LEBANON

2021

TOBACCO
INDUSTRY
INTERFERENCE
INDEX
Background and Introduction

This is the third report on tobacco industry interference (TII) for Lebanon. It highlights how the Lebanese government is implementing the WHO FCTC Article 5.3 guidelines which outline ways to protect public health policies from the vested interest of tobacco industry. This report uses the questionnaire developed by the Southeast Asia Tobacco Control Alliance (SEATCA) based on the Article 5.3 Guidelines. A scoring system is applied to make the assessment. The score ranges from 0 - 5, where 5 indicates highest level of industry interference, and 1 is low or no interference. Hence the lower the score, the better for the country. This report gathers evidence for the period January 2020 to March 2021. It will report on the 20 indicators under seven themes.

Lebanon has a state-owned tobacco monopoly (SOTM), The Regie Libanaise Des Tabacs Et Tombacs (Regie). The Regie is under the tutelage of the Ministry of Finance. It is the sole entity in Lebanon legally allowed to manufacture, distribution and sell of tobacco and tombac in Lebanon. Furthermore, manage tobacco farming through subsidies and it oversees a smuggling unit.

As per the GlobalData 2018 report, (latest data available) in 2017 the Regie had 56.3% of the market share while four big tobacco companies shared 43.3% of the market.

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1 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 http://dx.doi.org/10.1136/tobaccocontrol-2014-051934
2 https://www.rltt.com.lb/Article/1/who-we-are/en
The report is based on publicly available information gathered using information from the website of the Regie and from media. Other sources of data such as published reported, government decisions were also retrieved to compliment the data and or validate.

The reporting period took place during the Covid-19 pandemic. In parallel, Lebanon is undergoing an economic crisis that has been ongoing since 2019, that led to the devaluation of the Lebanese pound to the US dollars. Both events have implication on tobacco control in Lebanon. In one hand, in response to Covid-19 the Ministry of Public Health issued a Memo 48/2020/а that banned smoking in restaurants and cafes during lockdown, hence allowing for the first time to enforce the tobacco control law across all Lebanon since it has been passed in 2012. In addition, the Regie, has intensified its CSR activities during the Covid-19 period, with the biggest contribution donating 1 Million US$ to the Lebanese government to support bringing back Lebanese students from abroad and to buy ventilators for Covid-19 patients. On the other hand, the economic crisis has also affected the retail price of tobacco product. The price of the domestic pack Cedars reached up to 4000 LBP (compared 1250 LBP to the pre-crisis price). Furthermore, the Regie, has been reporting on its page more than the usual numbers of confiscated counterfeit and smuggled tobacco product.

Given the current situation/paralysis of Lebanon no major tobacco-related activities or interaction with tobacco industry took place during the reporting period. Hence, Lebanon’s score dropped to 73, compared to 76 last year, improving by 3 points. This improvement cannot be linked to government efforts to address Article 5.3; but it is rather the result of inaction in the context of the overall situation in Lebanon, mainly the economic crisis.

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Summary Findings

1. INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT

This is the third year that Lebanon participates in the tobacco interference index. As such the finding will aim at establishing a comparison between 2018 and 2019 and 2020 government efforts to comply with the Article 5.3. In line with the Article 5.3 guidelines all activities conducted by the Regie monopoly were considered as tobacco industry activities impeding the implementation of tobacco control in Lebanon.

The 2019 indicated that no improvement was noted compared to 2018 on tobacco control. There is no major finding to note in 2020 given the stagnation in the country due to Covid and the economic crisis. The main issues to highlight is that after being regulated in 2019, the e-cigarettes have been in the Lebanese market since February 2020. The Covid-19 led to increase in CSR activities by the Regies. The sole decision that was taken by the government, in particular the ministry of health, to the implement of the tobacco control law by banning waterpipe use in public places did not last, as it was overruled by a decision by the minister of tourism in favor of restaurants owners. An action taken without consulting with the MOPH.

Nevertheless, many of the Article 5.3 principles can be implemented without a budget such as taking measure to limit interaction with tobacco, put in place procedures for disclosing the records of the interaction with the tobacco industry and its representatives, adopt or implement a code of conduct for public officials.

2. INDUSTRY CSR ACTIVITIES

The Regie, conducted multiple CSR activities during this period.
In line with its sustainable development plan, it is offered financial grants to municipalities.
In line with Covid support it donated 1 million US$ to the Lebanese government to support bringing back Lebanese students from abroad and to buy ventilators for covid -19 patients; it It director, visited the Minister of Health and discussed the possibility of buying the vaccine for employees and their families as part of Regie’s corporate social responsibility program.
With respect to the financial crisis relief donated food rations to be distributed to support families in need.

