narrative in recent years. The industry is proposing solutions to a problem they have created, and we need to go back to the basics and stop all industry interference in public health policies. ”

Dr. Douglas W. Bettcher, Senior Advisor,
Director-General's Office,
World Health Organization

TABLE 2: AGREEMENTS, TRAINING AND ENFORCEMENT WITH THE TOBACCO INDUSTRY

FCTC PARTIES	ITP	AGREEMENT/ TRAINING/ ENFORCEMENT
1. Colombia	Signed in 2013, not ratified	The National Federation of Departments' agreement with PMI to address illicit trade (US \$500,000). ¹⁵¹
2. Egypt	Party since September 2020	PMI conducted training on illicit trade for Egyptian Customs Authority officials. ¹⁵²
3. Ethiopia	Not a Party	JTI/National Tobacco Enterprise MOU with Customs Commission under the Ministry of Revenue to address illicit trade. ¹⁵³
4. Italy	Not a Party	Agreement with BAT (2015–2021) provides 35 cars and addresses illicit trade. ¹⁵⁴
5. The Netherlands	Party since July 2020	TI MOU with Dutch Customs focused on combatting fraud and smuggling. ¹⁵⁵
6. Peru	Not a Party	The Ministry of Production convened a working group against illicit trade comprising officials (SUNAT, Public Ministry, National Police, INDECOPI) and the Tobacco Committee of the National Society of Industry. ¹⁵⁶
7. Philippines	Not a Party	Enforcement and Security Service, Bureau of Customs, destroyed smuggled cigarettes witnessed by JTI. ¹⁵⁷
8. Romania	Not a Party	JTI partnership with the Customs and Police since 2013, renewed annually. ¹⁵⁸
9. South Africa	Signed in 2013, not ratified	BATSA collaboration with South African Police Services and South African Revenue Service to address illicit trade of tobacco. ¹⁵⁹

Countries that partner with the TI on illicit trade issues may be dissuaded from ratifying the ITP. **El Salvador's** attempt to ratify the ITP in July 2018, was thwarted after BAT intervened through the Ministry of Foreign Affairs and claimed, "It is premature to promote that this ratification will be the solution to the problem that El Salvador has today with respect to the illicit tobacco trade."¹⁶⁰ Instead, in 2020, BAT and PMI conducted an

awareness program on the "Impact of Smuggling Before and After COVID" involving the Attorney General's Office, Customs Department and UNODC.¹⁶¹ In Malaysia, JTI presented nine cars and two motorcycles to the Inspector General of Police for enforcement of illicit trade, endorsed by the Japanese Ambassador to Malaysia.¹⁶²

TOBACCO COMPANIES BOOST THEIR IMAGE WHEN GIVEN AWARDS

Another activity that undermines Article 5.3 Guidelines is when senior government officials present awards to tobacco companies. These trivial awards, which were regularly received by the TI, enhance their reputation as exemplary corporate citizens. (Table 3).

In the **Philippines**, PMFTC, through its charity program, donated two ambulances to the armed forces in March for their frontline role in managing the pandemic,¹⁷¹ and in July the Armed Forces chief awarded PMFTC the stakeholder's award.

TABLE 3: AWARDS GOVERNMENTS GAVE TO TOBACCO COMPANIES

COUNTRY	OFFICIAL/DEPARTMENT	AWARD	COMPANY
Bangladesh	Finance Minister/Chairman National Board of Revenue	Token of appreciation – among top tax paying companies ¹⁶³	BAT
Egypt	Finance Minister	Certificate of Appreciation for paying tax on time ¹⁶⁴	Philip Morris Mistr
Korea	Ministry for Gender, Equality and Family	Prime Minister Prize for “Family-friendly Company” ¹⁶⁵	KT&G
	Ministry of Justice	Presidential Prize for “Contributing to Law and Order” ¹⁶⁶	KT&G
Philippines	Armed Forces of the Philippines	Stakeholder's Award for CSR – Project Embrace ¹⁶⁷	Philip Morris Fortune Tobacco Corp
	Armed Forces of the Philippines	Kapayapaan Award for CSR – Project Embrace ¹⁶⁸	Philip Morris Fortune Tobacco Corp
Turkey	Minister of Commerce	“Highest investment”, “Highest production” ^{169, 170}	Philip Morris Sabanci



05

**Transparency
and accountability
decreased**

It was a challenge to assess government transparency during COVID-19 lockdowns. Official meetings were switched to a mostly online format and given less visibility. Some face-to-face meetings were still conducted with the TI, but not in a transparent manner (see Figure 4).

Advocates used freedom of information (FOI) requests to obtain information on unreported meetings that took place between the government and the TI. In 2020, it was only upon inquiry through parliamentary requests for information that advocates discovered at least five meetings that occurred between the TI and high-level government officials in **Germany**.^{172, 173} Similarly in the **Ukraine**, the Access to Public Information law¹⁷⁴ made it possible to obtain information such as the protocols of government meetings, agendas and participants lists. In **Argentina**, despite there being a government website for meetings, not every meeting with the TI was reported.^{175, 176}

In **Bangladesh**, the National Board of Revenue conducted a pre-budget meeting with various industries, including the Bangladesh Cigarette Manufacturers Association, which proposed no increase in tax in the coming financial year.¹⁷⁷

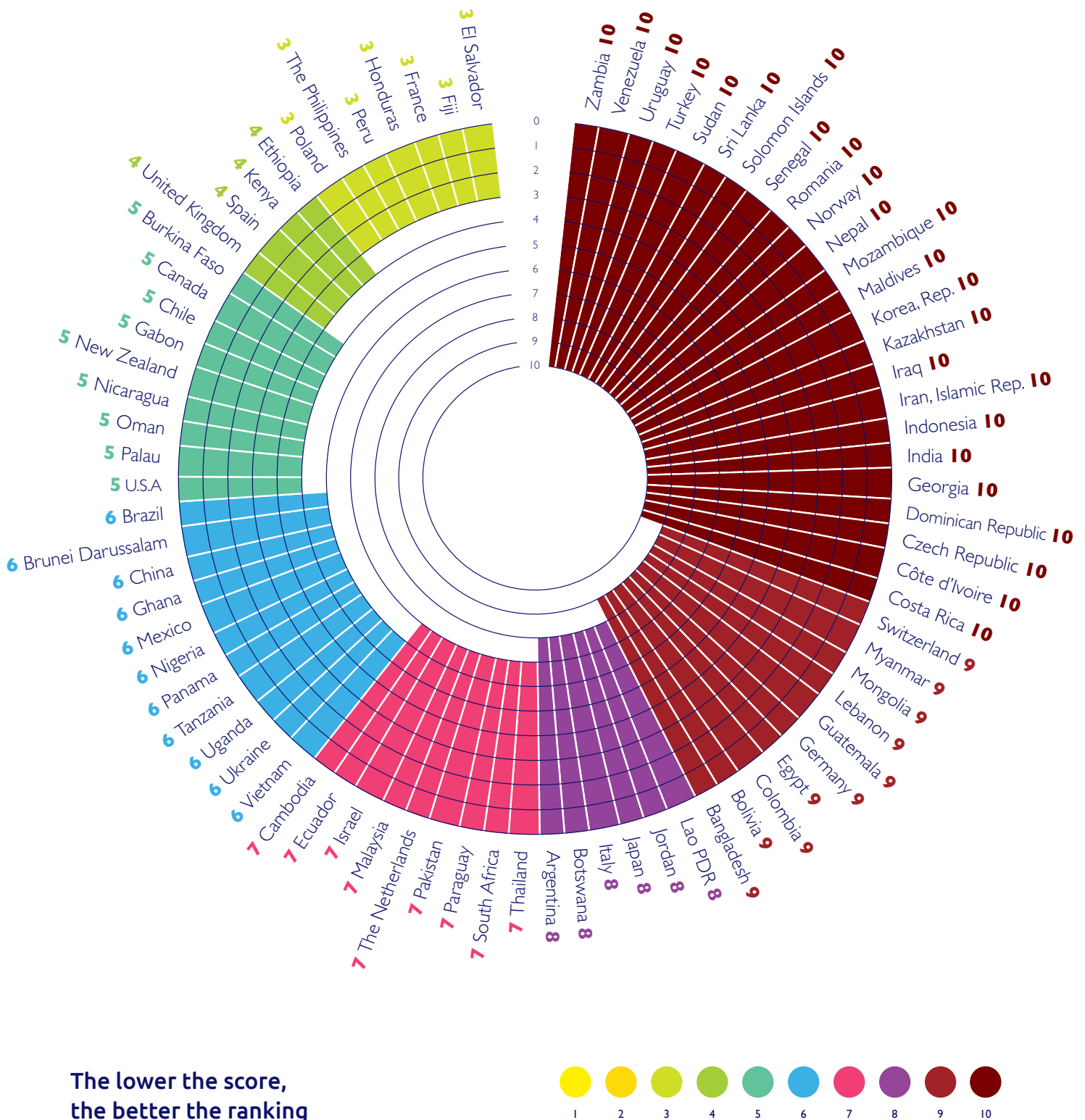
In the **Dominican Republic**, the President held a closed-door meeting with representatives of the TI and senior government officials. During the meeting the President assured them of the government's protection of the TI and the participation of a committee of tobacco producers in promoting the industry.¹⁷⁸

Nigeria's National Tobacco Control Act stipulates that all meetings involving the government and the industry should be conducted in a transparent manner and the details made readily available to the public (Section 25). National Tobacco Control Regulations 2019 provide

for transparency and accountability in government dealings with the TI. However, the implementation and enforcement of the provisions of the Act and Regulations violated this when state and federal government officials allegedly held meetings and interacted with the TI without divulging the details to the public.

The importance of transparency and registering lobbyists is exemplified in **New Zealand's** experience. The NZ Taxpayers Union and the NZ Initiative, two lobby groups with TI support, were regular contributors to public debate and government submissions. Both groups previously opposed plain packaging laws, tobacco tax increases and vaping regulations.^{179, 180} In another case, a former BAT employee-turned-PR lobbyist was paid to anonymously attack anyone who proposed policy opposed by his tobacco, sugar and alcohol clients.¹⁸¹ This was revealed in a defamation suit filed by three public health experts against him and the Food and Grocery Council.¹⁸²

Figure 4: Lack of transparency



06

Public officials faced conflicts of interest situations

Article 5.3 Guidelines recommend avoiding conflicts of interest for government officials and enacting rules to protect public health policies from TI interference. In many countries, lawmakers have made themselves vulnerable to industry interference by accepting political donations from the TI, being involved in a tobacco business or through a revolving door between the TI and the government (see Table 4).

A revolving door of retiring senior government officials joining tobacco companies or industry executives taking up senior government positions creates opportunities for undue industry influence on tobacco control policies. Table 4 shows a sample of countries with this type of career movement of former officials and industry executives.

Uruguay's Decree 284/008 prohibits all forms of sponsorship of tobacco companies, including donations.¹⁸³ Despite this, the largest tobacco company in Uruguay, Monte Paz, contributed US \$13,000^{184, 185} towards the election campaign of the President's party.

A former President of **Paraguay** (2013-2018) is the majority shareholder of Tabacalera del Este S.A. (TABESA), the largest tobacco company in Paraguay. Since TABESA is a major contributor to Paraguayan tax revenues¹⁸⁶ and owned by a politician who is also one of the country's wealthiest businessmen, he has influence in determining tax policy.

In the **United Kingdom**, although there is no legislation specifically prohibiting the TI from donating to political parties, candidates or campaigns, there are general rules regulating political contributions and the disclosure of such contributions. Donations worth over GBP 7,500 to national political parties must be declared.¹⁸⁷ Several politicians who are senior government officials have a history of receiving money

from the TI.^{188, 189} While such donations are permitted, Article 5.3 Guidelines state, "Payments, gifts and services, monetary or in-kind, and research funding offered by the tobacco industry to government institutions, officials or employees can create conflicts of interest."¹⁹⁰

Ukraine law prohibits all forms of financial or other support by the TI for events, activities, individuals, or groups, including political parties or politicians, sportsmen or sports teams, artists or artist groups, and educational institutions of any form or ownership. The law also prohibits the TI from providing financial support to educational campaigns or events for the public, including youth smoking prevention programs.¹⁹¹

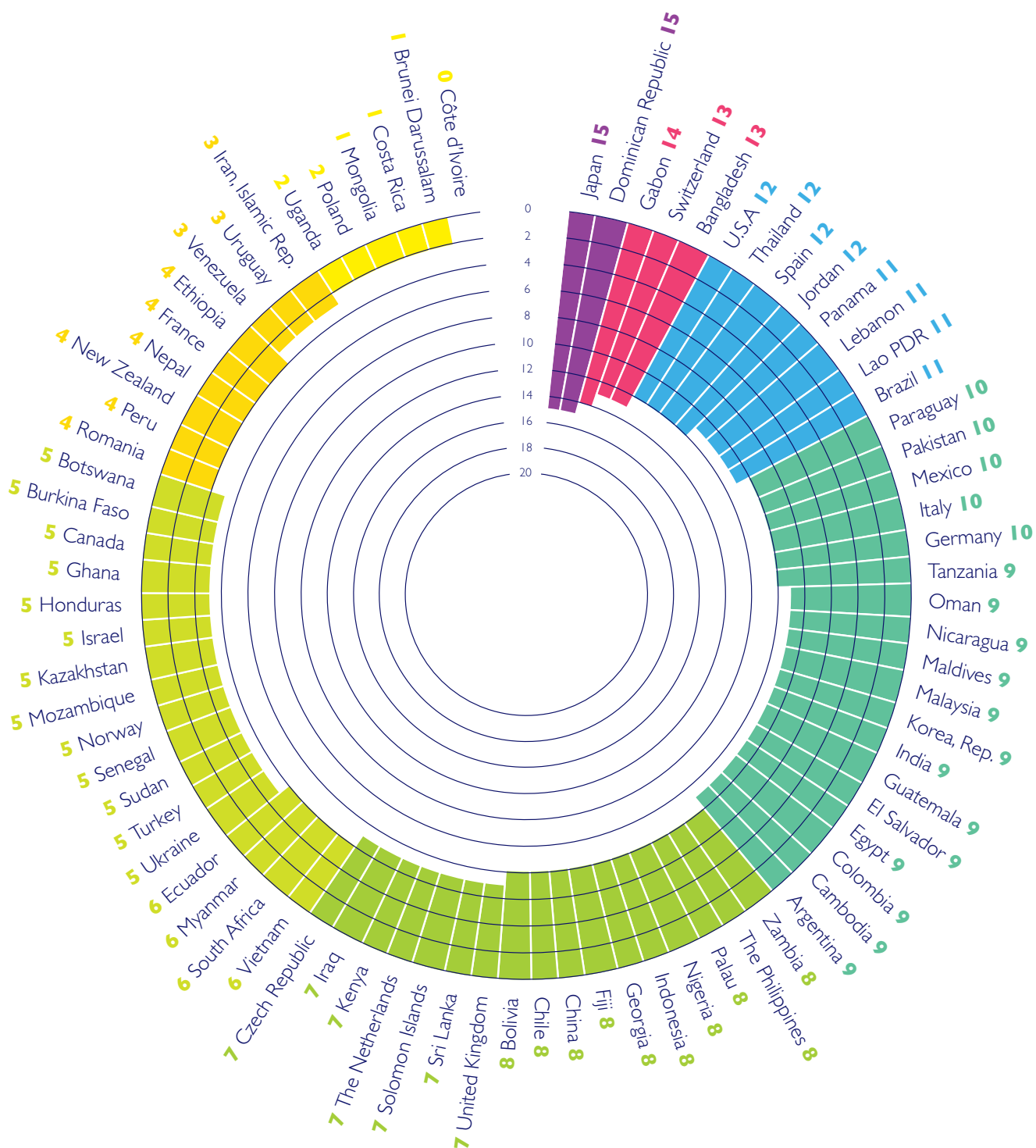
Nigeria's National Tobacco Control Act disallows funding of political parties by the TI,¹⁹² but it is a challenge to ascertain any breach of this law as funding of political parties in Nigeria is not transparent.

