

2019

BANGLADESH

TOBACCO INDUSTRY

INTERFERENCE INDEX

Report on Implementation of FCTC Article 5.3

ধূমপান ও তামাকজাত দ্রব্য ব্যবহার
(নিয়ন্ত্রণ) আইন ২০০৫
(২০১৩ সালের সংশোধনীসহ)

FCTC Article

5.3

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PROGGA Knowledge for Progress

2019 Bangladesh Tobacco Industry Interference Index

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Cover Design and Layout

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Acknowledgement

This report is made possible with support from Bloomberg Philanthropies under the Stopping Tobacco Organizations and Products (STOP). We acknowledge Mary Assunta for her technical advice in the preparation of this Index.

The information from this report will form part of the Global Tobacco Industry Interference Index, a global survey of how public health policies are protected from the industry's subversive efforts, and how governments have pushed back against this influence. The Tobacco Industry Interference Index was initiated by the South-East Asia Tobacco Control Alliance (SEATCA) as a regional report and with support from Bloomberg Philanthropies' Stopping Tobacco Organizations and Products (STOP), is part of a global publication of the Global Centre for Good Governance in Tobacco Control (GGTC) at the School of Global Studies in Thammasat University. We also wish to extend our thanks to the Institute for Global Tobacco Control (IGTC) at Johns Hopkins Bloomberg School of Public Health, Vandana Shah and Dr. Md. Shariful Alam with Campaign for Tobacco-Free Kids, and Anti-Tobacco Media Alliance (ATMA) for their support and advice.

About PROGGA

PROGGA started its journey in 2008 with the idea of 'Knowledge for Progress'. It is a Bangladeshi non-profit organization for research, advocacy, and capacity building. 'Media for Tobacco Control' is one of the key initiatives of PROGGA. The initiative, with support from the Campaign for Tobacco Free Kids (CTFK), aims at strengthening the role of mass media in creating public awareness to protect Bangladeshi citizens from the damages of tobacco and inviting attention of the policymakers to do the needful. PROGGA also works with Anti-Tobacco Media Alliance (ATMA) for tobacco control advocacy. ATMA primarily aims at ensuring effective role of media in building a tobacco-free Bangladesh. There are around 350 ATMA members in different chapters covering Rajshahi, Chittagong, Sylhet, Khulna, Barisal and Rangpur in line with the central ATMA in Dhaka. PROGGA works as the secretariat of ATMA.

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INTRODUCTION

Addressing the South Asian Speakers' Summit on Achieving Sustainable Development Goals (SDGs) in January 2016, the Prime Minister of Bangladesh announced the long-term goal for building a tobacco-free Bangladesh by 2040. However, three years have passed since and due to the current glacial pace in the developments of the country's tobacco control, the goal may never realize. The Ministry of Health and Family Welfare (MoHFW) is conducting a number of tobacco control activities along with implementing the obligations under the WHO FCTC, a treaty Bangladesh ratified in 2004. As a result, the prevalence of tobacco use among adults in the country decreased to 35.3 percent in 2017 from 43.5 in 2009.¹ This 18.5 percent relative reduction, as reported by GATS 2017, is undoubtedly a significant progress but not enough to build a tobacco-free country by 2040. In addition, the overall tobacco control activities of the country, in particular, the measures to reduce the demand for and supply of tobacco, are being thwarted and debilitated by the repeated interference of the tobacco industry.

In 2018, PROGGA (Knowledge for Progress) released the Tobacco Industry Interference Index, the first report of its kind in Bangladesh, with a view to assessing how the government

was responding to the tobacco industry's tactics by using the FCTC Article 5.3 Guidelines.² The findings of the 2018 report was based on evidences covering 2016 and 2017 and showed a poor performance of the government, getting a score of 78. It indicates that different policies and initiatives regarding tobacco control have remained unprotected before the interference of the industry.

Bangladesh Tobacco Industry Interference Index 2019 hardly shows any improvement in the score, total 77, indicating that the country remains vulnerable to tobacco industry tactics to undermine efforts to protect public health. To make any real improvement of this deplorable situation, the government, at first, needs to divest its investment and partnership in tobacco business at the earliest possible. Since the government holds shares in a multinational tobacco company and six (06) members of the Board of Directors of the company were high government officials, the 2019 report observed that such extensive government involvement, last year, has facilitated widespread and unobstructed infiltration of tobacco industry in the state mechanism and made the tobacco control measures easy prey to the industry interference. Overall, adopting and implementing policies, in accordance with the FCTC

Article 5.3 will play a positive role in improving the situation. The preparation of Tobacco Industry Interference Index is based on a model questionnaire developed by Southeast Asia Tobacco Control Alliance (SEATCA).³ Information is collected based on 20 questions, divided into seven categories and only from publicly available sources including govt. websites, reports published in mass media, reports and websites of

tobacco companies. The scoring range for most questions is from 1 to 5. The lower the score is, the better compliance with FCTC Article 5.3 it suggests. The purpose that drives PROGGA to prepare and release TI Index report every year is to push for the FCTC-compliant government policies that can safeguard the tobacco control measures of the country from the growing interference of tobacco industry.