3. BENEFITS TO THE INDUSTRY

In 2021, e-cigarette and IQOS were officially released in the Lebanese market; the IQOS booth breached Article 4, and chapter 5 of the law 174 however no action was taken.
The minister of tourism allowed restaurants to serve waterpipe in outdoor spaces given they follow the rules. The decision to allow serving waterpipe in restaurant was in response to the pressure by the syndicates of owners of restaurants that complained that their business is in danger if waterpipe remain banned as it is their main source of income. This decision took place despite the call of tobacco advocate to keep the ban and backing it up by evidence of the harm of covid and smoking.
4. **UNNECESSARY INTERACTION**

The regie visited the newly appointment minister of finance to update him of its financial situation. In the same meeting they offered to donate 1 million US$ to Lebanese students from abroad and to buy ventilators for covid-19 patients. In addition, the General director visited the head of the parliament, the reason of this visit was not revealed to the media.

5. **TRANSPARENCY**

The situation did not change There is still no procedure in place to ensure transparency when the government meets with the tobacco industry. There are no government rules for the disclosure or registration of tobacco industry entities. However, Lebanon passed the decree 6940 dated 24/09/2020 implementing the Law No.28 dated 10/02/2017 (Right to have access to information). This is a step forwards that will allow tobacco advocate to request the Regie and disclose its financial data, meetings minutes, MOU with tobacco industry.

6. **CONFLICT OF INTEREST**

The situation did not change from 2019, there is no publicly available data on senior retired official taking part of tobacco industry and the government does not have in place procedure to prohibit contributions from the tobacco industry.

7. **PREVENTIVE MEASURES**

The situation did not change from 2019. Lebanon does not have a plan for implementation of Article 5.3. There is no procedure in place to disclose the government’s interaction with the tobacco industry. The government has not adopted or implemented a code of conduct for public officials in their dealings with the tobacco industry. While the tobacco industry is required to submit information on tobacco production and manufacture for tax purpose, there is no requirement for the industry to submit other information such as market share, marketing expenditures, lobbying, philanthropy, and others. There is no publicly available information to show the government has a program or plan to consistently raise awareness on Article 5.3 Guidelines within its departments. Further, the National Tobacco Control head was assigned a new position, and no one was appointed yet in his place.
Recommendations

The same recommendations still hold given as no action took place since 2019. Additional recommendations are noted.

1. In line with the FCTC, further effort should be set in place to enhance public health policies.
2. Tobacco related CSR activities must be banned as well as CSR activities by the Regie including donations.
3. State-owned monopoly, the Regie, must be treated like any other tobacco company. Therefore, a law proposed by the Regie must not be accepted as this is a direct intervention in tobacco control policymaking, a “firewall” between the industry and tobacco control policy must be established.
4. There must be a procedure in place to disclose the records of government interaction with the tobacco industry.
5. A code of conduct should be adopted by the government to guide officials when dealing with the tobacco industry. The MOPH, through its Tobacco Control Program could take the lead in writing those procedures.
6. The tobacco industry should be required to submit information on tobacco production, manufacture, market share, marketing expenditures, revenues, and any other activity, including lobbying, philanthropy, political contributions, and all other activities.
7. The government should work on raising awareness within its departments on policies related to FCTC Article 5.3. Similar activities could be coordinated between the MOPH through its National Tobacco Program, civil society, and academia.
8. The government must create a plan to fight illicit trade in coordination with neighbouring countries and sign the protocol to eliminate illicit trade in tobacco products.
9. The regie should disclose information on profits, financial data, board meeting minutes, records. This could be possible if the law of right to have access to information is enforced.
10. Publish details of meetings and Memorandum of agreement with tobacco industry.
11. Prohibit the Regie or tobacco industry from proposing policy drafts or studies to the governments.
2021 Tobacco Industry Interference Index
Results and Findings