The importance of separating legislators from the TI is illustrated in **Pakistan**, where a senator, who is also a local cigarette manufacturer, distributed cigarette packs illegally carrying the monogram of the Senate and without the legally required health warning or other packaging requirements in the parliament house.¹⁹³

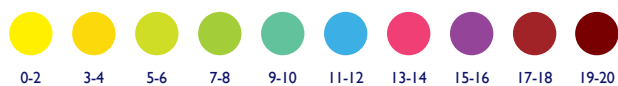
TABLE 4: REVOLVING DOORS BETWEEN GOVERNMENT OFFICIALS AND INDUSTRY EXECUTIVES

COUNTRY	GOVERNMENT		INDUSTRY
Argentina	Chief Advisor to the Cabinet of Ministers of the City Government of Buenos Aires (2016-2018); Undersecretary of Administration, Ministry of Health, Buenos Aires since 2018	←	BAT Manager (2009-2016) ¹⁹⁴
Chile	Minister of Economy ¹⁹⁵	→	Director of BAT ¹⁹⁶
Colombia	General Vice Minister of Finance	←	Former Manager of Government Affairs & Special Projects, Coltabaco (PMI) ¹⁹⁷
	Former Presidential Security Adviser	→	Vice-President of Legal and External Affairs for BAT Colombia ¹⁹⁸
Fiji	Permanent Secretary for Agriculture ¹⁹⁹	←	CEO BAT Fiji
Georgia	Deputy Minister, Ministry of Economy and Sustainable Development	←	Former Corporate Director, Imperial Tobacco in Georgia and Moldova (2013-2016) ²⁰⁰
Guatemala	Secretary of Executive Coordination of Presidency, Advisor for National Coordinator, Disaster Reduction	→	BAT representative in the Health Commission's meetings ²⁰¹
Myanmar	Former official, Ministry of Foreign Affairs, (2015–2018)	→	BAT Myanmar, External Affairs Manager (2020) ²⁰²
Nigeria	Former ambassador and former Minister of Foreign Affairs (2014-2015)	→	Chairman, International Tobacco Company Plc ²⁰³
Paraguay	Former President (2013-2018)	↔	Tabacalera del Este S.A. (TABESA) ²⁰⁴

Figure 5: Conflict of interest problem persists



The lower the score,
the better the ranking



Switzerland, a non-party to the WHO FCTC, allows tobacco company employees to be elected as members of the Federal Assembly without leaving their job. With no rules against TI participation in policymaking, a member of the National Council since 2012, who is also a salaried president of the Swiss Tobacco Trade Association, openly stated he is committed to supporting an attractive business environment and low taxes and will oppose “unnecessary laws.”²⁰⁵

In 2020, the TI in the **U.S.A** spent more than US \$28 million on lobbying, and about four out of five (78.7%) TI lobbyists were former government employees.²⁰⁶

As reported in the 2020 Global Tobacco Industry Interference Index,²⁰⁷ state-owned enterprises of **China, Egypt, Iran, Japan, Lebanon** and **Vietnam** continued to pose conflicts of interest for tobacco control as they are treated as a government entity rather than a tobacco company. On the other hand, even when corporatized, such as China National Tobacco Corporation, Japan Tobacco Inc., and KT&G Corp, the tobacco corporate officials continued to maintain a close relationship with policymakers or wield influence on national tobacco control policies.

The governments of **Bangladesh, India** and **Malaysia** continued to hold shares in tobacco companies, instead of following the example of the **Norwegian** government’s pension fund, which stopped investing in tobacco based on the fund’s ethical guidelines.²⁰⁸

“

Even during the COVID-19 pandemic, when protecting the public’s health has never been more critical, the tobacco industry has continued to undermine life-saving tobacco control policies. And, the industry has even exploited the pandemic to try to grow their business and attract new users. But this report shows that some countries are taking action despite the industry’s insidious behavior, and provides other governments with actions they can take to protect their citizens from industry attacks.”

Dr. Kelly Henning, Public Health Program Lead,
Bloomberg Philanthropies



07

**Governments can
protect themselves
from industry
interference**

Article 5.3 Guidelines provide a range of actions governments can take to protect their tobacco control policies from being undermined by commercial and vested interests. Despite the pandemic, several governments made progress in passing legislation and adopting codes to guide them (see Figure 6).

India's Ministry of Health and Family Welfare adopted a code of conduct in July 2020 restricting the collaboration of the ministry's officials and staff with tobacco industries.²⁰⁹ The code states that the officials and employees of the ministry and its departments and all institutions under its jurisdiction shall not directly or indirectly accept, support or endorse any partnership. Thirteen states in India already have sub-national policies which require the disclosure of records of interactions with the industry.

In March 2021, **Botswana** published its tobacco control law²¹⁰ which limits interaction between the government and the TI, partnerships with, endorsement and contributions from the TI and giving incentives to the TI.

Cambodia's Ministry of Education, Youth and Sports, banned all forms of partnership among educational facilities with the TI effective February 2021.²¹¹ The regulation was issued in response to a photo exhibition at the Royal University of Phnom Penh Department of Media and Communication, which was sponsored by the tobacco industry.²¹²

In response to increased pandemic-related CSR charity in the **Philippines**, in March 2020, the DOH released Department Memorandum No. 2020-0156,²¹³ reiterating the CSC-DOH JMC to officials that no donations or assistance from the TI be accepted and a declaration of interest (DOI) must be submitted by all donors as an administrative requirement.

Norway's 2020 report to the WHO FCTC Conference of the Parties indicated a clear government policy on

Article 5.3 for all its agencies. The political leaders of the Ministry did not meet with the industry, while the administrative staff met with it only when it was necessary for regulatory purposes.²¹⁴

REQUIRE THE INDUSTRY TO DECLARE ITS MARKETING AND LOBBYING ACTIVITIES

While tobacco companies often publicize their charitable donations and mock-checks, they do not declare their advertising, marketing and lobbying expenditures unless compelled to do so. Few governments require tobacco companies to report these expenditures regularly.

Argentina's Advertising Decree (No. 602/13) to implement the National Tobacco Control Law makes it an obligation for manufacturers and importers of tobacco products to annually report to the Ministry of National Health all advertising and promotional actions. However, Massalin Particulares (PMI Argentina) did not submit the required document on advertising in 2018 and 2019 and sent them only in 2021 at the request of the Fundacion InterAmericana del Corazon (InterAmerican Heart Foundation) Argentina.^{215, 216}

In **Chile**, tobacco companies must annually report to the Health Ministry details of donations made and expenses incurred on agreements with public institutions, sports and community organizations, academic and cultural entities, and non-governmental organizations.²¹⁷ Since 2019, the TI in **Thailand** has been required by law to provide information including its production, marketing expenditure and revenue.²¹⁸

Uganda's Tobacco Control Act (sixth schedule) requires the TI to periodically submit information on tobacco production, manufacture, market share, revenue and other activities, including lobbying.²¹⁹

The **New Zealand** Ministry of Health publishes annual tobacco returns filed by tobacco manufacturers and importers on its MOH website. Industry revenues are required to be public by NZ company law.²²⁰ However, the government does not require information from the industry on marketing expenditures and other activity, including lobbying, philanthropy and political contributions. Similarly, **Gabon's** Decree of 2016 limits interaction with the TI to address interference in health policies, but does not require the TI to submit information on marketing expenditures, lobbying and philanthropy.²²¹

The **Netherlands** government has a protocol for civil servants on their contact with the TI and its representatives. Additionally, all civil servants and other government employees are obliged to comply with the "Code of Conduct Integrity" of the Dutch government,²²² which references Article 5.3 and includes a paragraph aimed specifically at TI lobbyists.

Public Health **England's** protocol for engagement with stakeholders with links to the TI stipulates that meetings with stakeholders on tobacco policy issues should be in writing with a previously prepared agenda. It states that: "PHE employees in an official capacity should not attend or speak at conferences that are organized entirely or largely by the TI or those with links to the TI other than to enable effective communication of regulation in accordance with FCTC Guidelines on Article 5.3 Recommendation 2.1."²²³

Many countries referred to the existence of national anti-corruption laws that can be used to address wrongdoings of the TI. **China** applied its law, which has provisions prohibiting the acceptance of funds or gifts, and took action against a tobacco executive for breaking the law.²²⁴

NON-PARTIES LANGUAGE BEHIND PARTIES TO THE WHO FCTC

The five non-Parties²²⁵ to the WHO FCTC, the **Dominican Republic, Switzerland, Indonesia, Argentina** and the **U.S.A** languish behind Parties, with high levels of TI interference undermining and thwarting their health policies, including tobacco control.

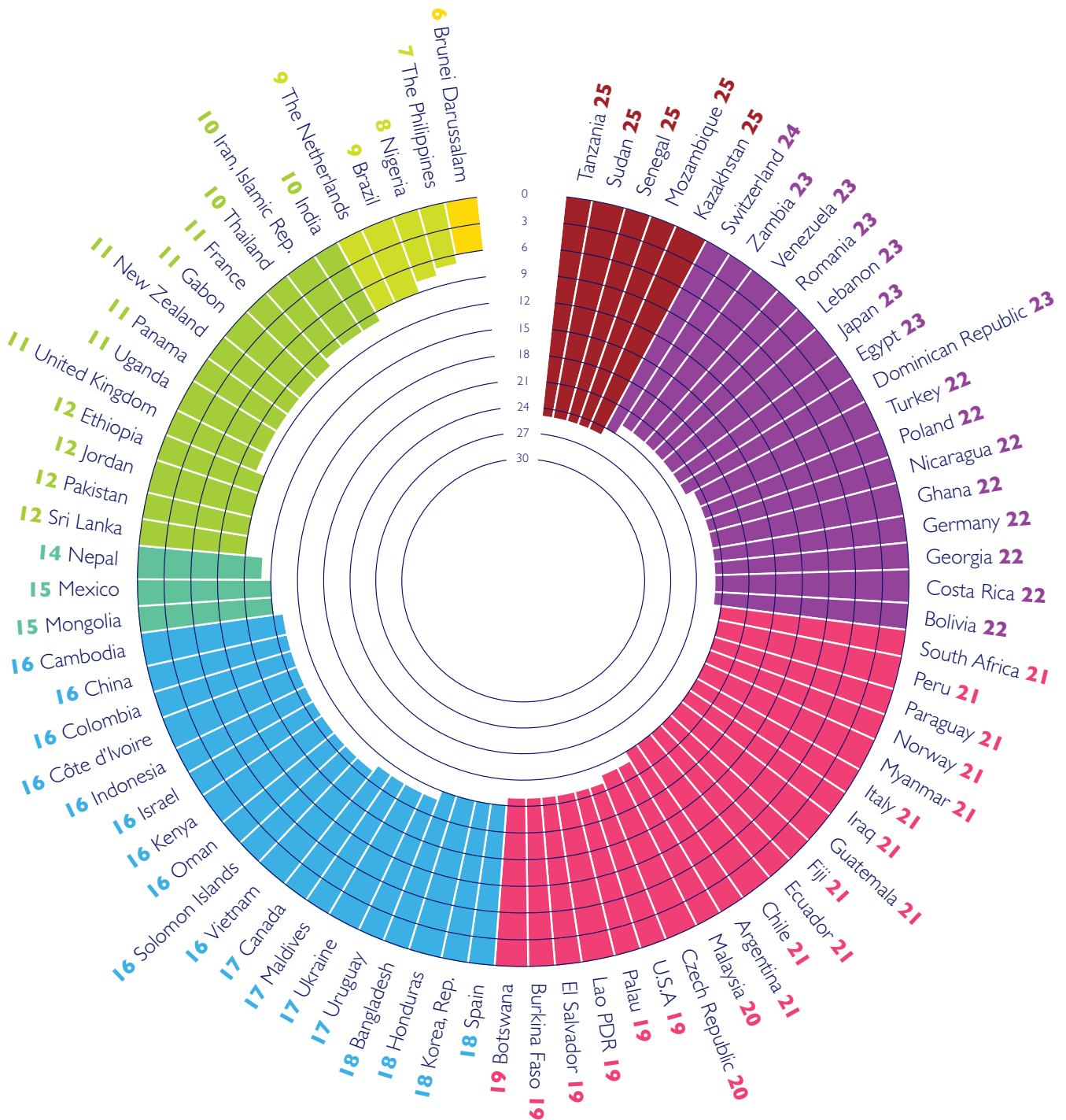
Basic measures such as bans on tobacco advertising, promotions and sponsorship and 100% smoke-free public spaces are not in place nationally and tobacco tax levels are far below the optimum level recommended.

