OMAN

2021

TOBACCO INDUSTRY INTERFERENCE INDEX
Introduction

This report is the first to measure the intensity, frequency, and severity of incidents of Tobacco Industry Interference (TII) in the Sultanate of Oman; it covers the time period of January 2019 to March 2021. Although there are no tobacco companies as such operating in Oman, two local distributors act as agents to distribute the cigarette brands of international companies. Khimji Ramdas, the distributor for Philip Morris products, owns 54% of market share in Oman according to their website. Enhance Oman, the agent for British American Tobacco (BAT), comes under one of 7 clusters of the WJ Towell group of companies. Both companies are large family-owned business conglomerates with large portfolios including construction, property, consumer products and services. They are included in the report since the FCTC includes tobacco distributors in their definition of the tobacco industry.

This report is based on the questionnaire prepared by Southeast Asia Tobacco Control Alliance (SEATCA), a multi-sectoral alliance established to support ASEAN countries in developing and putting in place effective tobacco control policies including monitoring tobacco industry interfering with public health policy making. The aim of the report is to not only monitor progress in implementing Article 5.3 of the FCTC but also to provide guidance to support and encourage the government to strengthen tobacco control efforts.

Responses to the 20-item tool is based on a search for publicly available information based on the SEATCA guidelines. In summary, this involved a scoping review of publicly available evidence from the leading Oman media websites, Oman government websites and local tobacco agents’ websites. Royal Decrees and Ministerial Decisions were obtained from the Oman Ministry of Justice and Legal Affairs website. Other websites consulted were a non-government website that provides a more comprehensive resource for Omani legislation and the Tobacco Control Laws Organization; the latter was a useful source for English translations. Search terms used for the scoping review included all those outlined in the guidelines as well as the names of the board members for the two main tobacco distributors.

Indicators were largely quantified according to intensity, frequency or severity based on the SEATCA guidelines. The Global Center for Good Governance in Tobacco Control (GGTC) was consulted regularly to ensure clear understanding of each indicator and accuracy of scoring. As per the SEATCA guidelines, scoring for each indicator ranged from 1 to 5 where the lower score indicates better compliance with the FCTC Article 5.3. A public health expert and a lawyer, both with extensive experience in their respective field, reviewed the draft report and agreed on the scoring; their suggestions and clarifications were incorporated into the final report.

Summary Findings

1. INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT

The Oman government does not allow or invite the tobacco industry (TI) to sit in its multisectoral group that sets public policy and Oman’s delegation to the FCTC Conference of Parties meetings excludes representatives from the tobacco industry. No evidence was found in the public domain that the government accepts support from the TI in tobacco control policy development, nevertheless, tobacco control laws and regulations are not as comprehensive as outlined in the FCTC.

2. INDUSTRY CSR ACTIVITIES

Khimji Ramdas, the distributor for Philip Morris, portrays themselves as a generous family-run business and has a Corporate Social Responsibility Arm, Eshraqa, that is engaged in a large number of activities and sponsorships with the public sector. For the period of this review, Khimji Ramdas has signed four Memoranda of Understandings with the public sector plus an exclusive sponsorship agreement, supported national sporting events, provided training for Omani youth, donated various health and education equipment and supplies to local public health and education institutions and supported a number of other sub-national activities.

Enhance Oman, the distributor for BAT, comes under the WJ Towell group of companies. Unlike Khimji Ramdas, their CSR activities seem to focus on individuals and charities. In the past two years, CSR activities related to the public sector involved sponsorship for a National Environmental Forum and a donation to a tertiary care hospital in the capital area.

3. BENEFITS TO THE INDUSTRY

There is no evidence found in the public domain of the government attending to requests submitted by the TI. The new Excise Tax on “sin” products, for example, grants no exemptions on goods purchased prior to the implementation date except for an exemption for tobacco imported into Musandam, the northern governorate bordering the United Arab Emirates.

