



Global

Tobacco Industry Interference
Index 2023

ACKNOWLEDGEMENTS

Author: Mary Assunta

Editors: Ulysses Dorotheo, Yodhim Dela Rosa,

Deborah Sy, Erin Sandberg

Additional editorial input: Global Center for Good Governance in Tobacco Control and Vital Strategies

Global Tobacco Industry Interference Index (Global Tobacco Index) is a global survey on how governments are responding to tobacco industry interference and protecting their public health policies from commercial and vested interests as required under the World Health Organization Framework Convention on Tobacco Control (WHO FCTC). The report was initiated as a regional index by the Southeast Asia Tobacco Control Alliance (SEATCA) in 2014. The Global Tobacco Index 2023 is produced by the Global Center for Good Governance in Tobacco Control (GGTC) with dissemination support from STOP.

Design: sophieeverett.com.au

Funding: This publication is funded

by Bloomberg Philanthropies and the Bill and Melinda $\,$

Gates Foundation.

Suggested citation: Assunta M. Global Tobacco Industry Interference Index 2023. Global Center for Good Governance in Tobacco Control (GGTC). Bangkok, Thailand. Nov 2023.

Disclaimer: This Index is based solely on publicly available information obtained by collaborators in their respective countries. If you have information that can strengthen this report, contact us at: info@ggtc.world

For more information visit:

www.globaltobaccoindex.org www.exposetobacco.org

Contents

02

Introduction

06

Key findings

08

01. The tobacco industry interfered in policy development and implementation

14

02. Tobacco-related CSR activities enhanced access to senior government officials

19

03.The tobacco industry received incentives that benefited its business

23

04. Inappropriate interactions occurred between governments and the industry

28

05. Transparency and accountability were still lacking

32

06. Public officials remained vulnerable to conflicts of interest

36

07. Governments can protect themselves from industry interference

42

Conclusion

44

Recommendations

46

Summary table

58

Appendix

67

Collaborators

69

Endnotes

Introduction

The tobacco industry has intensified its interference in public health policy. Governments are obligated under the World Health Organization (WHO) Framework Convention on Tobacco Control (FCTC) to protect their health policies using Article 5.3 and its implementing guidelines, which provide actions governments can take to protect public health policies from commercial and other vested interests of the tobacco industry (TI) and those who further its interests.1

The TI and its allies have used a slew of tactics to overwhelm and undermine protective measures governments have already put in place, while preventing and discouraging other efforts from being adopted. Many governments were influenced by the TI mainly because they failed to act cohesively when dealing with the industry and its tactics.

Tactics that have worked well for the industry in the past, such as making corporate social responsibility (CSR) contributions to social needs to access senior officials, blocking restrictions and obtaining lower taxes for new tobacco products that it framed as less harmful and smoke-free, and persuading non-health departments to do its bidding, were repeated in the absence of preventive measures.

The TI recovered rapidly post-COVID-19 pandemic, having elicited benefits from governments, and has stepped up its interference by signing more voluntary agreements with government offices, engaging diplomatic missions and conducting environmental programs, which tend to distract governments' attention from targeting tobacco's toxic plastics when negotiating the UN Plastics Pollution Treaty.

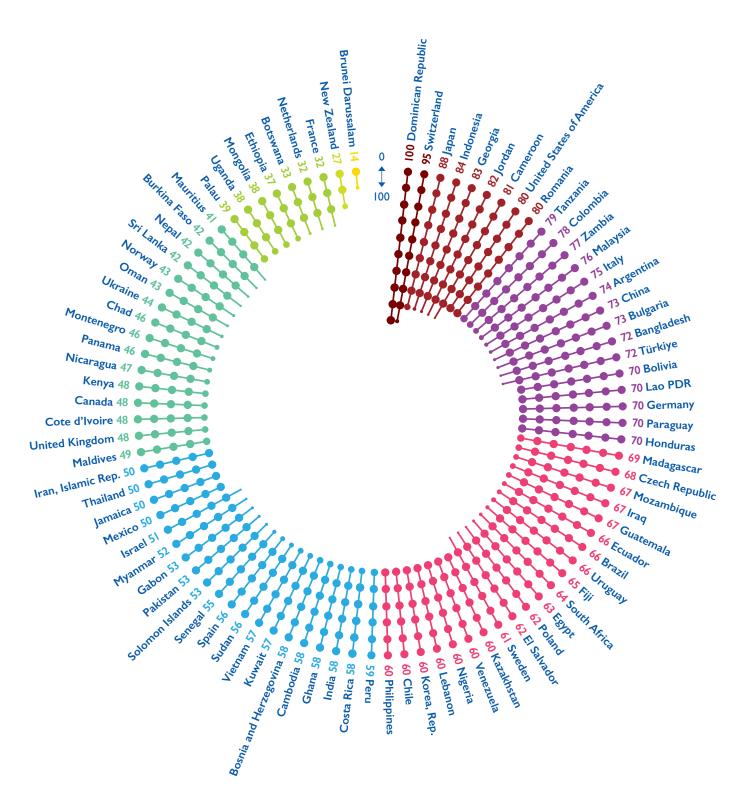
This Index, the fourth in its series, documents government efforts to implement WHO FCTC Article 5.3. The first Index in 2019 reviewed 33 countries;² the second, 57 countries;³ the third, 80 countries; and

this fourth Index reviews 90 countries from Africa, the Eastern Mediterranean region, the Americas, Europe, South and Southeast Asia and the Western Pacific region. It ranks the countries using the same questionnaire and scoring method as the ASEAN Index developed by the Southeast Asia Tobacco Control Alliance (SEATCA).4

The Index is based on publicly available information on TI interference in countries and their respective governments' responses to this interference. For the 80 countries that updated their previous reports, interference and responses were measured for the period of April 2021 to March 2023. For the 10 new countries, interference and responses were measured from January 2019 to March 2023. The countries are ranked (Figure 1) according to total scores provided by civil society groups, who prepared their respective country indices. The lower the score, the lower the overall level of interference, which augurs well for the country. The Summary Table (p.46) provides disaggregated scores for each country.

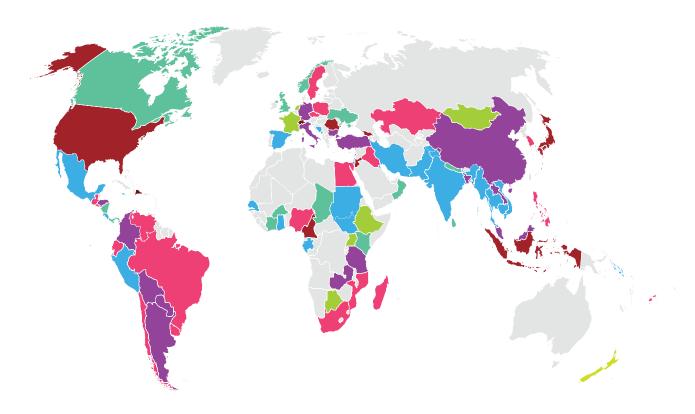
This Index shows a worsening trend in interference, and no country has been spared. Forty-three (43) countries deteriorated in their scores compared to 29 countries that improved in protecting their health policies, especially in applying greater transparency, not collaborating with the industry and adopting policies that provide a procedure for interaction with the industry. Scores of eight countries remained unchanged.

Figure 1: Tobacco industry interference overall country ranking



The lower the score, the better the ranking





LEAST INTERFERENCE



MOST INTERFERENCE



Key findings

Four governments made progress in protecting their policies from tobacco industry interference.

Botswana included recommendations from Article 5.3 Guidelines in its Tobacco Control Act in 2021. Bosnia, Burkina Faso and Cote d'Ivoire have developed draft decrees to protect health policies from industry interference, which are awaiting approval.

Departments of finance, commerce and investment continued to be targeted by the industry to champion its interests. Non-health departments, especially finance, commerce and customs, were persuaded by the industry's exaggerated claims of its contributions to the economy and believed the industry's narrative that illicit tobacco trade will worsen if taxes are increased.

More countries deteriorated and were subjected to industry interference. Twenty-nine countries showed improvements and 43 countries registered a deterioration, while eight had unchanged Index scores.

Many governments still accepted CSR handouts from the tobacco industry. Global issues such as the continued impact of COVID-19, natural disasters and the growing need for environmental protection resulted in governments continued acceptance of industry charity and subjected themselves to compromising on policies.

Governments collaborated on industry-sponsored environmental campaigns. Government and public institution endorsements of industry-led cigarette butt litter cleanups were recorded in at least 15 countries including Brazil, Colombia, Costa Rica, Korea, Malaysia, Sweden, Switzerland and Uruguay.

Embassies of five countries endorsed or promoted the tobacco industry. Diplomatic missions of five countries, China, Germany, Italy, Japan and the **U.K.**, were persuaded to promote the tobacco industry in other countries.

Transparency and accountability remained a **problem.** Most of the countries do not have rules for disclosure of meetings with the tobacco industry, a register of lobbyists, including from the tobacco industry, or policies to require the TI to disclose information on marketing and lobbying.

Five countries reported the tobacco industry sabotaged efforts to pass comprehensive WHO FCTC-compliant legislation. Omnibus tobacco control legislation has been delayed in Bolivia, Guatemala, Jamaica, Tanzania and Zambia over the past few years.

Five countries that remained non-Parties to the WHO FCTC faced high levels of interference.

Argentina, the Dominican Republic, Indonesia, Switzerland and the U.S.A. had no progress in becoming Parties and faced high levels of lobbying or interference that undermined tobacco control. These governments, which have tobacco control measures not complaint with the FCTC, allowed the industry to meddle in policy development, continued to provide incentives to the tobacco industry or endorsed industry activities.

There was little publicly available information on countries' programs to consistently raise awareness of Article 5.3. Few countries covered in this Index found publicly available reports on programs to raise awareness within government departments on tobacco industry tactics and policies related to Article 5.3.

01

The tobacco industry interfered in policy development and implementation

Article 5.3 Guidelines calls on governments to protect public policies from commercial and other vested interests of the tobacco industry, which means governments must refuse the industry a seat at the policy table. Even in countries where TI presence/membership is not registered in national committees that develop policy without its offers of assistance, the industry still found ways to intervene in policy development (see Figure 2).

INDUSTRY INTERFERENCE DELAYED **TOBACCO CONTROL LAWS**

Omnibus tobacco control legislation has been delayed in Bolivia, Guatemala, Jamaica, Tanzania and Zambia over the past few years. In Guatemala, the tobacco industry participated in drafting the law, which has been stalled in Congress since 2019.5 In Jamaica the joint select committee reviewing the tobacco control bill took a "collaborative" approach by inviting key stakeholders, including Carreras (owned by British American Tobacco [BAT]) to make submissions on the bill. The industry's submission was obstructionist and contributed to the bill being stalled.^{6,7}

In Zambia, while the tabling of the tobacco control bill of 2018 was delayed again, another law favorable to the industry, Tobacco Act No. 10/2022, was passed. The act that was prioritized over the 2018 tobacco control bill, consolidates the functions of the Tobacco Board of Zambia and promotes and monitors production, marketing and packing of tobacco in the country.8

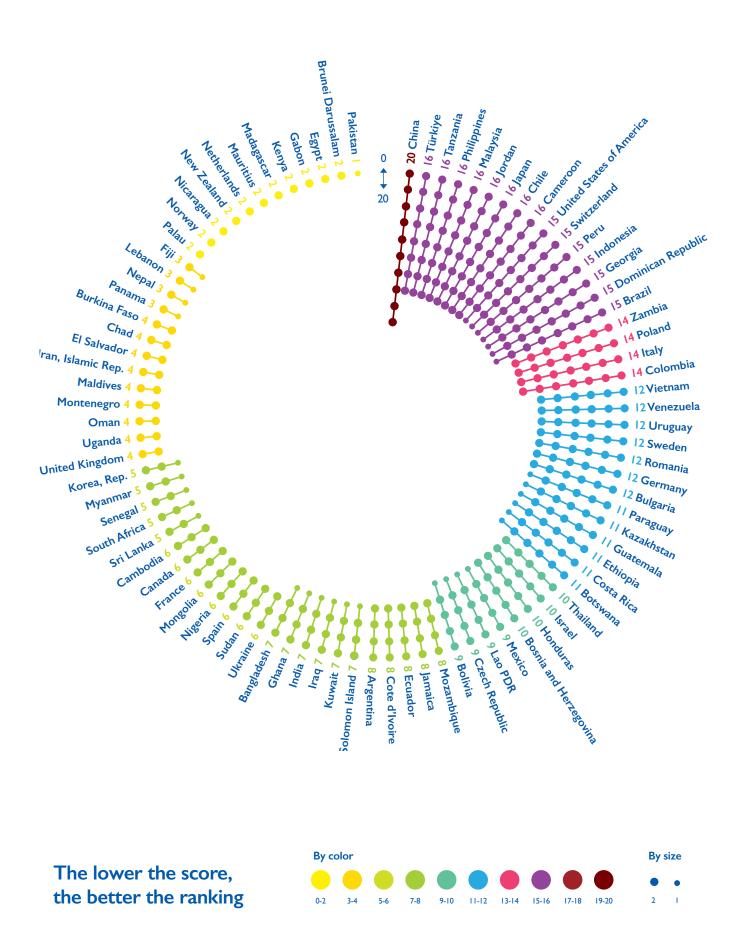
The Parliament in Bosnia and Herzegovina approved a weaker tobacco control law⁹ in May 2022, after it took into consideration the TI's arguments: Heated tobacco products (HTPs) are exempt from the indoor smoking ban, designated smoking areas are permitted in some public places and tobacco companies can still advertise at points of sale. In **Bolivia**, Law 1280 on Prevention and Control of the Use of Tobacco was approved in February 2020, and although more than three years have passed, the law remains unimplemented. 10 The legal vacuum has resulted in aggressive promotions of tobacco and e-cigarettes via social media and increased consumption of these products, risking the health of adolescents and young people.11

"The tobacco industry profits from a product that kills, impoverishes people and countries, and destroys the environment. This industry thrives by attracting new users and keeping them addicted, even if it means killing almost half of them. Despite these cruel realities, industry efforts to undermine tobacco control never cease.

The Global Tobacco Index chronicles the industry's appalling tactics. Only comprehensive implementation of the WHO FCTC, particularly Article 5.3 and its Guidelines for implementation, will stop the problem."

Dr. Adriana Blanco Marquizo, Head of the Secretariat of the WHO FCTC

Figure 2: Tobacco industry interferes in policy development



THE INDUSTRY CHALLENGED AND FAILED TO COMPLY WITH STANDARDIZED (PLAIN) PACKAGING AND HEALTH WARNINGS

Implementation of standardized tobacco packaging, a cost-effective measure to dissuade smoking, has been undermined by the TI in Georgia, Myanmar and Uruguay.

In 2022 with the approval of Decree 282/022,12 the government of **Uruguay** modified the existing plain packaging policy, which does not prohibit tobacco companies from using inserts to market their products, thus undermining the purpose of plain packaging. The President of the Republic acknowledged this decree was issued at the request of the main tobacco company, Montepaz. 13

The Business Ombudsman's Office (BOO) of Georgia, after consultations with TI representatives, recommended the postponement of plain packaging regulations to the Parliament. 14,15 The BOO announced that the Parliament had considered its recommendation and postponed implementation to December 31, 2024, which is six months beyond the original extension date of July 31, 2024.

In Myanmar, standardized tobacco packaging, approved in October 2021 for implementation in April 2022, was initially postponed for seven-and-a-half months to January 2023, and then for another 12 months to December 2023. Transnational tobacco companies and local cigarette and cheroot producers successfully lobbied for the implementation deadline to be pushed back¹⁶ for almost 20 months.

Bangladesh and Lao PDR allowed the TI to delay implementing the legally required pictorial health warnings (PHW) on cigarette packs. In Bangladesh, the implementation of PHW to be applied to the upper half of tobacco packs has been delayed since the High Court postponed the government order of July 4, 2017, following a further petition by the Bangladesh Cigarette Manufacturers' Association; after six years, PHW remain only on the lower half of tobacco packs. 17 In Lao PDR, the tobacco industry is not fully compliant in applying the 75%-size warnings on all its cigarette packs. 18

Implementation of PHW on packs was delayed in Chad (third phase) and Nigeria (five months),19 while in **Sudan**, an increase in warnings from 30% to 75% has been delayed since March 2021 because the standardization organization has not finished its drafting.

On the positive side, **Oman** issued Ministerial Decision 67/2023 for standardized packaging of tobacco products published in the Official Gazette on March 5, 2023, to come into force after six months from the date of publication.²⁰

THE INDUSTRY²¹ HELPED REVOKE AND **UNDERMINE BANS ON ELECTRONIC** TOBACCO AND NICOTINE DEVICES. AND NICOTINE POUCHES

Health departments across the globe experienced TI interference in their efforts to regulate by banning or restricting electronic nicotine delivery systems (ENDS or e-cigarettes) and HTPs. The interference included attempts to revoke existing bans, weaken regulation, oppose and delay tax increases on these products and lobby policymakers to pass laws favorable to the industry.

While Argentina, Brazil, Mexico, Nicaragua and Panama joined many other countries in banning e-cigarettes and HTPs;²² in Uruguay, Egypt and Kenya, the tobacco industry lobbied successfully to have their bans revoked.

In 2021, the **Uruguay** government issued a new decree, which removed a ban on HTPs that had been in place

since 2009, thereby benefiting the tobacco industry.²³ It was revealed that the Ministry of Public Health had persuaded the Legislature by using information from Philip Morris International (PMI), instead of sending the response prepared by the ministry's technical services.²⁴ A 2022 exposé revealed how PMI used this Uruguayan decree to promote its HTPs in other countries in the region such as Brazil, Panama and Mexico, following its approval.²⁵

Kenya banned nicotine pouches in 2020,26 however BAT lobbied the government for their reintroduction.²⁷ The Health Cabinet Secretary reportedly acted in favor of the industry to reverse the ban, with BAT announcing that it had agreed with the Ministry of Health (MoH) to reintroduce the nicotine pouches into the market.²⁸ In **Mexico**, a congressman supportive of PMI^{29} tried to overturn the ban on e-cigarettes and HTPs but failed. However, a legal challenge launched by PMI resulted in the Collegiate Administrative Court in Mexico City ruling on May 31, 2023, that the decree by the President was unconstitutional.³⁰

The **Philippines** approved an industry-friendly e-cigarette law^{31,32} in 2022 that lowered the purchase age from 21 to 18 years, allowed online marketing, loosened the existing flavor restrictions and transferred regulatory authority from the Food and Drug Authority to the Department of Trade and Industry. 33

In **Thailand**, a non-health department was lobbied to revoke the ban on e-cigarettes. In January 2022, the Minister of Digital Economy and Society, after being lobbied by an NGO linked to the PMI-funded Foundation for a Smoke-Free World, set up a working group to study legalizing e-cigarettes.34 In February 2023, a Sub-Committee in the House Committee on

Public Health issued a report recommending "harm reduction" in tobacco control and the legalization of e-cigarettes in Thailand.³⁵ The Thai government rejected the recommendation.