Tobacco control in the **Dominican Republic** is regressing with the industry gaining a plethora of benefits including: a tax exemption, an outdated tobacco control law that is industry-friendly and the state being promoted as the "tobacco state."²²⁶ The 2019 National Tobacco Relaunch Plan stipulated long-term measures to eliminate more taxes on locally prepared tobacco.²²⁷

Switzerland maintained its tobacco-friendly reputation and resistance to tobacco control. The lawmaking body, the Federal Council, considers an advertising ban as going too far and is only willing "to restrict [tobacco] advertising to an extent acceptable to the TI."²²⁸ TI sponsorship was found in official events, such as PMI's sponsorship of the Swiss government's pavilion at World Expo 2020 in Dubai, which was revoked after protests from prominent health groups,^{229, 230} and the party at the opening ceremony of the new Swiss Embassy in Moscow²³¹ where PMI set up a smokers' lounge.²³²

Indonesia consistently maintained high levels of industry interference, with ministers routinely endorsing industry events and welcoming industry business as an important investment to the country.^{233, 234} PMI's local subsidiary, PT HM Sampoerna, wrote to the Regent of Karangasem District (Bali) asking him to revoke its ban on outdoor cigarette advertisements.²³⁵ The Regional Head of Customs and Excise in Central Java paid a visit to the Djarum office to assure it that government policies during the pandemic are effective in helping the industry run its business.²³⁶

Figure 6: Governments that have acted to protect themselves with preventive measures



The lower the score,
the better the ranking



Figure 7: Comparison of 57 countries between 2020-2021



MOST-IMPROVED AND MOST-DETERIORATED COUNTRIES

During the pandemic some countries continued to implement Article 5.3 and address TI interference. Between 2020 and 2021, 18 countries showed improvements while 31 countries registered a deterioration in the Index (see Figure 7). **Spain, Chile** and **Sudan** showed the most improvement, while **Peru, Uruguay** and **Solomon Islands** registered the most deterioration compared to the previous year.

Spain's main improvement was a reduction in interactions between government officials and the TI along with decreased participation of government officials in TI CSR activities. TI CSR activities did not decline. For the first time, the Public Health Commission of the National Health System reached an agreement with the health authorities of the regional governments on their obligations under Article 5.3.

In **Chile**, no new CSR activities were identified nor new benefits given to the TI that were on the public record. Similarly in **Sudan**, no tobacco-related CSR activities were recorded during the pandemic nor requests to assist the industry by delaying the implementation of the law.

Peru, on the other hand, prioritized and authorized tobacco production during the pandemic under phase two of the Economic Reactivation Program, over other economic activities,²³⁷ and bills were proposed by Congress to transfer the role of regulating tobacco from the Ministry of Economy and Finance to the Congress.^{238, 239}

Uruguay, reputed for its strong tobacco control policies, deteriorated by 15 points compared to the previous year. An Executive Branch Decree eliminated the prohibition on the sale of HTPs, paving the way for the TI to sell more tobacco products.^{240, 241} This Decree not only allowed the sale of these devices, but also helped the TI to apply pressure on other countries in the region, citing Uruguay as an example. Although Uruguay prohibits TI contributions to political parties, the main national tobacco company made contributions to the recent presidential campaign.²⁴²

The **Solomon Islands** government signed an MOU with the Chamber of Commerce and Industry (SICCI), which has BAT as a key executive committee member, enabling it to actively engage with senior government officials through a public-private partnership.²⁴³ The SICCI convened a roundtable on “how the Government can be the best enabler for private sector growth”²⁴⁴ that was attended by officials from the Ministry of Commerce, Industry, Labour and Immigration, the Prime Minister’s Office, the Governor of the Central Bank, and the Director of the Economic Reform Unit. The SICCI also signed an MOU with the Police Force (RSIPF) which facilitated “establishing an essential services list of businesses and the process of better managing necessary exemptions for businesses during an event of a lockdown due to the current COVID-19 situation.”²⁴⁵

EMERGING CHALLENGE

Canada's implementation of Article 5.3 deteriorated after its collaboration with Medicago Inc. for the development of a COVID-19 vaccine.²⁴⁶ PMI holds one-third equity in Medicago Inc., a Quebec-based vaccine developer. The absence of a government-wide code to implement Article 5.3 helped facilitate the US \$130 million collaboration with Medicago. PMI was quick to publicize its role in vaccine development.²⁴⁷ Elsewhere, PMI and BAT have supported vaccination initiatives.^{248, 249}

The tobacco industry, through acquisitions, is buying into entities that have technology to expand their portfolio of products, marketing them as “health” or “pharmaceuticals” to revamp its corporate image and frame itself as being part of the solution. Governments can succumb to charity from the tobacco industry if they don’t adopt government-wide guidelines to protect public health. In September 2021, PMI acquired Vectura Group Plc, a British health care company that makes asthma inhalers.²⁵⁰ Health groups have strongly protested the acquisition.

LIMITATIONS

This report is limited to publicly available information which does not adequately capture all evidence of policy interference that would have occurred.

Lack of transparency makes it hard to collect information on industry interference, which is an important clause in the FCTC guidelines. With pandemic-related lockdowns and movement restrictions introduced in many countries, some interference and lobbying activities of the TI would have become virtual, making these less transparent and harder to monitor and document.

Conclusion

Despite many countries facing economic downturn, transnational tobacco companies registered profits for 2020.

As human health suffered across the globe, the TI prioritized the approval and sale of its products, some of which are known to worsen COVID-19 outcomes.

While some countries utilized the pandemic to overcome tobacco industry interference and curb tobacco use, many economically vulnerable governments succumbed to the TI's influence through so-called charity, which compromised their role as industry regulators. Non-health departments remain particularly vulnerable to industry interference, often promoting or representing TI interests in policy development.

**“
Halting tobacco industry interference is in the hands of governments.”**

Applying a whole-of-government approach and a commitment to implementing Article 5.3 would empower countries to block TI influence. This report shows progress is possible because some countries have taken action but more countries need to step up. If governments are to stop the tobacco epidemic's devastating impact on public health and prevent millions of avoidable deaths, they must act now.

Recommendations

Only governments can halt TI interference in public health policy. The quicker governments act to meet their WHO FCTC obligations, the better they can protect and advance their tobacco control policies. They must act on the recommendations in Article 5.3 Guidelines that call on governments to be transparent in all transactions with the industry and these transactions should only occur when strictly necessary. Specific actions include the following:

1. The whole government, not just the health sector, must curb tobacco industry interference.

To reduce vulnerability to industry interference, a whole-of-government approach to implementing Article 5.3 is needed such as done in Botswana, the Philippines and the United Kingdom.

2. Endorsement of tobacco industry activities must stop.

Governments must limit interactions with the TI to only when strictly necessary for regulation and not endorse an industry that causes significant harm to society.

3. De-normalize so-called socially responsible activities of the tobacco industry.

Governments must reject TI CSR activities and their official endorsement as these are a form of tobacco promotion and compromise the integrity of government officials to regulate tobacco.

4. Reject non-binding agreements with the tobacco industry.

Governments are often disadvantaged when they agree to cooperate with the TI. There should be no collaboration between governments and the TI.

5. Stop giving incentives to the tobacco industry.

The TI should not be granted incentives or any preferential treatment to run its business as incentives directly conflict with tobacco control policy.

6. Governments must divest from the tobacco industry.

State-owned enterprises should be treated like any other TI. Divesting from the tobacco business increases government independence from the industry and prioritizes the protection of public health.

7. Require greater transparency for increased accountability.

Transparency when dealing with the TI will reduce instances of interference by ensuring government officials and the industry are accountable. All interactions with the TI must be recorded and publicly available.

8. Implement a code to provide a firewall.

To limit interactions with the TI, avoid conflicts of interest and strengthen transparency and accountability, governments must adopt a code of conduct with clear guidance on interactions with the TI.

9. Compel the tobacco industry to provide information about its business.

The tobacco industry should be compelled to disclose its expenditure on marketing, lobbying and philanthropic activities.

Summary Table

	ARG	BGD	BOL	BWA	BRA	BRN	BFA	KHM	CAN	CHL
PARTICIPATION IN POLICY DEVELOPMENT	7	10	9	5	11	2	8	4	6	8
The government accepts, supports or endorses offers for assistance by or in collaboration with the tobacco industry in implementing tobacco control policies (Rec 3.1)	3	5	4	1	3	0	1	1	2	3
The government accepts, supports or endorses legislation drafted by/collaboration with the tobacco industry (Rec 3.4)	3	3	0	1	4	0	5	1	2	1
The government allows the tobacco industry to sit in multi-sectoral committee/advisory group that sets public health policy (Rec 4.8)	1	1	4	2	3	1	1	1	1	3
The government allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or subsidiary bodies or accepts their sponsorship for delegates (Rec 4.9 & 8.3)	0	1	1	1	1	1	1	1	1	1
TOBACCO-RELATED CSR ACTIVITIES	5	5	3	1	5	0	4	3	5	0
The government receives contributions from the tobacco industry (including so-called CSR contributions) (Rec 6.4) The government agencies/officials endorse, form partnerships with or participate in tobacco industry CSR activities (Rec 6.2)	5	5	3	1	5	0	4	3	5	0
BENEFITS TO THE TOBACCO INDUSTRY	8	9	6	6	5	0	5	6	7	6
The government accommodates requests from the industry for longer implementation time or postponement of tobacco control laws (Rec 7.1)	3	4	4	3	2	0	3	2	4	3
The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)	5	5	2	3	3	0	2	4	3	3
FORMS OF UNNECESSARY INTERACTION	15	8	10	6	11	0	11	4	8	8
Top-level government officials meet with/foster relations with the tobacco companies such as attending social functions and events sponsored or organized by the tobacco companies (Rec 2.1)	5	5	5	2	4	0	4	4	3	0
The government accepts assistance/offers of assistance from the tobacco industry on enforcement (Rec 3.1 & 4.3)	5	0	2	3	4	0	4	0	0	5
The government accepts, supports, endorses or enters into partnerships or agreements with the tobacco industry (Rec 3.1)	5	3	3	1	3	0	3	0	5	3

	CHN	COL	CRI	CIV	CZE	DOM	ECU	EGY	SLV	ETH	FJI	FRA	GAB	GEO	DEU	GHA	GTM	HND	IND	IDN	IRN
	18	15	6	8	8	15	13	4	4	9	4	6	5	16	7	7	16	7	7	15	4
	5	4	0	3	4	5	5	0	0	4	3	3	4	4	5	4	5	0	1	5	1
	3	4	0	3	3	5	5	3	0	3	0	1	0	4	1	1	5	5	0	5	1
	5	5	5	1	0	5	2	0	3	1	0	1	0	4	0	1	5	1	5	5	1
	5	2	1	1	1	0	1	1	1	1	1	1	1	4	1	1	1	1	1	0	1
	5	5	4	4	3	4	4	4	3	3	5	2	4	4	5	3	4	5	5	5	0
	5	5	4	4	3	4	4	4	3	3	5	2	4	4	5	3	4	5	5	5	0
	10	7	5	7	8	9	8	7	7	7	8	3	8	8	9	9	8	7	5	10	8
	5	4	0	4	3	4	5	3	2	4	4	1	4	4	5	4	4	2	0	5	4
	5	3	5	3	5	5	3	4	5	3	4	2	4	4	4	5	4	5	5	5	4
	13	15	0	5	5	15	12	8	9	10	9	4	1	12	6	4	5	14	11	15	4
	4	5	0	3	3	5	4	4	0	0	4	2	0	4	4	0	5	5	3	5	1
	5	5	0	1	0	5	4	0	4	5	0	1	1	4	2	0	0	4	4	5	1
	4	5	0	1	2	5	4	4	5	5	5	1	0	4	0	4	0	5	4	5	2

Summary Table cont.

	ARG	BGD	BOL	BWA	BRA	BRN	BFA	KHM	CAN	CHL	
TRANSPARENCY	8	9	9	8	6	6	5	7	5	5	
The government does not publicly disclose meetings/interactions with the tobacco industry where such interactions are strictly necessary for regulation (Rec 2.2)	3	4	4	3	3	1	0	2	3	2	
The government requires rules for the disclosure or registration of tobacco industry entities, affiliate organizations and individuals acting on their behalf including lobbyists	5	5	5	5	3	5	5	5	2	3	
CONFLICT OF INTEREST	9	13	8	5	11	1	5	9	5	8	
The government does not have a policy (whether or not written) to prohibit contributions from the tobacco industry or any entity working to further its interests to political parties, candidates or campaigns or to require full disclosure of such contributions (Rec 4.11)	5	5	5	3	5	1	5	5	1	3	
Retired senior officials work for the tobacco industry (Rec 4.4)	2	4	1	1	2	0	0	0	2	5	
Current government officials and their relatives hold positions in the tobacco business including consultancy positions (Rec 4.5, 4.8 & 4.10)	2	4	2	1	4	0	0	4	2	0	
PREVENTIVE MEASURES	21	18	22	19	9	6	19	16	17	21	
The government has a procedure for disclosing records of interaction with the tobacco industry and its representatives (Rec 5.1)	2	4	5	5	2	2	0	5	3	3	
The government has formulated, adopted or implemented a code of conduct for public officials, prescribing the standards they should comply with when dealing with the tobacco industry (Rec 4.2)	5	3	4	3	1	1	5	2	4	5	
The government requires the tobacco industry to periodically submit information on tobacco production, manufacture, market share, marketing expenditures, revenues and any other activity, including lobbying, philanthropy and political contributions (Rec 5.2)	4	2	4	5	2	0	5	5	3	3	
The government has a program/system/plan to consistently raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines (Rec 1.1, 1.2)	5	5	5	3	2	2	4	2	5	5	
The government has a policy prohibiting the acceptance of all forms of contributions from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts or study visit invitations to the government, officials and their relatives (Rec 3.4)	5	4	4	3	2	1	5	2	2	5	
TOTAL	73	72	67	50	58	15	57	49	53	56	

	CHN	COL	CRI	CIV	CZE	DOM	ECU	EGY	SLV	ETH	FJI	FRA	GAB	GEO	DEU	GHA	GTM	HND	IND	IDN	IRN
	6	9	10	10	10	10	7	9	3	4	3	3	5	10	9	6	9	3	10	10	10
	3	5	5	5	5	5	3	4	0	1	0	2	3	5	4	4	5	3	5	5	5
	3	4	5	5	5	5	4	5	3	3	3	1	2	5	5	2	4	0	5	5	5
	8	9	1	0	7	15	6	9	9	4	8	4	14	8	10	5	9	5	9	8	3
	1	4	1	0	5	5	4	5	5	1	5	1	5	5	5	4	4	5	4	5	1
	3	5	0	0	2	5	1	4	0	2	3	2	4	3	4	0	5	0	5	3	1
	4	0	0	0	0	5	1	0	4	1	0	1	5	0	1	1	0	0	0	0	1
	16	16	22	16	20	23	21	23	19	12	21	11	11	22	22	22	21	18	10	16	10
	3	5	4	5	5	4	5	5	5	4	5	2	1	5	5	5	3	3	2	5	1
	3	2	5	3	5	5	4	5	5	3	5	3	1	5	5	4	5	3	2	2	3
	2	2	3	3	3	4	3	3	2	2	1	1	4	2	2	4	4	2	2	2	2
	5	3	5	3	2	5	5	5	2	2	5	3	3	5	5	5	5	5	2	5	3
	3	4	5	2	5	5	4	5	5	1	5	2	2	5	5	4	4	5	2	2	1
	76	76	48	50	61	91	71	64	54	49	58	33	48	80	68	56	72	59	57	79	39

Summary Table cont.

