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Background and Introduction

This report makes an assessment of the intensity, frequency, and severity of incidents of tobacco industry interference (TII) reported in Poland between 1 January 2020 and 31 December 2020 and some examples from 2019, and the government’s response to these incidences.

The used term ‘government’ covers not only the Polish government and public officials but also single politicians and local administrations.

The document is based on a questionnaire developed by SEATCA for its Tobacco Industry Interference Index (TIII) and scoring guidelines. The scoring range for most questions is from 1 to 5. The lower the score, the better the compliance with the World Health Organization (WHO) Framework Convention on Tobacco Control (FCTC) Article 5.3. For details on scoring, please see https://seatca.org/ and Assunta M, Dorotheo EU. SEATCA Tobacco Industry Interference Index: a tool for measuring implementation of WHO Framework Convention on Tobacco Control Article 5.3. Tobacco Control 2016; 25:313–318.

To complete the SEATCA TIII of 20 indicators under seven key themes for Poland, five reviewers separately searched for evidence. This report was written by a scoping review of i.a.: the legal basis, Polish media websites, Polish government and local government websites, also social media of tobacco industry companies. All of the reviewers agreed on the scoring together. To ensure that the scoring was reliable and each indicator was well understood by the reviewers, regular communication was maintained with the Global Center for Good Governance in Tobacco Control team.

In Poland, 94 entities dealing in manufacture of tobacco products were recorded in the Statistical Yearbook of Industry (Rocznik Statystyczny Przemysłu) in 2019.

Gross value added to the industry of manufacture of tobacco products in 2019 was around 6.8 billion PLN. The value of sold production, i.e. production that is expressed in current basic prices, without value-added tax (VAT), excise duty, and including the value of the subject subsidies received, i.e. subsidies for products (goods and services) in 2019, amounted to about 18 billion PLN.

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1 Główny Urząd Statystyczny. Rocznik Statystyczny Przemysłu - Polska, Zakład Wydawnictw Statystycznych, Warszawa, 2020
Since 1995, the National Association of the Tobacco Industry (Krajowe Stowarzyszenie Przemysłu Tytoniowego) unites the largest manufacturers of tobacco products in Poland, which together cover over 99% of the market\(^2\). The members of the association are\(^3\):

- British American Tobacco (BAT) Polska
- Imperial Tobacco Polska
- Japan Tobacco International (JTI) Polska
- Philip Morris Polska

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\(^2\) [http://www.kspt.org.pl/]
\(^3\) [http://www.kspt.org.pl/O-Nas/Czlonkowie/]
Summary Findings

1. INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT
   In 2020, The Marshal of the Łódź Province organized a meeting i.a. with local government officials, representatives of non-governmental organizations, and entrepreneurs. Japan Tobacco International Polska was a participant in one of these meetings.

   In 2019 the meeting with representatives of Phillip Morris was arranged by the Deputy Marshal of the Parliament. It was informal and against the procedures. The primary objective was to discuss the results of the study of next generation tobacco products (heated tobacco products), which the industry suggested that they are less harmful. Other members of the government also took part in it.

   In 2019 the act on excise duty and certain other acts (Ustawa o zmianie ustawy o podatku akcyzowym oraz niektórych innych ustaw) was discussed. Tobacco companies had an impact on the form of this act because they took part in discussions and their proposals were taken into account. The act of law of 30 March 2021 on excise duty and certain other acts (Ustawa z dnia 30 marca 2021 r. o zmianie ustawy o podatku akcyzowym oraz niektórych innych ustaw) was signed by the President of Poland on 8 April 2021.

2. INDUSTRY CSR ACTIVITIES
   In 2020 few local governments and public schools started cooperation with British American Tobacco Polska or Imperial Tobacco Polska. The collaboration assumed patronage, providing a scholarship or donating funds for the creation of a workshop in one of the schools.

   Moreover, JTI Polska was a partner in a local initiative, which aimed to help people start their own businesses and activate elderly people.

   In the context of the COVID-19 pandemic, Philip Morris Polska donated some funds for materials supporting the fight against the pandemic and began to produce disinfectants in one of its factories.