4. UNNECESSARY INTERACTION

There were three occurrences of unnecessary forms of interaction in the past two years including a Board Member of Khimji Ramdas, who served as Minister of Commerce and Industry for twenty years, joined the government delegation to a special session held to celebrate Oman joining the World Trade Organization. No evidence was found in the public domain of the government accepting assistance from the TI or entering into a partnership. However, a public university entered into partnership with the PMI-funded Foundation for a Smoke-Free World to conduct research on heated tobacco products and e-cigarettes.
5. **TRANSPARENCY**

No evidence was found in the public domain regarding government meetings or interactions with the TI and about rules requiring the government to disclose or register TI entities and their affiliated organizations.

6. **CONFLICT OF INTEREST**

There is evidence for potential conflicts of interest. A former Minister of Commerce and Industry is a Group Adviser in Khimji Ramdas and in September 2020 was appointed to the 6-member Board of Governors of the Central Bank of Oman for a 5-year term.

Although elected officials are only allowed to use personal funds for campaigning and the media has reported on some parliamentarians participating in CSR related events sponsored by the TI, there is no publicly available evidence to connect individuals in public office to the tobacco business.

7. **PREVENTIVE MEASURES**

There was no evidence found in the public domain about requirements of the government to disclose records of the interaction with the TI and its representatives and of the TI to periodically submit information on tobacco production, manufacture, market share, marketing expenditures, revenues and any other activity. On the other hand, there is a policy for members of the multisectoral national tobacco control committee prohibiting them from receiving donations and accepting subsidies from tobacco companies or their agents. However, it does apply for the whole government leaving the avenue open for the TI to approach other public officials.

**Recommendations**

1. Inform and educate all branches of government and the public about the need to protect public health policies for tobacco control from commercial and other vested interested of the TI and the strategies used by the TI to interfere with the development and implementation of tobacco control policies and/or undermine strategies to combat illicit trade in tobacco products.

2. Expand the current code of conduct for members of the Tobacco Control Committee to all government officials limiting interactions with the TI and prescribing the standards with which they should comply in their dealings with the TI and ensure transparency of those interactions.

3. Expand legislation controlling tobacco promotional activities to ban sponsorship of events including philanthropic activities (financial or in-kind) by the TI with government entities; the regulation should also clearly define mechanisms for enforcement.
4. Develop clear conflict of interest policies that require applicants for public office positions which have a role in setting and implementing tobacco control policies to declare any current or previous occupational activity with any TI and not allow any person employed by the TI to be a member of any government body, committee or advisory group that sets or implements tobacco control or public health policy.

5. Establish a system to regularly collect and disseminate information on tobacco market share, marketing expenditures, revenues, philanthropy and other activities to promote transparency of all operations and activities of the TI in the country.

6. Although not directly related to TI interference, it was apparent from this review that further work is required in strengthening tobacco control policies such as:
   6.1. Working with other GCC countries to require stronger, larger graphic health warnings and introduce a regular review process (i.e., every six months).
   6.2. Reducing the affordability of both cigarettes and shisha tobacco by implementing a minimum specific tax and standard tax rates for all tobacco products, removing the duty-free status for importing tobacco into Musandam and earmarking tobacco tax revenues for tobacco control activities.
   6.3. Imposing a comprehensive national ban on tobacco use in enclosed public spaces by removing the allowance in sub-national laws permitting designated smoking areas and exemptions for shisha cafes.
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(^2) accepts, supports or endorses any offer for assistance by or in collaboration with the tobacco industry(^3) in setting or implementing public health policies in relation to tobacco control(^4) (Rec 3.1)</td>
</tr>
</tbody>
</table>

No evidence found in the public domain.

| 2. The government accepts, supports or endorses policies or legislation drafted by or in collaboration with the tobacco industry. (Rec 3.4) | 3 |

a. Tax:
An ad valorem excise tax of 100% on tobacco products was introduced in Oman with the issuance of Royal Decree 23/2019 in March 2019:\(^5\) the import duty is 100% of the cost, insurance and freight (CIF) value at import. There is also a minimum specific import duty. The Ministry of Finance increased the import duty from 10 to 15 Omani rials per 1000 cigarettes in 2018; if 100% of CIF levied is lower than 15 Omani rials per 1000 cigarettes then the minimum import duty is levied instead. In terms of waterpipe tobacco, the minimum import duty is 6 Omani rials/kilogram. An exemption to this tax is for tobacco imported into Musandam, the northern governorate bordering the United Arab Emirates; instead, a 1% ad valorem tax is charged as an administration fee.