In Italy, although the Health Minister proposed new restrictions on e-cigarettes and HTPs, several government officials and the leader of the main political party, who received funding from e-cigarette companies, opposed the proposed restrictions, which consequently were not approved.³⁶ In the **Netherlands**, the ban on non-tobacco flavors in e-cigarettes was postponed for six months after the ENDS industry raised concerns.³⁷

FINANCE DEPARTMENTS WERE **LOBBIED ON TAXATION OF E-CIGARETTES**

In Ukraine, a lawmaker publicly stated that he initiated the reduction of the excise duty for HTPs at the request of PMI.³⁸ In February 2021, he registered an amendment to draft law No. 4278,³⁹ which provided for a reduction of tax rates for HTP sticks by more than 30% from April 1, 2021. 40 The amendment was not accepted by the tax committee.

In August 2022, BAT in Bangladesh (BATB) wrote to the National Board of Revenue (NBR) to oppose the proposed amendment to the tobacco control law, which includes a ban on e-cigarettes, claiming that the proposed amendment was "impractical and unimplementable" and lobbied NBR to intervene on its behalf in the ongoing amendment by the Ministry of Health and Family Welfare. On December 22, 2022, NBR wrote to the Health Services Division, urging them to consider the points raised by BATB.41.42

Georgia, Ethiopia, Ghana, and Kuwait experienced industry interference in taxation of e-cigarettes. In Georgia, the Business Association of Georgia (BAG) is one of the main lobbyists of PM Georgia, a subsidiary of PMI.⁴³ BAG's Vice President (former Deputy Chairman of the Parliament of Georgia) and its Legal Director were involved in direct lobbying to promote PMI's HTP, IQOS, in Georgia. On behalf of BAG, the Legal Director filed a legislative proposal in Parliament to reduce tax on HTPs and e-cigarettes and legalize the promotion of these new products. He made official statements against the strengthening of tobacco control legislation. 44,45

Although **Ethiopia** privatized its state-owned tobacco enterprise, the government has an agreement with the National Tobacco Enterprise that they should be consulted during modification or preparation of tobacco taxation, regulations, or legislation.⁴⁶ In March 2023, the Ministry of Finance took a position similar to the industry⁴⁷ that increasing tax rates on tobacco products would lead to higher illicit trade and proposed tax rates similar to levels levied in 2020.48 The Ministry of Finance included e-cigarettes and shisha (water pipes) as excisable goods and set their tax rate in the draft excise tax bill,49 although Proclamation 1112/2019 had prohibited these products.50

In Ghana, the Minister of Finance, in his 2023 Budget Statement, announced a proposal to tax e-cigarettes which are banned, effectively legalizing them, a move attributed to the government's interaction with the TI on policy development matters.⁵¹ In July 2023, Ghana announced a ban on e-cigarettes.⁵² In **Kuwait**, since September 2022 the General Administration of Customs has twice delayed without clear reasons the implementation of 100% customs duties on e-cigarettes.⁵³

The **Italian** Ministry of Economic Development has been linked to tobacco industry lobbying for tax and regulatory advantages for e-cigarettes:54 The Deputy Minister of Economic Development, along with other senior officials, attended the inauguration event of Philip Morris Institute for Manufacturing Competencies in the District of Bologna.⁵⁵ An exposé reported that ministers and undersecretaries attended BAT's launch of a new plant for the production of nicotine products in Trieste.⁵⁶

NATIONAL STANDARDS BOARDS WERE PERSUADED TO LEGITIMIZE **ELECTRONIC TOBACCO AND NICOTINE DEVICES**

In seven countries, Cameroon, Cost Rica, Indonesia, Iraq, Nigeria, Sudan and Vietnam, national standards boards were influenced by the industry to develop standards which laid the groundwork to legalize new tobacco and nicotine products. In Cameroon, the standards for BAT's Velo and Vuse were developed by the Agency for Standards and Quality (ANOR) which involved the active participation of the TI, and which provided financial support for the work. ANOR's TC 47 committee on tobacco issues is chaired by a TI representative and the draft standards were proposed by the industry.⁵⁷

The Institute of Technical Standards of Costa Rica (INTECO), a private association recognized by law as a National Standardization Entity, according to the National Quality System Law (8279), developed the quality standard "INTE Q191:2021:Tobacco products for heating and liquids for electronic cigarettes with nicotine. Minimum labeling requirements." During the development of the standard, companies that import ENDS and HTPs, including PMI, as well as consumer associations and the industry chamber, participated.⁵⁸

In Iraq, the Central Organization for Standardization and Quality Control (COSQC)⁵⁹ allowed representatives from the Cigarette Importers Association to attend meetings to set standards related to imported or manufactured tobacco products, despite objections from the Ministry of Health.⁶⁰

POLICYMAKERS WERE PERSUADED TO TAKE REGRESSIVE STEPS

In **Ukraine**, in November 2021, in a move to counter the adoption of comprehensive anti-tobacco draft law No. 4358, a member of parliament from the Committee on Humanitarian and Information Policy proposed to "align" draft law No. 4212 (on advertising) with draft law No. 4358,61 which would have allowed tobacco product advertising.⁶² The passing of the comprehensive law meant draft law No. 4212 was not adopted in parliament.

In March 2023, Malaysian policymakers de-listed nicotine as a poison from the National Poison Act, leaving the industry unregulated and free to promote and sell e-cigarettes, even to minors. 63 Japan Tobacco International (ITI) had earlier called for amendments to the National Poison Act claiming it had "gone through the process of applying [sic] license to sell vaping products, but it was unsuccessful."64

During the debate on the Swiss bill to ban tobacco advertising, the Swiss Federal Council (government) and the Swiss Federal Assembly (parliament) favored TI interests over international standards. They took the position that the youth advertising ban goes too far and that partial restrictions are sufficient to protect youth from tobacco advertising.⁶⁵ Switzerland later passed legislation in May 2023 to ban advertising of tobacco and e-cigarettes directed at young people, which will come into force only in 2026.66

"Governments should keep abreast with the tactics employed by tobacco and related industries to derail tobacco control. Evidencebased tobacco control policies save lives, so countries must remain vigilant to promptly and decisively respond to tobacco industry efforts aimed at harming tobacco control efforts. The Civil Society is a key resource partner that can support countries' efforts in countering industry tactics."

Vinayak Mohan Prasad, Unit Head, No Tobacco Unit, (TFI) World Health Organization

02

Tobacco-related CSR activities enhanced access to senior government officials

WHO FCTC Article 13 Guidelines calls for a ban on corporate social responsibility (CSR) activities because they are a form of promotion⁶⁷ and Article 5.3 Guidelines recommends such activities be de-normalized. The tobacco industry uses CSR as a strategy to whitewash and restore its public image. When governments accept charity from the tobacco industry, they compromise their role as regulators of the industry.

Among the participating countries, 35 have banned tobacco-related CSR activities, while five don't endorse or accept any contributions from the industry. Of these 40 countries, 25 set aside their laws and accepted or endorsed contributions from the industry.⁶⁸ The continued impact of COVID-19, economic crises, global concerns such as environmental degradation, and natural and manmade disasters maintained the governments' susceptibility to accepting CSR from the industry (Table 1). Some governments were inadvertently led to endorse these activities through industry-linked civil society groups.

Table 1: How governments get trapped by industry charity

ISSUE	ENDORSEMENT	GOVERNMENT RESPONSIBILITY
COVID-19 related relief fund	Tobacco industry contributed to the official relief fund	When the government accepts charity from the industry, they compromise their role as regulators of the industry.
Industry-sponsored cigarette butt clean up campaigns	Governments participated in industry-funded clean-up programs	Instead of regulating the industry and making it pay for damaging the environment, the government is distracted by endorsing the industry's charity.
Industry-sponsored tree planting programs	Government institutions collaborated with the industry on tree planting programs	Tobacco cultivation damages the environment and causes deforestation for which the industry has not been held liable.
Industry-sponsored programs to eliminate child labor	Governments endorsed industry-sponsored programs	Industry benefits from both child labor and conducting programs which have been shown to be ineffective. No action has been taken to hold the industry accountable.

GOVERNMENTS CONTINUED TO ACCEPT COVID-19-RELATED CONTRIBUTIONS FROM THE INDUSTRY

Countries still recovering from the ravages of the COVID-19 pandemic remained vulnerable to accepting donations from the tobacco industry, which took advantage of the vulnerability by ramping up monetary contributions to government funds, supporting hospitals and handing out personal protective equipment to enforcement agencies and hospitals. Acceptance of this form of charity can compromise the government's integrity in performing its role as a regulator of the industry.

In Madagascar, the Ministry of Health requested the Akbaraly Foundation (SIPROMAD Group, a cigarette manufacturer) to reopen its Kintana Center in Antananarivo to treat COVID-19 patients.⁶⁹ In Paraguay, the Ministry of Public Health facilitated Tabacalera del Este SA (TABESA)'s donation of beds to the Hernandarias District Hospital. 70,71

The Clinical Center of Montenegro (KKCG), a government center, signed a contract with Philip Morris Montenegro and received a US \$50,000 donation in medical equipment during the COVID-19 pandemic.⁷² In **Vietnam**, the state-owned enterprise, Vietnam National Tobacco Corporation, donated VND 100 billion (about US \$4.1 million) to the COVID-19 vaccine fund, and Saigon Tobacco Company donated VND 500 million (US \$20,600) to the prevention and relief efforts.

The Cambodian Minister of Justice thanked JTI for providing alcohol dispensers and banners and for supporting government efforts to curb the spread of COVID-19.73

In **Indonesia**, the Ministry of Health received medical equipment from KT&G and expressed their gratitude for the donation.⁷⁴ Provincial officials also accepted donations from tobacco companies such as the Pasuruan Regency that received rapid antigen test kits from PT HM Sampoerna.⁷⁵ Several hospitals in Central Java and Yogyakarta Special Region received units of oxygen concentrators from Djarum Foundation donated through the Ministry of Industry.⁷⁶

In Jamaica, the COVID-19 relief fund, of which the Jamaica Constabulary Force and Jamaica Defense Force are partners,⁷⁷ accepted \$9.5 million (about US \$61,500) donations from Carreras (BAT).^{78,79}

GOVERNMENTS ENDORSED INDUSTRY-SPONSORED CIGARETTE **BUTT CLEANUP AND ANTI-LITTER CAMPAIGNS**

With environmental harms, particularly plastic pollution from cigarette butts, gaining more public attention, governments endorsed the tobacco industry's environmental "CSR" activities such as cigarette butt litter cleanups, tree plantings and smoke-free campaigns. Government and public institution endorsement of industry-led cigarette butt litter cleanups were reported in at least 15 countries including Brazil, Colombia, Costa Rica, Korea, Malaysia, Sweden, Switzerland and **Uruguay** (see Appendix 1).

In Brazil, in 2022, the city of Santa Cruz do Sul partnered with |TI and a recycling company, Poiato Recicla, to collect and recycle cigarette butts,80 and the city of Florianópolis (Santa Catarina) installed canisters to collect butts in 10 beaches and neighborhoods of the city.81

In Colombia, the Special Administrative Unit of Public Services of Bogotá, launched a campaign in 2022 in partnership with PMI on the collection of cigarette butts.82

In Costa Rica, PMI funded a project to place canisters in public places, and butts collected were supposedly for research on disposal at the state University of Costa Rica. The timing of this sponsored activity coincided with a bill (No. 9028)83 being debated in the Legislative Assembly that aimed to declare cigarette butts as special waste and place the responsibility for their disposal on the manufacturer or importer.

In Korea, the local government of Suwon City endorsed KT&G to set up 33 cigarette butt bins in 23 public facilities⁸⁴ and promote the company's "Sseudam Sseudam" (cigarette butts in the trash) campaign.

In Malaysia, city councils allowed PMI's local affiliate to install 200 cigarette butt canisters across the country targeting tourist locations near public beaches as well as some urban areas.85

In Sweden, members of the parliament attended the greenwashing campaign, "Håll Sverige Rent" (Keep Sweden Clean), of an NGO funded by PMI and other tobacco companies, which involved children in the initiative to clean up cigarette butts and tobacco litter.86

In **Switzerland**, the Federal Office for the Environment (FOEN) formed a partnership with the main tobacco companies and launched a nationwide awareness campaign addressing cigarette littering. Their public message included: "Dispose of cigarette butts correctly because nature is not an ashtray," a slogan lifted from Swiss Cigarette's 2021 CSR campaign, "Lara Green," in effect normalizing smoking and shifting the responsibility to consumers.68

In **Uruguay**, a senator proposed an industry-friendly bill in Parliament that favors cigarette butt recycling activities using public funds. This proposal was tabled in 202287,88

around the time tobacco control and environmental groups were calling on the UN Plastics Pollution Treaty negotiations, held in Uruguay, to ban cigarette filters, identifying them as a clear example of single-use, unnecessary and toxic plastic. Uruguay's plain packaging laws require biodegradable filters, but this cannot be promoted on the pack or stick.89

The European Union's Single-Use Plastics Directive has a special provision on tobacco products, in particular the adoption of the Extended Producer Responsibility (EPR) policy which seeks to make tobacco companies pay for managing tobacco product waste and raise awareness about littering and its impact on the environment. However, this can result in governments inadvertently partnering with the tobacco industry while it promotes itself as a socially responsible industry. 90,91

GOVERNMENTS WERE LURED INTO PARTNERING WITH THE INDUSTRY ON TREE PLANTING PROGRAMS

In the name of promoting biodiversity, at least 10 governments entered into industry-sponsored partnerships or endorsed tree planting programs in collaboration with the TI.

In Madagascar, in 2021 the Ministry of the Environment entered into a three-year partnership with Imperial Tobacco Group for a reforestation program, Madagasikarantsika Project, in Mandoto in the Vakinankaratra region.92,93

In **Jordan**, the Minister of Agriculture participated in a tree planting event sponsored by JTI on World Tree Day,94 while in **Zambia**, the Western Province Minister, also a member of Parliament, endorsed |TI's tree planting program.95

The Forestry Departments of Jamaica, ⁹⁶ Pakistan (Khyber Pakhtunkhwa, KPK)97,98 Sri Lanka99 and the **Indian** state of Maharashtra¹⁰⁰ endorsed tree planting programs sponsored by Carreras (BAT), Pakistan Tobacco Company (BAT), Ceylon Tobacco Company (BAT) and ITC Limited respectively.

Bangladesh's Khulna City Corporation mayor inaugurated the tree plantation 'Bonayon' project sponsored by BAT.¹⁰¹ In **Bosnia and Herzegovina**, local municipalities in Sarajevo (Sarajevo Centar, Novo Sarajevo, and KIPK Park) participated in PMI-sponsored tree planting for PMI's "Unsmoke" campaign. 102 In Kudus, Indonesia, the Housing, Settlement and Environmental Office endorsed a Nojorono-sponsored seed planting activity at the Logung Dam, in conjunction with World Environment Day. 103

PROMOTION OF TOBACCO IN SITUATIONS OF WAR AND **NATURAL DISASTER**

Following the February 2023 earthquake in Türkiye, |TI Turkey and PMI publicized their donations to relief efforts. Relief agencies, approved by the government, received PMI's contribution through partnerships to support humanitarian aid and recovery assistance. 104 PMI's contribution to Türkiye should be seen in the light of the country being an important market for PMI as sales of its products show an increasing trend. 105

In Ukraine, Philip Morris Ukraine (PMU) claimed to have donated US \$10 million for medical equipment and transport (in Invano-Frankivsk and Dnipropetrovsk oblasts) in war relief efforts. 106 In January 2023, the charitable foundation "Balbek Buro" received funds from PMU for construction of temporary modular housing for displaced persons. 107 PMI has plans to expand its tobacco business in Ukraine and in June 2023, announced it will launch a US \$30 million production facility in Lviv, western Ukraine. 108

CHILD LABOR PERSISTED UNDER CSR SMOKESCREEN

An estimated 1.3 million children are involved in tobacco cultivation, and industry-sponsored programs to eliminate child labor have been shown to be ineffective. 109 The US Department of Labor 2022 list of goods produced by child labor or forced labor identified 17 countries that use child labor in tobacco growing. 110 At least five governments still endorse industry-sponsored programs on addressing child labor. It is ironic for the tobacco industry to conduct CSR activities to eliminate child labor in tobacco when it actually benefits from it.