3. BENEFITS TO THE INDUSTRY
   Tobacco industry received a tax delay on e-cigarette liquids in 2020. The delay in introducing the tax coincided with the presidential election.

   Innovative tobacco products such as heated tobacco in Poland have preferential tax conditions compared to traditional products. The minimum excise duty due for a pack of 20 cigarettes is approximately PLN 9.09, while the innovative products is about PLN 1.80, a difference of PLN 7.20.

4. UNNECESSARY INTERACTION
   In 2020, the Prime Minister, Deputy Prime Minister of Poland and a representative of Philip Morris Polska participated together in a meeting "Crisis Boosting Investments" organized by The Association of Business Service Leaders. In addition, Philip Morris Polska was a partner of this event.
No assistance accepted by the government from the tobacco industry on enforcement is known. The government cooperates with the tobacco industry in obtaining data concerning illegal tobacco trade.

5. **TRANSPARENCY**
Information from the government to disclose meetings/interactions with the tobacco industry in cases where such interactions are strictly necessary for regulation are unsatisfactory.

Similarly, regulations where the government requires rules for the disclosure or registration of tobacco industry entities, affiliated organizations, and individuals acting on their behalf including lobbyists are unsatisfactory.

6. **CONFLICT OF INTEREST**
The government prohibits contributions from the tobacco industry or any entity working to political parties, candidates, or campaigns based on the Act of November 9, 1995 on health protection against the consequences of using tobacco and tobacco products.

There is no information that retired senior government officials have joined the tobacco industry in recent years and also no current government officials or relatives are holding positions in the tobacco industry.

7. **PREVENTIVE MEASURES**
When it comes to preventive measures, Poland performed poorly. The government does not have procedures in place to disclose records of interactions with the tobacco industry and its representatives, nor does it have a code of conduct for public officials when dealing with the tobacco industry. Furthermore, there is also no program to raise awareness about Article 5.3 guidelines within government departments. However, the tobacco industry is obligated each year to provide a report to the Bureau for Chemical Substances.

**Recommendations**

- Information about Provision of WHO FCTC Art 5.3 should be disseminated among government officials and local governments.

- In Poland, which currently has no specific regulation constraining tobacco industry lobbying, implementation of the provisions of WHO FCTC Article 5.3 of is needed to limit interactions between the government and the tobacco industry, ensure transparency of such interactions and, foremost, denormalise tobacco industry interference with policymaking.

- Government should be independent from the tobacco industry when it comes to illegal tobacco trade analyses.
2021 Tobacco Industry Interference Index
Results and Findings

INDICATOR 1: Level of Industry Participation in Policy-Development

<table>
<thead>
<tr>
<th>INDICATOR 1: Level of Industry Participation in Policy-Development</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. 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>4</td>
</tr>
</tbody>
</table>

On 7 October 2020, JTI Polska participated in the meeting “Let’s talk in the Łódź region” (“Porozmawiajmy w Łódzkiem”). The Marshal of the Łódź Province, Grzegorz Schreiber, created a series of meetings with residents, local government officials, representatives of non-governmental organizations and entrepreneurs. The purpose of these meetings was to present the activities of the voivodeship office and to discuss matters relating to local communities. In addition to the representatives of the Marshal’s Office and JTI Polska, the meeting included, among others, MP of the Republic of Poland - Piotr Polak took part.

In the past, one of the most controversial meetings with TI representatives was a meeting organized by Ryszard Terlecki, Deputy Marshal of the Parliament. This informal meeting was organized on 16 May 2019, without the knowledge of the Parliaments' Chancellery and against the procedures. Representatives of Philip Morris Polska presented the results of the study of next generation tobacco products, which the industry suggested that they are less harmful. The participants of the meeting were also, i.a. Tomasz Latos, the then deputy head of the

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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://www.lodzkie.pl/strona-glowna/aktualnosci/porozmawiajmy-w-%C5%82%C3%B3dzkiem
9 https://www.poddebicki.pl/asp/spotkanie-z-cyklu-porozmawiajmy-w-lodzkiem-w-powiecie-poddebickim,70,artykul,1,3121
parliamentary health committee, the former health minister Konstanty Radziwiłł and the then deputy health minister Zbigniew Król.  