<table>
<thead>
<tr>
<th>INDICATOR 1: Level of Industry Participation in Policy-Development</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The government accepts, supports or endorses any offer for assistance by or in collaboration with the tobacco industry in setting or implementing public health policies in relation to tobacco control (Rec 3.1)</td>
</tr>
<tr>
<td>No evidence of interference in policy during the review period between Jan 2020 – March 2021 were found. However, since the Regie, REGIE is a government owned monopoly, opportunities for it interfere remain.</td>
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<tr>
<td>2. The government accepts, supports or endorses policies or legislation drafted by or in collaboration with the tobacco industry. (Rec 3.4)</td>
</tr>
<tr>
<td>As noted in the previous report, on December 9, 2019, the Regie’s legal department prepared a law proposal to consider smuggling as a misdemeanour. The draft was shared with the Minister of Finance. However, the government resigned before any further action takes place. The draft has not been discussed since.</td>
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<tr>
<td>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)</td>
</tr>
<tr>
<td>No such activities were found during the review period between Jan 2020 – March 2021. However, no official government interagency/ multi-sectoral committee/ advisory group body that sets public health policy took place since the passage of the tobacco control law in 2011. Hence, how the government will act in the future cannot be predicted.</td>
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<tr>
<td>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 &amp; 5, INB 4 5, WG) (Rec 4.9 &amp; 8.3)</td>
</tr>
</tbody>
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5 The term “government” refers to any public official whether or not acting within the scope of authority as long as cloaked with such authority or holding out to another as having such authority.
6 The term, “tobacco industry” includes those representing its interests or working to further its interests, including the State-owned tobacco industry.
7 “Offer of assistance” may include draft legislation, technical input, recommendations, oversees study tour.
8 https://newspaper.annahar.com/article/1112884-
9 Please annex a list since 2009 so that the respondent can quantify the frequency, http://www.who.int/fctc/cop/en/
In line with the FCTC recommendation, [Rec 4.9 & 8.3] the government delegation to the COP or any of its related meetings does not include any representative from the tobacco industry.

The National Tobacco Control Program (NTCP) head was assigned a new post. Currently there is no one in charge of the NTCP. Therefore, it is not clear yet who will be representing Lebanon at the next COP.

No TI and Regie personnel have represented Lebanon in COP meetings over the past years. During COP8 in 2018, H.E. Mr S. Baddoura Ambassador extraordinary and plenipotentiary, Permanent Representative, Geneva, H.E. Mr B. Kabalan Head, Economic Affairs Department, Ministry of Foreign Affairs and Emigrants, Mr R. Said, Deputy Permanent Representative, Permanent Mission, Geneva Mr F. Snan Head of Registry, Ministry of Public Health Mr M. Abou Haidar Quality Development Officer, Ministry of Economy and Trade Mr B. Chebbo Head, Cooperation and Industrial Relations Section, Ministry of Industry Mr K. El Khoury Head, Research Section, General Directorate of Customs Miss R. El Khoury First Secretary, Permanent Mission, Geneva Mr H. Shaar Advisor, Permanent Mission, Geneva, represented Lebanon during COP8 in 2018. 10

**INDICATOR 2: Industry CSR activities**

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 contributions11 (monetary or otherwise) from the tobacco industry (including so-called CSR contributions). (Rec 6.4)

The Regie Director General visited the Minister of Health and discussed the possibility of buying the vaccine for employees and their families as part of Regie’s corporate social responsibility program (17 March 2021)12

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11 political, social financial, educations, community, technical expertise or training to counter smuggling or any other forms of contributions
In line with its' 2016 Sustainable Development plan the "Development Vision for a Brighter Tomorrow", the Regie had multiple CSR contributions this year given the Covid-19 situation and the economic crisis Lebanon is facing. The Plan consists of promoting economic development, environment protection, fighting illicit trade & child labour, and improving the living of workers & farmers and the communities where they operate.\(^{13}\)

Thus, the following activities took place:

On 15 January 2020, the Regie offered a financial grant to restore and construct the road in one of the most under privileged areas in Lebanon Majdala in Akkar. The Regie explained that this action will help in alleviating the poverty this area has been suffering from by connecting the villages, enhancing agriculture, raising the price of land, and improving the life of the citizen\(^{14}\).


The Regie in collaboration Bonheur du Ciel Association donated food rations to be distributed to support families in need. (15 January 2020)  

The Regie offered a financial grant to Haddatha municipality to construct a pond to collect rainwater. The Regie explained that this action will provide a sustainable source of water for irrigating lands particularly in summertime which will reflect on agriculture. (6 February 2020)  

In cooperation with a Aïtaroun municipality, the Regie organised a guiding session on “Tobacco Nursery and Necessary Care” for 260 farmers. It worth noting that this session was attended by representative from Philip Morris (Mr Antoine Manuel) in addition to Regie employees. (20 February 2020)  

The Regie offered a financial grant to Ali El-Nahri municipality to purchase a truck for waste collection. (26 February 2020)  

On February 28, 2021, a Regie delegation, composed of the head of the administration and its board members, visited the newly appointed Minister of Finance, Dr. Ghazi Wazni  

During the same meeting, the Regie, offered to donate 1 Million USD, during the exceptional time due to the Covid-19 crisis. The money is intended to support bringing back Lebanese students from abroad and to buy ventilators for covid -19 patients. (it should be noted that in addition to the Covid- 19 crisis, Lebanon has since September 2019 been facing an economic crisis that led to the devaluation of the Lebanese pound compared to the USD)  

The donation was accepted during a Cabinet’s decision meeting on the 24 of March 2020.