	IRQ	ISR	ITA	JPN	JOR	KAZ	KEN	KOR	LAO	LBN
PARTICIPATION IN POLICY DEVELOPMENT	8	6	13	19	16	9	2	4	11	9
The government accepts, supports or endorses offers for assistance by or in collaboration with the tobacco industry in implementing tobacco control policies (Rec 3.1)	1	1	4	4	5	2	0	1	5	1
The government accepts, supports or endorses legislation drafted by/collaboration with the tobacco industry (Rec 3.4)	1	1	4	5	5	3	0	1	4	4
The government allows the tobacco industry to sit in multi-sectoral committee/advisory group that sets public health policy (Rec 4.8)	5	3	2	5	5	3	1	1	1	3
The government allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or subsidiary bodies or accepts their sponsorship for delegates (Rec 4.9 & 8.3)	1	1	3	5	1	1	1	1	1	1
TOBACCO-RELATED CSR ACTIVITIES	1	1	4	5	5	4	3	5	0	4
The government receives contributions from the tobacco industry (including so-called CSR contributions) (Rec 6.4) The government agencies/officials endorse, form partnerships with or participate in tobacco industry CSR activities (Rec 6.2)	1	1	4	5	5	4	3	5	0	4
BENEFITS TO THE TOBACCO INDUSTRY	8	8	10	8	10	5	4	8	8	9
The government accommodates requests from the industry for longer implementation time or postponement of tobacco control laws (Rec 7.1)	3	4	5	3	5	1	1	5	3	4
The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)	5	4	5	5	5	4	3	3	5	5
FORMS OF UNNECESSARY INTERACTION	9	0	13	10	15	5	3	1	15	7
Top-level government officials meet with/foster relations with the tobacco companies such as attending social functions and events sponsored or organized by the tobacco companies (Rec 2.1)	4	0	4	3	5	4	3	1	5	3
The government accepts assistance/offers of assistance from the tobacco industry on enforcement (Rec 3.1 & 4.3)	0	0	4	3	5	1	0	0	5	4
The government accepts, supports, endorses or enters into partnerships or agreements with the tobacco industry (Rec 3.1)	5	0	5	4	5	0	0	0	5	0

	MYS	MDV	MEX	MNG	MOZ	MMR	NPL	NLD	NZL	NIC	NGA	NOR	OMN	PAK	PLW	PAN	PRY	PER	PHL	POL	ROU
	12	5	8	5	7	4	4	2	1	2	11	1	5	4	2	11	13	11	16	9	12
	3	1	3	1	3	1	1	0	0	0	3	0	0	1	0	3	3	4	5	4	5
	3	0	3	2	2	2	1	0	0	0	3	0	3	1	0	4	4	4	5	4	5
	5	3	1	1	1	0	1	1	0	1	4	0	1	1	1	3	5	2	5	0	1
	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	4	0	3	2	4	4	3	0	3	0	4	0	2	3	0	2	3	1	5	4	5
	4	0	3	2	4	4	3	0	3	0	4	0	2	3	0	2	3	1	5	4	5
	7	5	3	6	7	7	6	4	4	4	6	4	3	5	3	6	7	7	8	7	10
	5	2	1	1	3	4	4	2	0	1	4	0	1	3	0	2	3	3	3	4	5
	2	3	2	5	4	3	2	2	4	3	2	4	2	2	3	4	4	4	5	3	5
	7	2	10	0	6	3	3	6	2	8	10	3	7	7	3	11	8	6	11	6	15
	5	0	4	0	3	0	2	1	0	5	4	3	5	5	0	4	5	2	4	4	5
	2	1	3	0	3	0	0	5	0	0	2	0	0	2	0	3	3	3	4	1	5
	0	1	3	0	0	3	1	0	2	3	4	0	2	0	3	4	0	1	3	1	5

Summary Table cont.

	IRQ	ISR	ITA	JPN	JOR	KAZ	KEN	KOR	LAO	LBN	
TRANSPARENCY	10	7	8	8	8	10	4	10	8	9	
The government does not publicly disclose meetings/interactions with the tobacco industry where such interactions are strictly necessary for regulation (Rec 2.2)	5	4	4	3	5	5	3	5	4	5	
The government requires rules for the disclosure or registration of tobacco industry entities, affiliate organizations and individuals acting on their behalf including lobbyists	5	3	4	5	3	5	1	5	4	4	
CONFLICT OF INTEREST	7	5	10	15	12	5	7	9	11	11	
The government does not have a policy (whether or not written) to prohibit contributions from the tobacco industry or any entity working to further its interests to political parties, candidates or campaigns or to require full disclosure of such contributions (Rec 4.1 I)	5	1	5	5	5	5	1	5	1	5	
Retired senior officials work for the tobacco industry (Rec 4.4)	1	1	4	5	2	0	2	2	5	2	
Current government officials and their relatives hold positions in the tobacco business including consultancy positions (Rec 4.5, 4.8 & 4.10)	1	3	1	5	5	0	4	2	5	4	
PREVENTIVE MEASURES	21	16	21	23	12	25	16	18	19	23	
The government has a procedure for disclosing records of interaction with the tobacco industry and its representatives (Rec 5.1)	5	2	5	5	3	5	4	5	5	5	
The government has formulated, adopted or implemented a code of conduct for public officials, prescribing the standards they should comply with when dealing with the tobacco industry (Rec 4.2)	4	3	4	5	2	5	4	2	2	5	
The government requires the tobacco industry to periodically submit information on tobacco production, manufacture, market share, marketing expenditures, revenues and any other activity, including lobbying, philanthropy and political contributions (Rec 5.2)	4	4	2	3	2	5	4	5	4	3	
The government has a program/system/plan to consistently raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines (Rec 1.1, 1.2)	3	5	5	5	3	5	3	4	3	5	
The government has a policy prohibiting the acceptance of all forms of contributions from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts or study visit invitations to the government, officials and their relatives (Rec 3.4)	5	2	5	5	2	5	1	2	5	5	
TOTAL	64	43	79	88	78	63	39	55	72	72	

	MYS	MDV	MEX	MNG	MOZ	MMR	NPL	NLD	NZL	NIC	NGA	NOR	OMN	PAK	PLW	PAN	PRY	PER	PHL	POL	ROU
	7	10	6	9	10	9	10	7	5	5	6	10	5	7	5	6	7	3	3	3	10
	2	5	3	4	5	4	5	2	1	3	4	5	0	3	0	3	5	0	0	1	5
	5	5	3	5	5	5	5	5	4	2	2	5	5	4	5	3	2	3	3	2	5
	9	9	10	1	5	6	4	7	4	9	8	5	9	10	8	11	10	4	8	2	4
	5	5	5	1	5	1	1	5	3	5	4	5	0	5	4	4	5	4	5	1	4
	4	2	3	0	0	3	3	1	0	4	4	0	5	4	0	5	5	0	3	1	0
	0	2	2	0	0	2	0	1	1	0	0	0	4	1	4	2	0	0	0	0	0
	20	17	15	15	25	21	14	9	11	22	8	21	16	12	19	11	21	21	7	22	23
	5	4	3	5	5	5	3	1	1	5	2	5	5	3	3	3	5	2	1	5	5
	5	3	4	1	5	2	2	1	2	5	1	2	2	3	3	2	4	5	1	5	5
	5	4	2	5	5	5	3	2	2	2	1	5	5	1	5	1	2	4	2	2	3
	2	3	4	3	5	5	2	4	4	5	3	4	2	1	5	2	5	5	2	5	5
	3	3	2	1	5	4	4	1	2	5	1	5	2	4	3	3	5	5	1	5	5
	66	48	55	38	64	54	44	35	30	50	53	44	47	48	40	58	69	53	58	53	79

Summary Table cont.

	SEN	SLB	ZAF	ESP	LKA	SDN	CHE	TZA	THA	TUR
PARTICIPATION IN POLICY DEVELOPMENT	4	9	8	6	4	3	15	14	1	16
The government accepts, supports or endorses offers for assistance by or in collaboration with the tobacco industry in implementing tobacco control policies (Rec 3.1)	1	0	3	0	1	0	5	4	0	5
The government accepts, supports or endorses legislation drafted by/collaboration with the tobacco industry (Rec 3.4)	1	4	3	0	2	0	5	5	0	5
The government allows the tobacco industry to sit in multi-sectoral committee/advisory group that sets public health policy (Rec 4.8)	1	4	1	5	0	2	5	3	0	5
The government allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or subsidiary bodies or accepts their sponsorship for delegates (Rec 4.9 & 8.3)	1	1	1	1	1	1	0	2	1	1
TOBACCO-RELATED CSR ACTIVITIES	3	5	5	4	5	3	5	4	4	5
The government receives contributions from the tobacco industry (including so-called CSR contributions) (Rec 6.4) The government agencies/officials endorse, form partnerships with or participate in tobacco industry CSR activities (Rec 6.2)	3	5	5	4	5	3	5	4	4	5
BENEFITS TO THE TOBACCO INDUSTRY	5	6	8	5	3	5	10	10	5	9
The government accommodates requests from the industry for longer implementation time or postponement of tobacco control laws (Rec 7.1)	1	3	4	0	3	0	5	5	3	4
The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)	4	3	4	5	0	5	5	5	2	5
FORMS OF UNNECESSARY INTERACTION	2	10	9	5	4	0	11	5	2	5
Top-level government officials meet with/foster relations with the tobacco companies such as attending social functions and events sponsored or organized by the tobacco companies (Rec 2.1)	2	4	0	2	1	0	5	5	2	5
The government accepts assistance/offers of assistance from the tobacco industry on enforcement (Rec 3.1 & 4.3)	0	3	4	0	3	0	1	0	0	0
The government accepts, supports, endorses or enters into partnerships or agreements with the tobacco industry (Rec 3.1)	0	3	5	3	0	0	5	0	0	0

	UGA	UKR	GBR	USA	URY	VEN	VNM	ZMB
	4	13	2	15	6	11	11	15
	1	4	1	5	0	3	4	5
	1	4	0	5	5	3	3	4
	1	4	0	5	0	4	3	5
	1	1	1	0	1	1	1	1
	5	4	3	5	2	3	5	3
	5	4	3	5	2	3	5	3
	5	8	2	9	7	5	2	10
	0	4	0	4	3	2	0	5
	5	4	2	5	4	3	2	5
	1	11	3	7	4	5	11	9
	0	4	2	0	2	0	5	4
	0	4	0	4	0	4	5	0
	1	3	1	3	2	1	1	5

Summary Table cont.

	SEN	SLB	ZAF	ESP	LKA	SDN	CHE	TZA	THA	TUR	
TRANSPARENCY	10	10	7	4	10	10	9	6	7	10	
The government does not publicly disclose meetings/interactions with the tobacco industry where such interactions are strictly necessary for regulation (Rec 2.2)	5	5	4	3	5	5	5	3	3	5	
The government requires rules for the disclosure or registration of tobacco industry entities, affiliate organizations and individuals acting on their behalf including lobbyists	5	5	3	1	5	5	4	3	4	5	
CONFLICT OF INTEREST	5	7	6	12	7	5	13	9	12	5	
The government does not have a policy (whether or not written) to prohibit contributions from the tobacco industry or any entity working to further its interests to political parties, candidates or campaigns or to require full disclosure of such contributions (Rec 4.1 I)	5	4	3	5	5	5	5	5	4	5	
Retired senior officials work for the tobacco industry (Rec 4.4)	0	3	3	5	0	0	4	0	4	0	
Current government officials and their relatives hold positions in the tobacco business including consultancy positions (Rec 4.5, 4.8 & 4.10)	0	0	0	2	2	0	4	4	4	0	
PREVENTIVE MEASURES	25	16	21	18	12	25	24	25	10	22	
The government has a procedure for disclosing records of interaction with the tobacco industry and its representatives (Rec 5.1)	5	3	5	5	3	5	5	5	2	5	
The government has formulated, adopted or implemented a code of conduct for public officials, prescribing the standards they should comply with when dealing with the tobacco industry (Rec 4.2)	5	3	3	2	3	5	5	5	2	5	
The government requires the tobacco industry to periodically submit information on tobacco production, manufacture, market share, marketing expenditures, revenues and any other activity, including lobbying, philanthropy and political contributions (Rec 5.2)	5	4	4	2	3	5	5	5	2	2	
The government has a program/system/plan to consistently raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines (Rec 1.1, 1.2)	5	2	5	4	3	5	5	5	2	5	
The government has a policy prohibiting the acceptance of all forms of contributions from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts or study visit invitations to the government, officials and their relatives (Rec 3.4)	5	4	4	5	0	5	4	5	2	5	
TOTAL	54	63	64	54	45	51	87	73	41	72	

	UGA	UKR	GBR	USA	URY	VEN	VNM	ZMB
	6	6	4	5	10	10	6	10
	3	3	0	3	5	5	1	5
	3	3	4	2	5	5	5	5
	2	5	7	12	3	3	6	8
	1	1	4	4	3	3	1	5
	1	1	1	5	0	0	0	0
	0	3	2	3	0	0	5	3
	11	17	11	19	17	23	16	23
	4	3	2	2	5	5	5	5
	2	4	3	5	5	5	3	5
	1	4	2	2	2	3	2	3
	3	4	2	5	5	5	4	5
	1	2	2	5	0	5	2	5
	34	64	32	72	49	60	57	78