No other incidents have been recorded during 2019 and 2020. Since the government does not disclose all meetings with the tobacco industry or related minutes only information available in the public domain is provided.

<table>
<thead>
<tr>
<th>2. The government accepts, supports or endorses policies or legislation drafted by or in collaboration with the tobacco industry. (Rec 3.4)</th>
<th>4</th>
</tr>
</thead>
</table>

government consults on the draft act amending the act on excise duty and certain other acts (Ustawa o zmianie ustawy o podatku akcyzowym oraz niektórych innych ustaw10,11) were being consulted. Tobacco companies such as Imperial Tobacco Polska12, JTI Polska13, Philip Morris14 Polska and the Polish Tobacco Industry Association (Polskie Stowarzyszenie Przemysłu Tytoniowego15), the National Tobacco Industry Association (Krajowe Stowarzyszenie Przemysłu Tytoniowego16), or the Federation of Polish Entrepreneurs (Federacja Przedsiębiorców17).

11 https://legislacja.rcl.gov.pl/projekt/12326301/katalog/12635601#12635601
12 https://legislacja.rcl.gov.pl/projekt/12325050/katalog/12628608\#12628608
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)

No such involvement of the tobacco industry in governmental public health committees is known - no information was found.

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)²⁴ (Rec 4.9 & 8.3)

Due to the COVID-19 pandemic, COP9 was postponed to November 2021²⁵. Poland had representatives during Eighth Session of the Conference of the Parties to the WHO Framework Convention on Tobacco Control, who were²⁶:

- Chief delegate Ms E.M. Piasecka First Secretary, Permanent Representation to the European Union, Brussels Alternate,
- Mr Z. Czech Ambassador, Permanent Representative, Geneva,
- Ms J. Mieszalska Director, Department of Public Health, Ministry of Health,
- Mr J. Szymanski Senior expert, Department of Public Health, Ministry of Health,
- Mr A. Wojda First Secretary, Permanent Mission, Geneva

No information was found on the links between Polish representatives at the COP and the tobacco industry.

**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 contributions²⁷ (monetary or otherwise) from the tobacco industry (including so-called CSR contributions). (Rec 6.4)
A. The government partners with CSR activities organized by the tobacco industry

On 12 December, 2019 the Institute of Law Studies at the Polish Academy of Sciences hosted a conference on “Combatting Illegal Tobacco Trade in the Era of Fast Change” in Warsaw, Poland. On this event research funded by tobacco-giant Philip Morris International (PMI) was promoted. Such activity by a tobacco company poses a threat to some decisions made by the rulers. Through such initiatives, PMI improved its public image and cares about PR28.

The schools listed below are public schools.

On 13 October 2020 the local government of Augustów county, and the headmaster of the Gen. Ignacy Prądzyński Technical School (Zespół Szkół Technicznych im. gen. Ignacego Prądzyńskiego) in Augustów, signed an agreement with British American Tobacco (BAT) Polska agreeing that the company would support the school’s students. BAT to present new technologies and machines to the school, organize visits to the BAT factory for students, and conduct training sessions for students and teachers. Moreover, BAT will fund scholarships for the best students of the school29.

In another example, a local organization called “The Poddębice Academy of Enterpreneurship” ("Poddębicka Akademia Przedsiębiorczości") was established in the Poddębice district. The Academy was awarded in a nationwide competition under the patronage of the President of the Republic of Poland, Andrzej Duda. Japan Tobacco International (JTI) Polska is a partner of this local initiative. The Academy conducts training for people who want to start their own business. An important element of the initiative is also the activation and integration of older people30,31.

B. The government receives sponsoring from the tobacco industry

Imperial Tobacco Polska has the patronage over two mechatronics classes at the Technical and Trade School (Technikum i Branżowa Szkoła) in Tarnowo Podgórne in 2020. As part of this cooperation, Imperial Tobacco Polska allocated 300,000 PLN to equip the mechatronics workshop32,33.