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The Regie organised a 3-month workshop on lavender plantation for farmers of Laat (May 12, 2020)\(^9\)

In coordination with the Lebanese Red Cross the Regie organised awareness session on Covid-19 at the workplace. (10 September 2020)\(^{20}\)

**INDICATOR 3: Benefits to the Tobacco Industry**

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)  

Following on the amendment with respect to e-cigarettes that took place in 2019, based on the request of the Regie to the Minister of Finance decree 1/956; that regulate the price of e-cigarettes including heated tobacco product (IQOS) was issued.

On February 13, 2020, Philip Morris International’s Heated Tobacco Products (IQOS) were officially released in the Lebanese market.\(^{21}\) Similarly, to other tobacco product the Regie, specified its retail price.

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\(^{9}\) Workshop on lavender planting (rtt.com.lb)


It should be noted that the Regie publishes on its page the price of cigarettes, cigars and waterpipe products. Due to the financial crisis the price, and in devaluation of the Lebanese pound the prices have been changing by the month.

In conjunction, a big event took place in supermarkets to introduce IQOS and booths were added. IQOS booth is clearly violating the marketing Article 4 and chapter 5 of Law 174. (as per the below picture)

No action has been taken against this marketing.

During lockdown, online application run by supermarkets (such as Spinneys) or independent platforms such as (noknok22, toters), was delivering tobacco product (cigarette, e-cigarettes, waterpipe tobacco, smoking accessories too) along the groceries.

22 noknok - Groceries made fast. on the App Store (apple.com)
7. The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)

On December 10 2020, the head of Telmaayan municipality Ms El-Masri expressed his gratitude to the head of Regie for his efforts for enhancing the prices of the harvest considering the tough economic situation\(^{23}\).

On May 2 2020, the Minister of Interior issued the Memo 48/\(\text{م.أ}/2020\) to reopen the hospitality sector as a step to ease the lockdown. According to this memo, serving waterpipe was still banned due to high risk. However, on June 17 the Minister of tourism allowed restaurants to serve waterpipe in outdoor spaces given they follow the rules. The decision to allow serving waterpipe in restaurant was in response to the pressure by the syndicates of owners of restaurants that complained that reopening their premises without allowing to sell waterpipe will put their business in danger. Historically the syndicate of owners, supported by politicians have been pushing to amend the tobacco control law to allow indoor smoking using the pretext that not allowing waterpipe is affecting the tourism sector in Lebanon\(^{24}\).

This decision took place despite the fact that the tobacco advocate groups (civil societies, academia, and different medical syndicates) sent an open letter signed, urging to keep the ban on offering waterpipe in restaurant after the ease of the lockdown backing it up with evidence from the report Prompting Government Action for Tobacco Control in Lebanon during COVID-19 Pandemic published on May 14, 2020.

The head of the National tobacco Control Program, Fadi Snaan during an interview on June 30, revealed that as a Ministry of Public Health they support banning waterpipe in public places. However, the decision was taken by the government without coordinating with


them. In addition, he mentioned that the open letter signed by tobacco advocate groups was addressed to the government.

**INDICATOR 4: Forms of Unnecessary Interaction**

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<tr>
<td>8. Top level government officials (such as President/ Prime Minister or Minister) 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)</td>
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On February 28 2021, a Regie delegation, composed of the head of the administration and its board members, visited the newly appointed Minister of Finance, Dr. Ghazi Wazni. In this meeting, they discussed the financial situation and revenue of the Regie, and the Minister praised the Regie’s work who’s profits increased 34% from 2018 to 2019.

On July 12, 2020, the Director General of La Régie Libanaise Des Tabacs Et Tombacs (Regie), visited the House Speaker Nabih Berri. No details of the visit were revealed to the media.

It should be noted that one MP contested this donation stating that this money belongs to the citizens.

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<tr>
<td>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)</td>
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There are many instances of Regie conducting its own raids of smuggled tobacco products (according to decision 16). For example, the Regie confiscated smuggled tombac and tobacco products (14 Feb, 2021)²⁶ According to Regie’s report on its website, they confiscated the smuggled products and fines against the smugglers were issued. Confiscation is usually done by regulators. Regie also “referred to the concerned authorities”. This shows

²⁵ Includes immediate members of the families of the high-level officials
a close relationship Regie has with regulators to conduct part of their job of regulation and enforcement. Regie website also says, “Please note the possibility of pleading before the General Department which could reduce the fine.”

| 10. The government accepts, supports, endorses, or enters into partnerships or agreements with the tobacco industry. (Rec 3.1) NOTE: This must not involve CSR, enforcement activity, or tobacco control policy development since these are already covered in the previous questions. | 0 |

No evidence was recorded during the review period between Jan 2020 – March 2021.