In Argentina, the tobacco industry has links with different levels of government (municipal, provincial and national) on child labor issues through the Fundación Vamos Andar-Programa Brazos Abiertos. At the national level, this organization coordinated BAT Argentina's sponsored activities on child labor with the National Registry of Rural Workers¹¹¹ and the National Secretariat for Children, Adolescents and Family of the Nation. 112,113

In Brazil, the Ministry of Labour supports the "Growing Up Right" Institute, a project by Sinditabaco and its associated companies (including BAT Brasil, Philip Morris Brazil, JTI, Alliance One), which claims to promote education and fight child labor in rural areas. 114 The Institute partners with schools, the city of Novo Cabrais and states to execute its activities. 115

In **Zambia**, the Eastern Province Permanent Secretary endorsed and commended [TI's "WeProsper" child labor awareness campaign in Chipangali District. 116 Tanzania's Prime Minister laid the foundation stone to a JTI-funded secondary school in Tabora Region in a ceremony attended by the President's Office TAMISEMI, the Ambassador of Japan to Tanzania, a Member of Parliament and the Tabora Regional Commissioner. 117

Although Uganda's Tobacco Control Act bans tobaccorelated CSR activities, a TI-funded international NGO, the Eliminating Child Labour in Tobacco Growing Foundation (ECLT), continued to fund activities in Uganda. The ECLT survey was used to help "the government intensify efforts towards child labour awareness and household incomes improvement through State programmes such as the National Agriculture Advisory Services (NAADS)." 118

In three countries, to spruce up its image, the TI targeted and persuaded Departments of Justice to accept or participate in its CSR activities. In **Korea**, the Ministry of Justice accepted KT&G's US \$140,000 donation to support its resettlement of persons under legal protection. 119 Although this CSR donation from KT&G to the Ministry of Justice started in 1998 when KT&G was a government monopoly, it continued despite the ratification of the WHO FCTC and adoption of Article 5.3 Guidelines. The Ministry of Justice staff of El Salvador acknowledged Phillip Morris for its support in activities involving young people and welcomed even greater cooperation. 120

03

The tobacco industry received incentives that benefited its business

Article 5.3 Guidelines states the TI should not be given incentives, privileges or benefits to establish or run its business, nor be provided any preferential tax exemption. Governments continued to give benefits to the tobacco industry by delaying effective tobacco control measures, applying less-than-optimal tax increases and delaying their implementation, promoting tobacco production and providing subsidies.

Substantial tax increases that result in less-affordable tobacco products is the most effective tobacco control measure to reduce consumption—a measure that the industry fights the hardest against.

TAX BREAKS WERE GIVEN TO THE INDUSTRY

Governments across the globe failed to grant tax increases, while others granted delays in implementing tax increases. Others allowed exemptions and waivers, differential tax increases across tobacco products and tax rebates.

There was no tax increase in Colombia, Mongolia, Malaysia, for the eighth consecutive year, and Türkiye, after the president intervened. There was a freeze on tax in Switzerland, and a roll-back on tax increases in **Ecuador**. The government of **Iraq** provided various levels of support to the national tobacco industry, including tax exemptions and financial facilities. Private tobacco importers also benefited from the relatively low taxes on tobacco imports. 121

El Salvador's Law on Tax on Tobacco Products continues to give a tax exemption for the manufacture of tobacco that is meant for export. 122

Sri Lanka faced a four-year delay in implementing a 20% tax increase, which benefited the industry. Instead of adhering to the standard indexation procedure, a 20% tax hike was put into effect in January of 2023. 123 Guatemala allowed the industry a longer timeframe in which to declare its taxes because of deficient control over commercial transactions, 124 while the industry in Indonesia obtained a 90-day extension in paying taxes. 125

Several countries faced low levels of tax increases. In Uruguay, the 2021 increase was only 6.8% for both cigarettes and tobacco, which was below inflation, making tobacco products more affordable compared to 2020. 126,127 In Argentina, in 2022, a court ruled that Tabacalera Sarandí and Tabacalera Espert were exempt from the law that determines general tax rates, 128 and the Federal Chamber of Salta also ruled in favor of the local tobacco factory, Tabes, granting an injunction to exempt it from complying with the tax reform. 129

Madagascar provided a 2% tax rebate for cigarettes manufactured with 70% or more locally produced tobacco. 130 In India, there is a continuing exemption on cess on bidis and smaller tobacco manufacturers. Similarly, while the GST rate for all types of tobacco products is 28%, 131 tobacco leaves are levied only 5% GST under reverse charge.

HTPs in Italy were taxed a quarter that of cigarettes, and these products are not covered in the ad ban. In the Philippines, excise tax on a 20-stick cigarette pack is P60 (US \$1.06),132 whereas HTPs, which come in packs of 20 tobacco sticks or less, is taxed only P32.65 (US \$0.58). 133,134

Between 2021 and 2022, the U.S.A. FDA granted certain privileges and exemptions to the tobacco industry. These included allowing unapproved e-cigarettes to remain on the U.S. market, 135 approving marketing for discontinued smokeless tobacco products, 136 revisiting premarket tobacco applications due to challenges from companies against FDA denial orders and relaxing standards for a subset of cigarette marketing applications submitted in 2019. 137, 138

TOP OFFICIALS SUPPORTED AND PROMOTED TOBACCO TRADE

Tanzania's Prime Minister advocated to increase tobacco farming and secure more markets, with the Minister of Agriculture committing to doubling tobacco production. 139 In Madagascar, the President's 10 priority axis projects included Imperial Brand's Madagasikarantsika Project, 140 which has made the tobacco company an "important partner" of the State. Similarly in **Senegal**, the tobacco industry has benefited from an investment code to attract foreign investors, which includes an exemption from specific taxes on tobacco imports.

Cigars have been declared a "cultural heritage" product in Honduras which enables the industry to enjoy incentives and support from senior officials from the Ministry of Economic Development, the Vice Ministers of Tourism, Foreign Affairs and representatives of the National Congress, who visited tobacco factories to promote agrotourism.¹⁴¹

In November 2022, Iran's Vice President of Commerce and Economy promoted Iran Tobacco Company (ITC), a state-owned enterprise, through an agreement with **Zimbabwe**. The increase in tobacco investment was discussed during a visit led by Zimbabwe's First Lady to Tehran. 142 In January 2023, ITC's CEO and Zimbabwe's Agriculture Minister signed an agreement for Zimbabwe to supply tobacco for cigarette manufacturing in Iran or for re-exports to Central Asia. 143

In February 2022, the then-President of Kenya promoted tobacco at a trade expo in Dubai as one of the commodities the UAE could import from Kenya at competitive prices. 144 In November 2022, the new President, during his visit to Korea promoted tobacco and tobacco products among products that Korea could import from Kenya. 145 In Georgia, the government's Performance Progress Report reported that the Lebanese tobacco company (Régie Libanaise des Tabacs et Tombacs) had decided to pursue business in Adjara where 72 different tobacco products will be produced and exported to European countries. 146

GOVERNMENTS SUBSIDIZED TOBACCO CULTIVATION

Tobacco is a capital- and labor-intensive crop which requires investments to make it economically viable. Contrary to the WHO FCTC, governments give subsidies for its cultivation in several ways (see Table 2).

In Switzerland, tobacco growing is only possible through a subsidy system established by the Swiss government in 1969. 147 One-hundred-thirty-four Swiss farmers who grow tobacco on about 400 hectares receive about CHF 40,000 (US \$44,990) per hectare of planted tobacco from the Swiss Tobacco Finance Fund (Finanzierungsfonds Inlandtabak). 148 In Montenegro, 24 tobacco producers received subsidies that amounted to €16,000 (€1,000 per hectare). 149

DUTY-FREE TOBACCO PRODUCTS WERE STILL ALLOWED BY MOST **COUNTRIES**

International travelers continue to be able to purchase duty-free tobacco in most countries (Table 3).160 Of the 90 participating countries, only Palau applied the lowest duty-free limit to 20 cigarettes or one cigar, which amounts to a ban on duty-free tobacco. Similarly, New **Zealand** allows 50 cigarettes or 50 grams of cigars or tobacco products.

India allows 100 sticks or 25 cigars, while the bulk of all the participating countries allow 200 sticks of cigarettes or 50 cigars.

International travelers within EU countries are allowed a generous 800 cigarettes or 200 cigars for personal use. Travelers to **Türkiye** can bring duty-free 600 cigarettes or 10 single-use electronic cigarettes or one vaping device and 30 ml of vape liquid or 200 single-use sticks.161

Table 2: Tobacco subsidies in select countries

Argentina	The Special Tobacco Fund (FET), a tax on tobacco products which works as a subsidy created through the National Tobacco Law No. 19.800, grants tax benefits to the tobacco production supply chain. 150
Indonesia	Tobacco farmers receive support from local governments, funded through a 2% tobacco excise tax, sharing revenue to finance a social health insurance program (50%) and tobacco growing activity (50%). ¹⁵¹
Lebanon	Subsidies are given through price support system with a set quote and price. ¹⁵²
Montenegro	24 tobacco growers were given € 16,000 total in subsidies. ¹⁵³
Philippines	15% of tobacco excise tax revenues are allocated to Virginia tobacco-growing provinces ¹⁵⁴ and 15% of incremental excise tax revenues to burley and native tobacco-growing provinces. ¹⁵⁵
Switzerland	A subsidy of CHF 40,000 (US \$44,989.95) was given per hectare of planted tobacco. 156
Tanzania	The President offered TZS 11.2 billion (about US \$5,000,000) as a subsidy to support the tobacco sector. ¹⁵⁷
Uruguay	Tobacco growers benefit from tax exemptions from employer contributions for growers and family producers. 158,159

Table 3: Duty-free status of tobacco products

	CIGARETTES STICKS	CIGARS	WEIGHT
Palau	20 sticks	I	
New Zealand	50 sticks	50 gm	50 gm
India	100 sticks	25	125 gm
EU countries	800 sticks	200	
Türkiye	600 sticks	50	
Other countries	200 sticks	50	250 gm

Inappropriate interactions occurred between governments and the industry

According to Article 5.3 Guidelines, governments should interact with the TI only when strictly necessary and only to the extent to enable them to effectively regulate the industry and tobacco products. Unnecessary interactions occurred when high-level officials met with the industry to foster relations, made agreements to collaborate, involved their diplomatic missions, spoke at industry-sponsored conferences and gave trivial awards to the industry (see Figure 3).

NON-HEALTH SECTORS WERE EASY TARGETS FOR INDUSTRY COLLABORATION ON TACKLING SMUGGLING

Despite its complicity in smuggling, the tobacco industry manages to convince governments to collaborate on tackling illicit trade in tobacco. This remained an easy route to engage the economic sector such as the customs departments, revenue departments and ministries of finance and commerce.

Industry-sponsored trainings were held in several countries. In **El Salvador**, the Customs Department received training on anti-smuggling investigation techniques from ADES, an Association of Distributors of El Salvador which Philips Morris El Salvador is a part of. 162 In **Burkina Faso**, the National Coordinating Body to Fight Against Fraud (CNLF), in collaboration with MABUCIG (a subsidiary of Imperial), organized training for enforcement officers dealing with trafficking and illicit trade in tobacco products. 163 **Georgian** State Customs received training through a series of anti-illicit trade seminars conducted by ITI.164

Paraguay is a part of the "Tri-Border Area of Argentina-Brazil-Paraguay" study and training program on illicit trade sponsored by PMI. 165 PMI's grantee, the International Relations Institute of the University of São Paulo, developed a course and provided training for police officers from the tri-border countries. 166

In **Bosnia and Herzegovina**, the Administration of Indirect Taxation is implementing the "Stop the Smuggling" campaign, launched in 2020 in collaboration with the Association of Economists SWOT, which is supported by PMI, BAT and ITI.¹⁶⁷ In **Peru**, a national committee convened by the Ministry of Production, and the Working Group Against the Illicit Trade in Cigarettes, includes both government officials and the TI. 168 In Bulgaria, TI-sponsored data is routinely presented and

discussed with officials from the Ministry of Finance, Ministry of Economy and the Customs Department. 169,170

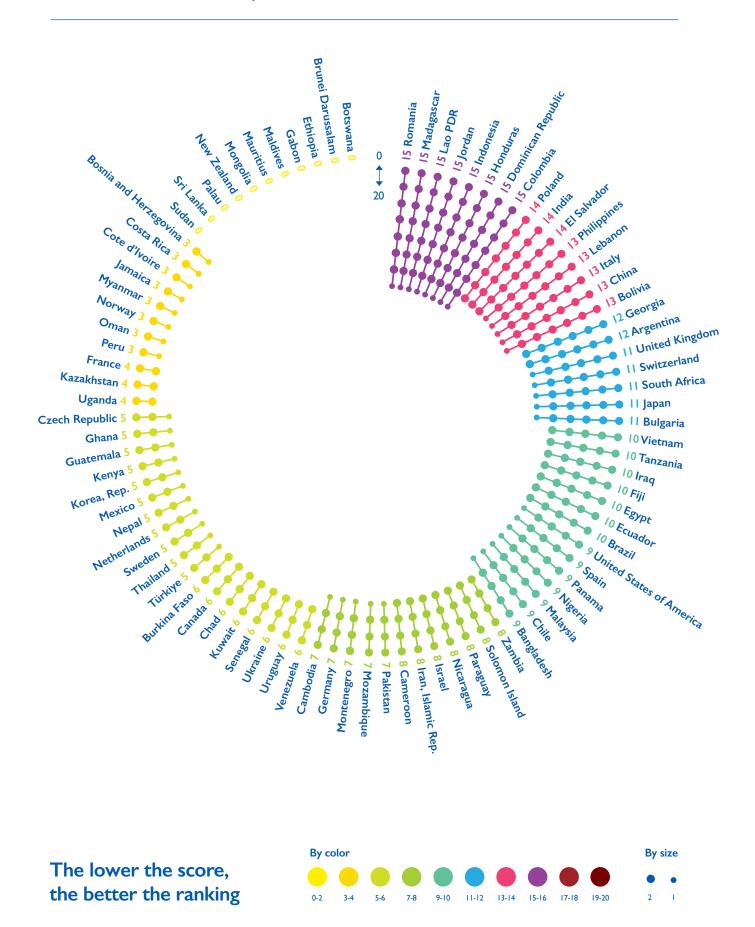
Governments and public institutions from 15 countries entered into partnerships, agreements or memorandums of understanding (MOU) with the TI to tackle illicit trade, environmental protection and other issues (see Appendix 2).

In March 2022, the General Police Headquarters of **Poland** signed an agreement with BAT and JTI to combat illegal production and trade in tobacco products.¹⁷¹ In December 2022, the regional customs and tax office in Northern Poland (Pomorski Urząd Celno-Skarbowy) organized a training on counteracting smuggling of tobacco products (identifying illegal products from new tobacco/nicotine categories such as e-cigarette liquid or heated tobacco) by BAT Poland and the eSmoking Institute in Poznań associated with the company.172

In Colombia, the National Federation of Departments (FND) entered into an agreement with PMI which includes training and assisting the authorities in antismuggling operations. 173 The agreement includes monetary contributions to the FND to promote antismuggling policies that involve the Tax and Customs Authority and the National Police. 174 It is reported that "PMI also benefits from the FND's lobbying in Congress against the tobacco tax increase."175

In **Chile**, government collaboration with the industry occurs through the Illicit Trade Observatory of the National Chamber of Commerce, where 12 public and private institutions participate, including BAT Chile. 176 In Romania, the General Directorate of Customs, in a partnership with the Romanian Police, Border Police and the National Fiscal Administration Agency, accepted BAT's scanning equipment. 177 The Border Police promoted BAT's support on their website.

Figure 3: Governments engage in unnecessary interaction with the tobacco industry



DIPLOMATIC MISSIONS WERE INVOLVED IN PROMOTING TOBACCO

In 2014, Parties to the WHO FCTC adopted a decision that Article 5.3 Guidelines be implemented to all parts of government including diplomatic missions. 178 While countries like the U.K. and U.S.A. have policies to prevent their missions from promoting tobacco products/companies in foreign countries, most diplomatic missions remain vulnerable to influence from the industry. In recent years, at least six government missions have been found to be promoting or endorsing the TI (see Appendix 3).

The Japanese embassy has been actively influenced by JTI in at least four countries. In Ethiopia, the Japanese Embassy entered into an MOU with |TI to provide scholarships to Ethiopian students in Japan. ¹⁷⁹ The Japanese Ambassador to **Bangladesh** was a special guest to inaugurate a photo exhibition sponsored by JTI Bangladesh;180 the Ambassador to **Tanzania** attended a ceremony to lay the foundation

stone of a |TI-funded school; 181 and the Ambassador to Cambodia attended the inauguration of |TI's new headquarters in Phnom Penh. 182

In December 2022, the British Deputy High Commissioner to **Nigeria** attended the Nigeria-Britain Association's Presidential Cocktail in Lagos and spoke at the event which was organized in partnership with several companies including BAT. 183 In **Lebanon**, a representative of the British High Commission attended the inauguration of a new production line of the Lebanese state-owned tobacco monopoly, Regie, which was also attended by representatives of international tobacco companies. 184

In **Lebanon**, the German ambassador to Beirut visited the Regie, 185 the Italian Ambassador to Tanzania launched a cigar lounge in Dar es Salaam, 186 while the Honduran Embassy in Berlin was patron to a meeting of the Federal Association of the Cigar Industry. 187 In Brazil, requests from SindiTabaco were delivered to the Chinese embassy through a state secretary. 188

GOVERNMENT VIPS HANDED OUT FRIVOLOUS AWARDS

Giving recognition to tobacco companies is an unnecessary interaction and results in helping boost the image of the industry. High ranking public officers in at least 12 countries gave special recognition to tobacco companies for paying taxes, doing charity or just carrying out their business (see Appendix 4).

Awards from the Prime Minister were handed to KT&G in Korea for sustainable management, 189 to Lao-China Hongta in Lao PDR for being an outstanding leading

business, 190 and to ITI by the Türkiye Exporters Assembly in the "Industry Winner" category presented by the President. 191 Finance Ministers in Bangladesh and Nepal handed highest taxpayer awards to BAT¹⁹² and Surya Nepal¹⁹³ respectively.

A few new awards have emerged such as in **Lebanon**, where an army commander presented an honorary shield to Libanaise Des Tabacs Et Tombacs (Regie). 194 In Japan, the Ministry of Economy, Trade and Industry recognized ITI as an "outstanding organization for healthconscious management."195

GOVERNMENTS ENDORSED THE INDUSTRY

Tanzania's Prime Minister, during his 2022 trip to Japan, met with JTI where the company committed to buy 30 million kg of tobacco leaf from Tanzania. 196

El Salvador's Vice President signed a letter of intent with PMI to support the training initiatives to strengthen the powers of public officials in matters of central and municipal public administration. 197 PMI provided tablets and computers for the training.