APPENDIX

A

Tobacco-related charity and tax benefits given to the industry

COUNTRY	CSR CHARITY	TAX BENEFIT TO TI
Argentina	PMI conducted charity in the Municipality of Merlo ²⁵¹ and training courses through "Asociación Conciencia." Alliance One Tobacco and BAT conducted a program on child labor in tobacco-producing provinces ²⁵² through "Brazos Abiertos" (Open arms).	A tax reform resulted in taxes on cigarettes being reduced from 75% to 70%. ²⁵³ Transnational tobacco companies control 75% of cigarette market share.
Czech Republic	PMI allocated several million CZK to support large hospitals during the pandemic. ²⁵⁴	HTPs were taxed only a quarter that of regular cigarettes. ²⁵⁵
Indonesia	PT HM Sampoerna (PMI affiliate) provided East Java provincial government with grocery packages and disinfectant during pandemic. ²⁵⁶	Governor of East Java supported tobacco trade groups in opposing tax increase. ²⁵⁷
Malaysia	JTI and BAT contributed to <i>MyKasih</i> , a charity for families affected by the pandemic. ²⁵⁸ <i>MyKasih</i> 's board has retired high profile officials including a former senior Finance Ministry official.	There was no tax increase for tobacco in the 2021 budget.
Myanmar	Myanmar Cherooot Producers Association donated US \$25,000 to the National Central Committee on COVID-19 Prevention, Ministry of Health. ²⁵⁹	There was a tax exemption given to cherooots, cigars and raw tobacco for annual production costs not exceeding MMK 20 million kyats.
Pakistan	PMI contributed RS.20,040,000 (US \$268,942.21) to the COVID-19 Pandemic Relief Fund ²⁶⁰ and BAT provided mobile doctor units. ²⁶¹	No tax increase on tobacco and a withdrawal of advance tax on tobacco growers which helped increase tobacco exports. ²⁶²
Paraguay	Union of Tobacco Companies renewed an agreement with the Ministry of Labour to support small and medium-sized companies. ²⁶³	Tobacco companies pay a low rate of 18% tax, compared to other countries in the region with averages between 40% and 80%. ²⁶⁴
Poland	Philip Morris Polska donated funds for PPE and produced disinfectants to support government in pandemic relief efforts.	Delay in the introduction of tax and a lower rate of tax for HTPs (20%). ²⁶⁵
Tanzania	Member of Parliament for Nyasa, who is also deputy Minister for Industry and Trade, endorsed CSR charity from the tobacco industry for people with disabilities. ²⁶⁶	There was no tax increase for tobacco in 2021.
Turkey	Philsa Philip Morris Sabancı donated TRY 5,979,000 (US \$700,000) to the National Solidarity Campaign to support COVID-19 relief efforts. ²⁶⁷	Minimum fixed tax rates for cigarettes and other tobacco products did not increase in the revaluation rate for first 6 months of 2021; special consumption tax rate was reduced from 67% to 63%. ²⁶⁸
Zambia	JTI contributed US \$300,000 towards government COVID-19 relief efforts in health facilities and schools. ²⁶⁹	There was no tax increase for tobacco in 2021.

MAIN COUNTRY COLLABORATORS

Argentina: Fundación InterAmericana del Corazón Argentina

Bangladesh: PROGGA Knowledge for Progress

Bolivia: Fundación InterAmericana del Corazón

Botswana: Anti-Tobacco Network

Brazil: ACT Health Promotion (ACT), Center for Tobacco and Health Studies/National School of Public Health/Fiocruz

Brunei Darussalam: Ministry of Health

Burkina Faso: Afrique Contre le Tabac

Cambodia: Cambodia Movement for Health

Canada: Action on Smoking & Health (ASH Canada)

Chile: Mesa Ciudadana Tabaco o Salud

China: Consultant

Colombia: Red PaPaz

Costa Rica: Red National Anti-Tobacco Network

Côte d'Ivoire: Comité/Club Unesco Universitaire pour la lutte contre la drogue et Autres pandémies

Czech Republic: First Faculty of Medicine, Charles University, Prague

Dominican Republic: Alianza Dominicana Antitabaquismo

Ecuador: Fundación Ecuatoriana de Salud Respiratoria (FESAR), Corporate Accountability-Oficina para América Latina

Egypt: Cairo Association Against Smoking, Tuberculosis and Lung Diseases

El Salvador: Center for Consumer Advocacy

Ethiopia: Health Development & Anti Malaria Association

Fiji: Fiji Cancer Society

France: National Committee Against Smoking

Gabon: Mouvement Populaire pour la Santé au Gabon

Georgia: Tobacco Control Alliance, Georgia

Germany: Consultant – Laura Graen

Ghana: Vision for Alternative Development

Guatemala: Departamento de Investigacion, Unidad de Cirugia Cardiovascular

Honduras: Centro de Promoción en Salud y Asistencia Familiar

India: Partners In Change

Indonesia: Consultants – Widyastuti Soerojo, Mouhamad Bigwanto

Iran (Islamic Republic): Iranian Anti-Tobacco Association

Iraq: Alrafidain Center

Israel: Smoke Free Israel

Italy: Laboratory of Lifestyle Epidemiology, Mario Negri

Japan: Japan Society for Tobacco Control

Jordan: Framework Convention Alliance

Kazakhstan: For a Smoke-Free Kazakhstan

Kenya: Consumer Information Network

Korea (Republic of): National Cancer Center

Lao PDR: Consultant - Maniphanh Vongphosy

Lebanon: Hala Alaouie, Rima Nakkash, American University of Beirut

Malaysia: Women's Action for Tobacco Control and Health

Maldives: NCD Alliance

Mexico: Salud Justa México

Mongolia: Healthy City Association

Mozambique: Associação Moçambicana de Saúde Pública

Myanmar: People's Health Foundation

Nepal: Health Rights & Tobacco Control Network

The Netherlands: Trimbos Institute

New Zealand/Aotearoa: Cancer Society of New Zealand

Nicaragua: Fundación Movimiento Contra el Cáncer, Movicáncer (Movicáncer Foundation)

Nigeria: Environmental Rights Action

Norway: Norwegian Cancer Society

Oman: Consultant - Ruth Mabry

Pakistan: Society for Alternative Media and Research

Palau: Coalition for a Tobacco Free Palau

Panama: Facultad de Economía de la Universidad de Panamá

Paraguay: Enfoque Territorial

Peru: National Anti-Smoking Control Commission (COLAT)

The Philippines: HealthJustice Philippines

Poland: Department of Public Health and Social Medicine, Medical University of Gdansk

Romania: AER Pur Romania

Senegal: Ligue Sénégalaise Contre Le Tabac

Solomon Islands: Global Youth Leadership Nexus

South Africa: Consultant - Dhamaravelli Moodley, National Council for Anti Smoking

Spain: Catalan Institute of Oncology

Sri Lanka: Alcohol & Drug Information Centre

Switzerland: Swiss Association for Smoking Prevention

Sudan: Consultant and Ministry of Health

Tanzania: Tanzania Tobacco Control Forum

Thailand: Action on Smoking and Health Foundation

Turkey: Turkish National Coalition on Tobacco or Health

Uganda: Consultant - Hellen Neima

Ukraine: Advocacy Center LIFE

United Kingdom: Tobacco Control Research Group, University of Bath

U.S.A: Action on Smoking & Health

Uruguay: Centro de Investigación para la Epidemia del Tabaquismo (CIET), Sociedad Uruguaya de Tabacología (SUT)

Venezuela: Asociación Civil Tabaco o Salud

Vietnam: HealthBridge Vietnam

Zambia: Tobacco-Free Association of Zambia

ENDNOTES

1. World Health Organization. Tobacco Fact Sheet. 2019 Jul 26. Available from: <https://bit.ly/2SHbAjm>
2. Goodchild M, et al. Global economic cost of smoking-attributable diseases. *Tobacco Control*. Vol. 27, pp. 58–64. 2018 Available from: <https://tobaccocontrol.bmj.com/content/27/1/58>
3. WHO FCTC Convention Secretariat. Information Note on classification of novel and emerging tobacco product. Geneva. 2019 Mar 15. Available from: <https://bit.ly/39ycl2n>
4. World Health Organization. Guidelines for Implementation of Article 5.3 of the WHO Framework Convention on Tobacco Control. Available from: https://www.who.int/fctc/guidelines/article_5_3.pdf
5. Assunta M. Global Tobacco Industry Interference Index 2019. Global Center for Good Governance in Tobacco Control (GGTC). Bangkok, Thailand. 2019 Sep. Available from: <https://bit.ly/3x4yMvv>
6. Assunta M. Global Tobacco Industry Interference Index 2020. Global Center for Good Governance in Tobacco Control (GGTC). Bangkok, Thailand. 2020 Nov. Available from: <https://bit.ly/3kNOCs7>
7. Assunta M., Dorotheo E. U. SEATCA Tobacco Industry Interference Index: a tool for measuring implementation of WHO Framework Convention on Tobacco Control Article 5.3, *Tob Control*. 2014. Available from: <https://tobaccocontrol.bmj.com/content/25/3/313>
8. The World Bank. From Panic and Neglect to Investing in Health Security: Financing Pandemic Preparedness at a National Level. 2017 Dec. Available from: <https://bit.ly/3u9hOwe>
9. World Health Organization. US \$1.4 lost every year to tobacco use – New tobacco tax manual shows ways to save lives, money and build back better after COVID-19. 2021 Apr 12. Available from: <https://bit.ly/3kGDRri>
10. STOP. Tobacco pay up. Available from: <https://exposetobacco.org/campaigns/tobacco-pay-up/>
11. InfoLobby, Consejo para la Transparencia. Audiencia realizada el 3 de Junio de 2020 <https://bit.ly/3hod2>
12. Mohamad HNM. Malaysia: did the tobacco industry collaborate with media to defeat tax increase? 2021 Jan 26. Available from: <https://bit.ly/3maOT96>
13. Federal Negalit Gazette. Excise tax proclamation 1186/2020. 2020 Mar 17: <https://bit.ly/3gHlkjL>
14. Solomon Haile from JTI/National Tobacco Enterprise who trains police. Available from: <https://bit.ly/2R06yCZ>
15. Congreso Nacional. They analyze draft law that regulates the consumption of tobacco and the use of vapers. 2019 Nov 06. Available from: <https://bit.ly/3vc6X3W>
16. Multinational tobacco company studies bringing vapers. 2019 Nov 06. Available from: <https://bit.ly/3nbejsl>
17. General Resolution No. 4257 as amended. Internal Revenue Law, text replaced by Section 1° of Law No. 24 674 Tobacco Industry (Title II - Chapter I); updated amounts of taxes provided for in Sections 15, 16 and 18; 2021 Mar. Available from: <https://bit.ly/3hVOvc8>
18. Representative Armando Zabaraín D'Arce. Answer to Red PaPaz's Petition. 2020 Sep 29.
19. Der Spiegel. Olaf Scholz will Tabaksteuer erhöhen. Der Spiegel. 2021 Feb 5. Available from: <https://bit.ly/3zw3rn7>
20. Bundesministerium der Finanzen (2021) Referentenentwurf: Entwurf eines Gesetzes zur Modernisierung des Tabaksteuergesetzes (Tabaksteuermodernisierungsgesetz - TabStMoG), Available from: <https://bit.ly/3inXce6>
21. Dorotheo U. Revealed: A roadmap to defeat tobacco tax and keep Indonesians addicted. Inter Press Service. 2019 Apr 11. <https://bit.ly/3hURpOb>
22. Haider M. Budget 2021-22: Pakistan govt plans to increase tax on cigarettes. Geo News. 2021 Jun 09. <https://bit.ly/3BuUjw9>
23. Dhaka Tribune. Progga: MPs calling for tax-cut on bidi conflicts the vision of tobacco-free Bangladesh. 2020 Sep 22 Available from: <https://bit.ly/3AYXeSv>
24. Congreso de la República de Guatemala. Comisión de Salud y Asistencia Social, Actas. Available from: <https://www.congreso.gob.gt/comisiones/33/2019#gsc.tab=0>
25. Nyati K. BAT talks economic growth agenda. Daily Mail. 2021 Jan 25. Available from: <http://www.daily-mail.co.zm/bat-talks-economic-growth-agenda>
26. Mulikeka M. BAT Zambia contributes K80m in taxes. Times of Zambia. 2020
27. Zambian Business Times. Amendment of outdated legislation to revamp tobacco industry. 2020 Jun 04. Available from: <https://bit.ly/3iC5uiP>
28. Tanzania: Harmonize named tobacco brand ambassador. Available from: <https://bit.ly/3ebHcex>
29. Joint Order N°2015–366/MS/ MICA fixing the terms and conditions of the decree N°2011-I-1051/PRES/ PM/MS/MEF of 30 December 2011 on packaging and labelling of tobacco packs in Burkina Faso.
30. Lassiné Diawara. Chairperson of Board of MABUCIG Imperial Tobacco Branch Letter to Mr Amédée Prosper Djigumde, Minister of Health Ouagadougou. 2015 May 12
31. U.S. Food & Drug Administration. FDA news release: FDA Authorizes Marketing of IQOS Tobacco Heating System with 'Reduced Exposure' Information. 7 July 2020. Available from: <https://bit.ly/2UleRp6>