SUMMARY FINDINGS

Industry participation in policy development

Whenever the government proceeds to formulate and implement different tobacco control measures, the tobacco industry always finds newer ways to interfere. For example, the Bangladesh Bidi Owners' Association (BBOA) met the Finance Minister and Commerce Minister and submitted its proposals for the budget for the FY 2018-19 that included tax reduction and

announcement of cottage industry status for bidi industry. The bidi price (non-filter) remained unchanged in the FY 2018-19 budget. The government, however, has fully implemented Recommendations 4.9 and 8.3 of the Article 5.3 Guidelines and no tobacco industry representative was in the government delegation to the FCTC COP and other meetings related to it.

Tobacco Industry Related CSR Activities

The active engagement of government officials in tobacco industry related CSR programmes was observed which is contrary to the FCTC Article 5.3 Guidelines. For example, Bangladesh Labour Welfare Foundation Fund (BLWFF), a body under the Ministry of

Labour and Employment, continued to receive BATB's deposit which was BDT 8.82 crore in 2018. BATB representatives handed over the cheque to the then State Minister for Labour and Employment and the event was highly publicized.

Benefits to the Tobacco Industry

The government provided several benefits to the tobacco industry to expand their business. The government endorsed the world's third largest tobacco company, Japan Tobacco International (JTI) to conduct its business in Bangladesh through foreign direct investment (FDI) when it acquired the local company Akij Group's tobacco business for \$1.47 billion. In August 2018, at the deal signing ceremony, the Executive Chairman of Bangladesh Investment Development Authority (BIDA), the government agency responsible for encouraging and facilitating private investment, was

present among others. The NBR also offered BATB tax relief worth more than BDT 2,000 crore through scrapping a special order. On 8 June 2018, NBR issued the order discarding a previous one issued on July 1, 2017, which had imposed additional taxes on low quality international-brand cigarettes. Moreover, under the tax measures included in finalized 2018-19 national budget, smokeless tobacco companies can now increase their profits by 118 per cent, compared to the profits they could have made under the tax measures proposed initially in the budget.

Unnecessary Interaction with the Tobacco Industry

There were numerous occasions of unnecessary interaction in 2018 between the tobacco industry and senior government officials. Most of such interaction with tobacco industry, particularly BATB, took place in award giving ceremonies, such as the “Most Female-Friendly Organisation” recognition at the Women Leadership

Summit, where the International Affairs Adviser to the Prime Minister handed over the award; “Bangladesh Supply Chain Excellence Award” involving the Executive Chairman of the Bangladesh Investment Development Authority (BIDA) and the ICAB best presented annual reports handed over by the Finance Minister.

Transparency Measures

In February 2018, the NBR held a closed-door meeting to decide on the legal implementation of the graphic health warning (GHW) on tobacco packs. Bangladesh Cigarette

Manufacturers' Association (BCMA) and Security Printing Corporation Bangladesh Ltd were invited as stakeholders whereas the Ministry of Health, the lead administrative

ministry of tobacco control, was astonishingly not invited in the meeting. Article 5.3 Guidelines requires the disclosure of agendas, contents, and proceedings of any meeting with tobacco industry representatives and

the registration of the tobacco industry entities, affiliated organizations and individuals acting on their behalf, including lobbyists. However, such registration of industry representatives and lobbyists does not exist.

Conflict of Interest

The government, through different offices and bodies, owns 9.48% shares in BATB. Several high level government officials also hold positions in the company's Board of Directors. Due to govt. shares and

positions in Board of Directors, these officials, in fact, the government, are in direct conflict in advancing tobacco control while simultaneously promoting tobacco business. Public health suffers severely as a result.

Preventive Measures

Although the Article 5.3 Guidelines provide various preventive measures, the government is yet to put most of these measures in place to protect itself from industry interference. There is no procedure or policy for disclosing the records of interaction with the industry. In October 2018, the National Tobacco Control Cell (NTCC) of Ministry of Health and Family Welfare (MoHFW) formed an Article 5.3 Implementation Guideline Formulation Committee that consists of ten members from different sectors including civil society organizations working on tobacco control. The committee has already

drafted two code-of-conducts, one for NTCC and another for all government officials working under different agencies. Both of these drafts are waiting for approval from the MoHFW. Under the Health Development Surcharge (Collection and Payment) Rules 2017, the government requires the tobacco industry to submit monthly revenue statement and monthly statement of health surcharge deposits. However, the companies are not required to submit information on their market share, marketing expenditures, revenues, philanthropy and political contributions.

LIMITATIONS OF STUDY

This survey is based on information available only on the public domain. It is probably not comprehensive in providing all the information, particularly for questions on benefits

given to the tobacco industry (Q6, Q7) and transparency (Q11, Q12). Further research is needed for a better corroboration of this information.