Although the excise tax is significantly higher than industry recommendation, the legislation does not mention incremental increase. The tax levied varies between cigarettes and waterpipe tobacco and tobacco prices remain below other countries including those in the Gulf Cooperation Council (GCC; Bahrain, Kuwait, Oman, Qatar, Saudi Arabia and United Arab Emirates).\(^6\)

b. Smoke-free areas
In Oman, smoke-free legislations are sub-national focusing on specific geographical areas and indoor settings; together they cover the whole country. For example, sub-nationally, the smoking bans in the hospitality industry apply to indoor smoking not outdoor eating places, allows for designated smoking areas and regulates shisha cafes.\(^7\) In 2008, the

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\(^2\) 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

\(^3\) The term, “tobacco industry” includes those representing its interests or working to further its interests, including the State-owned tobacco industry.

\(^4\) “Offer of assistance” may include draft legislation, technical input, recommendations, oversees study tour


Ministry of Manpower issued a full ban on smoking in the workplace.² Violations to smoking where prohibited is subject to a fine of 50 Omani Riyals for the first and second offenses, and a fine of 200 Omani Riyals for the third offense. These penalties are comparable to other laws; for example, the lowest fine in the 2016 traffic law is 100 Omani Rials,⁹ a significant increase from previous years.¹⁰ A comprehensive national ban on tobacco use in enclosed public spaces that removes the allowance in sub-national laws permitting designated smoking areas and exemptions for shisha cafes is needed.

c. Packaging and labelling

Tobacco warning labels and packaging guidance is based on the Gulf Standards Organization (GSO)¹ that covers the six member states of the Gulf Cooperation Council (GCC; Bahrain, Kuwait, Oman, Qatar, Saudi Arabia and United Arab Emirates). According to GSO 246 of 2011,¹¹ which were adopted as Oman law in 2012,¹² warnings must occupy 50% of the front and 50% of the back of each package. Other requirements include positioning the warning at the bottom and 4 types of warning. No mention is made of a short lead time and of changing them regularly (i.e, every 6 months). Further work with other GCC states is needed to ensure these guidelines better align with the FCTC guidance on implementation.¹³

d. Ban on tobacco advertising, sponsorship and promotion.

Two Ministry of Information decisions (No. 42/2016, No. 3/2018, No. 272/2010) prohibit publication of advertisements of tobacco products or its derivatives in all print, audio, visual, and electronic media, prohibit outdoor advertising such as billboards and prohibit the advertisement and publicity of tobacco or tobacco products in public places. These include point of sale.¹⁴ Decision No. 272/2010 prohibits tobacco manufacturers, importers, and distributors from sponsoring “contests, games and events which might be utilized by these companies to publicize or advertise their products.” But does not address other contributions and sponsorship, such as sponsorship of individuals, organizations, or government entities or programs, nor does it address contribution to or support of corporate social responsibility programs or youth prevention programs. Discounts on tobacco products are clearly banned by Ministry of Commerce and Industry Decisions 129/2015 and 239/2013.¹⁵

Fines for violations of these laws and regulations vary. Article 59 of the Press and Publication Law of 1984¹⁶ says that violations to the law are subject to imprisonment of a maximum of two years and a fine of up to 2000 Omani Riyal, or both. Violations of the

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² Ministry of Manpower, 2008, Ministerial resolution 686/2008, Occupation safety and health organizational regulation in the institutions subject to the labor law
³ Royal Decree 2016/38, Traffic Law
⁵ GCC Standardization Organization (2011), Labelling of tobacco product packages.
¹⁰ Royal Decree 84/49, Publications and publishing law
ban on offering tobacco products at a discount are punishable by a fine of 500 Omani Riyal. The fine is doubled upon a repeat violation. Violators of the Decision prohibiting sponsorship of contests, games, or events are subject to a fine of 100 Omani Riyals for the first and second offenses, and of 300 Omani Riyals for the third offense. Fines are doubled for recurring offenses during the period of license validity. The enforcement mechanisms are described in the publication law issued by the Ministry of Information; however, for tobacco sponsorship the enforcement mechanism is not clear.