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29 http://www.augustowski.home.pl/2020/10/14/bat-polska-przyjaciel-szkoly-zawodowej/
31 https://www.poddebicki.pl/asp/podsumowano-projekt-poddębicka-akademia-przedsiebiorczości,70,artykul,1,2874
32 https://www.facebook.com/ImperialTobaccoPL/posts/3143230312363559
33 https://www.facebook.com/ImperialTobaccoPL/posts/3530390526980867
In 2020, projecting as ‘corporate social responsibility’ some of the production lines at the Philip Morris Polska factory in Kraków were switched from the production of cigarettes to the production of disinfectants. Philip Morris Polska received approval from the Office for Registration of Medicinal Products, Medical Devices and Biocidal Products for the production of a disinfectant. At the end of the year, 6,000 liters of sanitizer were transferred to the Małopolska Provincial Headquarters of the State Fire Service. Philip Morris Polska also donated 4 million PLN to the fight against the coronavirus. The funds i.a. were used to finance personal protective equipment for the personnel of health care institutions. Moreover, Philip Morris Polska financed the purchase of diagnostic equipment for molecular tests for SARS-CoV-2 coronavirus, along with 1,000 high-sensitivity express genetic tests: Xpert Xpress SARS-CoV-2. The donated funds were also used to purchase a class 3 GeneXpert XVI laminar chamber, operating in a fully closed system and allowing diagnosticians and laboratory personnel to work safely in completely sterile conditions. No information was found where and to whom exactly the money and the individual equipment went.34,35

**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)

The planned increase in excise tax for e-cigarette liquids in 1 July 2020 was delayed until 30 September 2020. Previously between 1 February 2018 and 30 June 2020 it was at a zero rate.36,37

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The official reason for delaying the introduction of the tax “was connected with the pandemic”. On the other hand, the decision to delay the tax introduction was presented two days after the first round of the presidential elections. The president was supported by the ruling party, and the opposition candidate was classified to the next round.

7. The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3) 3

Next generation tobacco products and electronic cigarettes are subject to a disproportionately lower tax. In traditional cigarettes, the minimum excise duty due for a pack of 20 cigarettes is approximately PLN 9.09. For comparison, in the case of innovative products, it is about PLN 1.80. The difference in taxation is high and amounts to over PLN 7.20. In the case of electronic cigarette liquids in the most common setup on the market - liquid with a capacity of 10 ml - there is PLN 5.50 of excise duty.

The excise duty rates on tobacco products are as follows:
1) for cigarettes - 228.10 PLN for each 1000 items and 32.05% of the maximum retail price;
2) for smoking tobacco 155.79 PLN for each kilogram and 32.05% of the maximum retail price;
3) for cigars and cigarillos - PLN 433.00 for each kilogram.

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) 4

The Association of Business Service Leaders (ABSL) is a leading organization representing business services in Poland. On 7 September 2020, ABSL organized the “Crisis Boosting Investments” forum. One of the events’ partners was Philip Morris Polska. During the meeting the post-Covid business outlook was discussed, as well as ways to recover and come back stronger to the new reality. The speakers at the event were Prime Minister Mateusz Morawiecki and Deputy Prime Minister Jadwiga Emilewicz. On the part of Philip Morris Polska, Michał Mierzejewski was the representative.

Previously mentioned in point 1 controversial meeting with TI representatives can be also added here. This was a meeting organized by Ryszard Terlecki, Deputy Marshal of the Parliament. This informal meeting was organized on 16 May 2019, without the knowledge of the Parliament’s Chancellery and against the procedures.

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 1

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38 https://prezydent20200628.pkw.gov.pl/prezydent20200628/
41 Includes immediate members of the families of the high-level officials
No such assistance is known.

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.

Cooperation in obtaining data on the scale of illegal smuggling. The tobacco industry contracts research companies to research this topic and passes the data on to the government. For example PMI funded KPMG to do study on illicit trade which is presented at this meeting. In 2019 “Poland Market Survey Report – Empty Discarded Pack Collection” was conducted on behalf BAT, Imperial Tobacco Group, JTI and PMI by ALMARES Institute for Consulting and Market Research. Previously, between 2013-2015, Project SUN was commissioned by: British American Tobacco plc, Imperial Tobacco Limited, JT International SA, and Philip Morris International Management SA

INDICATOR 5: Transparency

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)

The website of the Government Legislation Center (Rządowe Centrum Legislacji) discloses interactions with the tobacco industry as part of public consultations on draft legislation. The tobacco industry takes part as an interest in the projects and gives propositions of changes.