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DETAILED FINDINGS

1. Tobacco Industry Participation in Policy Development

Indicator	0	1	2	3	4	5
1. The government ⁴ accepts, supports or endorses any offer for assistance by or in collaboration with the tobacco industry ⁵ in setting or implementing public health policies in relation to tobacco control ⁶ . (Rec 3.1)						✗

2017

- The budget for FY 2017-18 divided low segment cigarette price slab into ‘local brand’ and ‘international brands’ and set higher tax and price⁷ for international brand cigarettes which are produced solely by BATB. According to a media report⁸, to retain the price as low as the local brands, BATB lobbied the NBR through high level policymakers, including the Prime Minister’s Finance Adviser who later sent a Demi-Official (DO) letter to Finance Minister. The Finance Minister forwarded the DO letter to the NBR with a note to hear BATB on the matter. BATB met with the NBR twice to discuss the issue but the parties failed to reach any decision. On 7 June 2017, BATB managed to meet with the Finance Minister and pushed for its agenda in the discussion, where the NBR Chairman was directed to be present.
- According to media reports^{9,10}, BATB deployed the British High Commissioner to Bangladesh to negotiate a settlement on the tax evasion issue worth BDT 19.24 billion out of the court. BATB has evaded tax (VAT and SD) worth Tk. 19.24 billion by providing false price declaration of two cigarette brands i.e. Bristol and Pilot during FY 2009-10 to 2012-13. Once this fraudulence was identified, the NBR issued a demand notice to deposit the money in the government exchequer. Challenging the NBR’s claim, BATB filed a case in the High Court (HC) but lost and was ordered to pay the money. Then BATB lobbied the British High Commissioner in Bangladesh, Ms. Alison Blake, to negotiate an out-of-court settlement to avoid paying the money to the government treasury. On August 06, 2017, Ms. Alison Blake wrote a letter to the Finance Minister requesting a meeting to negotiate this issue. In the letter, the British High Commissioner wrote, “Writing about the long pending British American Tobacco Bangladesh (BATB) issue, and we have discussed the issue earlier several times. I am hopeful that your office is friendly in solving the matter.”

- According to a media report, the Bangladesh Cigarette Manufacturers Association (BCMA) submitted its proposals to the NBR regarding tobacco tax for the budget for FY 2017-18.¹¹

2018

- On 01 April 2018, the Finance Minister wrote a letter to some relevant Ministers (i.e. Agriculture Minister, Industries Minister, Commerce Minister, Health Minister, Textile and Jute Minister) on the plans to stub out tobacco and tobacco products from the country by 2041 following the directive of the Prime Minister and asked their written opinions within a month.¹² Initially, it sounded like a positive move but it was later revealed that the Finance Minister issued the letter without any discussion/consultation with the Health Ministry or anti-tobacco organizations. The proposed plan was misleading and unattainable. For example; it suggested an abrupt end in tobacco production rather than taking necessary measures to reduce the demand for tobacco products gradually. Hence, the tobacco industry could be a mulling factor behind the move.
- In April 2018, the National Board of Revenue (NBR) formed an Investment Promotion Team (IPT) comprising public and private sector representatives to frame investment-friendly fiscal policies relating to income tax, customs and Value Added Tax (VAT).¹³ The 21 members of IPT include representatives from Federation of Bangladesh Chambers of Commerce and Industry (FBCCI), Metropolitan Chamber of Commerce and Industry (MCCI), and Foreign Investors' Chamber of Commerce and Industry (FICCI).¹⁴ Currently, BATB has representatives holding positions of immense importance such as the Director of FBCCI, the Vice-President of MCCI and the President of FICCI, allowing the company to manipulate IPT's decisions in its favor.¹⁵

Indicator

0

1

2

3

4

5

2. The government accepts, supports or endorses policies or legislation drafted by or in collaboration with the tobacco industry. (Rec 3.4)



2017

- The Prime Minister Sheikh Hasina declared to make the state tobacco-free by 2040 and also prescribed for a simple and effective tobacco taxation policy.

However, in a Demi-Official (DO) letter to NBR chairman, around fifty Members of Parliament (MPs) expressed their stance against any tax imposition on bidi in FY 2017-18 budget.¹⁶ The MPs also requested to withdraw the existing 10% income tax on bidi industry. Finally, the letter achieved its desired outcome and the Finance Minister reduced the proposed¹⁷ price of bidi per 25 stick pack from BDT 18.75 to BDT 12.50 and supplementary duty (SD) from 35% to 30% in the final FY 2017-18 budget¹⁸.

- In response to the demand of Bangladesh Cigarette Manufacturers Association (BCMA)¹⁹, the NBR sent a letter to the Ministry of Health requesting the body to allow an additional one year to tobacco companies to implement the required Graphic Health Warning (GHW) on the top half of the cigarette packets on 24 August 2017. The excuse behind this request was that they needed more time to get their equipment ready for pasting stamps and band-rolls required by the new method.²⁰ The Ministry of Health did not allow this additional time, but BCMA filed a writ petition in the high court and the court granted a stay on the revised Public Notice (4th July 2017) of NTCC for six months from the date 12 November 2017 (i.e. up to May 2018).
- The NBR held a pre-budget meeting with Bangladesh Cigarettes Manufacturers Association (BCMA) on 13 April 2017 and received recommendations for the FY 2017-18 budget.²¹ Finally, the budget for FY 2017-18 showed that the NBR was indeed influenced by the BCMA recommendations as the budget did not reduce the number of cigarette tiers, as recommended by anti-tobacco groups for a long time. In a stark contrast, the number of tiers was increased by splitting the low-tier cigarettes into local and international²².