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

The government does not allow or invite the tobacco industry to sit in its inter-agency group that sets public policy.  17

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)  18 (Rec 4.9 & 8.3)  1

Oman’s delegation to the COP does not allow any representatives from the TI to join the delegation.  19

INDICATOR 2: Industry CSR activities

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 20 (monetary or otherwise) from the tobacco industry (including so-called CSR contributions). (Rec 6.4)  2

Between 1 January 2019 to 31 March 2021, 23 CSR related articles and press releases were identified which involved engagement with the public sector including ministries and public universities; all but two activities were supported by Eshraqa, the Corporate Social Responsibility Arm of Khimji Ramdas. Eleven were activities at the national level; high level government officials participated in 9 activities and 15 activities involved the health or education/higher education sector(s) and/or targeted children, young people or women.

National level
Since January 2019, four Memoranda of Understanding between Eshraqa and the public sector (Ministry or Public Authority) were signed; one with the Ministry of Heritage and

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17 MOH press releases from 2019 and 2016 list membership which include only public entities
18 FCTC (2021) Parties to the WHO Framework Convention on Tobacco Control
19 FCTC (2018) Eighth Session of the Conference of the Parties to the WHO Framework Convention on Tobacco Control, List of Participants
20 political, social, financial, educations, community, technical expertise or training to counter smuggling or any other forms of contributions
Culture\textsuperscript{21} for promoting opportunities for students in the fields of science, technology, engineering, mathematics and arts (STEMA), another with a public college to set-up an e-learning centre,\textsuperscript{22} the third with the Public Authority for Small and Medium Enterprises Development (Riyada) to train staff in promoting entrepreneurship as well as train and support to existing small and medium enterprises\textsuperscript{23} and the last with the Institute of Internal Auditors Oman (which is sponsored by the public College of Banking and Financial Services) to train 50 nationals in various professional development programmes.\textsuperscript{24} In addition, an exclusive sponsorship agreement was signed with the Oman Paralympic Committee.\textsuperscript{25}

In addition, they supported creating a 2021 calendar as part of their efforts to promote STEMA in collaboration with the ministries of education and tourism,\textsuperscript{26} the Paralympics meet organized by the Ministry of Education and the Oman Paralympic Committee,\textsuperscript{27} the Summer of Sports organized by the Ministry of Sports Affairs,\textsuperscript{28} and a national environmental forum;\textsuperscript{29} this last activity was the only national activity supported by Towell, the parent company of Enhance Oman, all other national activities were sponsored by Eshraqa.

Training was also provided by a TI-related training institute in collaboration with the Public Authority of Manpower Register.\textsuperscript{30} Finally, the Minister of Commerce and Industry awarded two TI individuals, a board member and a senior manager, the SME Mentorship Award recognizing their contribution towards the development of small and medium enterprises in the country.\textsuperscript{31}

Subnational level

At the subnational level, support was provided for a wide variety of activities. Two involved in-kind donations (198 smart TVs and 10,000 school bags) to government schools in various governorates in the country.\textsuperscript{32} Three were trainings for staff in public universities and colleges.\textsuperscript{33} A local bookfair, educational event on Omani wildlife and a national day event were additional educational activities that would attract children and young people.\textsuperscript{34} Other donations included medical equipment to a tertiary care hospital located in the capital area\textsuperscript{35} and a regional hospital,\textsuperscript{36} two minibuses to a regional women’s