Solomon Islands' Minister of Finance visited a BAT factory 198 to express support for the tobacco business. In **Uruguay**, the Minister of Agriculture and a team of directors from the ministry visited tobacco farmers. 199

In November 2022, the **Philippine** President and the First Lady hosted a lunch meeting with PMI executives at the presidential Palace.²⁰⁰ In March 2023, Candon City in llocos Sur, a tobacco growing region, hosted its tobacco festival, which included the Miss Tobacco pageant. The event, endorsed by the City Mayor, was done in collaboration with the National Tobacco Administration, a government agency, and the Philippine Tobacco Institute, which represents tobacco companies.²⁰¹

In **Spain**, the tobacco industry is actively pushing its "smoke-free future" strategy targeting regional and municipal governments, particularly the Extremadura autonomous region, where tobacco is cultivated, and the Canary Islands which provide significant tax breaks to attract businesses. Tobacco product prices are lower in the Canary Islands than the rest of Spain. The President of Extremadura attended the inauguration of a PMI IQOS call center with the city mayor of Olivenza and the head of Philip Morris Spain.²⁰² The participation of the tobacco industry is mandated by law in the operations of the Governmental Consultation Committee of the Tobacco Market Commission.²⁰³ The lack of transparency in the government's dealings with the tobacco and nicotine industries benefits the industry.

In France, Salon Produrable, a trade show on sustainable development was held in September 2022 with the support of the Ministry for Ecological Transition and Ministry for Territorial Cohesion and Relations, where PMI participated and even organized a session.²⁰⁴ After civil society intervened, 205 the TI will no longer be present at the 2023 edition.

The Canadian government's US \$130 million partnership with Medicago, a vaccine developer that was jointly owned by Philip Morris International (1/3 equity) and Mitsubishi Tanabe Pharma ([MTP] 2/3 equity)²⁰⁶ supported the development of a COVID-19 vaccine and a new vaccine manufacturing plant in Quebec. Following global protests from tobacco control groups^{207,208,209} in March 2022, the WHO rejected Medicago's application for the global distribution of its vaccine on the basis that its PMI partnership was contrary to Article 5.3.²¹⁰ This led to halting of production of the vaccine, MTP absorbing the tobacco company's shares in December 2022, and dissolving Medicago's operations in February 2023.211

"Globally, fewer people are using tobacco. But those hard-won gains could still be reversed. Interference in policymaking by the tobacco industry—whether through corruption, lobbying, junk science or the threat of litigation—remains the greatest obstacle to accelerating that progress. This Tobacco Industry Interference Index has become an essential tool for the UNDP to help countries protect the integrity of their health policies."

Dudley Tarlton, Programme Specialist, Health and Development, United Nations Development Programme

05

Transparency and accountability were still lacking

A few countries reported having measures in place to require transparency from the TI (see Figure 4). Ecuador, for example, requires the TI to report its philanthropic, lobbying and political contributions.²¹² France requires public disclosure of expenses related to influence or interest representation activities of manufacturers, importers and distributors of tobacco products and their representatives, which are reported to the Ministry of Solidarity and Health.²¹³ Their elected MPs are required to follow guidelines that entail complete transparency in interactions between the tobacco industry and decision-makers, particularly on financial issues.²¹⁴

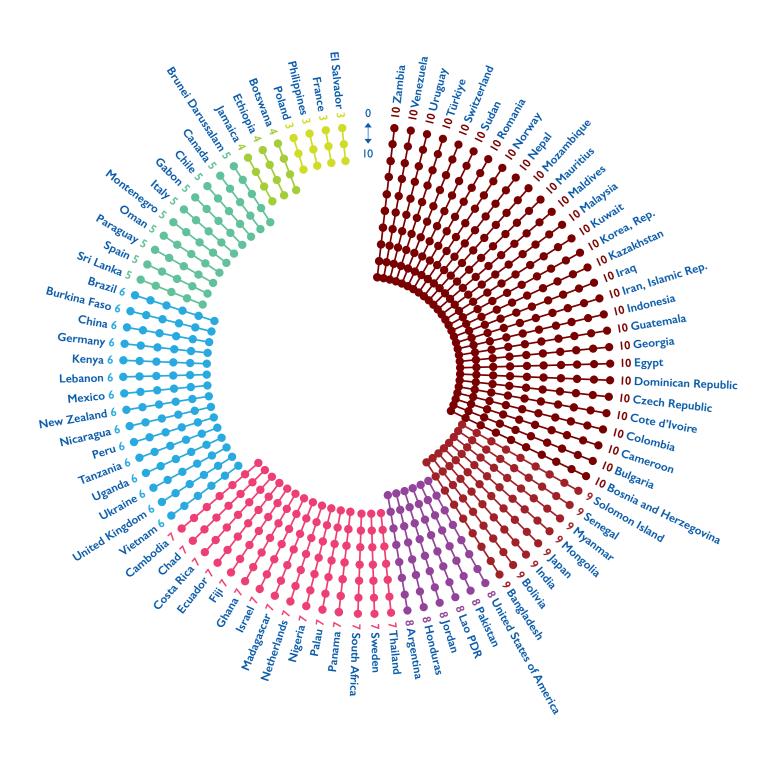
Botswana's new Tobacco Control Act²¹⁵ requires the disclosure or registration of TI entities, affiliated organizations and individuals acting on their behalf, including lobbyists. These provisions are designed to increase transparency and accountability in the interactions between the tobacco industry and government officials. Similarly, the government in **Lebanon**, issued the Public Procurement Law 244/2021 to ensure sound financial governance, transparency and accountability.²¹⁶ However the state-owned tobacco enterprise, Regie, opposed the law, claiming it was a hurdle and asked to amend some of its components for flexibility so as "not to lose its advantages and profitability."217

Canada, Chile, Mexico, the Netherlands, Poland, and the **U.S.A** have a register for lobbyists. The **Canadian** Federal Lobbyist Registry reveals that the TI has engaged with at least 18 departments, agencies and institutions including Health Canada, the Canada Revenue Agency, the House of Commons, the Senate of Canada and the Prime Minister's Office.

The **U.S.A** Lobbying Disclosure Act mandates that all lobbyists, including those representing the TI, must register when operating at the national level.²¹⁸ Similarly, all 50 states have some form of lobbyist registration to promote transparency in political activities.²¹⁹ In 2023, tobacco companies, trade associations and retail stores recorded a staggering 927 lobbying registrations at the state level.²²⁰ This involved the employment of 856 lobbyists or lobbying firms.²²¹

Canada, the EU and the U.K. inform about meetings with the tobacco industry on their websites. However, enforcement remains an issue for countries that do have transparency requirements. Chad²²² and Kenya²²³ have laws specific to Article 5.3 requiring transparency that are not implemented. **Kenya** had banned nicotine pouches (Lyft by BAT) in 2020, but in October 2022,224 BAT announced it had agreed with the MOH to reintroduce the nicotine pouches into the market.²²⁵ BAT claimed to have lobbied the government, 226 but there is no information on details of the lobbying. The Health Cabinet Secretary reportedly "had numerous talks with the tobacco manufacturers," none of which were made public.

Figure 4: Lack of transparency



The lower the score, the better the ranking



BAT Kenya's Managing Director was appointed by the President to the private-sector led National Steering Committee on Drought Response through an Executive Order in 2022, in contradiction to the Tobacco Control Act.²²⁷ The Committee raised KES 542 million (US \$3,708,518), but BAT's contribution to the Drought Response Fund was never made public.²²⁸

In Georgia, the Tobacco Control Law mandated the government to adopt before May 1, 2018, a decree "on Protecting the State Policy Related to Tobacco Control in Public Institutions." However, after five years, this decree on transparency is languishing.²²⁹ Similarly in Guatemala, in 2018, Law 5461 to regulate unnecessary interactions between the industry and the government was presented to the Congress and was stalled by the Health Commission, which held six meetings.²³⁰

Most countries do not have rules of disclosure when meeting with the tobacco industry, nor disclosure of information, nor a register of TI lobbyists.

In Cameroon, in 2021, after a closed-door meeting with representatives of the TI, the MOH granted the industry a six-month delay to implement the second phase of PHW on tobacco packs, after which another three months were added.²³¹ Although an earlier BATsponsored public education campaign, which involved erecting billboards on illicit trade, was canceled, in 2022 during a closed-door meeting at the MOH, representatives of the tobacco industry offered support to conduct raids on illicit trade.²³²

In Colombia, attempts to regulate industry lobbying have not been successful because, although the Anti-Corruption Statute²³³ may request information on lobbyists, it does not have specific reference nor registration for tobacco industry entities.

The industry exerted its hidden influence on governments in its preparation for the ninth session of the Conference of the Parties to the WHO FCTC (COP9) in November 2021. In **Brazil** for example, in August 2021, the industry used the Tobacco Sectorial Chamber to lobby the Ministry of Foreign Affairs, 234 requesting documents from COP9 to guide the intervention of Brazil during the negotiations.²³⁵ Through two unregistered meetings, it lobbied the government, resulting in the Minister of Agriculture assuring the industry they would support tobacco producers during COP9.236

06

Public officials remained vulnerable to conflicts of interest

Article 5.3 Guidelines outlines how government officials can avoid conflicts of interest situations by prohibiting all contributions from the tobacco industry and enacting rules to protect public health policies from TI interference. However, legislators in many countries have made themselves vulnerable to industry interference by accepting TI donations for political campaigns or being involved in the tobacco business, including taking positions in the tobacco industry via the revolving door between the TI and the government (see Figure 5).

Political contributions in Chile, the Netherlands, New Zealand, Panama, Solomon Islands, South Africa, the U.K. and U.S.A. are allowed but must be disclosed. However, in the Netherlands, 237 New Zealand 238 and **Spain**, ²³⁹ the reporting is only for sums above a certain amount. In Spain, the sum is set at above US \$50,000 and the law does not regulate contributions to foundations of political parties.

Botswana, Cote d'Ivoire, France, Lao PDR, Nepal, Nigeria, Türkiye and Ukraine do not allow political contributions from the Tl. The Ukrainian law prohibits all forms of financial or other support by the TI for events, activities, individuals or groups, including political parties or politicians, sportsmen, artists and all educational institutions, regardless of whether the contribution is publicized or not.240

In Uruguay, although Decree 284/008 prohibits all forms of sponsorship by tobacco companies including political donations,²⁴¹ Montepaz, which controls 85% of the Uruguayan tobacco market, contributed to the financing of the President's election campaign.²⁴²

A revolving door of retiring senior government officials joining tobacco companies or industry executives taking up senior government positions remains a problem across the globe (see Appendix 5), creating opportunities for undue industry influence on tobacco control policies.

In Colombia, the former Director of Regulation at the Ministry of Commerce joined PMI as its Head of External Affairs for Colombia and Perú.²⁴³ In **India**, a retired IAS (Indian Administrative Service) officer, who held many senior positions with the Ministries of Home Affairs, Communications and Information Technology,

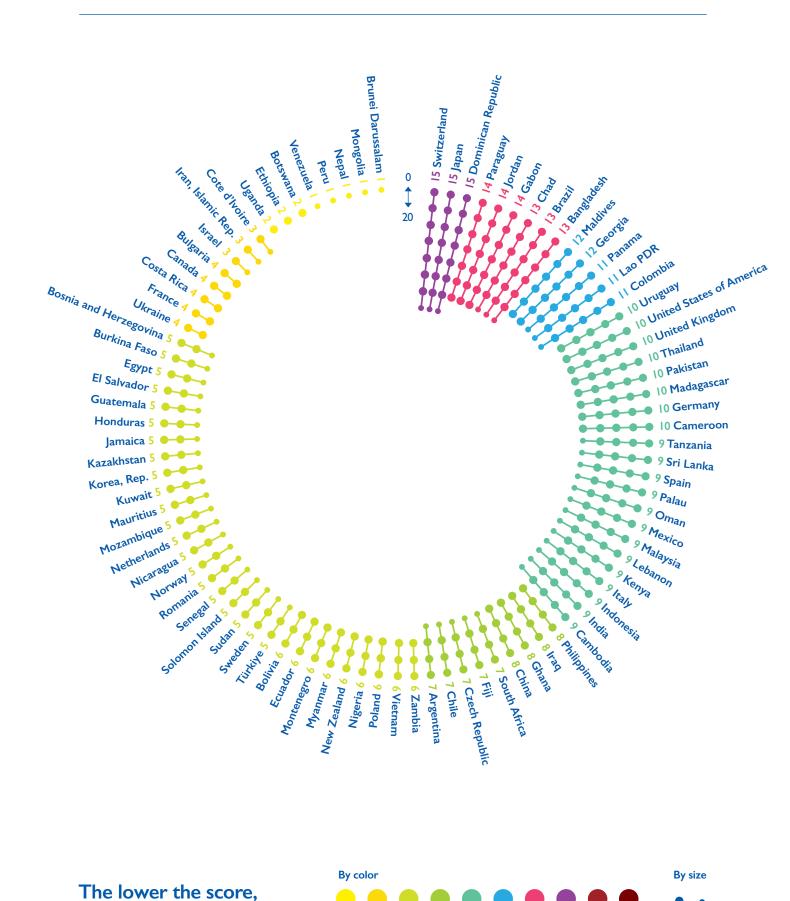
joined the board of Godfrey Philips as its independent director.²⁴⁴ In **Poland**, a former MOF Head of Unit in the VAT Department, responsible for VAT and excise duty, and First Fiscal Counsellor in its Permanent Representation to the EU, joined Philip Morris Distribution Polska as its Fiscal Affairs & Illicit Trade Prevention Manager.²⁴⁵ In **Brazil**, a former director of the health regulatory agency, Anvisa, is now a consultant to BAT Brasil,²⁴⁶ and a former Minister of the Federal Audit Court and a former Senator and Governor of Paraíba were hired as lobbyists for PMI.²⁴⁷

Moving from industry to government, a former director of Imperial Brands in Georgia and Moldova²⁴⁸ is now **Georgia's** Deputy Minister of the Ministry of Economy and Sustainable Development. In Kenya, an Independent Non-executive Chair of BAT since September 2020 has chaired Kenya's Roads Board and is also a member of the Board of Kenya Vision 2030, a project of the President.^{249,250} In **Panama**, a former consultant for PMI and BAT is currently a technical deputy director general of the National Customs Authority and continues to attend TI events as an expert speaker.²⁵¹

Similarly, having current industry executives work for the government or having incumbent officials consult for the industry, compromises public office. In Bangladesh, a BAT Director (since June 21, 2020)²⁵² is the senior secretary in the Prime Minister's Office. In Gabon, Chairman of the board of CECA-GADIS (representing TI interests) is currently a political advisor to the Head of State and High Commissioner of the Republic.²⁵³ In Switzerland, a member of the National Council, which is the larger house of the Swiss legislature, is also a salaried president of the Swiss Tobacco Trade Association (Swiss Tobacco).²⁵⁴

Figure 5: Conflict of interest problem persists

the better the ranking



13-14

17-18

19-20

In **Norway**, some former MPs have joined the TI as staff or lobbyists and because they have a "golden key," which gives them unimpeded access to the national assembly,²⁵⁵ they can still influence policy.

Implementing an exit policy for officials in tobacco control can address conflict of interest situations. Government officials in **Kenya** have to wait three years after leaving public service to work for the Tl²⁵⁶ while officials in **Uganda** must wait two years.²⁵⁷ In Uganda, they are bound by the confidentiality clause to any matter involving tobacco control policy or program development or implementation. In France, for a period of three years, anyone who has held the position of minister, president of a local executive or member of independent administrative or public authorities, intending to join the private sector at the end of their public functions must submit a request to the High Authority who will examine whether the activity they plan to pursue is compatible with their former function.²⁵⁸

As reported in the previous Indices, 259,260 governments continue to invest directly and indirectly in tobacco business. At least 10 countries still have tobacco stateowned enterprises (see Appendix 6). Often these come under the purview of the departments of finance, whose fiduciary duty is to ensure the profitability of the tobacco business, potentially conflicting with health objectives to implement policies that reduce tobacco use.

The governments of Bangladesh, Jamaica, Korea and **Zambia** still invest their pension funds or national insurance funds in tobacco business. The Bangladeshi government, through various ventures, holds a total of 9.4% shares in BAT Bangladesh,²⁶¹ the **Korean** government owns 7.7% shares in KT&G,²⁶² and Zambia's National Pension Scheme Authority and Public Service Pension Fund have 3.01% and 3.77% shares respectively in BAT Zambia.²⁶³ Globally, dozens of leading financial organizations from more than 20 countries are implementing tobacco-free finance policies.²⁶⁴

"The tobacco industry continues to undermine tobacco control progress and to hook young people on its products. However, governments are prioritizing the health of their populations and nearly 30 countries have strengthened their ability to protect themselves from tobacco industry interference. I look forward to other governments taking similar action by following key steps in the Global Tobacco Industry Interference Index."

Dr. Kelly Henning, Bloomberg Philanthropies

07

Governments can protect themselves from industry interference

Article 5.3 Guidelines provides a range of measures governments can take to protect their tobacco control policies from being derailed by commercial and vested interests. During economic recovery following the peak of the pandemic emergency, several governments made progress in passing legislation, adopting codes or implementing existing laws to protect their policies (see Figure 6).

Brunei, 265 the Philippines, 266 the Netherlands 267 and the **U.K.** are implementing their sector-wide codes of conduct, guidance or circulars on Article 5.3 Guidelines. In June 2023, the U.K. government updated its guidance on Article 5.3, which covers all public officials at national and municipal levels and parliamentarians.²⁶⁸

The government of the **Netherlands** has a protocol for civil servants interacting with the TI and its representatives. Additionally, all civil servants are required to follow the Code of Conduct on Integrity (Gedragscode Integriteit Rijk) which encompasses guidelines on interacting with tobacco industry lobbyists, making specific reference to Article 5.3.269

Uganda²⁷⁰ and **Botswana** have Article 5.3 Guidelines included in their tobacco control laws. Botswana. which published its Tobacco Control Act in 2021, is in the process of finalizing the regulations to facilitate the implementation of the new law.²⁷¹ The process was met with resistance from the TI.²⁷² The law requires full transparency on any interactions with the TI, which should take place only when deemed necessary for effective regulation; prohibits any partnership, agreement or contributions from the TI to any public body; and disallows incentives to be given to the industry.

Bosnia and Herzegovina's new tobacco control law has incorporated Article 5.3 components and limits interaction with the industry to only when strictly necessary, requires transparency and prohibits officials from receiving contributions or gifts from the TI.