2018

- On 23 April 2018, the NBR held a pre-budget meeting with the Bangladesh Cigarette Manufacturers' Association (BCMA) and received recommendations for the FY 2018-19 budget. Leaders of the BCMA proposed the NBR to cut corporate tax rates, withdraw the health development surcharge, and take measures to check the alleged of smuggled cigarettes. However, the NBR did not accept the proposals as the FY 2018-19 budget did not bring any change of those items.²³

On 20 May 2018, Bangladesh Bidi Owners Association (BBOA) met with the Finance Minister and submitted its proposals for the budget for FY 2018-19 that included tax reduction and announcement of cottage industry status for

bidi industry.²⁴ The Commerce Minister was also present during the meeting. Finally, bidi price (non-filter) remained unchanged in the FY 2018-19 budget.

Indicator	0	1	2	3	4	5
3. The government allows/invites the tobacco industry to sit in government interagency/multi-sectoral committee/ advisory group body that sets public health policy. (Rec 4.8)						✘
1 Never 5 Yes						

2017

- The NBR allowed cigarette companies (i.e. BCMA, BATB, Dhaka Tobacco Industry, Abul Khair Tobacco) in a meeting on GHW implementation in relation to band roll/ stamp placement on 10 August 2017 at Revenue Board Office, Dhaka.²⁵ The meeting was also attended by the representatives of Law Ministry, Health Ministry and the National Tobacco Control Cell (NTCC). But according to FCTC Article 5.3, the government must protect its public health policy and tobacco control implementation from undue influence of the tobacco industry.

2018

- The National Board of Revenue (NBR) arranged a meeting over the issue of decision making on the legal implementation of graphic health warning (GHW) on tobacco packets and to reduce complexities of cigarette packet stamps and band rolls on February 20, 2018.²⁶ The NBR invited the Security Printing Corporation (Bangladesh) Ltd and Bangladesh Cigarette Manufacturers' Association (BCMA) to attend the meeting whereas the National Tobacco Control Cell (NTCC) or the Ministry of Health, the lead authority of tobacco control, was astonishingly not invited to participate.

NBR invited the Security Printing Corporation (Bangladesh) Ltd and Bangladesh Cigarette Manufacturers' Association whereas the Ministry of Health or the National Tobacco Control Cell under the ministry was not invited to participate.

Indicator	0	1	2	3	4	5
4. The government nominates or allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or other subsidiary bodies or accepts their sponsorship for delegates. (i.e. COP 4 & 5, INB 4 5, WG) ²⁷ (Rec 4.9 & 8.3)		✗				

- No such incident was found.

2. Tobacco Industry Related CSR Activities

Indicator	0	1	2	3	4	5
5. A. The government agencies or its officials endorses, supports, forms partnerships with or participates in so-called CSR activities organized by the tobacco industry. (Rec 6.2)						✗
B. The government (its agencies and officials) receives contributions ³⁶ (monetary or otherwise) from the tobacco industry (including so-called CSR contributions). (Rec 6.4)						

2017

- On 13 September 2017, BATB deposited BDT 6 crore 93 lacs to the Bangladesh Labour Welfare Foundation Fund (BLWFF).²⁹ The money was deposited through the Labour Secretary.

2018

- In continuation to previous years, on 20 May 2018, BATB deposited BDT 8.82 crore to the Bangladesh Labour Welfare Foundation Fund (BLWFF) under the Ministry of Labour and Employment. BATB representatives handed over the cheque to Mr. Mujibul Haque, MP, then State Minister for Labour and Employment.³⁰ The Ministry of Labor and Employment, sadly, is also spreading the news and pictures of its acceptance of BATB donations using its official Facebook page.³¹ Not only this, the official website of BLWF acknowledges BATB as its partner organization³² which is an indirect but

clear promotion of the tobacco company and shows an astounding disregard towards public health issues and the PM's directives to make Bangladesh tobacco-free by 2040.

3. Benefits to the Tobacco Industry

Indicator	0	1	2	3	4	5
6. The government accommodates requests from the tobacco industry for a longer time frame for implementation or postponement of tobacco control law. (e.g. 180 days is common for PHW, Tax increase can be implemented within 1 month) (Rec 7.1)					✗	

2017

- On 4 July 2017, the government ordered tobacco companies in Bangladesh to print graphic health warnings on the upper half of tobacco packs from Sep 19, 2017 changing the earlier order. The earlier order issued on 16 March 2016 provided a temporary permission to print the GHW on the lower half after interference from Bangladesh Cigarette Manufacturers' Association (BCMA).³³ Finally, following the review petition by BCMA the High Court postponed the 4 July 2017 order till May, 2018.
- The budget for FY 2017-18 has set BDT 35 as the price of 10 sticks of low-brand cigarettes for international companies, effective from 01 July 2017. However, the international cigarette company BATB fixed its price at only BDT 27, same as local cigarette companies due to the absence of a Statutory Regulatory Order (SRO).³⁴ Note that when the budget was approved in the Parliament on 29 June 2017, the Finance Minister instructed the issuance of a Statutory Regulatory Order (SRO) after the passage of the budget for FY 2017-18³⁵ as BATB raised questions about the taxation process relating to cigarette. It should be noted that the SRO did not see light until much later. This delay benefited tobacco companies in buying additional time.