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)

A register of entities engaged in lobbying activities and those who raise projects is kept - Act of law of 7 July 2005 on lobbying activities in the law-making process (Ustawa z dnia 7 lipca 2005 r. o działalności lobbingowej w procesie stanowienia prawa) "Art. 10. 1. A register of entities engaged in professional lobbying activities" shall be created. There is no separate register for tobacco companies.

INDICATOR 6: Conflict of Interest

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)

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44 http://www.kspt.org.pl/aktualnosc/Najnowsze-badanie-rynk-u-w-Polsce.29
45 http://www.kspt.org.pl/img/zdjecia/Poland%20Q2%202018%20EPS%20Report%20KAS.pdf
46 http://www.kspt.org.pl/img/zdjecia/Poland%20Q4%202019%20EPS%20Report.pdf
47 https://rcl.gov.pl/
According to the Act of November 9, 1995 on health protection against the consequences of using tobacco and tobacco products (Ustawa z dnia 9 listopada 1995 r. o ochronie zdrowia przed następstwami używania tytoniu i wyrobów tytoniowych) any contributions from the tobacco industry is prohibited. Law says: “Sponsorship of sport-, cultural-, educational-, health- and socio-political activity by a tobacco company, including the manufacturer or an importer of tobacco products and a related manufacturer or importer products is prohibited.”

<table>
<thead>
<tr>
<th>14. Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4)</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>No retired senior government is known to officials form part of the tobacco industry.</td>
<td></td>
</tr>
</tbody>
</table>

<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>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>No such information is known.</td>
<td></td>
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</table>

**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>
<tbody>
<tr>
<td>According to the government, there is no specific procedure of disclosure for interactions with the tobacco industry – be it official meetings or side meetings at events. On the other hand most of the meetings for example with the Prime Minister or President are available in &quot;the news&quot; on the government website.</td>
<td></td>
</tr>
</tbody>
</table>

<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>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>No such code of conduct is known.</td>
<td></td>
</tr>
</tbody>
</table>

<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>2</th>
</tr>
</thead>
<tbody>
<tr>
<td>According to the article 11 of the Act 4 of November 9, 1995 on health protection against the consequences of using tobacco and tobacco products (Ustawa z dnia 9 listopada 1995 r. o ochronie zdrowia przed następstwami używania tytoniu i wyrobów tytoniowych), the President of the Chemicals Office (Prezes Biura do spraw Substancji Chemicznych) controls the tobacco industry and also monitors which age group is most willing to buy tobacco products. Every year tobacco industry is obliged to provide a report to Bureau for Chemical Substances (Biuro do spraw Substancji Chemicznych).</td>
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[49](https://www.gov.pl/web/chemikalia/monitorowanie-rynku-e-papierosow)
<table>
<thead>
<tr>
<th></th>
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<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>19. The government has a program / system/ plan to consistently(^{50}) raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec 1.1, 1.2)</td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>Such system does not exist</td>
<td></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></td>
<td>5</td>
</tr>
<tr>
<td>No such policy exists.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>53</strong></td>
</tr>
</tbody>
</table>

\(^{50}\) 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.
# 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>Imperial Tobacco Polska</td>
<td>Parker&amp;impson (P&amp;S), WEST, Davidoff, R1, L&amp;B, smoking tobacco P&amp;S and WEST, an accessories for smokers in the form of cigarette tubes, tissue paper and hand-made cigarette makers.</td>
<td><a href="https://imperial-tobacco.pl/">https://imperial-tobacco.pl/</a></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>European Smoking Tobacco Association</td>
<td>Front Group</td>
<td><a href="https://www.esta.be/">https://www.esta.be/</a></td>
</tr>
<tr>
<td>Business Centre Club</td>
<td>Front Group</td>
<td><a href="https://www.bcc.org.pl/">https://www.bcc.org.pl/</a></td>
</tr>
</tbody>
</table>