**INDICATOR 5: Transparency**

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)  
No procedure by the government in place or has been reported in the news.

| 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) | 4 |

There are no government rules for the disclosure or registration of tobacco industry entities.

However, Lebanon passed the decree 6940 implementing the Law 28 on the Right to have access to information. This is a step forwards that will allow tobacco advocate to request the Regie to disclose its financial data, meetings minutes, MOU with tobacco industry. Thus, to be able to hold it and the tobacco industry accountable. The question that remains is to what extent will this decree be implemented.

**INDICATOR 6: Conflict of Interest**

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

| Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4) | 2 |

There is no publicly available information on this.

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27 Lebanon has Law No.28 dated 10/02/2017 (Right to have access to information), and a decree No. 6940 dated 24/09/2020
Current government officials and relatives hold positions in the tobacco business including consultancy positions. (Rec 4.5, 4.8, 4.10) 4

No similar information was publicly available although a news report indicated that clientelism, bribery within the Regie and hiring is based on sectarianism. 28

**INDICATOR 7: Preventive Measures**

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<tr>
<td>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)</td>
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<tr>
<td>There is no procedure in place to disclose the records of government interaction with the tobacco industry.</td>
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<td>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)</td>
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<tr>
<td>The government has not formulated, adopted or implemented a code of conduct for public officials in their dealings with the tobacco industry.</td>
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<tr>
<td>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. (5.2)</td>
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<tr>
<td>While the tobacco industry is required to submit information on tobacco production, content and manufacture for tax purpose, however there is no requirement for the industry to submit other information such as market share, marketing expenditures, lobbying, philanthropy, and others.</td>
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<tr>
<td>The government has a program / system/ plan to consistently 29 raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec 1.1, 1.2)</td>
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<tr>
<td>Since 2016, the government reports that it has been implementing FCTC Article 5.3 Guidelines.30 However, it should be noted that since 2011-2012 no similar program is available contrary to what was reported in the COP 8 report.</td>
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<tr>
<td>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,</td>
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29 For purposes of this question, “consistently” means: a. Each time the FCTC is discussed, 5.3 is explained. AND b. Whenever the opportunity arises such when the tobacco industry intervention is discovered or reported.

30 [https://untobaccocontrol.org/impldb/lebanon/](https://untobaccocontrol.org/impldb/lebanon/)
or study visit invitations given or offered to the government, its agencies, officials and their relatives. (3.4)

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There is no policy put in place to disallow the acceptance of contributions/ gifts from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts, or study visit invitations.

**TOTAL**

72
ANNEX A: SOURCES OF INFORMATION

TOBACCO INDUSTRY ACTIVITY

LOCAL TOBACCO COMPANIES

<table>
<thead>
<tr>
<th>Top 5 Tobacco Companies/distributors</th>
<th>Market Share and Brands</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Regie Libanaise Des Tabacs Et Tombacs (Regie)</td>
<td>56.3</td>
<td>GlobalData 2018 report</td>
</tr>
</tbody>
</table>

TOBACCO INDUSTRY FRONT GROUPS

<table>
<thead>
<tr>
<th>Top 5 Tobacco Industry Representative</th>
<th>Type (Front Group/ Affiliate/ Individual)</th>
<th>URL</th>
</tr>
</thead>
<tbody>
<tr>
<td>syndicate of owners of restaurants, cafes, night-clubs &amp; pastries in Lebanon (SRCP)</td>
<td></td>
<td><a href="http://www.syndicatercnp.com/">http://www.syndicatercnp.com/</a></td>
</tr>
<tr>
<td>Union of Syndicates of the Hospitality</td>
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NEWS SOURCES

<table>
<thead>
<tr>
<th>Top 5 Newspaper/Dailies</th>
<th>Type (Print/Online)</th>
<th>URL</th>
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<tbody>
<tr>
<td>Janoubia</td>
<td>Online</td>
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<td>Al Kalima online</td>
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<td>The Executive magazine</td>
<td>Online</td>
<td><a href="https://www.theexecutivemagazine.com/">https://www.theexecutivemagazine.com/</a></td>
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</table>
ANNEX B: Memo 48/2020/م that ban smoking in in restaurants and cafes during lockdown