32. Knesset Economic Affairs Committee, meeting protocol 29, July 15, 2020, pp. 22-23.
33. Knesset Economic Affairs Committee, meeting protocol 29, July 15, 2020, p. 23.
34. Knesset Labor, Welfare and Health Committee, meeting protocol 64, September 8, 2020, 10:10 a.m., pp. 15-18.
35. Ministry of Health spokesperson. 2020 Jul 16. Available from: Press releases from Philip Morris regarding IQOS cigarette marketed in Israel .
36. Pagina Siete. New rule will regulate the use of electronic cigarettes in Bolivia. 2019 Oct 17. Available from: <https://bit.ly/3goY1UI>
37. The observer: Government enabled the sale of electronic devices that heat dry tobacco. 2021 Mar. Available from: <https://bit.ly/3gxXJuV>
38. Grille A. Queriamos Sopa.Caras & Caretas. 2021 Jan 29. Available from: <https://www.carasycaretas.com.uy/queriamos-sopa/>
39. Chamber of Deputies. Deputies and deputies listen to opinions on tobacco control reforms. Bulletin No. 6208. 2021 March 26. Available from: <https://bit.ly/3BqVwxX>
40. Philip Morris Mexico. Regulation yes, prohibition no. Available from: <https://bit.ly/3wYpWPS>
41. PMI (as of 2017) and JTI (2021) are members of Business Association of Georgia (BAG). <https://bag.ge/en/news?n=1266> and <https://bag.ge/en/news?n=1554> In 2019 BAG had submitted pro-tobacco industry positions: <https://imedineews.ge/ge/politika/116567> As reported in the 2020 Global Tobacco Interference Index 2020.
42. Business Media Georgia. FDA decision regarding IQOS, Nika Nanuashvili's opinion. 2020 Jul 08. Available from: <https://bit.ly/3BxCQrF>
43. Philip Morris International. 2020 Social Contributions. Available from: <https://bit.ly/3tC0Gil>
44. The Business Ombudsman's Office of Georgia, 2020. Available from: <https://bit.ly/2VarXvg>
45. Qronika Plus. Tobacco Industry-the serial killer. 09.07.2018. Available from: <http://qronikaplus.ge/?p=16255>
46. Philip Morris Fortune Tobacco Corporation (PMFTC), Juul Labs, Philippine E-Cigarette Industry (PECIA), The Vapers Philippines, Japan Tobacco International (Philippines), RELX Technology, Harm Reduction Alliance of the Philippines, R Street Institute
47. Philippines House Bill No. 9007, Sec. 2, An Act Regulating the Manufacturer, Use, Sale, Packaging, Distribution, Advertisement, and Promotion of Electronic Nicotine and Non-Nicotine Delivery Systems and Heated Tobacco Products (HB 9007).
48. Philippines House of Representatives, House Bill No. 9007; Available from: https://www.congress.gov/ph/legisdocs/first_18/CR00873.pdf.
49. Villanueva M.A. Commonsense: 'UNSMOKE' The Philippine Star. 2020 Jan 31. Available from: <https://www.philstar.com/opinion/2020/01/31/1989191/unsmoke>
50. LinkedIn. Christian Obmerga. Manager Smoke-free Communications at PMI. Available from: <https://www.linkedin.com/in/christian-obmerga-62a46489?originalSubdomain=ph>; Jena Fetalion. Managing Director of Jena Fetalino PR Consultancy. 2020 Feb 01. Available from: <https://www.facebook.com/jenafetalino>
51. British American Tobacco. Submission to the Health Select Committee, Smokefree Environments and Regulated Products (Vaping) Amendment Bill. 2020; Available from: <https://bit.ly/3ojdkjF>.
52. Imperial Brands New Zealand. Submission to the Health Select Committee. Smoke-free Environments and Regulated Products (Vaping) Amendment Bill. Health Select Committee 2020; Available from: <https://bit.ly/3ohz6o5>
53. Nicoventures Trading Limited. Submission to the Health Select Committee, Smokefree Environments and Regulated Products (Vaping) Bill. 2020; Available from: <https://bit.ly/3ojs7Lj>.
54. JUUL Labs. Submission to the Health Selection Committee, Smokefree Environments and Regulated Products (Vaping) Bill. 2020; Available from: <https://bit.ly/3eOdMmV>.
55. House of Representative. Register of Interested parties. Available from: https://rappresentantidiinteressi.camera.it/sito/legal_114/scheda-persona-giuridica.html
56. Gallus S, et al. Vatican beats Italy 1-0 in tobacco endgame. Tob Control. 2019 Mar;28(2):239-240. doi: 10.1136/tobaccocontrol-2018-054341. Available from: <https://pubmed.ncbi.nlm.nih.gov/29695460/>
57. Tobacco Endgame. In Parliament there are those who oppose the tobacco lobbies and fight for fiscal justice 2020 Nov 11. Available from: <https://bit.ly/3qtuRqG>
58. Andi M. Arief. Sampoerna Appreciates the Making of SNI for Tobacco Heating Products. 18 September 2020. Available at: <https://bit.ly/2PNkz6t>
59. Directorate for Standards, Metrology and Quality. STAMEQ works with representatives of Vinataba- Philip Morris. 2019 May 15. Available from: <https://tcvn.gov.vn/2019/05/stameq-works-with-representatives-of-vinataba-philip-morris/?lang=en>
60. Vietnam Institute of Quality Standards. 2021. Promulgating Decision on 3 National Standards on Heated Tobacco. Available from: <https://tieuchuan.vsqi.gov.vn/ban-hanhquyet-dinh-03-tieu-chuan-quoc-gia-ve->

thuoc-la-lamnung-t177.html

61. WHO Framework Convention on Tobacco Control. Guidelines for implementation of Article 13 Tobacco Advertising, Promotions and Sponsorship. Available from: <https://fctc.who.int/publications/m/item/tobacco-advertising-promotion-and-sponsorship>
62. Regie Libanaise de Tabacs et Tombacs. Health Minister receives Regie Director General. 2021 Mar 17. Available from: <https://bit.ly/3kOwSNd>
63. Facebook of Mior Kamarul Mior Shahid. 2021 May 27. Available from: <https://www.facebook.com/photo?fbid=4159965954025202&set=pcb.4159996877355443>
64. The Global New Light of Myanmar. Union Minister receives donation for prevention, containment and treatment of COVID-19. 2020 Jul 9. Available from: <https://bit.ly/36EkQxu>
65. Habari N. Serikali yasaidiwa vifaa zaidiya bil. 2/- . IPP Media. 2020 Jun 20. Available from: <https://bit.ly/3eMlaNj>
66. Pd.co.ke. Kenya COVID-19 Emergency Fund receives Sh1.29 billion. 2020 Apr 21 Available from: <https://www.pd.co.ke/news/national/kenya-covid-19-emergency-fund-receives-sh1-29-billion-33750/>
67. Tobacco Control Alliance's Statement. Tobacco industry tries to catch fish in muddy water. 2020 Apr 06. Available from: <https://bit.ly/3zrj1ke>
68. Pradhan S. COVID Spread: As PIL Seeks Pan Masala Ban, Company Says, 'We Donated 10 Cr to PM CARES'. 2020 Jun 24. Available from: <https://bit.ly/3rzKf5l>
69. Philip Morris Pakistan Ltd. Corporate Analyst Briefing Session. 2020 Dec 1. Available from: <https://bit.ly/36B5c6k>
70. SOLinternational. Tobacco companies break ban, donating Turkey's fundraising campaign. 2020 May 11. Available from: <https://bit.ly/36OvyCI>
71. StopCov Fund of Georgia. Before: <https://web.archive.org/web/20200428130911/https://stopcov.ge/en/Links> After: <https://stopcov.ge/en/Links>
72. The Union of Myanmar: The Control of Smoking and Consumption of Tobacco Product Law (No 5/2006). 2006. Available from: <https://bit.ly/2WcFXWn>
73. The Global New Light of Myanmar. Union Minister receives donation for prevention, containment and treatment of COVID-19. 2020 Jul 9. Available from: <https://bit.ly/36EkQxu>
74. Inquirer: DOH clarifies: Over 300 donated respirators already delivered to hospitals. 2021 Jun 11. Available from: <https://bit.ly/3eKrabb>
75. Inquirer: Lawmakers hit DOH for not distributing donated respirators to hospitals 2021 Jun 9. Available from: <https://bit.ly/3xXhFgw>
76. N. Bhatta. Nepal rejects attempts by tobacco industry to clean its dirty image. Health News. 2021 Apr 24. Available from: <https://bit.ly/2QMtIDH>
77. Mazariegos J. Foreign Ministry receives aid for returnees. Diario de Centro America. 2020 Apr 29. Available from: <https://bit.ly/3r7rdmF>
78. Regie Libanaise facebook posting. 2020 May 13. Available from: <https://bit.ly/36ALt6A>
79. Stelmach M. Philip Morris Polska allocated as much as PLN 4 million to fight SARS-CoV-2. 2020 Apr 27. Available from: <https://bit.ly/3xMOMgl>
80. FragDenStaat. Use of Philip Morris plant in Berlin as a corona logistics center. 2021 Mar 31. Available from: <https://bit.ly/36lhycU>
81. China Tobacco. China National Tobacco Corporation donates another 100 million yuan to help Hubei fighting the epidemic. 2020 Feb 29. Available from: <https://bit.ly/3kPyGp>
82. China Tobacco. Yunnan Tobacco: poverty alleviation aid school completed and opened. 2020 May 25. Available from: <https://www.tobaccochina.com/html/gypd/565088.shtml>
83. China Tobacco. Hubei Provincial Bureau (company) has achieved "zero poor" in its poverty alleviation. 2020 Dec 15. Available from: <http://www.tobacco.gov.cn/gjyc/fpgzdt/20201215/f21dccfe4cbb4b8d909e1f5ac7d1e8ba.shtml>
84. China Tobacco. Chongqing Municipal Bureau (company) conducts in-depth research to guide tobacco disaster relief work. 2020 Aug 10. Available from: <http://www.tobacco.gov.cn/gjyc/tzgj/20200810/94b45e31cbb940a598769d5de31ac8a4.shtml>
85. Xw.qq.com. Headline greening Smart Environmental Smoking Room Appears at Tianxianxia Visitor Center. 2020 Nov 2. Available from: <https://xw.qq.com/partner/vivoscreen/20201102A0BZ5D00>
86. Cambiagesto. Awareness campaign. Available from: <https://cambiagesto.it/>
87. Marevivo. Small Deeds, Big Crimes. Available from: <https://marevivo.it/attivita/inquinamento/piccoli-gesti-grandi-crimini/>
88. lolabuttoli. Little deeds, big crimes. Awareness campaign on the correct disposal of small waste. Available from: <https://iolabuttoli.green/>
89. Biko. Golden Cleopatra International Chess Championship 2020 Under the Auspices of the Eastern Company. 17 Dec 2020. Available from: <https://biko55.blogspot.com/2020/12/2020.html>
90. Asip Hasani, Riza R Mufti. Gudang Garam Kediri airport to kick off construction in April, operate in 2022. Jakarta Post. Available from: <https://bit.ly/2UDTIN6>

91. Riovale Journal. Souza Cruz donates ambulance to Santa Cruz do Sul City Hall. 2020 Aug 20. Available from: <http://www.riovalejournal.com.br/souza-cruz-doa-ambulancia-equipada-para-prefeitura-de-santa-cruz-do-sul/>
92. China Tobacco. Shanghai Tobacco Group and SAIC Motor Corporation Limited jointly donated 18 "ambulances with love" to a number of grassroots medical institutions in Sichuan and Shaanxi provinces. 2020 Oct 30. Available from: <https://bit.ly/36BQITM>
93. Shanghai Tobacco Group and SAIC Motor Corporation Limited jointly donated 8 "ambulances with love" to Chongqing Municipality. China Tobacco, 2020-11-30. Available from: <https://bit.ly/2VKG2QB>
94. Scopece M. Combatting cigarette smuggling: The BAT and Intelligit Study. 2019 Dec 6. Formiche. Available from: <https://bit.ly/3y1bzvf>
95. Filipinohottopics.com. Philippines army receives two new ambulances from private organization. 2020 Mar 24 Available from: <https://filipinohottopics.com/philippine-army-receives-2-new-ambulances-from-private-organization/>
96. Luci-Atienza, Manila Bulletin, 'Legarda renews warning against tobacco use,' available from: <https://mb.com.ph/2020/05/31/legarda-renews-warning-against-tobacco-use/>
97. www.nawaiwaqt.com.pk Investigate why excise duty on cigarettes has not been increased: Chairman Senate. 2020 Jun 12. Available from: <https://www.nawaiwaqt.com.pk/12-Jun-2020/1171650>
98. Business Recorder. Tobacco exports jump after withdrawal of advance tax. 2020 Sep 17. Available from: <https://bit.ly/3KJHDQU>
99. Pakistan Tobacco Board. Leading tobacco manufacturers and exporters for the year 2019/2020. Available from: <https://www.ptb.gov.pk/node/71>
100. The Global New Light of Myanmar. Union Minister receives donation for prevention, containment and treatment of COVID-19. 2020 Mar 25. Available from: <https://bit.ly/3kV2EI0>
101. JTI Careers Cambodia. JTI donations related to COVID-19. 2020 Aug 19. Available from: <https://bit.ly/3uqvnHX>
102. Sokhom Khon. JTI donation related to COVID-19. Kampuchea Thmey Daily. 2021 Mar 3. Available from: <https://bit.ly/3mfHGD3>
103. Manet S. Export licenses for Vietnam. Khmer Times. 2017 Jan 4. Available from: <https://bit.ly/37dVUxv>
104. Republica Dominicana. MINERD and Fundación Humo de Amor sign an agreement that guarantees a new public educational center in Bonao. 2020 Jun 26. Available from: <https://bit.ly/3kXUcb3>
105. Ministerio de Industria. Plan de Relanzamiento De La Industria Del Tabaco. 2020 Nov 18. Available from: <https://bit.ly/3zKkUbg>
106. General Resolution No. 4257 as amended. Internal Revenue Law, text replaced by Section 1° of Law No. 24 674 Tobacco Industry (Title II - Chapter I); March 2021. Available from: <http://biblioteca.afip.gob.ar/cuadroslegislativos/getAdjunto.aspx?i=12150>
107. Government.no Prop. 1 LS (2020–2021) - regjeringen.no (See part 2 chapter 10.3)
108. Regjeringen.no. Regulatory changes from the Ministry of Finance. 2020 Dec 17. Available from: <https://bit.ly/2Tt7j9b>
109. Vlkova J. Cigarettes and tobacco will become more expensive. Idnez.cl. 2020 Sep 14. Available from: <https://bit.ly/3z1k0ap>
110. Kurpiewska N. "This raise is the death penalty." The e-cigarette industry wants to abolish excise duties. Money.pl 2020 Dec 28. Available from: <https://bit.ly/3Eb3b03>
111. Bundesministerium der Finanzen. 27. Subventionsbericht des Bundes, Berlin, Germany. 2019 Available from: <https://bit.ly/36WKeii>
112. Moskowitz E. Italy releases study on Philip Morris' IQOS. OCCRP. 2020 Jun 1. Available from: <https://www.occrp.org/en/daily/12452-italy-releases-secret-study-on-philip-morris-iqos>
113. Ministry of Industry. Request to continue manufacturing leaf purchase, finished good, supply and distribution during nationwide COVID-19 crisis. Available from: <https://bit.ly/2UFW5b>
114. Islam S. S. Ministry bashed for order over tobacco production. Bangladesh Post. 2020 Apr 26. Available from: <https://bit.ly/3wX7iYM>
115. The Business Standard. Health Ministry requests to halt tobacco production, sales. 2020 May 19. Available from: <https://bit.ly/3x7YBex>
116. Dhaka Tribune. Industries Ministries rejects tobacco ban proposal. Available from: <https://bit.ly/3rsLdA7>
117. Sonny Serite. The Sunday Standard Facebook page. 2020 Apr 25. Available from: <https://bit.ly/3eKyVOp>
118. Al-Sarayrah R. Bataineh: Providing "smoke" next Thursday. Alghad News. 2020 Mar 23. Available from: <https://bit.ly/3yYGZTf>
119. BusinessNZ. Essential businesses. 2020 March; Available from: <https://bit.ly/3y7KCH4>
120. Observatório de Monitoramento das Estratégias da Indústria do Tabaco. Com novo decreto, indústrias podem operar 100% da capacidade em Venâncio Aires. 2020. Available from: <https://bit.ly/3tz2FEg>