Ethiopia's proclamation 1112/2019²⁷³ states a government official who is involved in setting public health policy shall not engage in any tobacco business including consultancy. The Proclamation requires a procedure to be put in place to disclose all interactions. The Ethiopian Food and Drug Authority (EFDA) has developed and implemented a code and has a record of interactions with the tobacco industry.

In **Chad**, Article 6 of Decree 1523²⁷⁴ on the prevention of interference from the tobacco industry lays down rules to be observed in all meetings between the State and the TI. Meetings are to be made public by providing the agenda and the contact details of the persons who attended. The decree also prohibits any public official, government or other state entity involved in tobacco control from accepting or soliciting any financial contribution, donation, favor or gratuity from the TI.

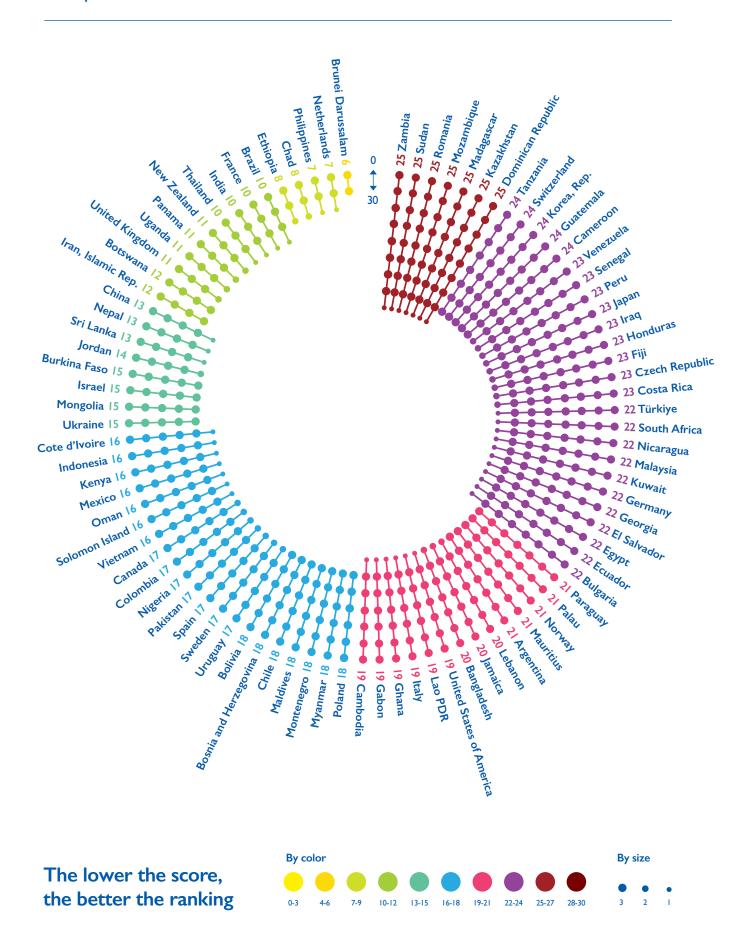
In Burkina Faso and Cote d'Ivoire, 275 a draft decree to protect the bureaucracy from industry interference is being developed.

Thailand's Tobacco Products Control Act 2017 requires manufacturers or importers of tobacco products to report the volume of production or importation into the Kingdom, market share, marketing expenses and income and expenses according to the rules stipulated in the Ministerial Regulations.²⁷⁶ The implementing regulations are being drawn up. Penalties apply for false or incomplete information provided by the Tl.

In China and Cote d'Ivoire, anti-corruption legislation has been applied to corrupt activities involving the tobacco industry. In China an investigation on a former member of the Party Leading Group of the State Tobacco Monopoly Commission found that he and his relatives engaged in corrupt practices involving the tobacco business, including accepting bribery.²⁷⁷ In Cote d'Ivoire, the anti-corruption ordinance served as a basis for tobacco control officials to prevent a trip for members of Parliament to Switzerland that was proposed by the tobacco industry.²⁷⁸

Very few countries reported a consistent awarenessraising program on the importance and requirements of Article 5.3 as a legal obligation under the WHO FCTC that applies to the whole government. The absence of this exercise has resulted in the many ways the industry has targeted and influenced non-health departments.

Figure 6: Governments that acted to protect themselves with preventive measures



NON-PARTIES LAG BEHIND PARTIES TO THE WHO FCTC

The five non-Parties to the WHO FCTC, **Dominican** Republic, Switzerland, Indonesia, the U.S.A. and Argentina, have high levels of industry interference undermining and derailing their tobacco control policies. The Dominican Republic, Switzerland and Indonesia, which are already ranked as some of the countries facing the highest levels of interference, also deteriorated in their scores.

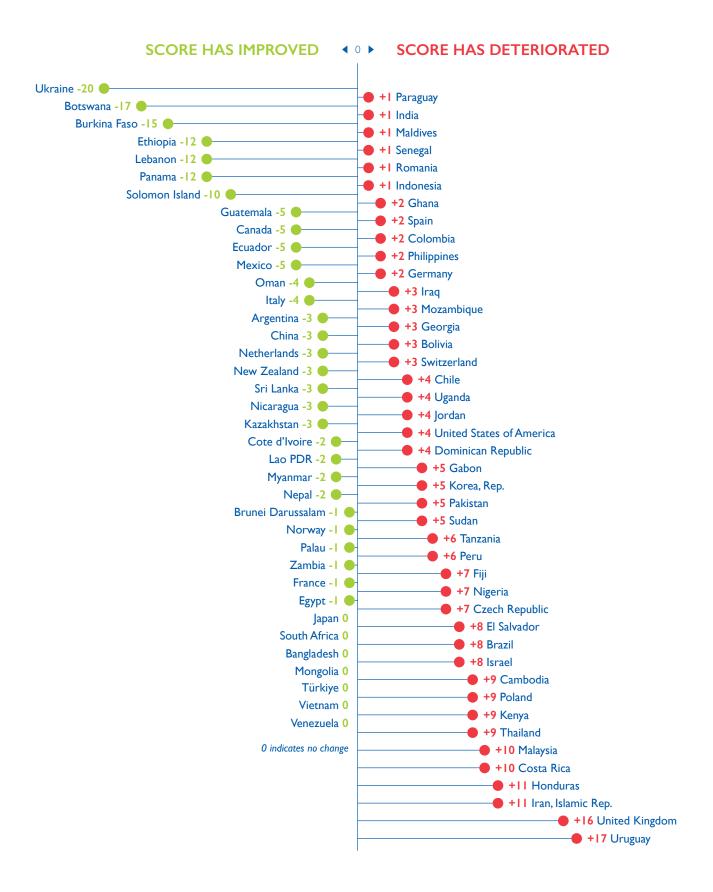
In the **Dominican Republic** the executive branch of government generated a national and international promotion plan to support and protect the tobacco industry (2020-2024) during which the tobacco industry was actively consulted and represented by the Tobacco Institute (INTABACO).²⁷⁹ In July 2022, the legislators promulgated Law No. 341-22 that declares tobacco and Dominican cigars as cultural heritage products of the Republic.²⁸⁰ Meanwhile there has been no progress in updating tobacco control laws, which are more than 20 years old.

Switzerland's progress in tobacco control has been slow, and even the recent law that bans tobacco advertising is not comprehensive. Tobacco control has been largely hampered by the tobacco lobby that permeates Swiss politics.²⁸¹ Individuals working for the tobacco industry can be elected to the Federal Assembly²⁸² without resigning from their job because there are no rules against the participation of the tobacco industry in policymaking.^{283,284}

In Indonesia, meetings between government officials and the TI in policymaking processes are considered normal.²⁸⁵ In 2023, the Coordinating Economic Affairs Minister expressed his support for PT HM Sampoerna (PMI's subsidiary) for its investment by inaugurating its new HTP factory.²⁸⁶ HTPs in Indonesia are not required to carry PHW and enjoy lower excise tax. The Coordinating Ministry for the Economy has prepared a tobacco products roadmap, which is based on recommendations from a PMI-funded group and is expected to be issued as a presidential regulation.²⁸⁷

Argentina improved marginally, with no evidence that government officials unnecessarily interacted with tobacco companies, but the industry used front groups to participate in discussions on the regulation of e-cigarettes and HTPs, and the prohibition of advertising and sponsorship.

Figure 7: Comparison of 80 countries between 2021 and 2023



MOST-IMPROVED AND MOST-DETERIORATED COUNTRIES

Of the 80 countries covered in the 2021 report, 29 countries showed improvements, 43 countries registered a deterioration, while eight remained unchanged in the Index (see Figure 7). How much a country improves or deteriorates is not determined or confined by region or income level. Ukraine, Botswana and Burkina Faso showed the most improvement while Uruguay, the **U.K.**, **Honduras** and **Iran** deteriorated the most.

Despite being in a war, the **Ukrainian** government made efforts to protect their tobacco control measures from industry interference. Ukraine adopted comprehensive tobacco control legislation (Law of Ukraine No. 1978-IX),²⁸⁸ which introduces prominent PHW on packs with annual rotation, a ban on flavorings in cigarettes and e-liquids, established EU norms for nicotine content in cigarettes and e-liquids, and a ban on all types of advertising and promotion for e-cigarettes and HTPs. The government managed to counter attempts from the industry to delay the process and developed the implementing bylaws and fixed implementation dates for the law.

Botswana is now developing the implementing regulations for its new Tobacco Control Act.²⁸⁹ Government officials did not accept any assistance from the industry in policy development, nor endorse any sponsorship or contributions from the industry. There were no unnecessary interactions with the industry and no revolving door movements of former officials to the industry. The law requires registration of tobacco industry entities, affiliated organizations and individuals acting on their behalf, including lobbyists. These provisions are designed to increase transparency and accountability.

Burkina Faso has developed a draft decree to protect the bureaucracy from industry interference, which will be submitted in 2023 to the Council of Ministers for adoption. No tax privileges were given to the tobacco industry, and the government is shunning collaboration with the industry.

Uruguay, on the other hand, had the worst deterioration of its Index score among all the participating countries with the reversal of its 2009 ban on HTPs, which the President of the Republic admitted was made at the request of the main tobacco company.²⁹⁰ In 2022, the government approved Decree 282/022,291 which modified plain packaging requirements on tobacco products to allow tobacco companies to print information on cigarette sticks and to include inserts in tobacco packs, which the

companies can use to market their products, contradicting the purpose of plain packaging. Although tobacco-related CSR activities are prohibited, the government endorsed an industry-led cigarette butt litter cleanup, 292 and a senator tabled an industry-friendly bill in Parliament that favors cigarette butt recycling activities using public funds.²⁹³

The **U.K.** has deteriorated in its score on several issues such as, interaction between Members of Parliament and the tobacco industry, including lobbying a parliamentarian who was a government minister at the time, ²⁹⁴ unnecessary interactions with the tobacco industry or associated organizations which involved senior ministers, both in the U.K. government²⁹⁵ and the Scottish government²⁹⁶ and the U.K.'s new track and trace system, which was outsourced to a company which had tobacco industry links.^{297,298,299}

In **Honduras**, the President of the National Congress and Congressmen met with representatives of the tobacco industry at the Third Cigar and Coffee Festival.³⁰⁰ The Minister of Tourism gave an award to Flor de Copán Honduras for being a company that "positioned Honduras as a first-class tobacco producing country worldwide."301 High-level government officials from the Ministry of Economic Development, the Vice Ministers of Tourism, Foreign Affairs and representatives of the National Congress have participated in joint visits with diplomatic delegations to tobacco factories to facilitate support from international donors to promote agrotourism.³⁰²

Costa Rica showed a deterioration in addressing industry interference, including delaying the development of the implementation regulation for ENDS and HTPs, which should have been prepared within three months of the promulgation of the law on January 20, 2022, and allowing the industry to contribute to developing their standards.³⁰³ The delay has benefited the industry, as it was not possible to regulate where the devices could be used or to monitor compliance. Although there is a ban on CSR activities, local governments endorsed a PMIsponsored cigarette butt litter cleanup campaign.304

LIMITATIONS

This report is limited to publicly available information, and therefore does not adequately capture all evidence of interferences that have occurred. Information that is publicly available may not be the most updated. Lack of government and industry transparency makes it hard to collect information on industry interference. The rankings of countries should be viewed with this limitation.

Conclusion

All transnational tobacco companies registered profits for 2021 and 2022. To ensure its business was not interrupted, the TI continued using its CSR activities and economic investment arguments to persuade governments to believe its exaggerated claims and divert attention away from the harms inflicted on society, and the 8.7 million preventable tobacco deaths that occur each year globally.

Governments were persuaded to delay, halt or compromise on tobacco control policies. In some countries, the TI obtained approval for sales of its ENDS and HTP products, including reversing bans in some countries. Tax increases were delayed or lowered by industry interference.

Non-health departments remain particularly vulnerable to industry interference, often promoting or representing TI interests in policy development. Diplomatic missions in some countries were persuaded to promote tobacco business, despite governments making a commitment to apply Article 5.3 throughout the whole government.

As the WHO FCTC is implemented and tobacco use declines, the industry finds new ways and new products to rebrand and repackage its business. Environmental cleanups and recycling of tobacco products is an important policy forum the industry is trying to exert its influence on.

Some countries have taken concrete action to protect their policies during difficult circumstances, and most countries need to step up. Governments have the necessary tools in their hands to act and push back the industry. They must expedite their efforts to stop the interference and address the tobacco pandemic's devastating impact on public health and prevent millions of avoidable deaths.

"Despite all its smoke and mirrors, the tobacco industry cannot 'transform' itself out of the fundamental and irreconcilable conflict between its interests and the public health interest. Its bottom-line remains dependent on shaping our preferences and politics in support of its addiction-, disease- and death-inducing profit. Our response has to be reliance on Article 5.3 and evidence such as the Index to penetrate the transformation illusion and bolster public health policies."

Dr. Douglas William Bettcher, Senior Advisor to the Director-General, World Health Organization

Recommendations

Governments can and must halt TI interference. The quicker they act to fulfil their WHO FCTC obligations, the better they can protect and advance their tobacco control policies. Article 5.3 Guidelines calls on governments to limit interactions with the industry to only when strictly necessary and to be transparent. Specific actions include the following:

- I. Involve the whole of government to curtail tobacco industry interference. The whole government must act cohesively to stop tobacco industry interference and implement Article 5.3 as shown in the exemplary action taken by Botswana, Chad, the Philippines, the U.K. and Uganda.
- 2. Stop participation in tobacco industrysponsored charity. Governments must not endorse or participate in industry-sponsored activities, and must instead limit their interactions with the TI to only when strictly necessary for regulation and control.
- 3. Prohibit contributions from the tobacco industry, including to political campaigns. When governments accept contributions from the tobacco industry, they make themselves vulnerable as illustrated by countries that compromised on tobacco control or reversed legislative measures.
- 4. Denormalize and ban tobacco's "CSR" activities. Make the tobacco industry pay for the harms its products cause on human health and the environment. The tobacco industry should not be included in or treated like any other industry in extended producer responsibility mechanisms and corporate sustainability regulations.

- 5. Require greater transparency for increased accountability. Transparency when dealing with the TI will reduce instances of interference and will help hold government officials and the industry accountable. All interactions with the TI must be recorded and made publicly available. Require the tobacco industry to disclose information such as marketing and lobbying activities.
- 6. Divest from investments in the tobacco industry. State-owned enterprises should be treated like any other part of the TI. Governments divesting from tobacco businesses increase their independence from the industry, so they can act freely to protect public health.
- 7. Implement a code of conduct or guidance to provide a firewall. Governments must adopt a code of conduct with clear guidance to limit interactions with the TI, avoid conflicts of interest and strengthen transparency and accountability of any interactions.
- 8. Stop giving incentives to the tobacco industry. The TI should not be granted incentives or any preferential treatment to run its businesses, which conflict directly with tobacco control policy.
- 9. Reject non-binding agreements with the tobacco industry. Governments are often disadvantaged when they agree to cooperate with the TI. There should be no collaboration between governments and the TI.