2018

- Following the further review petition by Bangladesh Cigarette Manufacturers' Association (BCMA), the High Court postponed the 4 July 2017 order on

GHW for six (06) more months from 05 November 2018 to till May, 2019, delaying the lawful implementation of GHW on tobacco product packs.

Indicator	0	1	2	3	4	5
7. The government gives privileges, incentives, exemptions or benefits to the tobacco industry (<i>Rec 7.3</i>)						✘

2017

- The National Board of Revenue (NBR) approved a 25 percent tax waiver on export of tobacco products by factories located in the country's Export Processing Zones (EPZs). The customs department issued a Statutory Regulatory Order (SRO) dated August 27, 2017 in this regard which took retrospective effect from July 1, 2017.³⁶ NBR also withdrew the export duty after two months of increasing the tobacco export tax to 25 percent from 10 percent in the FY budget 2017-18. NBR's move was an incentive to the tobacco industry encouraging its business to grow, and this was directly in conflict with the government's target to make the country tobacco-free by 2040. This incentive would increase tobacco production, adversely affecting the country's food security.
- The use of subsidized fertilizer in tobacco farming is banned by the government since 2010.³⁷ Despite the ban, subsidized fertilizer is still frequently being used for tobacco farming instead of paddy and winter crops in Bandarban district. The significant arable land in Roangchharhi, Alikadam, Lama, Ruma and Naikkhongchharhi areas have used subsidized fertilizer to cultivate tobacco in the district³⁸.
- The government retained the VAT exemption for unprocessed tobacco in the budget for FY 2017-18.³⁹

2018

- The government of Bangladesh has permitted another tobacco giant Japan Tobacco International (JTI) into the country to conduct its business in the name of bringing foreign direct investment (FDI). In November 2018, JTI completed its \$1.47 billion acquisition deal of Akij Group's tobacco business in Bangladesh.⁴⁰ Earlier, in August 2018, at the deal signing ceremony, the

Executive Chairman of Bangladesh Investment Development Authority (BIDA), the government agency responsible for encouraging and facilitating private investment, was present among others.⁴¹

- The NBR offered British American Tobacco Bangladesh a tax relief worth more than BDT 2,000 crore in the FY 2018-19 budget through scrapping a special order with retrospective effect. On 8 June 2018, NBR issued the special order scrapping a previous one issued on July 1, 2017, which had imposed additional taxes on low quality international-brand cigarettes. BATB lobbied the government high-ups including the Finance Minister and NBR top officials against the differentiation in tax measures between domestic and international companies arguing that the NBR could not discriminate in taxation between foreign investors and local investors as the Foreign Investment Protection Act 1980 prohibited such discrimination.⁴²
- The government retained the VAT exemption facility for unprocessed tobacco in the budget for FY 2018-19.⁴³
- The government lifted the 25% export duty in the FY budget 2018-19 in order to reduce domestic consumption by encouraging exports.⁴⁴
- BATB appealed against the High Court judgement that had asked BATB to pay BDT 1,924 crore in VAT to NBR before the Appellate Division of the Supreme Court, the highest level of the Bangladesh Courts, which ruled on 25 July 2018 that BATB did not need to pay back the money. Barrister Sheikh Fazle Noor Taposh, also a ruling party lawmaker, represented the appellant BATB.⁴⁵
- The government placed the ‘tariff value’ of smokeless tobacco products in the final budget FY 2018-19, replacing the proposed budgetary measure to impose taxes on ‘retail prices’ of the items. Under the new tax measures, smokeless tobacco companies could increase their profits by 118 per cent, compared to the profits they could have made under the tax measures proposed initially. On the other hand, the National Board of Revenue (NBR) would lose a large amount of revenues from this sector.⁴⁶
- The government of Bangladesh has permitted another tobacco giant Japan Tobacco International (JTI) into the country to conduct its business in the name of bringing foreign direct investment (FDI). ●

4. Unnecessary Interaction with the Tobacco Industry

Indicator	0	1	2	3	4	5
8. Top level government officials (such as President/ Prime Minister or Minister ⁵²) meet with/ foster relations with the tobacco companies such as attending social functions and other events sponsored or organized by the tobacco companies or those furthering its interests. (Rec 2.1)						✘