\begin{itemize}
  \item \textsuperscript{21}Khimji Ramdas (2020), \textit{MHC signs MoU with Eshraqa to introduce StemaZone at Oman Children’s museum}
  \item \textsuperscript{22}Khimji Ramdas (2020) \textit{KR inks elearning MOU with International Maritime College, Oman}
  \item \textsuperscript{23}Khimji Ramdas (2020) \textit{Riyada and Eshraqa, Khimji Ramdas ink partnership deal to boost SME sector}
  \item \textsuperscript{24}Times of Oman (2020) \textit{MoU signed to train 50 members of the Institute of Internal Auditors}
  \item \textsuperscript{25}Khimji Ramdas (2020) \textit{Oman Paralympic Committee Eshraqa sign exclusive sponsorship agreement}
  \item \textsuperscript{26}Khimji Ramdas (2020) \textit{Eshraqa Khimji Ramdas CSR arm reveals StemaZone calendar theme for 2021}
  \item \textsuperscript{27}Khimji Ramdas (2020) \textit{Eshraqa sponsors Oman Paralympic athletics sports meet 2020}
  \item \textsuperscript{28}Khimji Ramdas (2019) \textit{Khimji Ramdas Eshraqa endorses Summer of Sports 2019}
  \item \textsuperscript{29}WJ Towell (2019) \textit{Towell Group is the Golden Sponsor of the Third Oman Environmental Forum, 28 March 2019}
  \item \textsuperscript{30}Khimji Ramdas (2019) \textit{Eshraqa, KR launches Microsoft IT certification drive with PAMR}
  \item \textsuperscript{31}Khimji Ramdas (2019) \textit{Eshraqa Entrepreneurship Academy honoured with Riyada SME mentorship program award}
  \item \textsuperscript{32}Khimji Ramdas (2021) \textit{KR Eshraqa presents school bags to students, Khimji Ramdas (2020) Eshraqa presents 198 smart TVs to schools in Ibra}
  \item \textsuperscript{33}Khimji Ramdas (2020) \textit{KR Eshraqa conducts the leadership beyond role workshop for SQU, Khimji Ramdas (2020) Eshraqa organises 4th edition of managerial effectiveness and leadership skills workshop, Khimji Ramdas (2019) Eshraqa successfully conducts train the trainer workshop for lecturers of universities and colleges in Oman}
  \item \textsuperscript{35}Times of Oman (2019) \textit{Royal Hospital Oman receives new medical devices}
  \item \textsuperscript{36}Khimji Ramdas (2021) \textit{KR Eshraqa donates medical equipment to Ibra health centre}
\end{itemize}
association, and 25 wheelchairs to local social services in collaboration with a disability association. The medical equipment for the tertiary care hospital was the only local activity supported by Towell, all other subnational activities were sponsored by Eshraqa.

**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)

No evidence of the government attending to requests submitted to the government were found in the public domain.

7. The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)

The latest tobacco-related legislation, for example, is the new Excise Tax on “sin” products which grants no exemptions on goods purchased prior to the implementation date. News reports indicated that unlike with tobacco, exemptions were made for alcohol – the imposed taxed for alcohol was dropped from 100% to 50% for an extendable six-month period. The only exemption is for tobacco imported into Musandam; instead, a 1% ad valorem tax is charged as an administration fee.

**INDICATOR 4: Forms of Unnecessary Interaction**

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)

Three activities reported in the media can be identified as unnecessary forms of interaction. A Board Member in the TI, who served as Minister of Commerce and Industry for twenty years, joined the government delegation to a special session held to celebrate Oman joining the World Trade Organization. Board Members in the TI are long-time supporters of the Oman Cricket Academy which provide opportunities to interact with high government officials including sports ministers. During the period studied, a board member from Khimji Ramdas was awarded the lifetime achievement award by a member of the Royal family; another Khimji Ramdas board member is also a board member of the Oman Cricket Academy and welcomed the Minister of Culture, Sports and Youth during his first visit to the site. These sports-related interactions do not

40 Times of Oman (2019) [New sin tax prices prompt warning on overcharging](https://www.timesofoman.com/others/)
41 Includes immediate members of the families of the high-level officials
42 Times of Oman (2020) [Oman celebrates 20th anniversary of joining the WTO](https://www.timesofoman.com/others/)
43 Times of Oman (2019) [ICC, legends cheer for Oman and its 40 years of cricketing history](https://www.timesofoman.com/others/)
directly demonstrate influence in public health policy; however, they do show the extent of engagement of individuals in the TI with public officials.

<table>
<thead>
<tr>
<th>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)</th>
<th>0</th>
</tr>
</thead>
</table>

No evidence found in the public domain.

<table>
<thead>
<tr>
<th>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.</th>
<th>2</th>
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</table>

No evidence was found in the public domain of the government having a partnership with the TI. However, the only public university in Oman entered into partnership with the PMI-funded Foundation for a Smoke-Free World to conduct research on heated tobacco products and e-cigarettes.\(^{44}\) While a news article reports on the partnership, it does not indicate that the funding entity is sponsored by PMI. The significance of this research is that it will be used to influence public health policy.