121. Tobacco and cigarette industry production input. Policy Department Circular No. (22/2020) 2020 Sep 28. Available from: [رئاجسل او غبتل اةغانص جاتنل تالخدم | CBOS](#)
122. Thevibes.com. 2021 Jun 4. Both non-essential but ciggies can be sold, not alcohol: Rosol. Available from: <https://bit.ly/3B7dj8r>
123. Gormley, M. Madore, T. M. 2020. At least 671 LI companies received waivers to open as essential businesses. Newsday. Available from: <https://nwsdy.li/3m0QM6v>
124. Republic of Kenya Ministry of Industrialisation, Trade and Enterprise Development. Frequently asked questions for Business Operations during curfew and Restricted Travel Period for COVID-19 Crisis. 2020 April 8. Available from: <https://bit.ly/2TxMDNk>
125. BAT Kenya. 2020 HY Results Investor Brief. 2020 Available from: <https://bit.ly/32kw8oL>
126. Kenya Gazette Supplement No. 50 Legal Notice No. 37. 2021 Mar 29. Available from: <https://covid.comesa.int/wp-content/uploads/2021/03/37-essential-services.pdf>
127. Facebook. Iraqi Merchants Association. 2020 Dec 13. Available from: <https://www.facebook.com/192706131368638/videos/844622222991928>
128. Saya M. Board wants nicotine regulated under Tobacco Control Act. The Star. 2020 Jun 02. Available from: <https://bit.ly/3iE87R8>
129. Ngugi B. Available from: State to classify BAT nicotine pouches as tobacco products. Business Daily. 2021 Feb 23. Available from: <https://bit.ly/36RcbYO>
130. Egypt Today. Philip Morris announces introduction of IQOS in the U.S.A. 2019 Oct 21. Available from: <https://bit.ly/2XtpRYx>
131. Alwafd.news. Finance has finished preparing the new tax brackets for cigarettes. 21 Jan 2020 Available from: <https://www.elwatannews.com/news/details/5116523>
132. The Independent. Government seeks supplementary budget to pay tobacco farmers. 2020 Nov 28. Available from: <https://bit.ly/2V6WslD>
133. Xinhua. China to import tobacco from Mozambique by 2020. 31 August 2019. Available from: http://www.xinhuanet.com/english/2019-08/31/c_138352173.htm
134. Mowat G. Correspondence from Chief Executive Officer of National Tobacco Enterprise (Ethiopia) to Ethiopian Food and Drug Administration Ref: 2/A/20-2/21.1 Re: NTE Tobacco Products PHW Requirement Approval. 2020 Jun 9.
135. Villca C. Flexibilizan un articulo para la ley antitabaco. laRazon. 2019 Jun 26. Available from: <https://bit.ly/3gt02Px>
136. UNDP. The Case for Investing in WHO FCTC Implementation in Georgia. 2018 Dec.
137. Campaign for Tobacco-Free Kids. Tobacco Control Law Summary: Turkey. 2020 Mar 4. Available from: <https://www.tobaccocontrolaws.org/legislation/country/turkey/summary>
138. Official facebook of Michael Kretschmer Prime Minister Saxony. 26 Jun 2020. Available from: <https://www.facebook.com/MPMichael.Kretschmer/posts/3190046014350457>
139. Official twitter: MPKretschmer. 26 Jun 2020. Available from: <https://twitter.com/MPKretschmer/status/1276460774177849344>
140. Observatório de Monitoramento das Estratégias da Indústria do Tabaco. Governador Leite declara apoio a região produtora de tabaco RS e a fabricação e venda do cigarro eletrônico. 2020. Available from: <http://tabaco.ensp.fiocruz.br/node/1808>
141. Repeka Nasiko. \$9 million tobacco factory. The Fiji Times. 2019 March 16. Available from: <https://bit.ly/3gx94eP>
142. Reemtsma Imperial Tobacco. 'Niedersächsischer Ministerpräsident Stephan Weil besuchte Reemtsma'. 2020 Available from: <https://bit.ly/3m9MKKN>
143. Sächsische Staatskanzlei (2020) 'Kretschmer nimmt an der Eröffnung des Philip Morris Logistikzentrums in Leipzig teil'. Available from: <https://bit.ly/3evDigq>
144. BAT Kenya. BAT Kenya reiterates its commitment to environmental conservation as it marks World Environment Day. 2020 Jun 05. Available from: <https://bit.ly/3hVgf0l>
145. BAT talks economic growth agenda. Zambia Daily Mail Limited. 2021 Jan 25. Available from: <http://www.daily-mail.co.zm/bat-talks-economic-growth-agenda>
146. Rupiah Banda back from visits to JTI in Chipata. 2021 Apr 30. Available from: <https://zambiareports.com/2021/04/30/rupiah-banda-back-form-visits-jti-chipata/>
147. DNA News. PTC launches 2nd-chapter of its exports initiative "Made in Pakistan" 10 Mar 2020. Available from: <https://dnanews.com.pk/ptc-launches-2nd-chapter-exports-initiative-made-pakistan-2/>
148. The Voice of Sandinism. Taste Nicaraguan rum, tobacco and coffee in Moscow. 2020 Feb 19. Available from: <https://bit.ly/3ax3CV9>, <http://pronicaragua.gob.ni/es/noticias/2668-nicaragua-potencia-pujante-puros/>
149. Association of Business Service Leaders. Crisis Boosting Investment. 7 Sep 2020 Available from: <https://bit.ly/3hVW81Ft>
150. Parties to Protocol on Elimination of Illicit trade of tobacco products. Available from: <https://bit.ly/3esyDeS>

- 151.** Federación Nacional de Departamentos (FND). "Cesar recibirá \$357 millones para fortalecer la lucha del contrabando de cigarrillos". 2019 May 17. Available from: <https://bit.ly/3ddDsbU>
- 152.** Amwal Al Ghad. Philip Morris Egypt wins the first international award as the best employer in Africa. 2020 Jan 8. Available from: <https://www.elfagronline.com/4089124/>
- 153.** Agreement between National Tobacco Enterprise (Ethiopia) Shared Company with Customs Commission, Addis Ababa. December 18, 2020; Number: 2/A/9-4/21.
- 154.** Scopece. M. Combating cigarette smuggling: The BAT and Intelligit Study. Formiche. 2019 Dec 6. Available from: <https://bit.ly/3ylbzvf>
- 155.** Tabaknee. Crooks are caught with crooks, Big Tobacco teaches customs the smuggling trade. 2020 Jan 09. Available from: <https://bit.ly/3niOobB>
- 156.** Ministerio de la Producción. Available from: <https://bit.ly/3ejWpTe>
- 157.** Inquirer. 'BOC destroys 109 million worth of illicit cigarettes.' Available from: <https://newsinfo.inquirer.net/1273004/boc-destroys-p109-worth-of-illicit-cigarettes>
- 158.** Romanian Police. Detection – Combating Tobacco Smuggling at the EU Border. 2018 Nov 15. Available from: <https://bit.ly/3iOPXwf>
- 159.** South African Revenue Service. SARS tax crimes initiative. Available from: <https://bit.ly/2TyDS5M>
- 160.** Tania Escobar. Analysis of the Protocol to Eliminate Illicit Trade in Tobacco Products continues. Asamblea Legislativa. 19 July 2018. Available from: <https://www.asamblea.gob.sv/node/7420>
- 161.** Association of Distributors of El Salvador. The Impact of Smuggling before and during COVID-19. 27 Oct 2020. Available from: <https://bit.ly/3C5sT4o>
- 162.** Polis DiRaja Malaysia Facebook. 2020 Feb 18. Available from: <https://www.facebook.com/pdrmsiaofficial/photos/a.3013397458670541/3013406968669590/>
- 163.** The Business Standard. BAT Bangladesh among top tax paying companies. 2021 Feb 12. Available from: <https://bit.ly/36Ke2P0>
- 164.** Amcham Egypt. Business Monthly 2020 - Advertorial. Available from: <https://bit.ly/2Wjzl8j>
- 165.** Marketscreener. KT&G: Recertified as 'Family-friendly company' by Ministry of Gender Equality and Family. 2020 Dec 20. Available from: <https://bit.ly/2VWLwrz>
- 166.** KT&G Annual Report 2020
- 167.** Nepomuceno P. Agency AFP fetes outstanding Dental Service personnel. Philippine News Agency. 2020 Jul 21. Available from: <https://www.pna.gov.ph/articles/1110723>
- 168.** Sadongdong M. Gapay awards top military personnel, units. Manila Bulletin. 2020 Dec 21. Available from: <https://bit.ly/3Bz50Tr>
- 169.** Meaningful award from Trade Minister to Philsa (Philip Morris Sabanci). Available from: <https://bit.ly/3ep4Fsk>
- 170.** Award to Philip Morris Sabanci for both production and investment. Available from: <https://bit.ly/36l2U5u>
- 171.** Rappler. PH Army marks 123rd anniversary on frontlines vs coronavirus. 2020 Mar 23. Available from: <https://bit.ly/2YPRgET>
- 172.** Die Bundesregierung 'Drucksache 19/26014: Antwort der Bundesregierung auf die Kleine Anfrage der Abgeordneten Niema Movassat, Dr. André Hahn, Gökyak Akbulut, weiterer Abgeordneter und der Fraktion DIE LINKE. Drucksache 19/25566'. 2021 Jan 20. Available from: <https://bit.ly/2VcvMjr>
- 173.** Die Bundesregierung (2020) 'Drucksache 19/23050: Antwort der Bundesregierung auf die Kleine Anfrage der Abgeordneten Jan Korte, Ulla Jelpke, Niema Movassat, weiterer Abgeordneter und der Fraktion DIE LINKE. – Drucksache 19/22279 – Möglicher Drehtüreffekt – Wechsel aus Bundesministerien in die Wirtschaft und anschließende Kontakte'. Available from: <http://dipbt.bundestag.de/dip21/btd/19/230/1923050.pdf>
- 174.** Law of Ukraine «About access to public information» (2011). Available from: <https://zakon.rada.gov.ua/laws/show/2939-17#Text>
- 175.** Ministry of the Interior. Registry of Interest Management Hearings. Meeting between British American Tobacco and AFIP 2020 Jan 30. Available from: <https://bit.ly/3m4p0GC>
- 176.** Response by the National Administration of Drugs, Food and Medical Devices to the Request for Access to Public Information made by FIC Argentina. 2021. Available (in Spanish) from: <https://cutt.ly/Dzg5aiK>
- 177.** NBR pre-budget meeting schedule for FY 2021-2022. 2021 February 18. Available from: <https://bit.ly/2W77usb>
- 178.** ElCaribe. President Abinader meets with the tobacco sector in Santiago. 2020 Sep 13. Available from: <https://bit.ly/2V3XCOZ>
- 179.** NZ Taxpayers Union. Submission to the Health Select Committee. Smoke-free Environments and Regulated Products (Vaping) Amendment Bill. 2020; Available from: <https://bit.ly/33NU98p>
- 180.** The NZ Initiative. Submission to the Health Select Committee, Smokefree Environments and Regulated Products (Vaping) Amendment Bill. 2020; Available from: <https://bit.ly/3ok6ivd>
- 181.** Newport, P., Carrick Graham: Without Apologies, in Metro. 2015, Bauer Media Group. Available from: <https://www.metromag.co.nz/society/society-politics/carrick->