Summary table

	ARG	BGD	BOL	BIH	BWA	BRA	BRN	BGR	BFA	КНМ
PARTICIPATION IN POLICY DEVELOPMENT	8	7	9	10	П	15	2	12	4	6
The government accepts, supports or endorses offer for assistance by or in collaboration with the tobacco industry in implementing tobacco control policies (Rec 3.1)	3	4	4	4	3	5	0	5	ı	3
The government accepts, supports or endorses legislation drafted by/in collaboration with the tobacco industry (Rec 3.4)	4	ı	3	4	2	3	0	5	I	I
The government allows the tobacco industry to sit in multi-sectoral committee/advisory group that sets public health policy (Rec 4.8)	I	ı	I	I	5	4	ı	ı	I	I
The government allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or subsidiary bodies or accepts their sponsorship for delegates. (Rec 4.9 & 8.3)	0	ı	ı	ı	I	3	I	ı	ı	1
TOBACCO-RELATED CSR ACTIVITIES	5	5	5	4	0	5	0	5	3	3
The government receives contributions from the tobacco industry (including so-called CSR contributions) (Rec 6.4) Government agencies/officials endorses, form partnerships with/participates in tobacco industry CSR activities (Rec 6.2)	5	5	5	4	0	5	0	5	3	3
BENEFITS TO THE TOBACCO INDUSTRY	9	9	10	8	4	7	0	9	3	7
The government accommodates requests from the industry for longer implementation time or postponement of tobacco control laws (Rec 7.1)	4	4	5	4	0	4	0	5	ı	3
The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)	5	5	5	4	4	3	0	4	2	4
FORMS OF UNNECESSARRY INTERACTION	12	9	13	3	0	10	0	П	6	7
Top-level government officials meet with/foster relations with the tobacco companies such as attending social functions and events sponsored or organized by the tobacco companies (Rec 2.1)	5	5	5	0	0	4	0	5	ı	3
The government accepts assistance/offers of assistance from the tobacco industry on enforcement (Rec 3.1 & 4.3)	3	0	3	3	0	4	0	5	4	0
The government accepts, supports, endorses, or enters into partnerships or agreements with the tobacco industry (Rec 3.1)	4	4	5	0	0	2	0	I	I	4

CMR	CAN	TCD	CHL	CHN	COL	CRI	CIV	CZE	DOM	ECU	EGY	SLV	ETH	FJI	FRA	GAB	GEO	DEU	GHA	GTM
16	6	4	16	20	14	Ш	8	9	15	8	2	4	П	3	6	2	15	12	7	11
5	2	I	5	5	4	0	3	4	5	4	0	0	5	I	3	0	5	5	4	5
5	2	I	5	5	4	5	2	3	5	4	0	0	4	0	I	0	4	5	ı	0
5	ı	I	5	5	5	5	2	I	5	0	ı	3	I	I	I	I	5	I	I	5
I	I	I	I	5	I	I	I	I	0	0	I	I	I	I	I	I	I	I	I	I
5	3	0	ı	5	4	3	0	4	5	4	4	5	3	5	2	5	2	5	4	5
5	3	0	ı	5	4	3	0	4	5	4	4	5	3	5	2	5	2	5	4	5
8	7	8	4	8	7	7	8	10	10	9	10	9	9	10	3	8	10	8	8	7
5	4	3	I	5	4	2	3	5	5	5	5	4	4	5	ı	5	5	5	4	3
3	3	5	3	3	3	5	5	5	5	4	5	5	5	5	2	3	5	3	4	4
8	6	6	9	13	15	3	3	5	15	10	10	14	0	10	4	0	12	7	5	5
5	3	4	I	4	5	3	I	3	5	3	5	5	0	5	2	0	5	5	I	5
3	0	ı	5	5	5	0	ı	0	5	4	0	4	0	0	ı	0	4	2	0	0
0	3	I	3	4	5	0	I	2	5	3	5	5	0	5	I	0	3	0	4	0

	ARG	BGD	BOL	ВІН	BWA	BRA	BRN	BGR	BFA	KHM	
TRANSPARENCY	8	9	9	10	4	6	5	10	6	7	
The government does not publicly disclose meetings/interactions with the tobacco industry where such interactions are strictly necessary for regulation (Rec 2.2)	3	4	4	5	3	3	0	5	I	2	
The government requires rules for the disclosure or registration of tobacco industry entities, affiliate organizations, and individuals acting on their behalf including lobbyists	5	5	5	5	I	3	5	5	5	5	
CONFLICT OF INTEREST	7	13	6	5	2	13	ı	4	5	9	
The government does not have a policy (whether or not written) to 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)	5	5	5	5	2	5	I	ı	5	5	
Retired senior officials work for the tobacco industry (Rec 4.4)	I	4	0	0	0	4	0	0	0	0	
Current government officials and their relatives hold positions in the tobacco business including consultancy positions (Rec 4.5, 4.8 & 4.10)	I	4	ı	0	0	4	0	3	0	4	
PREVENTIVE MEASURES	21	20	18	18	12	10	6	22	15	19	
The government has a procedure for disclosing records of interaction with the tobacco industry and its representatives (Rec 5.1)	4	5	5	5	3	2	2	5	2	5	
The government has formulated, adopted or implemented a code of conduct for public officials, prescribing the standards they should comply when dealing with the tobacco industry (Rec 4.2)	5	4	2	ı	3	ı	I	5	4	3	
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, and political contributions (Rec 5.2)	2	2	4	2	2	2	0	5	2	5	
The government has a program/system/plan to consistently raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines (Rec 1.1, 1.2)	5	5	5	5	3	3	2	5	5	4	
The government has a policy prohibiting the acceptance of all forms of contributions from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts, or study visit invitations to the government, officials and their relatives (Rec 3.4)	5	4	2	5	I	2	I	2	2	2	
TOTAL	74	72	70	58	33	66	14	73	42	58	

CMR	CAN	TCD	CHL	CHN	COL	CRI	CIV	CZE	DOM	ECU	EGY	SLV	ЕТН	FJI	FRA	GAB	GEO	DEU	GHA	GTM
10	5	7	5	6	10	7	10	10	10	7	10	3	4	7	3	5	10	6	7	10
5	3	3	2	3	5	2	5	5	5	4	5	0	I	3	2	3	5	3	5	5
5	2	4	3	3	5	5	5	5	5	3	5	3	3	4	I	2	5	3	2	5
10	4	13	7	8	П	4	3	7	15	6	5	5	2	7	4	14	12	10	8	5
5	I	5	5	I	4	I	I	5	5	5	5	5	I	5	I	5	5	5	4	5
5	2	5	ı	3	5	3	0	2	5	- [0	0	0	I	2	4	4	4	0	0
0	I	3	I	4	2	0	2	0	5	0	0	0	I	I	I	5	3	I	4	0
24	17	8	18	13	17	23	16	23	25	22	22	22	8	23	10	19	22	22	19	24
5	3	2	3	2	5	5	5	5	5	5	5	5	2	5	2	3	5	5	5	5
5	4	I	2	2	3	5	3	3	5	4	5	5	I	5	2	3	4	5	4	5
4	3	l	3	2	2	3	3	5	5	4	2	2	2	3	I	5	3	2	4	5
5	5	3	5	4	3	5	3	5	5	5	5	5	2	5	3	4	5	5	5	4
5	2	I	5	3	4	5	2	5	5	4	5	5	ſ	5	2	4	5	5	I	5
81	48	46	60	73	78	58	48	68	100	66	63	62	37	65	32	53	83	70	58	67

	HND	IND	IDN	IRN	IRQ	ISR	ITA	JAM	JPN	JOR	
PARTICIPATION IN POLICY DEVELOPMENT	10	7	15	4	7	10	14	8	16	16	
The government accepts, supports or endorses offer for assistance by or in collaboration with the tobacco industry in implementing tobacco control policies (Rec 3.1)	0	ı	5	ı	l	4	4	ı	4	5	
The government accepts, supports or endorses legislation drafted by/in collaboration with the tobacco industry (Rec 3.4)	3	0	5	ı	0	4	4	5	5	5	
The government allows the tobacco industry to sit in multi-sectoral committee/advisory group that sets public health policy (Rec 4.8)	5	5	5	ı	5	ı	5	ı	5	5	
The government allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or subsidiary bodies or accepts their sponsorship for delegates. (Rec 4.9 & 8.3)	2	ı	0	ı	ı	ı	I	ı	2	I	
TOBACCO-RELATED CSR ACTIVITIES	4	5	5	3	ı	ı	5	5	5	5	
The government receives contributions from the tobacco industry (including so-called CSR contributions) (Rec 6.4) Government agencies/officials endorses, form partnerships with/participates in tobacco industry CSR activities (Rec 6.2)	4	5	5	3	I	I	5	5	5	5	
BENEFITS TO THE TOBACCO INDUSTRY	5	4	10	10	8	7	10	5	9	10	
The government accommodates requests from the industry for longer implementation time or postponement of tobacco control laws (Rec 7.1)	0	0	5	5	4	4	5	4	4	5	
The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)	5	4	5	5	4	3	5	I	5	5	
FORMS OF UNNECESSARRY INTERACTION	15	14	15	8	10	8	13	3	П	15	
Top-level government officials meet with/foster relations with the tobacco companies such as attending social functions and events sponsored or organized by the tobacco companies (Rec 2.1)	5	5	5	4	5	0	4	0	4	5	
The government accepts assistance/offers of assistance from the tobacco industry on enforcement (Rec 3.1 & 4.3)	5	4	5	ı	0	4	4	0	3	5	
The government accepts, supports, endorses, or enters into partnerships or agreements with the tobacco industry (Rec 3.1)	5	5	5	3	5	4	5	3	4	5	

KAZ	KEN	KOR	KWT	LAO	LBN	MDG	MYS	MDV	MUS	MEX	MNG	MNE	MOZ	MMR	NPL	NLD	NZL	NIC	NGA	NOR
П	2	5	7	9	3	2	16	4	2	9	6	4	8	5	3	2	2	2	6	2
2	0	3	5	5	I	0	5	ı	0	3	ı	0	3	I	I	0	0	0	0	0
3	0	0	0	2	0	0	4	I	0	4	3	2	3	2	0	0	0	0	0	0
5	ı	I	I	ı	I	I	5	I	I	ı	ı	I	ı	I	I	I	ı	I	5	I
I	I	I	ı	I	I	ı	2	I	ı	I	ı	ı	ı	I	I	I	ı	ı	I	ı
ı	ı	5	ı	0	5	5	3	0	0	2	ı	3	4	4	4	0	0	0	5	0
I	ı	5	I	0	5	5	3	0	0	2	I	3	4	4	4	0	0	0	5	0
4	9	6	6	8	4	5	7	5	3	3	6	3	8	7	6	6	2	4	10	2
I	4	2	4	3	I	0	5	I	0	I	2	0	4	4	3	3	0	I	5	0
3	5	4	2	5	3	5	2	4	3	2	4	3	4	3	3	3	2	3	5	2
4	5	5	6	15	13	15	9	0	0	5	0	7	7	3	5	5	0	8	9	3
4	5	5	4	5	5	5	5	0	0	0	0	2	4	0	5	0	0	5	5	3
0	0	0	I	5	5	5	4	0	0	3	0	0	3	0	0	5	0	0	0	0
0	0	0	I	5	3	5	0	0	0	2	0	5	0	3	0	0	0	3	4	0

	HND	IND	IDN	IRN	IRQ	ISR	ITA	JAM	JPN	JOR	
TRANSPARENCY	8	9	10	10	10	7	5	4	9	8	
The government does not publicly disclose meetings/interactions with the tobacco industry where such interactions are strictly necessary for regulation (Rec 2.2)	3	5	5	5	5	4	3	0	4	5	
The government requires rules for the disclosure or registration of tobacco industry entities, affiliate organizations, and individuals acting on their behalf including lobbyists	5	4	5	5	5	3	2	4	5	3	
CONFLICT OF INTEREST	5	9	9	3	8	3	9	5	15	14	
The government does not have a policy (whether or not written) to 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)	5	4	5	ı	5	I	5	5	5	5	
Retired senior officials work for the tobacco industry (Rec 4.4)	0	5	4	1	2	ı	3	0	5	4	
Current government officials and their relatives hold positions in the tobacco business including consultancy positions (Rec 4.5, 4.8 & 4.10)	0	0	0	I	I	I	I	0	5	5	
PREVENTIVE MEASURES	23	10	16	12	23	15	19	20	23	14	
The government has a procedure for disclosing records of interaction with the tobacco industry and its representatives (Rec 5.1)	5	2	5	ı	5	2	2	4	5	4	
The government has formulated, adopted or implemented a code of conduct for public officials, prescribing the standards they should comply when dealing with the tobacco industry (Rec 4.2)	5	2	2	3	5	3	5	3	5	2	
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, and political contributions (Rec 5.2)	4	2	2	2	3	4	2	5	3	2	
The government has a program/system/plan to consistently raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines (Rec 1.1, 1.2)	5	2	5	5	5	4	5	4	5	4	
The government has a policy prohibiting the acceptance of all forms of contributions from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts, or study visit invitations to the government, officials and their relatives (Rec 3.4)	4	2	2	ı	5	2	5	4	5	2	
TOTAL	70	58	84	50	67	51	75	50	88	82	

KAZ	KEN	KOR	KWT	LAO	LBN	MDG	MYS	MDV	MUS	MEX	MNG	MNE	MOZ	MMR	NPL	NLD	NZL	NIC	NGA	NOR
10	6	10	10	8	6	7	10	10	10	6	9	5	10	9	10	7	6	6	7	10
5	3	5	5	4	5	5	5	5	5	3	4	ı	5	4	5	2	I	3	4	5
5	3	5	5	4	I	2	5	5	5	3	5	4	5	5	5	5	5	3	3	5
5	9	5	5	11	9	10	9	12	5	9	I	6	5	6	I	5	6	5	6	5
5	5	5	5	I	5	5	5	5	5	5	I	5	5	I	I	5	5	5	I	5
0	0	0	0	5	0	0	3	3	0	0	0	0	0	3	0	0	0	0	5	0
0	4	0	0	5	4	5	I	4	0	4	0	I	0	2	0	0	I	0	0	0
25	16	24	22	19	20	25	22	18	21	16	15	18	25	18	13	7	11	22	17	21
5	4	5	5	5	5	5	5	4	5	3	5	4	5	2	5			5	5	5
5	4	4	2	2	5	5	5	3	5	4	I	5	5	2	2	I	2	5	2	2
5	4	5	5	4	3	5	5	4	5	3	5	2	5	5	2	2	2	2	4	5
5	3	5	5	3	5	5	4	3	5	4	3	5	5	5	2	ı	4	5	5	4
5	I	5	5	5	2	5	3	4	I	2	I	2	5	4	2	2	2	5	I	5
60	48	60	57	70	60	69	76	49	41	50	38	46	67	52	42	32	27	47	60	43

	OMN	PAK	PLW	PAN	PRY	PER	PHL	POL	ROU	SEN	
PARTICIPATION IN POLICY DEVELOPMENT	4	ı	2	3	П	15	16	14	12	5	
The government accepts, supports or endorses offer for assistance by or in collaboration with the tobacco industry in implementing tobacco control policies (Rec 3.1)	0	ı	0	0	ı	4	5	4	5	1	
The government accepts, supports or endorses legislation drafted by/in collaboration with the tobacco industry (Rec 3.4)	2	0	0	I	4	5	5	4	5	2	
The government allows the tobacco industry to sit in multi-sectoral committee/advisory group that sets public health policy (Rec 4.8)	I	0	I	ı	5	5	5	5	I	ı	
The government allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or subsidiary bodies or accepts their sponsorship for delegates. (Rec 4.9 & 8.3)	I	0	I	ı	I	ı	ı	I	I	ı	
TOBACCO-RELATED CSR ACTIVITIES	4	3	0	2	4	2	5	4	3	ı	
The government receives contributions from the tobacco industry (including so-called CSR contributions) (Rec 6.4) Government agencies/officials endorses, form partnerships with/participates in tobacco industry CSR activities (Rec 6.2)	4	3	0	2	4	2	5	4	3	I	
BENEFITS TO THE TOBACCO INDUSTRY	2	7	0	3	7	9	8	3	10	6	
The government accommodates requests from the industry for longer implementation time or postponement of tobacco control laws (Rec 7.1)	I	2	0	2	3	4	3	0	5	2	
The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)	I	5	0	ı	4	5	5	3	5	4	
FORMS OF UNNECESSARRY INTERACTION	3	7	0	9	8	3	13	14	15	6	
Top-level government officials meet with/foster relations with the tobacco companies such as attending social functions and events sponsored or organized by the tobacco companies (Rec 2.1)	3	5	0	3	0	3	5	5	5	2	
The government accepts assistance/offers of assistance from the tobacco industry on enforcement (Rec 3.1 & 4.3)	0	0	0	4	3	0	4	5	5	2	
The government accepts, supports, endorses, or enters into partnerships or agreements with the tobacco industry (Rec 3.1)	0	2	0	2	5	0	4	4	5	2	

SLB	ZAF	ESP	LKA	SDN	SWE	СНЕ	TZA	ТНА	TUR	UGA	UKR	GBR	USA	URY	VEN	VNM	ZMB
7	5	6	5	6	12	15	16	10	16	4	6	4	15	12	12	12	14
0	0	0	I	0	5	5	4	4	5	I	2	I	5	5	3	4	5
3	I	0	2	0	5	5	5	I	5	ı	2	ı	5	5	3	4	3
3	3	5	I	5	I	5	5	4	5	I	I	I	5	I	5	3	5
I	I	I	I	I	I	0	2	I	I	I	I	I	0	I	I	I	I
3	4	3	5	ı	5	5	5	3	5	5	2	2	5	3	3	5	5
3	4	3	5	ı	5	5	5	3	5	5	2	2	5	3	3	5	5
5	8	7	5	9	10	10	9	5	9	6	5	4	10	8	5	2	9
I	4	3	4	5	5	5	5	3	4	5	2	2	5	3	0	0	5
4	4	4	I	4	5	5	4	2	5	ı	3	2	5	5	5	2	4
8	П	9	0	0	5	11	10	5	5	4	6	11	9	6	6	10	8
5	4	5	0	0	5	5	5	3	5	0	3	5	0	4	5	5	5
0	3	0	0	0	0	I	0	I	0	3	2	3	4	0	0	5	0
3	4	4	0	0	0	5	5	I	0	ı	I	3	5	2	l	0	3

	OMN	PAK	PLW	PAN	PRY	PER	PHL	POL	ROU	SEN	
TRANSPARENCY	5	8	7	7	5	6	3	3	10	9	
The government does not publicly disclose meetings/interactions with the tobacco industry where such interactions are strictly necessary for regulation (Rec 2.2)	0	3	2	3	3	3	0	ı	5	5	
The government requires rules for the disclosure or registration of tobacco industry entities, affiliate organizations, and individuals acting on their behalf including lobbyists	5	5	5	4	2	3	3	2	5	4	
CONFLICT OF INTEREST	9	10	9	П	14	ı	8	6	5	5	
The government does not have a policy (whether or not written) to 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)	0	5	5	5	5	I	5	ı	5	5	
Retired senior officials work for the tobacco industry (Rec 4.4)	5	4	0	3	5	0	3	4	0	0	
Current government officials and their relatives hold positions in the tobacco business including consultancy positions (Rec 4.5, 4.8 & 4.10)	4	ı	4	3	4	0	0	1	0	0	
PREVENTIVE MEASURES	16	17	21	П	21	23	7	18	25	23	
The government has a procedure for disclosing records of interaction with the tobacco industry and its representatives (Rec 5.1)	5	5	3	3	5	5	I	5	5	5	
The government has formulated, adopted or implemented a code of conduct for public officials, prescribing the standards they should comply when dealing with the tobacco industry (Rec 4.2)	2	3	4	2	4	3	I	5	5	5	
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, and political contributions (Rec 5.2)	5	2	5	2	2	5	2	2	5	5	
The government has a program/system/plan to consistently raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines (Rec 1.1, 1.2)	2	2	5	2	5	5	2	5	5	4	
The government has a policy prohibiting the acceptance of all forms of contributions from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts, or study visit invitations to the government, officials and their relatives (Rec 3.4)	2	5	4	2	5	5	I	ı	5	4	
TOTAL	43	53	39	46	70	59	60	62	80	55	