### INDICATOR 5: Transparency

<table>
<thead>
<tr>
<th>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)</th>
<th>0</th>
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</table>

No evidence found in the public domain.

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<thead>
<tr>
<th>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)</th>
<th>5</th>
</tr>
</thead>
</table>

No evidence of relevant regulation or policy found in the public domain.

### INDICATOR 6: Conflict of Interest

<table>
<thead>
<tr>
<th>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)</th>
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From the Basic Law (Constitution) it is commonly understood that political parties are not allowed although this is not stated explicitly.\(^{45}\) Ministerial regulations allow only

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\(^{44}\) Shabiba (2020) Sultan Qaboos University participates in preparing an international study examining the harms of e-cigarettes

\(^{45}\) Royal Decree 6/2021 Basic Law of the State
personal sources of funds for campaigning; other sources not allowed.\textsuperscript{66} Although there is news coverage of some parliamentarians participating in CSR related events, there is no publicly available evidence to connect individuals in public office to the tobacco business.

<table>
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<tr>
<th>14. Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4)</th>
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The only evidence found in the public domain is that one retired senior level official is the Group Advisor of one of the family-owned/run tobacco related businesses.\textsuperscript{47}

<table>
<thead>
<tr>
<th>15. Current government officials and relatives hold positions in the tobacco business including consultancy positions. (Rec 4.5, 4.8, 4.10)</th>
<th>4</th>
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</table>

In September 2020, a Board member of WJ Towell was appointed by Royal Decree 117/2020 to the 6-member Board of Governors of the Central Bank of Oman for a 5-year term.\textsuperscript{48}

**INDICATOR 7: Preventive Measures**

<table>
<thead>
<tr>
<th>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)</th>
<th>5</th>
</tr>
</thead>
</table>

No evidence of relevant regulation or policy found in the public domain.

<table>
<thead>
<tr>
<th>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)</th>
<th>2</th>
</tr>
</thead>
</table>

According to the 2020 National Report to the FCTC COP,\textsuperscript{49} the government has reported that a policy is in place for members of the multisectoral national tobacco control committee; they are not allowed to receive donations nor accept subsidies from tobacco companies or their agents. However, it does apply for the whole government.

<table>
<thead>
<tr>
<th>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. (5.2)</th>
<th>5</th>
</tr>
</thead>
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\textsuperscript{66} Ministry of Interior (2019) Ministerial Decision 44/2019 on rules and procedures for electoral campaigns

\textsuperscript{47} Anglo-Omani Society (2021) Chair, Omani British Business Council

\textsuperscript{48} Times of Oman (2020) His Majesty issues Royal Decree to form Board of Governors of CBO

\textsuperscript{49} FCTC (2020) Oman, 2020 FCTC report
Existing tobacco related legislation do not address this issue except the recent Excise Tax law which requires registration by the producer or importer of the goods as well as for a warehouse license for the excised goods. Transitional excise tax return is required.

For example, published documents from the National Centre for Statistics and Information, such as the monthly Consumer Price Index,\(^{50}\) includes information about tobacco and the Capital Market Authority’s Code of Corporate Governance published in 2016 has a section on reporting on CSR activities.\(^{51}\)

<table>
<thead>
<tr>
<th>19. The government has a program / system/ plan to consistently(^{52}) raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec 1.1, 1.2)</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td>A directive was circulated to all relevant government units not to accept subsidies and donations from tobacco companies according to the National Report to the FCTC 2020.(^{53})</td>
<td></td>
</tr>
<tr>
<td>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. (3.4)</td>
<td>2</td>
</tr>
<tr>
<td>According to the FCTC National Report(^{54}) members of the multisectoral national tobacco control committee are not allowed to receive donations nor accept subsidies from tobacco companies or their agents. However, it does apply for the whole government leaving the avenue open for the TI to approach other public officials.</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>47</td>
</tr>
</tbody>
</table>

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\(^{51}\) Capital Market Authority (2016) Questions on the Code of Corporate Governance

\(^{52}\) 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.

\(^{53}\) FCTC (2020) Oman, 2020 FCTC report

\(^{54}\) FCTC (2020) Oman, 2020 FCTC report