Summary of Findings

1. INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT

No evidence was found of tobacco industry (TI) involvement in the development of health policies between March 2021 and April 2023. The government had six online consultations during this time period, and while they received numerous responses from the tobacco and e-cigarette industry, none of these inputs resulted in any modifications to the proposed bills.

2. INDUSTRY CSR ACTIVITIES

We found no evidence of the government endorsing, supporting, forming partnerships with, or participating in CSR activities of the TI. During the COVID-19 pandemic, no evidence of the government receiving CSR contributions from the TI was recorded.

3. BENEFITS TO THE INDUSTRY

The prohibition of non-tobacco flavors in electronic cigarettes was postponed for six months after the e-cigarette industry raised concerns about carcinogenic flavors. Furthermore, the non-tobacco flavor sell-out time was prolonged by three months to accommodate industry adjustments and the sale of its existing stock.

Philip Morris received a government subsidy in 2021 to enhance the sustainability of their manufacturing facility, but it eventually opted not to execute the steps and reimbursed the payment.

4. UNNECESSARY INTERACTION

Dutch Customs and the TI have a Memorandum of Understanding (MoU) to combat fraud and the smuggling of tobacco products. This MoU is valid for an indefinite time, meaning that the cooperation between customs and the TI does not have a set end date. The government and the TI usually meet every three months.

No evidence was found of other top level government officials meeting with/fostering relations with the TI between April 2021 and March 2023.

5. TRANSPARENCY

Interactions between the national government and the TI are disclosed in a national transparency registry, hosted on the website of the government. However, missing documents, such as a response letter from the Secretary of State to the e-cigarette industry, indicate that not all communication has been uploaded to the registry. This raises concerns about the registry’s completeness and whether all relevant communication within the given timeframe has been included.

6. CONFLICT OF INTEREST

The government of the Netherlands does not prohibit contributions from the TI to political parties, candidates, or campaigns. However, political parties are obliged to report any financial contributions exceeding €10,000. No government officials hold positions in the tobacco industry.

7. PREVENTIVE MEASURES

The government of the Netherlands has procedures, protocols, and codes of conduct in place to limit contact with and influence from the TI. While no plan or system is in place to systematically raise awareness within the government on Article 5.3 of the WHO FCTC, the article is mentioned consistently in all communication with or about the TI in the Netherlands.
Recommendations

1. Limit collaboration between Dutch Customs and the TI. The Dutch Customs and the TI signed an MoU in 2011 for an indefinite period. The MoU should be terminated to address two key concerns. Firstly, the indefinite nature of the collaboration implies that it will continue unless actively retracted. The longer these parties work together, the less likely this will be. Secondly, the absence of an endpoint may hinder proper evaluation of the collaboration. An endpoint forces both parties to evaluate whether they would like to extend the MoU. Additionally, as Dutch Customs is part of the Ministry of Finance, which formulates taxation policy, the partnership raises concerns about potential TI influence on tobacco control policies, particularly taxation, but in practice this might extend to other domains as well. To fully align with Article 5.3 of the WHO FCTC, the MoU should be terminated.

2. Set up clear instructions and deadlines for the transparency registry. It is important to establish clear instructions and deadlines for the transparency registry to ensure compliance with Article 5.3 of the WHO FCTC. Several measures can be implemented to enhance the efficiency of the registry, such as:
   - Requiring timely upload of communication to the registry, ideally within a specified period such as two months, to ensure prompt disclosure of interactions.
   - Mandating the recording and uploading of minutes for all forms of communication, including telephone and face-to-face meetings, to provide a complete record of discussions and decisions.