Summary of Findings

1. INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT
The National Tobacco Control law and its bylaw ban any support of tobacco manufacturers to the programs. Thus the tobacco industry (TI) cannot participate in policy development, and are not a part of any government delegation to any WHO FCTC related meetings.

2. INDUSTRY CSR ACTIVITIES
The law bans tobacco-related corporate social responsibility (CSR) and there were no instances of government participation or collaboration found.

3. BENEFITS TO THE INDUSTRY
Although the government has not given any direct benefit to the TI, there are some flaws in the regulations that the tobacco industry can benefit from. There are also shortcomings in the enforcement of the laws and regulations, most importantly in tobacco taxation. While Iran was under heavy economic sanction in the last few years, a large portion of foreign investment took place in the TI with the approval of the Ministry of Industry, Mine, and Trade. Moreover there are some tax exemptions in the budget law that the TI can benefit from.

4. UNNECESSARY INTERACTION
Top-level government officials do not attend any tobacco-related functions nor foster any relationship with the TI.

5. TRANSPARENCY
It is not clear if the tobacco companies provide the mandatory reports for the National Tobacco Control Headquarter and if these reports are made available to the tobacco control committee. There is a lack of transparency and publishing of statistics about consumption, making it possible for the TI to increase production.

6. CONFLICT OF INTEREST
Although no government officials hold any office in the TI, some of the directors in the board of Iranian Tobacco Company are appointed by the Ministry of Industry, Mine, and Trade.

7. PREVENTIVE MEASURES
There is no permit for the TI to attend or engage in any interaction with government officials, nor any support to tobacco manufacturers for their plans. There are government policies in place to disallow the acceptance of all forms of contributions and gifts from the TI.
Recommendations

1. Publish timely information and data about the production of tobacco companies, their importation, exportation, lobbyists, affiliated organizations, etc. in a public system supervised by the National Tobacco Control Headquarter. All meetings and other duties should be held at the headquarters as specified in the Comprehensive National Tobacco Control Law, which will improve transparency.

2. Expedite the adoption of a code of conduct or guidance on interaction with the TI to ensure greater transparency and limit interaction to only when strictly necessary.