SLB	ZAF	ESP	LKA	SDN	SWE	СНЕ	TZA	ТНА	TUR	UGA	UKR	GBR	USA	URY	VEN	VNM	ZMB
9	7	5	5	10	7	10	6	7	10	6	6	6	8	10	10	6	10
5	4	3	0	5	2	5	3	3	5	3	3	2	3	5	5	I	5
4	3	2	5	5	5	5	3	4	5	3	3	4	5	5	5	5	5
5	7	9	9	5	5	15	9	10	5	2	4	10	10	10	ı	6	6
5	3	3	5	5	5	5	5	4	5	I	ı	5	5	5	I	I	5
0	4	4	0	0	0	5	0	2	0	1	I	3	5	5	0	0	I
0	0	2	4	0	0	5	4	4	0	0	2	2	0	0	0	5	0
16	22	17	13	25	17	24	24	10	22	П	15	П	19	17	23	16	25
4	5	4	3	5	5	5	5	2	5	4	4	2	2	5	5	5	5
5	3	2	3	5	5	5	5	2	5	2	3	3	5	5	5	3	5
3	4	2	3	5	0	5	4	2	2	l	3	2	2	2	3	2	5
2	5	4	3	5	5	5	5	2	5	3	3	2	5	5	5	4	5
2	5	5	I	5	2	4	5	2	5	I	2	2	5	0	5	2	5
53	64	56	42	56	61	95	79	50	72	38	44	48	80	66	60	57	77

Appendix

Appendix 1: Sample of tobacco industry-sponsored environmental cleanup campaigns

	TOBACCO COMPANY	SPONSORSHIP
Brazil	JΤΙ	In 2022, the city of Florianópolis (Santa Catarina) partnered with JTI and Poiato to install cigarette butt collectors in 10 beaches and neighborhoods of the city. ³⁰⁵
Dulgania	The Bulgarian Association of Tobacco Industry (BATI)	The Ministry of Environment and Water (MoEW) collaborated on a BATI campaign on the prevention of cigarette butt and tobacco product pollution under the motto "So what?" 306,307
Bulgaria		"Change the picture" is PMI's campaign to reduce cigarette butt litter.308,309 The campaign involves cleanups of beaches and public spaces with the help of volunteers.310
Colombia	PMI	In 2022, the Special Administrative Unit of Public Services of Bogotá, launched a campaign in partnership with PMI to collect cigarette butts. ³¹¹
Costa Rica	PMI	In 2022, the project "The Cigarette Butt Campaign" ("Dale rumbo a tus colillas") was implemented by the NGO Five Minute Foundation, sponsored by PMI, the University of Costa Rica and local governments of Belén (Heredia) and Montes de Oca (San José). ^{212,313}
Germany	Philip Morris Deutschland	On June 11, 2021, PMI sponsored #cleanffm in Frankfurt to clean up trash including cigarette butts. ³¹⁴
Guatemala	PMI	In May 2021, PMI launched a project encouraging customers to bring their used HEETS (heated tobacco sticks) to be recycled through a company named ECOTERMO. ^{315,316}
Italy	PMI	An awareness campaign on the correct disposal of cigarettes butts, #CAMBIAGESTO, was endorsed by the Ministry of Ecological Transition. Over 270,000 pocket cigarette butt holders were distributed to smokers. ³¹⁷
Kazakhstan	PMI	100 employees took part in a cleanup in a national park and picked up 1,500 cigarette butts. ³¹⁸
Malaysia	Philip Morris Malaysia	PMM installed 200 cigarette butt canisters (through Puntong Enterprise) across the country targeting tourist locations near beaches as well as some urban areas. ³¹⁹
Mexico	Philip Morris Mexico	PMM and Ecofilter jointly deployed a nationwide campaign where I) volunteers (ambassadors) were mobilized to collect cigarette butts, 2) numerous cigarette bins were set up in highly populated public spaces, and 3) a country-wide awareness campaign called "Para bien o para mal" ("For better or worse") ³²⁰ and piloting recycling.

	TOBACCO COMPANY	SPONSORSHIP		
Philippines	Philip Morris Fortune Tobacco Corp	4 cities (Western Bicutan, Lapasan Coastal, Baguio City and Cebu) collected 57,000 cigarette butts for World Clean Up Day. 321,322		
Korea	KT&G	The local government of Suwon City and KT&G formed a partnership in the "Sseudam Sseudam (cigarette butts in the trash) environmental campaign." KT&G was allowed to set up 33 cigarette butt bins in 23 public facilities. ³²³		
South Africa	PMI	300 cigarette butt bins placed around the CBD of Cape Town from which around 300kg of cigarette butts are removed each month. ³²⁴		
Spain	The Tobacco Bureau (Mesa del Tabaco) sponsored by PMI, BAT, JTI, Altadis and others ³²⁵	The municipal government of Santiago de Compostela collaborated to distribute 4,500 portable ashtrays to cleanup cigarette butts. The group also sponsored a beach cleanup of Tarifa and distributed 5,000 portable reusable ashtrays and 5,000 paper bags for waste. The santiago de Compostela collaborated ashtrays to cleanup of Tarifa and distributed 5,000 portable reusable ashtrays and 5,000 paper bags for waste.		
Sweden	Philip Morris Sweden	The company sponsored Swedish organization "Håll Sverige Rent" (Keep Sweden Clean), a greenwashing campaign. Members of the parliament have been attending and supporting greenwashing campaigns ³²⁸ which include programs with children to clean up cigarette butts.		
	JΤΙ	In 2022, the Federal Office for the Environment (FOEN) endorsed an environmental cleanup sponsored by Swiss Cigarette, JTI and others. ³²⁹		
Switzerland	PMI Switzerland	The City of Lausanne, in partnership with PMI Switzerland, picked up 30,000 cigarette butts. ³³⁰ PMI reported Swiss cities of Geneva and Châtel-St-Denis where Cortexia, a Swiss company collaborating with PMI, recruited cities for its campaign. PMI's website, includes "testimonies" by officials from Basel, Geneva and Zürich. ^{331,332}		
Uruguay	PMI	The "No Más Colillas" (No More Butts) NGO carried out a cleanup campaign funded by PMI ³³⁴ although CSR activities are banned.		

^{*}In 2018, PMI did not show an environment category for its CSR spending. In 2022, it spent 3% of its contributions on the environment.

Appendix 2: Partnerships between governments/public institutions and the TI

Argentina	The Minister of Education, Culture, Science and Technology signed an agreement with Alliance One, Minera Mansfield and the Provincial University of Public Administration to conduct professional training courses. ³³⁵	
Bangladesh	In March 2022, the Ministry of Industries (Bangladesh Sugar and Food Industries Corporation) made a partnership with BATB to develop improved varieties of sugarcane to meet the growing demand for sugar. ³³⁶	
Bosnia and Herzegovina	In December 2021, the mayors of Sarajevo and the Old City Municipality reached an agreement with PMI for the "UNSMOKE SARAYEVO" campaign. ³³⁷	
Cambodia	On November 10, 2021, the Anti-Corruption Unit (ACU) signed an MOU to cooperate with Huotraco International Ltd (a distributor of Imperial Brands). ³³⁸	
Colombia	The National Federation of Departments (FND) entered into an agreement with PMI which includes training and assisting the authorities with anti-smuggling operations. ³³⁹	
India	In May 2022, the Indian Institute of Technology (IIT) Delhi signed an MOU with ITC Ltd to support research in identified Science, Technology, Engineering and Mathematics (STEM) areas. ³⁴⁰	
Indonesia	In 2021, the Ministry of Investment (BKPM) collaborated with PT HM Sampoerna to promote an online single submission (OSS) program for small and medium-sized businesses. This collaboration was supported by the Minister of Cooperatives and SMEs and the Minister of State-Owned Enterprises. ³⁴¹	
Italy	BAT Italia signed a three-year MOU with the Ministry of Agriculture, Food Sovereignty and Forestry to purchase 15,000 tons of Italian tobacco, an investment of up to €60 million. ³⁴²	
Korea	KT&G signed an MOU with the National Institute of Ecology to protect the ecology of the country, and committed to replacing their company cars with eco-friendly models by 2030. ³⁴³ The Minister of Environment was present at the company's ceremony to commemorate the occasion.	
Lao PDR	The Investment License Agreement between Imperial Group and the Lao government (2001 – 2025) gives preferential treatment to the industry. ³⁴⁴	
Madagascar	In January 2021, the Malagasy authorities signed a CSR agreement with Imperial Brands to protect the environment, the Madagasikarantsika project. ³⁴⁵	
Nigeria	The Nigeria Meteorological Agency (NiMET) signed an MOU with BATNF ³⁴⁶ to provide weather information to farmers.	
Paraguay	In April 2021, the Ministry of the Environment and Sustainable Development (MADES) entered into an agreement with TABESA where the company is recognized and certified for environmental services within the framework of Law 3001/06 - Assessment and compensatio for environmental services. ³⁴⁷	

Poland	On March 2, 2023, General Police Headquarters (Director, Office for Combating Economic Crime of the National Police) worked in cooperation with BAT and JTI to combat illegal production and trade in tobacco products. ³⁴⁸
Philippines	The Kapatid Angat Lahat (KALAP) is a "public-private partnership that promotes inclusive economic growth [for farmers]" ³⁴⁹ by "integrating them into the value chain of large corporations" ³⁵⁰ in partnership with Universal Leaf Philippines Inc.
Romania	In July 2021, BAT provided scanning equipment to the General Directorate of Customs in partnership with the Romanian Police, Border Police, National Fiscal Administration Agency and General Directorate of Customs. ³⁵¹
South Africa	The National Prosecuting Authority (NPA) signed an MOU with Business Leadership South Africa (BLSA) which includes members BATSA, PMI and Remgro Ltd, ³⁵² to use technical skills to help NPA build its cases and prosecute. ³⁵³

Appendix 3: Diplomatic missions involved in promoting tobacco

In July 2021, requests from SindiTabaco in Brazil were delivered to the Chinese embassy through a state secretary. ³⁵⁴	
On May 18, 2022, the German ambassador to Beirut, Andreas Kindl, visited the Regie. 355	
On April 28, 2022, the Embassy of Honduras in Berlin was patron of a meeting of the Federal Association of the Cigar Industry. Attendees included politicians and seven ambassadors. 356	
On March 25, 2023, Italian Ambassador to Tanzania, Marco Lombardi, and Ambassador Col (Rtd) Fred Mwesigye launched a cigar lounge in Dar es Salaam. ³⁵⁷	
On May 21, 2021, the Japanese Embassy in Ethiopia and JTI entered into an MOU for a framework of cooperation to provide scholarships to Ethiopian students in Japan. ³⁵⁸	
On February 25, 2022, the Ambassador of Japan to Bangladesh was a special guest at a JTI Bangladesh sponsored event to unveil a photo exhibition on the occasion of 50 years of Japan-Bangladesh friendship. ³⁵⁹	
On September 9, 2022, Ambassador to Tanzania, Yosushi Misawa, attended the ceremony to lay the foundation stone to a JTI-funded secondary school in the Tabora Region of Tanzania. 360	
On September 23, 2022, Japanese Ambassador to Cambodia, Mikami Masahiro, attended the inauguration ceremony of JTI Cambodia's new headquarters. ³⁶¹	
In December 2022, the British Deputy High Commissioner in Nigeria, Ben Llewellyn-Jones, attended the Nigeria-Britain Association's gala in Lagos. Llewellyn-Jones spoke at the event which "was organised in partnership" with several private sector actors including BAT. ³⁶²	
In February 2023, a representative of the British Embassy in Lebanon attended the inauguration of a new production line of the Regie, the Lebanese state-owned tobacco monopoly. The ceremony was also attended by representatives of international tobacco companies. 363	

Appendix 4: Unnecessary awards to tobacco companies

COUNTRY	OFFICIAL/ DEPARTMENT	AWARD	COMPANY
	Finance Minister/ National Board of Revenue	December 28, 2022: "Highest Income Tax Payer Award" for fiscal year 2021-22 ³⁶⁴	BAT Bangladesh
Bangladesh		The Maya Bidi Factory was awarded for paying VAT. ³⁶⁵	Maya Bidi Factory
Honduras	Minister of Tourism	Copan awards: First-class tobacco producing country ³⁶⁶	Flor de Copán Honduras
Indonesia	Ministry of Environment and Forestry	Green Industry Performance Rating Program (PROPER) award for environmental sustainability ³⁶⁷	PT HM Sampoerna (PMI)
Iran	Deputy Minister of Silence	May 2022: Social Responsibility and Economic Sustainability ³⁶⁸	Iran Tobacco Co
Japan	Ministry of Economy, Trade and Industry	White 500: Outstanding organization for "health-conscious management" 369	Japan Tobacco Inc.
Korea	Prime Minister/ Korea Chamber of Commerce & Industry	Prime Minister Commendation: Sustainable management ³⁷⁰	KT&G
Lao PDR	Prime Minister	Outstanding leading business ³⁷¹	Lao-China Hongta
Lebanon	Army Commander	Honorary shield ³⁷²	Libanaise Des Tabacs Et Tombacs (Regie)
Nepal	Minister of Finance	Largest taxpayer ³⁷³	Surya Nepal
Philippines	Government of Davao City	March 2023: One of the top ten taxpayers of the city ³⁷⁴	Philip Morris Fortune Tobacco Corp
Spain	City council of Badajoz, Extremadura	November 30, 2022: "Best entrepreneur" 375	Philip Morris Spain
Sweden	Minister for Rural Affairs	Skruf received the "Food Exporter of the Year" Award for its successful export in the Norwegian market ³⁷⁶	Skruf, the second largest snus manufacturer in the Nordics
Türkiye	President	Türkiye Exporters Assembly:The "Industry Winner" category in 2022; awards presented by the President. ³⁷⁷	ITI

COUNTRY	OFFICIAL/ DEPARTMENT	AWARD	COMPANY
Vietnam	Chairman, Ho Chi Minh City People's Committee Vietnam Federation of Trade & Industry and Ministry of Labour, Invalids and Social Affairs	2021: Received a certificate of merit for high achievement in the payment to the State budget in Ho Chi Minh City ³⁷⁸ 2022:The "Top 100 Sustainable Enterprises in Vietnam" 379	Saigon Tobacco Company BAT Vietnam
Zambia	Minister of Green Economy and Environment	February 20, 2023: "CSR Excellence in Education Infrastructure Support" award ³⁸⁰	JTI Zambia

Appendix 5: Revolving door between government officials and industry executives

COUNTRY	GOVERNMENT		INDUSTRY
Bangladesh	Since November 1, 2022, senior secretary, Prime Minister's Office and Senior Secretary of the Ministry of Public Administration	<>	BAT Bangladesh Non- Executive Directors of BATB since June 21, 2020. ³⁸¹
	Former director of Anvisa (health regulatory agency)		Consultant to BAT Brasil ³⁸²
Brazil	Former Senator, Paraíba Governor	>	Lobbyist for Philip Morris Brazil ³⁸³
Colombia	Luis Felipe Torres, former Director of Regulation at the Minister of Commerce	>	Head of External Affairs for Colombia and Perú at PMI ³⁸⁴
Costa Rica	Former deputy leader of the Social Christian Unity Party who openly opposed the Law on ENDS and HTPs	>	PMI Central America and the Caribbean
Gabon	Former Minister, currently Political Advisor to the Head of State and High Commissioner of the Republic ³⁸⁵	<>	Chairman of the board of CECA-GADIS
Ghana	Mr. Samuel Dentu, current Deputy CEO of the Ghana Export Promotion Authority	<	Former Head of Finance, BAT in Ghana; BAT MD for Ivory Coast, Mali, Burkina Faso, Gambia, Liberia and Sierra Leone ³⁸⁶
India	Subramanian Lakshminarayanan, retired IAS officer, held senior positions in Ministry of Home Affairs; Communications and Information Technology; Information Broadcasting	>	Independent director on the board of Godfrey Philips ³⁸⁷

COUNTRY	GOVERNMENT		INDUSTRY
Indonesia	Benny Wahyudi, Former Director General of Agro Industry, Ministry of Industry	>	Chairman of Gaprindo (Association of White Cigarette Manufacturers) ³⁸⁸
Japan	Masato Kitera, Deputy Vice-Minister, Ministry of Foreign Affairs. Ambassador to the French Republic, Principality of Andorra and Principality of Monaco ³⁸⁹	>	Masato Kitera, Director (Independent External Director) of Japan Tobacco
Panama	Rodolfo Samuda, Technical Deputy Director General of the National Customs Authority	<	Consultant for PMI and BAT; attends TI events as an expert speaker ³⁹⁰
Poland	Adam Siekierski, First Fiscal Counsellor for VAT and Excise Duty in Permanent Representation of Poland to the EU	>	Fiscal Affairs & Illicit Trade Prevention Manager, Philip Morris Distribution Polska Sp ³⁹¹
Switzerland	Gregor Rutz, a member of the National Council of Switzerland	<>	Salaried president of Swiss Tobacco ³⁹²
Tanzania	Baraka Jonathan Katemba, Finance and Administration Manager of Copyright Society since October 2020 ³⁹³	<	Board of Directors of TCC from April 23, 2018, to April 22, 2021
Türkiye	Mr. Riza Tuna Turagay, Vice Minister of Commerce since January 2019 ³⁹⁴	<	Former board member of BAT Turkey till January 2019
Uruguay	Eduardo Mezzera, former Deputy Minister of Foreign Affairs ³⁹⁵	>	Legal advisor of Montepaz, main tobacco company in Uruguay

Appendix 6: State-owned tobacco enterprises

Tobacco Corporation nagement.The STMA nplementation of the
it controlled 70% of
re acquired by the e board of directors of
that produces local y the private sector
n Japan Tobacco Inc. Tobacco Inc. ⁴⁰³ JTI has
n Imperial Tobacco
the sole entity in ac (tobacco for e controls 63% of
Brands Madagascar
Monopoly (TTM), is a ion of the Ministry of
orporations.These ading are their e central or a local orporation (Vinataba) hare.411
caa