2017

- On 16 August 2017, in a charity event before Eid, the Minister of Road Transport & Bridges distributed festival gifts, provided by Akij Bidi Factory Limited, to local people in the Feni district.⁴⁸
- On 08 November 2017, the NBR honoured 84 families from across the country, including smokeless tobacco (jarda) factory owner Mr. Kaus Mia and his family, by recognising them as Kar Bahadur Paribar (i.e. tax icon families) for paying noteworthy income tax. Mr. Kaus Mia received an award from the State Minister of Finance and Planning and the NBR Chairman.⁴⁹
- The BATB team met with the Honorable Speaker of Bangladesh National Parliament on 22 October 2017.⁵⁰ Parliament Member of Jessore- 03 was also present on the occasion.⁵¹
- BATB's Battle of Minds Grand Finale 2017 was attended by the State Minister of Power, Energy and Mineral Resources and the Parliament Member of Kustia- 03 on 6 December 2017.⁵²
- BATB was awarded 'Dream Company to Work for' at 'South Asian Business Excellence Award 2017'. BATB received the award from ICT State Minister in a gala event in a city hotel in the capital on 29 October 2017.⁵³
- The Institute of Chartered Secretaries of Bangladesh (ICSB) selected BATB for "Corporate Governance Excellence Award 2017" for its best practice in governance, highest standard of reporting and transparency in disclosure of financials in the 2016 Annual Report.⁵⁴ BATB received the award from the Commerce Minister in a program on 30 November 2017.⁵⁵

- On 27 November 2017, the Institute of Chartered Accountants of Bangladesh (ICAB) awarded BATB for the best presented annual report in 2016.⁵⁶ The Finance Minister and the Commerce Minister presented the awards at the Pan Pacific Sonargaon Hotel in Dhaka.⁵⁷
- On 13 November 2017, BATB was awarded by the NBR for being the highest income tax payer in the country under the “Manufacturing-Others” category.⁵⁸ BATB Chairman and Managing Director received a framed tax card on behalf of BATB from the State Minister for Finance and Planning on the occasion, at the NBR building in Agragaon, Dhaka. The Chairman of the Parliamentary Standing Committee on the Finance Ministry and the NBR Chairman were present at the event, among others.

2018

- BATB handed over its 2016 Annual Report to the President of Peoples Republic of Bangladesh. A photograph of the event was included in 2018 Annual Report (i.e. page 15) of the company.⁵⁹
- On 28 January 2018, the Institute of Cost and Management Accountants of Bangladesh (ICMAB) awarded “ICMAB Best Corporate Award 2016” to BATB based on reviewing the annual report. The Finance Minister handed over the awards at a ceremony held in Hotel Pan Pacific Sonargaon, Dhaka.⁶⁰
- In March 2018, Bangladesh Brand Forum (BBF) awarded BATB as the “Most Female-Friendly Organisation” at the Women Leadership Summit. The International Affairs Adviser to the Prime Minister handed over the awards at a ceremony held in Shilpakala Academy, Dhaka.⁶¹
- In May 2018, BATB arranged an iftar party in the capital city Dhaka which was attended by a Member of Parliament (MP), influential politicians and high officials of the government, along with the managing director of BATB.⁶²
- On 29 June 2018, the BATB team met with the Honorable State Minister of Finance during the post-budget dinner at Bangabandhu International Conference Center, Dhaka.⁶³
- In July 2018, IPDC Finance Ltd in association with the Bangladesh Supply Chain Management Society (BSCMS) awarded “Bangladesh Supply Chain

Excellence Award 2018” to BATB in 'Excellence in Supply Chain Development'. The Executive Chairman of the Bangladesh Investment Development Authority (BIDA) attended the event as the chief guest and handed over the Award to BATB.⁶⁴

- In October 2018, the Principal Coordinator (SDG) of Prime Minister's office attended as a panellist along with the Managing Director of BATB in a program organized by Bangladesh Brand Forum.⁶⁵
- In October 2018, the Member (Tax Policy) of National Board of Revenue (NBR) was present at the MOU signing ceremony between BATB and Standard Chartered Bank for the 'Supply Chain Finance' programme along with BATB managing director and other officials.⁶⁶
- On 12 November 2018, the National Board of Revenue (NBR) awarded BAT Bangladesh (BATB) with 'Tax Card Award-2018' as the 1st Highest Taxpayer in 'others' category in 2018-19 financial year. The Finance Minister, State Minister of Finance with NBR Chairman handing over the award to BATB.⁶⁷
- On 12 November 2018, the NBR honoured highest tax payers for their outstanding contribution to the national exchequer including smokeless tobacco factory (jarda) owner Mr. Kaus Mia for paying noteworthy income tax in the last year. Mr. Kaus Mia received an award from the Finance Minister, State Minister of Finance and the NBR Chairman.⁶⁸
- The Institute of Chartered Secretaries of Bangladesh (ICSB) selected BATB for "5th ICSB National Award 2017" in manufacturing company category. BATB received the award from the Finance Minister in a program on 13 November 2018.⁶⁹
- On 08 December 2018, the Institute of Cost and Management Accountants of Bangladesh (ICMAB) awarded "ICMAB Best Corporate Award 2017" to BATB based on reviewing the annual report.⁷⁰ The Finance Minister handed over the awards at a ceremony held in Hotel Intercontinental, Dhaka.⁷¹
- On 24 December 2018, the Institute of Chartered Accountants of Bangladesh (ICAB) awarded BATB for the best presented annual reports in 2017. The Finance Minister presented the awards at the Pan Pacific Sonargaon Hotel in Dhaka.⁷²

Indicator

0 1 2 3 4 5

9. The government accepts assistance/ offers of assistance from the tobacco industry on enforcement such as conducting raids on tobacco smuggling or enforcing smoke free policies or no sales to minors. (including monetary contribution for these activities). (Rec 4.3)



2017

- The Bangladesh Customs Intelligence and Investigation Directorate (CIID) received fund from Bangladesh Cigarette Manufacturers Association (BCMA) to observe Cigarette Smuggling Prevention Week.⁷³ The Director General of CIID also admitted the fact in a newspaper interview.⁷⁴ Because of the exposure of the event and subsequent media stories, the CIID finally stopped the initiative.