graham-without-apologies

- 182.** Espiner, G. Dirty Politics: Saga ends with Carrick Graham apology in court. RNZ. 2021 Mar 3; Available from: <https://bit.ly/3xZbxod>
- 183.** Normativa sobre Control de Tabaco en Uruguay. 2015. Available from: http://cieturuguay.org.uy/images/pdf/Normativa_Control_Tabaco.pdf
- 184.** El Observado. How much did each party spend and who funded them in the campaign? 2020 Feb 10. Available from: <https://bit.ly/2Ppe6ig>
- 185.** Electoral Court. Accountability - Campaign 2019 – 2020. Available from: <https://bit.ly/3BEIKar>
- 186.** Letter to the editor: ANDE and Tabacalera de Cartes, largest contributors to the Paraguayan treasury in 2020. The Rio Times. 2021 Jun 30. Available from: <https://bit.ly/3AWGfPT>
- 187.** Electoral Commission website. Donations and loans reported every quarter by political parties. 2020 Feb 27. Available from: <https://bit.ly/3ryTdQi>
- 188.** Robert Buckland. The Register of Members Financial Interests. 2016 Nov 23. Available from: https://publications.parliament.uk/pa/cm/cmregmem/161121/buckland_robert.htm
- 189.** W. Hayward. Who bankrolls your MP's election campaigns? The donations, extra income and free trips Wales' 40 MPs receive. WalesOnline. 2020 Sep 13. Available from: <https://bit.ly/2V7Ygej>
- 190.** World Health Organization. Guidelines for Implementation of Article 5.3 of the WHO Framework Convention on Tobacco Control. Available from: https://www.who.int/fctc/guidelines/article_5_3.pdf
- 191.** Verkhovna Rada of Ukraine (2021), Law of Ukraine on corruption prevention with recent changes. Available from: <http://zakon.rada.gov.ua/laws/show/1700-18>
- 192.** Federal Republic of Nigeria Official Gazette. Tobacco Control Act. 2015 Jun 10. Available from: <https://www.tobaccocontrollaws.org/files/live/Nigeria/Nigeria%20-%20TCA%20-%20national.pdf>
- 193.** Haider M. 'Senate House' cigarette packs distributed among MPs. 2020 Jul 27. Available from: <https://www.thenews.com.pk/print/692672-senate-house-cigarette-packs-distributed-among-mps>
- 194.** Nicolas Montovio, LinkedIn Profile. 2020. Available from: <https://cutt.ly/1xyTbwZ>
- 195.** bnamericas. Dominga spat sparks cabinet shake-up in Chile. 2017 Aug 31. Available from: <https://www.bnamericas.com/en/news/dominga-spat-spurs-major-cabinet-shakeup-in-chile>
- 196.** Jorge Rodríguez-Grossi. Available from: <https://www.as-coa.org/speakers/jorge-rodriguez-grossi>
- 197.** Juan Alberto Londoño Martínez. FDN. Available from: https://fdn.com.co/sites/default/files/fdnhojadevidajuanalbertolondono_-_eng.pdf
- 198.** Juan Carlos Restrepo Piedrahita. LinkedIn [Profile page]. Retrieved 2020 May 8. Available from: <https://bit.ly/3uCzFLc>
- 199.** Fiji Department of Information. 3 New Permanent Secretaries Appointed, Former British American Tobacco CEO Is New PS Agriculture. Fiji Sun. 2019 Aug 14. Available from: <https://bit.ly/3dkITWl>
- 200.** Ministry of Economy and Sustainable Development of Georgia. Available from: <https://bit.ly/3etFpky>
- 201.** Personal Se-conred 029. Gobierno de Guatemala. 2015. Available from: https://conred.gob.gt/informacion_publica/2015/08-agosto/LISTADO-DEPERSONALYSERVICIOS-Ago2015-029.pdf
- 202.** Htet Aung Khine. LinkedIn. Available from: <https://mm.linkedin.com/in/htet-aung-khine-a78b4082>
- 203.** D&B Business Directory. Dnb.com. Available from: <https://bit.ly/3hL6kdH>
- 204.** Risatti F. The king of Paraguayan tobacco. El Pais. 2017 Sep 23 Available from: <https://bit.ly/36FIESY>
- 205.** Gregor Rutz. Gregor Rutz: National Council ZH. Available from: <https://bit.ly/3rAsbYB>
- 206.** Tobacco. OpenSecrets.org. 2021. Accessed 2021 May 28. Available from: <https://www.opensecrets.org/industries/lobbying.php?cycle=2020&ind=A02>
- 207.** Assunta M. Global Tobacco Industry Interference Index 2020. Global Center for Good Governance in Tobacco Control. Bangkok, Thailand. Nov 2020. Available from: <https://bit.ly/3zzapYy>
- 208.** Reuters. UPDATE 1-Norway drops tobacco producers from wealth fund. 2010 Jan 20. Available from: <https://www.reuters.com/article/norway-fund-idUKLDE6011G020100119>
- 209.** Ministry of Health and Family Welfare Government of India. Code of conduct for public officials in compliance to Article 5.3 of WHO FCTC. 2020 Jul. Available from: <https://bit.ly/3xOnhJR>
- 210.** Bookbinder Business Law. Tobacco Control Bill No. 9 of 2021. Available from: <https://bit.ly/3hYIXIw>
- 211.** Kingdom of Cambodia. Ministry of Education, Youth, and Sport No. 10 AYK.SNN: Circular On Ban of Use, Advertisement, Display and Sale of Tobacco, and Collaboration with Tobacco Industry. 2021 Feb 17.
- 212.** Sen D. Tobacco tie-up ban for educational institutions. Khmer Times. 2021 Mar 30. Available From: <https://bit.ly/3oafWCy>
- 213.** Republic of Philippines Department of Health. Annex G: Declaration of Interest Form based on Department Memorandum No. 2020-0156. 2020 Mar 16. Available from: <https://bit.ly/3y55HBs>

- 214.** Norway report to the WHO FCTC COP. 2020. Available from: <https://bit.ly/2UHru3V>
- 215.** Response of the Ministry of Health of the Nation to the Request for Access to Public Information made by FIC Argentina on Massalin Particulares advertising in 2018. 2021. Available (Spanish) from: <https://cutt.ly/OznFyZD>
- 216.** Response of the Ministry of Health of the Nation to the Request for Access to Public Information made by FIC Argentina on Massalin Particulares advertising in 2019. 2021. Available (Spanish) from: <https://cutt.ly/xzmrHtD>
- 217.** Chile Law. Law 20660 Modifies Law No. 19,419, on Tobacco Smoke-Free Environments. Ministry of Health; Undersecretariat for Public Health. Available from: <https://bit.ly/3zzwTss>
- 218.** Ministry of Public Health. Notification of the Ministry of Public Health Re Criteria Methods and Conditions for Information Submission by Manufacturers or Importers Engaging in Sale of Cigarette Tobacco Products in the Kingdom B.E. 2562 (2019)
- 219.** Uganda Tobacco Control Act 2015; Section 43 and the sixth schedule. Available from: https://health.go.ug/sites/default/files/Uganda_Tobacco_Control_Act_0.pdf
- 220.** Ministry of Health Manatū Hauora. Tobacco returns 2020. 2021; Available from: <https://bit.ly/3hu3PwX>.
- 221.** Republic of Gabon. Decree No. 0286/PR/MSPSSN Concerning the Prevention of Interference by the Tobacco Industry in Health Policy in the Republic of Gabon. 2016 Apr 11. Available from: <https://bit.ly/3ADtR7z>
- 222.** Rijksoverheid. Gedragscode integriteit rijksambtenaren. 2017. Available from: <https://bit.ly/3aBFjfr>
- 223.** Public Health England. 2016 Available from: Protocol for engagement with stakeholders with links to the tobacco industry,
- 224.** CPC News. How the Tobacco Chief became a ticket dealer; 2020 Aug 21. Available from: <http://fanfu.people.com.cn/n1/2020/0821/c64371-31831026.html>
- 225.** Note: All non-Parties were scored 0 for Q4 in the questionnaire; their total maximum score is 95
- 226.** Ministerio de Industria. Plan de Relanzamiento De La Industria Del Tabaco. 2020 Nov 18. Available from: <https://bit.ly/3zKkUbg>
- 227.** Ministry of Industry, Commerce. Commercial Profile of Dominican Tobacco 2019. Available from: <https://bit.ly/3kOU0LI>
- 228.** Bundesrat. BBl 2020 7049: Botschaft zur Volksinitiative «Ja zum Schutz der Kinder und Jugendlichen vor Tabakwerbung (Kinder und Jugendliche ohne Tabakwerbung)». Die Publikationsplattform des Bundesrechts. 2020. Available from: <https://www.fedlex.admin.ch/eli/fga/2020/1895/de>
- 229.** Altermatt S. Aussenminister im Tabakdunst: Was wusste Ignazio Cassis über das Sponsoring von Philip Morris?: Aussenminister Ignazio Cassis sei über das Tabak-Sponsoring an der Weltausstellung 2020 nicht im Detail informiert, hiess es am Montag. Aus seinem Departement kommen allerdings widersprüchliche Aussagen. 2019 Jul 24. Available from: <https://www.aargauerzeitung.ch/schweiz/aussenminister-im-tabakdunst-was-wusste-ignazio-cassis-uber-das-sponsoring-von-philip-morris-id.1138005>
- 230.** Communication EDA. Swiss presence at Expo 2020 in Dubai: Federal Councilor Cassis makes directional decision regarding sponsorship partnership. Federal Department of Foreign Affairs. 2019 Jul 30. Available from: <https://bit.ly/3wUajpk>
- 231.** Häfliger M, Fellmann F. Ein Putin-Freund sponsert Schweizer Botschaftsparty. Der Bund. 2019 Jul 20.
- 232.** Blülle E, Bühler D. Diplomacy in the service of the global corporation. Republik. 2019 Jul 31. Available from: <https://bit.ly/3718ZtD>
- 233.** Wijayanto N. So it's a burden for farmers to industry, PKB refuses to increase cigarette excise. Sindonews.com. 2020 Oct 27. Available from: <https://bit.ly/39D6C1v>
- 234.** Saputri D.S. Moeldoko: The government is not arbitrary regarding tobacco excise. Republika. 2020 Nov 16. Available from: <https://bit.ly/3zIBU11>
- 235.** PT HM Sampoerna. Letter from PT HM Sampoerna to the Regent of Karangasem Regency, Bali: 'Confirm regulation on cigarette advertisement' dated 2020 Jun 02.
- 236.** Directorate General of Customs and Excise. Escorting National Economic Recovery, Customs and Excise Visit Djarum. 2020 Jun 19. Available from: <https://bit.ly/3Bwkd7y>
- 237.** Diario El Peruano. Available from: <https://bit.ly/3gPqKSN>
- 238.** Congreso de la República. Available from: <https://bit.ly/3nA5emn>
- 239.** Congreso de la República. Available from: <https://bit.ly/3u9TVUK>
- 240.** The observer: Government enabled the sale of electronic devices that heat dry tobacco. March 2021. Available from: <https://bit.ly/3gxXJuW>
- 241.** La diaria politica. For experts, the qualification of heated tobacco devices demonstrates "that the industry has arrived in the Presidency". 2021 March 29. Available from: <https://bit.ly/3tPF7KA>
- 242.** The Observer; how much did each party spend and who funded them in the campaign? February 2020. Available from: <https://bit.ly/2Ppe6ig>
- 243.** SICCI. Lack of compliance is affecting confidence and reduces govt revenue. 2020 Sep. Solomonchamber.com. Available from: <https://bit.ly/3fUau2e>

244. Notify, SICCI roundtable highlights opportunities for raising government revenue from businesses. 4 June 2020. Available from: <https://bit.ly/2UFBc70>
245. Solomon Star. SICCI acknowledges RSIPF's support to our frontline workers. 2020 Nov 03. Available from: <https://bit.ly/3kOjGbg>
246. Cohen J, Chapman S. Philip Morris and the Government of Canada collaborate on COVID-19 vaccine development. 2020 Nov 21. Tobacco Control Blog. Available from: <https://bit.ly/3lbEMyO>
247. Philip Morris. PMI announces Medicago to supply up to 76 million doses of its plant-derived COVID-19 candidate. 2020 Oct 24. Available from: <https://bit.ly/2WepoS>
248. Philip Morris International. Sampoerna to vaccinate thousands of its employees to support recovery from COVID-19. 2021 May 19. Available from: <https://bit.ly/2WA7AbA>
249. The Business Standard. BAT Bangladesh steps forward to step up COVID-19 vaccine registration booths. 2021 Aug 09. Available from: <https://bit.ly/3jqvP3>
250. Replace with: Gretler C. Philip Morris takeover of U.K. drugmaker Vectura near completion. Bloomberg.com. 2021 Oct 01. Available from: <https://bloom.bg/3E9N9CY>
251. Cronista. All Argentine companies lend a hand in the face of the pandemic: what they did to help. Available from: <https://www.cronista.com/responsabilidad/como-salir-del-laberinto/>
252. "Brazos Abiertos" (Open Arms) Program against child labor in Salta and Jujuy, March 3, 2020. Available from: <https://tercersector.org.ar/programa-brazos-abiertos-contr-el-trabajo-infantil-en-salta-y-jujuy/>
253. General Resolution No. 4257 as amended. Internal Revenue Law, text replaced by Section 1° of Law No. 24 674 Tobacco Industry (Title II - Chapter I); March 2021. Available from: <http://biblioteca.afip.gob.ar/cuadroslegislativos/getAdjunto.aspx?i=12150>
254. Prague daily. Three Prague hospitals will receive a donation of over seven million to fight coronavirus. 2020 Apr 8. Available from: https://prazsky.denik.cz/zpravy_region/prazske-nemocnice-darem-koronavirus-20200408.html
255. Vlkova J. Cigarettes and tobacco will become more expensive. Idnez.cl. 2020 Sep 14. Available from: <https://bit.ly/3zIk0ap>
256. Iskandar Y. PT HM Sampoerna provides assistance to the East Java provincial government with disinfectant liquid, PPE and masks. TribunJatim.com 2020 Apr 25. Available from: <https://jatim.tribunnews.com/2020/04/25/pt-hm-sampoerna-beri-bantuan-ke-pemprov-jatim-cairan-disinfektan-apd-dan-masker>
257. Kontan. Meet Coordinating Minister for Political, Legal and Security Affairs Mahfud MD, cigarette workers ask for protection. 2020 Oct 19. Available from: <https://bit.ly/3z9unbH>
258. Malaysiakini. MyKasih raises RM 3mil for food aid during MCO. 2020 Apr 7. Available from: <https://www.malaysiakini.com/announcement/519315>
259. The Global New Light of Myanmar: Union Minister receives donation for prevention, containment and treatment of COVID-19. 2020 Jul 9. Available from: <https://bit.ly/36EkQxu>
260. Philip Morris Pakistan Limited. 2020 Annual Report. 2020 Dec 31. Available from: <https://bit.ly/3mh6pZE>
261. Bat.com. News release. BAT launches tobacco industry first Human Rights Report. 2020 Dec 10. Available from: <https://bit.ly/3tQo0Jn>
262. Business Recorder. Tobacco exports jump after withdrawal of advance tax. 2020 Sep 17. Available from: <https://bit.ly/3kjHDQU>
263. Hoy. Tobacco companies renew agreement for the development of SMEs 2019 Jul 19. Available from: <https://bit.ly/2RW7r7AP>
264. Ultimahora. Tobacco tax only covers 20% of direct expenses that cigarettes cause to Health 2020 May 11. Available from: <https://bit.ly/3v7rR4n>
265. Kurpiewska N. "This raise is the death penalty." The e-cigarette industry wants to abolish excise duties. Money.pl 2020 Dec 28. Available from: <https://bit.ly/3shtsEz>
266. Michuzi Blog. Tanzania tobacco company solves problems with disabilities in Nyasa. 2020 Dec 16. Available from: <https://bit.ly/3xG09xH>
267. SOLInternational. Tobacco Companies break ban, donating Turkey's presidential fundraising campaign. 2020 May 11. Available from: <https://bit.ly/3yOzFKF>
268. Presidential Decision Regarding the Re-valuation of the Special Consumption Tax Rates to be Applied to Certain Goods and the Decision on Not Applying the Clause (3) of Article 12 of the Special Consumption Tax Law No 4760 to These Goods for the January-June Period of 2021 (Decision Number: 3328) The Official Gazette dated 25 December 2020, No. 31345
269. ZNBC. JTI spends US \$300,000 on COVID-19 fight. 2020 Jun 18. Available from: <https://www.znbc.co.zm/news/jti-spends-us300000-on-covid-19-fight-in-western-and-eastern-provinces/>



A GLOBAL
TOBACCO
INDUSTRY
WATCHDOG

www.exposetobacco.org
www.globaltobaccoindex.org