2018

- On 12 September 2018, the NBR organized a meeting with cigarette industry representatives on protection against the illegal use of cigarette stamps/band rolls. In the meeting, the NBR Chairman gave special thanks to British American Tobacco Bangladesh Limited (BATB), Dhaka Tobacco Industry (DTI), Abul Khair Tobacco Limited (AKTL) for helping NBR to identify dishonest businessmen by providing information. In the meeting, NBR has taken 13 action points to reduce illegal cigarette trade in the country.⁷⁵

Indicator

0 1 2 3 4 5

10. The government accepts, supports, endorses, or enters into partnerships or agreements with the tobacco industry. (Rec 3.1)



2017

- BATB's partnership with the Department of Agriculture Extension (DAE) continued in 2017. According to the BATB website⁷⁶, BATB introduced Integrated Pest Management (IPM) Clubs and Farmers' Field Schools (FFS) in collaboration with the Department of Agriculture Extension to educate their farmers about the adoption of Good Agriculture Practices. BATB

claimed that through the 53 IPM clubs it established, a total of 53 FFS sessions was conducted. According to media reports^{77,78}, in July 2017, BATB won the Asia Responsible Entrepreneurship Award for its community project-Integrated Pest Management (IPM) Club educating farmers on sustainable agriculture, which has been running jointly with the DAE since 2005. Such a partnership with BATB runs contrary to Article 5.3.

2018

- BATB’s partnership with the Department of Agriculture Extension (DAE) continued in 2018. According to the BATB Annual Report 2018, the company undertook the opportunity to work for “uplifting” farmers’ livelihood for fulfilling the agriculture sustainability agenda, in collaboration with the Integrated Farm Management Component (IFMC) project of the DAE. The Company availed the existing resources in terms of facilities and support from the DAE to train employees on best practices in leaf management, as per the principles of IFMC. Since 2016 when this initiative commenced, a total of 80 people were trained in leaf management in three batches.⁷⁹

5. Transparency Measures

Indicator	0	1	2	3	4	5
11. The government does not publicly disclose meetings/ interactions with the tobacco industry in cases where such interactions are strictly necessary for regulation. (Rec 2.2)				✘		

2017

- Before the announcement of the budget for FY 2017-18, a delegation from BATB met with the State Minister of Finance and Planning at his Secretariat Office on 11 April 2017. The delegation included BATB’s Chairman, Managing Director, Head of Legal and External Affairs, and Commercial Affairs Manager. No public documentation on this meeting was found. The information about this meeting was revealed through a journalist of the Anti-Tobacco Media Alliance (ATMA) who met with the State Minister for an interview.
- On 30 July 2017, the owners and managing directors of 13 tobacco companies met in a closed-door meeting with the Finance Minister at the conference

room of the Finance Ministry.⁸⁰ The meeting was also attended by the Minister of Commerce, the NBR Chairman and other high government officials of the Finance Ministry. But the meeting agenda or contents were never disclosed.

2018

- On 20 February 2018, the NBR held a closed-door meeting to make decision on legal implementation of the graphic health warning (GHW) on tobacco packs with Bangladesh Cigarette Manufacturers' Association (BCMA) and Security Printing Corporation (Bangladesh) Ltd whereas the Ministry of Health, the lead administrative ministry, was not invited in the meeting.⁸¹ In addition, the meeting agenda or its contents were kept from public eye.

Indicator	0	1	2	3	4	5
12. The government requires rules for the disclosure or registration of tobacco industry entities, affiliated organizations, and individuals acting on their behalf including lobbyists. (Rec. 5.3)						✘

- Rules for the disclosure or registration of tobacco industry entities, affiliated organizations/individuals/lobbyists do not exist.

6. Conflict of Interest

Indicator	0	1	2	3	4	5
13. The government does not 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) 1 Never 5 Yes						✘

- The government does not prohibit contributions from the tobacco industry.

BATB undertook the opportunity to work for “uplifting” farmers’ livelihood in collaboration with the IFMC project of the DAE

Indicator	0	1	2	3	4	5
14. Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General). (Rec 4.4)					✘	

- According to the BATB website, the former Senior Secretary of the Ministry of Agriculture of Government of Bangladesh Mr. Mohammad Moinuddin Abdullah is an Independent Director of BATB.⁸²
- According to the BATB website, the former Secretary of the Ministry of Industries of Government of Bangladesh Mr. K. H. Masud Siddiqui is an Independent Director of BATB.⁸³

Indicator	0	1	2	3	4	5
15. Current government officials and relatives hold positions in the tobacco business including consultancy positions. (Rec 4.5, 4.8, 4.10)					✘	

- Currently, the Bangladesh government holds about 9.48% share⁸⁴ in BATB. As such BATB has appointed the following three government officials, still in office, to its Board of Directors. According to the BATB website⁸⁵, the Secretary of the Ministry of Industries, GoB is a Non-Executive Director of BATB. The Additional Secretary of the Ministry of Finance, GoB is a Non-Executive Director of BATB. The Managing Director of Investment Corporation of Bangladesh (ICB), GoB is also a Non-Executive Director of BATB.

7. Preventive Measures

1. Yes, 2. Yes but partial only, 3. Policy/ Program being developed 4. Committed to develop such a policy/ program 5. None

Indicator	0	1	2	3	4	5
16. The government has put in place a procedure for disclosing the records of the interaction (such as agenda, attendees, minutes and outcome) with the tobacco industry and its representatives. (Rec 5.1)					✘	

- There is no procedure in place for disclosing the records of the interaction with tobacco industry in particular. However, in general, under the Right to

Information Act 2009, there is a provision to get information by submitting application.

Indicator	0	1	2	3	4	5
17. The government has formulated, adopted or implemented a code of conduct for public officials, prescribing the standards with which they should comply in their dealings with the tobacco industry. (Rec 4.2)				✘		

- In October 2018, the National Tobacco Control Cell (NTCC) of Ministry of Health and Family Welfare (MoHFW) has formed an Article 5.3 Implementation Guideline Formulation Committee that consists of ten (10) members from different sectors (i.e. representatives from NTCC, WHO, CTFK, The Union, Vital Strategies, and civil society organizations working on tobacco control). The committee has already drafted two code-of-conducts, one for NTCC and another for all government officials working under different agencies which are now waiting for the approval from the Ministry of Health.

Indicator	0	1	2	3	4	5
18. 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, political contributions and all other activities. (Rec 5.2)			✘			

- The government requires the tobacco industry to submit monthly revenue statements (company wise) only. These statements have to be provided as per the forms 'KHA' and 'GA' of National Board of Revenue⁸⁶.
- In addition to this, tobacco companies have to submit monthly statements of health surcharge deposit, according to the form attached with the "Health Development Surcharge (Collection and Payment) Rules 2017".⁸⁷

However, the tobacco companies are not required to submit information on their market share, marketing expenditures, revenues, philanthropy and political contributions.

Indicator	0	1	2	3	4	5
19. The government has a program/ system/ plan to consistently ⁸⁴ raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec 1.1, 1.2)				✘		

- The National Tobacco Control Cell (NTCC) of the Ministry of Health and Family Welfare (MoHFW) has taken a 2-year program (2018-2019) on tobacco control where the FCTC Article 5.3 is a component. As part of it, in May 2018, the NTCC co-organized a consultation meeting on “Importance of FCTC Article 5.3 Implementation to Protect Tobacco Control Related Policies” that was participated by representatives from various government ministries and departments i.e. Ministry of Finance, Agriculture, Forest and Environment, Dhaka North City Corporation, National Consumer Rights Protection Department, Health Economics Unit and anti-tobacco activists.⁸⁹ In October 2018, the NTCC co-organized a discussion meeting on the necessity of the implementation of FCTC Article 5.3 that was held at a city hotel in Dhaka. Participants from different ministries, NGO’s, INGO’s attended the meeting.⁹⁰

Indicator	0	1	2	3	4	5
20. The government has put in place a policy to disallow the acceptance of all forms of contributions/ gifts from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts, or study visit invitations given or offered to the government, its agencies, officials and their relatives. (Rec 3.4)					✘	

- The government has no specific policy to particularly disallow the acceptance of contributions/ gifts from the tobacco industry. However, General Orders and anti-corruption laws exist and this should apply overall.

RECOMMENDATIONS

The government must fully implement Article 5.3 Guidelines. Following measures should be undertaken immediately to fulfil the requirements of Article 5.3:

1. The government must divest its investment from tobacco companies within a specific period of time. Recommendation 7.2 of Article 5.3 states that countries that do not have a State-owned tobacco industry should not invest in the tobacco industry and related ventures. Tobacco companies take advantages of such investment and involvement and infiltrate government ministries to interfere in the formulation and implementation of tobacco control policies and measures.
2. The Health and Family Welfare Ministry should undertake awareness raising of non-health sectors, particularly in vulnerable ministries such as Finance Ministry, Industries Ministry and Commerce Ministry about Article 5.3 obligations.
3. The government must disclose all interactions with the tobacco industry and its representatives.
4. The government must halt all participation in award ceremonies involving the tobacco industry. Tobacco related CSR activities should be banned as required in the Article 5.3. To prevent conflict of interest, the government officials must terminate their positions in tobacco companies.
5. The government must remove all incentives provided to the tobacco industry including the exemption of export duty and VAT. The ban on the use of subsidized fertiliser for tobacco cultivation should be implemented effectively.
6. The government must not allow new foreign tobacco companies to invest in Bangladesh.
7. The government must expedite the adoption of a code of conduct for all officials in dealing with the tobacco industry.

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