MAIN COUNTRY COLLABORATORS

- I. Argentina: Fundación Interamericana del Corazón Argentina
- 2. Bangladesh: PROGGA Knowledge for Progress
- 3. Bolivia: Fundación InterAmericana del Corazón
- 4. Bosnia and Herzegovina: PROI Progressive Reinforcement of Organizations and Individuals
- 5. Botswana: Anti-Tobacco Network
- 6. Brazil: ACT Health Promotion
- 7. Brunei Darussalam: Ministry of Health
- 8. Bulgaria: Smoke-Free Life Coalition
- 9. Burkina Faso: Afrique Contre Le Tabac
- 10. Cambodia: Cambodia Movement for Health
- II. Cameroon: Tobacco Coalition of Cameroon
- 12. Canada: Action on Smoking & Health (ASH Canada)
- 13. Chad: Association pour la Défense des Droits des Consommateurs (ADC)
- 14. Chile: Alianza ENT Chile
- 15. China: Consultant
- 16. Colombia: Red Papaz
- 17. Costa Rica: Red National Anti-Tobacco Network
- 18. Cote d'Ivoire: Comité/Club Unesco Universitaire pour la lutte contre la drogue et autres pandémies
- 19. Czech Republic: First Faculty of Medicine, Charles University, Prague
- 20. Dominican Republic: Alianza Dominicana Antitabaquismo
- 21. Ecuador: Corporate Accountability
- 22. Egypt: Cairo Association Against Smoking, Tuberculosis and Lung Diseases
- 23. El Salvador: Center for Consumer Advocacy
- 24. Ethiopia: Health Development & Anti-Malaria Association
- 25. Fiji: Fiji Cancer Society

- 26. France: National Committee Against Smoking
- 27. Gabon: Mouvement Populaire pour la Santé a u Gabon
- 28. Georgia: Tobacco Control Alliance, Georgia
- 29. Germany: Laura Graen, German Cancer Research Center
- 30. Ghana: Vision for Alternative Development
- 31. Guatemala: Departamento de Investigacion, Unidad de Cirugia Cardiovascular
- 32. Honduras: Centro de Promoción en Salud y Asistencia Familiar
- 33. India: Partners In Change
- 34. Indonesia: Widyastuti Soerojo, Mouhamad Bigwanto, Indonesia Health Policy Forum
- 35. Iran (Islamic Republic): Iranian Anti-Tobacco **Association**
- 36. Iraq: Alrafidain Center for Health Development, Baghdad
- 37. Israel: Smoke Free Israel
- 38. Italy: Laboratory of Lifestyle Epidemiology, Mario Negri
- 39. Jamaica: Jamaica Coalition for Tob Control
- 40. Japan: Japan Society for Tobacco Control
- 41. Jordan: Ahmad Abbadi, Consultant
- 42. Kazakhstan: For a Smoke-Free Kazakhstan
- 43. Kenya: Consumer Information Network
- 44. Korea (Republic of): Korea Center for Tobacco Control Research & Education
- 45. Kuwait: Hala Alaouie. Consultant
- 46. Lao PDR: Maniphanh Vongphosy, Consultant
- 47. Lebanon: Hala Alaouie, University of Bath, Rima Nakkash, George Mason University
- 48. Madagascar: NY SAHY
- 49. Malaysia: Women's Action for Tobacco Control

and Health

- 50. Maldives: NCD Alliance
- 51. Mauritius: Marie France Chan Sun, Associate Professor, University of Mauritius
- 52. Mexico: Salud Justa México
- 53. Mongolia: Healthy City Association
- 54. Montenegro: Stevo Muk, Consultant
- 55. Mozambique: Associação Moçambicana de Saúde
- 56. Myanmar: People's Health Foundation
- 57. Nepal: Health Rights & Tobacco Control Network
- 58. Netherlands: Trimbos Institute
- 59. New Zealand/Aotearoa: Cancer Society of New Zealand
- 60. Nicaragua: Fundación del Cáncer, Movicancer
- 61. Nigeria: Corporate Accountability and Public Participation for Africa (CAPPA)
- **62.** Norway: Norwegian Cancer Society
- 63. Oman: Ruth Mabry, Consultant
- 64. Pakistan: Society for Alternative Media and Research
- **65.** Palau: Coalition for a Tobacco Free Palau
- 66. Panama: Facultad de Economía de la Universidad de Panamá
- 67. Paraguay: Enfoque Territotial
- 68. Peru: National Anti-Smoking Control Commission (COLAT)
- 69. Philippines: HealthJustice Philippines
- 70. Poland: Department of Public Health and Social Medicine, Medical University of Gdansk
- 71. Romania: AER Pur Romania

- 72. Senegal: Ligue Senegalaise Contre Le Tabac
- 73. Solomon Islands: Global Youth Leadership Nexus
- 74. South Africa: Dhamaravelli Moodley, Consultant, and National Council for Anti Smoking
- 75. Spain: Catalan Institute of Oncology
- 76. Sri Lanka: Alcohol & Drug Information Centre
- 77. Sweden: A Non Smoking Generation
- 78. Switzerland: Swiss Association for Tobacco Control
- 79. Sudan: Ikhlass Nimir, Consultant
- 80. Tanzania: Tanzania Tobacco Control Forum
- 81. Thailand: Action on Smoking and Health Foundation
- 82. Türkiye: Turkish National Coalition on Tobacco or Health
- 83. Uganda: Hellen Neima, Consultant, and Health Consumers' Organisation (UNHCO)
- 84. Ukraine: Advocacy Center LIFE
- 85. United Kingdom: Tobacco Control Research Group, University of Bath
- 86. United States of America: Action on Smoking & Health
- 87. Uruguay: Tobacco Epidemic Research Center of Uruguay (CIET)
- 88. Venezuela: Asociación Civil Tabaco o Salud
- 89. Vietnam: HealthBridge Vietnam
- 90. Zambia: Tobacco-Free Association of Zambia (TOFAZA)

Special acknowledgement to collaborators from **Sudan** and Ukraine who worked under extraordinarily difficult circumstances to produce their country reports.

ENDNOTES

- I. World Health Organization. Guidelines for Implementation of Article 5.3 of the WHO Framework Convention on Tobacco Control. 2008 Available from: https://www.who.int/fctc/guidelines/ article_5_3.pdf
- Assunta M. Global Tobacco Industry Interference Index 2019. Global Center for Good Governance in Tobacco Control (GGTC). Bangkok, Thailand. 2019 Sep. Available from: https://bit. ly/3x4yMvv
- Assunta M. Global Tobacco Industry Interference Index 2020. Global Center for Good Governance in Tobacco Control (GGTC). Bangkok, Thailand. 2020 Nov. Available from: https://bit. lv/3kNOCs7
- 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. 2014. Available from: https://tobaccocontrol.bmj.com/ content/25/3/313
- Congreso de la República de Guatemala. Diputados analizan dictamen e la iniciativa de Ley de Control de Tabaco y sus productos. 2021 Aug 2021. Available from: https://www.congreso.gob.gt/ noticias_congreso/3334/2019/3#gsc.tab=0
- Joint Select on the Tobacco Control Act, 2020. 2021 Jun 30. Available from: https://www.youtube.com/watch?v=GHcCy9q-J4tl&t=2680s
- Smith A. Advocacy group urges to speed up tobacco control law, lamaica Observer, 2023 Apr. 16. Available from: https://www. jamaicaobserver.com/news/advocacy-group-urges-govt-to-speedup-tobacco-control-law/
- National Assembly of Zambia. The Tobacco Act 2022. Available from: https://www.parliament.gov.zm/node/10318
- PROI. Bosnia Tobacco Industry Interference Index. 2023. Available from: https://globaltobaccoindex.org/countries
- 10. Note: A regulatory decree to implement the law (Supreme Decree 4972) was issued in June 2023, outside the scope of this
- 11. EFE Agency. Study warns about the promotion of tobacco and vaping in social media networks in Bolivia. 2022 Oct 25. Available from: Study warns about the promotion of tobacco and vaping in social networks in Bolivia (yahoo.com)
- 12. Centro de información Oficial. Decree No. 282/022. Modification of Articles 7, 8 and 10 of Decree 120/019, relating to the packaging and labelling of tobacco products. 2022 Sep 9. Available from: https://www.impo.com.uy/bases/decretos/282-2022/1
- 13. El Observador. Lacalle Pou recognizes that flexibility in cigarette packaging was at the request of Montepaz. 2022 Sep. I.3. Available from: https://www.elobservador.com.uy/nota/lacalle-pou-reconocio-que-flexibilizacion-en-empaquetado-de-cigarrillos-fue-para-beneficiar-a-montepaz-202291312503
- 14. Report of Business Ombudsman Office of Georgia 2022, pp 6-7. Available from: https://businessombudsman.ge/files/files/ ანგარიში-2022.pdf
- 15. Business Media. The standard tobacco packaging requirement will come into effect on July 31, 2024. Business Media Georgia, 2022 Nov 29. Available from: https://bm.ge/ka/article/tambagos-standartuli-shefutvis-motxovna-2024-wlis-3 I-dekembridan-amoqmeddeba/121685
- 16. SEATCA. Myanmar government delays implementation of stan-

- dardised tobacco packaging. Eco-Business. 2022 Apr 28. Available from: https://www.eco-business.com/press-releases/myanmar-government-delays-implementation-of-standardised-tobacco-pack-
- 17. Campaign for Tobacco Free Kids. UBINIG v. Government of the People's Republic of Bangladesh. 2017. Available from: https:// www.tobaccocontrollaws.org/litigation/decisions/ubinig-v-government-of-the-peoples-republic-of-bangladesh
- 18. Tobacco companies violate tobacco control in Lao PDR [factsheet]. Southeast Asia Tobacco Control Alliance. 2018. Available from: https://bit.ly/3ggqdqq
- 19. Chidi Ugwu. FCCPC Begins Enforcement Of Graphic Health Warnings In Abuja. Independent Newspaper. 2021 Dec 8. Available from: https://independent.ng/tobacco-fccpc-begins-enforcement-of-graphic-health-warnings-in-abuja/
- 20. Untobaccocontrol.org. Oman: Tobacco products to be sold in plain packaging. 2023 Mar 20. Available from: https://untobaccocontrol.org/impldb/oman-tobacco-products-to-be-sold-in-plainpackaging/
- 21. "The industry" refers to the tobacco industry (tobacco companies) unless otherwise indicated.
- 22. GGTC. E-Cigarette Ban & Regulation: Global Status as of February 2022. 2022 Feb 28. Available from: https://ggtc.world/ knowledge/novel-emerging-tobacco-products-and-product-regulation/e-cigarette-ban-regulation-global-status-as-of-february-2022-1
- 23. Sudestada.com.uy. Smoke by decree. Available from: https://especiales.sudestada.com.uy/
- 24. Werner F., Rodríguez M. N. and Levin A. The MSP misled Parliament: it responded to requests for reports with input from Philip Morris. 2022 May 31. Available from: Sudestada.com. The MSP deceived the parliament: it responded to requests for reports with inputs from Philip Morris - Sudestada
- 25. Rodríguez M. N. Werner F. and Levin A. Uruguay, from frontal enemy to silent ally of the tobacco industry. 2022 May 30. Available from: Uruguay, from frontal enemy to silent ally of the tobacco industry - Sudestada
- 26. Ojina E. Blow for BAT as Health CS as Kagwe declares Lyft illegal. Business Daily. 2020 Oct 7. Available from: https://www.businessdailyafrica.com/bd/corporate/health/blow-bat-kagwe-declares-lyft-illegal-2459642
- 27. The Africa Report. BAT reverses ban to relaunch nicotine pouches in Kenya. 2022 Aug 31. Available from: https://www. theafricareport.com/234861/bat-reverses-ban-to-relaunch-nicotine-pouches-in-kenya/
- 28. Menya W and Okoth E. Ministry, BAT agree on tobacco product. Nation. 2021 Apr 4. Available from: https://nation.africa/kenya/ business/ministry-bat-agree-on-nicotine-product-3347990
- 29. Citizen platform against conflict of interest. Deputy Sergio Barrera Sepúlveda. 2021 Available from: Fichas_casos_No_cost_1.pdf (contraconflictodeinteres.org)
- 30. 2Firsts. Philip Morris International obtains Mexico's first electronic cigarette sales protection order. 2023 Jun 1. Available from: https:// www.2firsts.com/news/philip-morris-international-obtains-mexicos-first-electronic-cigarette-sales-protection-order
- 31. Magsambol B. Heated bill lowering vape access age from 21 to 18 lapses into law. Rappler. 2022 Jul 26. Available from: Heated bill

- lowering vape access age from 21 to 18 lapses into law (rappler.
- 32. Bueno A, Dorotheo U. Philippines congress set to reverse protective tobacco control measures via retrogressive "vape bill". Blog. Tobacco Control. 2021 Dec 17. Available from: https://blogs.bmj. com/tc/2021/12/17/philippine-congress-set-to-reverse-protective-tobacco-control-measures-via-retrogressive-vape-bill/
- 33. The LAWPHiL Project. Republic Act No. 11900. 2022 Jul 25 Available from: https://lawphil.net/statutes/repacts/ra2022/ ra 11900 2022.html
- 34. Post Today. "Chaiwut" Set up a working group to move forward with cheap e-cigarettes. 2022 Jan 15. Available from: https://www. posttoday.com/social/general/673038
- 35. Ministry of Commerce researches the impact of e-cigarette control Recommendation to amend the Ministerial Announcement. 2022 Oct 08. Available from: https://www.thairath.co.th/news/ local/2521586
- 36. Malagutti V. Matteo Salvini, champion of the cigarette lobby, now stands against the anti-smoking crackdown. 2023 Mar 6. Available from: https://espresso.repubblica.it/politica/2023/03/06/news/matteo_salvini_sigarette-390764982/
- 37. Tabaknee. Esigbond causes postponement of flavor ban on e-cigarettes. 2022 Jun 27. Available from: https://www.tabaknee. nl/nieuws/item/259 I -esigbond-veroorzaakt-uitstel-smaakjesver-
- 38. Mytkalyk S. Due to Arakhamia's amendment, the budget will not receive UAH 3 billion. 2021 Mar 01. Liga.net. Available from: https://blog.liga.net/user/smytkalyk/article/39257
- 39. Parliament of Ukraine. Draft Law on Amendments to the Tax Code of Ukraine (regarding taxation of goods moved (forwarded) in international postal and express shipments), Available from: https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=70268
- 40. Mytkalyk S. Blog: Due to Arakhamia's amendment, the budget will not receive UAH 3 billion. Liga.net. 2021 Mar 01. Available from: https://blog.liga.net/user/smytkalyk/article/39257
- 41. BAT Bangladesh letter opposing amendment to the Tobacco Control bill. 2022 Sep 28. Available from: https://tinyurl.com/mtbavw3r
- 42. Hasan Mahmud. NBR wrote a letter to the Health Services Division. 2023 Mar 10. Available from: https://tinyurl.com/23dk2cn2,
- **43.** Business Association of Georgia. Tobacco Tactics. updated 2023 Jul 07. Available from: https://tobaccotactics.org/article/business-association-of-georgia/
- 44. Parliament resolution on tobacco control assessment of Nika Nanuashvili. Business Media Georgia. 2021 Apr 19. Available from: https://bm.ge/ka/article/tambaqos-kontrolis-shesaxeb-parlamentis-dadgenileba---nika-nanuashvilis-shefaseba/80638
- 45. The legal director of Business Association of Georgia responds to the decline of BAG's initiative on changes in the "Tobacco Control Law" by the Parliament. Business Media Georgia, 2021 Jul 20. Available from: https://bm.ge/ka/article/parlamentis-mier-tambaqos-kontrolis-kanonis-iniciativis-chagdebas-bag-is-iuridiuli-direqtori-exmaureba/87634
- 46. The Federal Democratic Republic of Ethiopia Office of the Council of Ministers. Government undertaking related to the sale of its shares in National Tobacco Enterprises Share Company. Ref No. M320-748/I. 2017 Dec 19.
- 47. Health Development and Anti-Malaria Association. Ethiopia Tobacco Industry Interference Index. 2023. Available from: https:// globaltobaccoindex.org/countries
- 48. Admasu A. Excise Tax Amendment Addis Ababa, Ethiopia. EBS. 2023.

- 49. Anbebir Y.The Excise Tax Bill was asked not to be approved as it contained provisions that violated the bill approved by the Parliament. The Reporter Amharic. 2023 Jan 29.
- **50.** Proclamation to provide for food and medicine administration. Proclamation 1112/2019. 2019
- **51.** Vision for Alternative Development. Ghana Tobacco Industry Interference Index 2023. Available from: https://globaltobaccoindex.org/countries
- 52. Minister of Finance. Budget Statement and Economic Policy. The Republic of Ghana. 2022 Nov 24. Available from: 2023-Budget-Statement-V5.pdf (mofep.gov.gh)
- 53. Alkhaleejonline. Kuwait postpones customs tax on electronic cigarettes for 4 months. 2022 Aug 16. Available from: http://khaleej. online/8zYZIY
- 54. Tobacco Endgame. The government does not implement the European directive on heated tobacco, a favor to the tobacco lobby. 2023 Jun 20. Available rom: The government does not implement the European directive on heated tobacco, a favor to the tobacco lobby - TOBACCOENDGAME (tabaccoendgame.it)
- 55. Philip Morris Italy. Philip Morris IMC, the new center for advanced skills training for Industry 4.0, inaugurated in Bologna. 2022 Jun 17. Available from: News detail | SME - Italy - EN (pmi.com)
- 56. Tobacco Endgame. The government does not implement the European directive on heated tobacco, a favor to the tobacco lobby. 2023 Jun 20. Available rom: The government does not implement the European directive on heated tobacco, a favor to the tobacco lobby - TOBACCOENDGAME (tabaccoendgame.it)
- 57. Tobacco and tobacco products: Cameroonian standards available. Available from: http://bitly.ws/GgFv
- 58. AmCham Costa Rica. Affiliate Directory. Available from: https:// www.amcham.cr/miembros/?cn-s=&cn-cat=58
- 59. The Central Agency for Standardization and Quality Control website. About the device: https://www.cosqc.gov.iq/Home/
- 60. Salah Mohamed Ali. Iraq Tobacco Industry Interference Index. Alrafidain Center for Health Development. 2021 Available from: https://globaltobaccoindex.org/country/IQ
- **61.** Parliament of Ukraine. Draft Law on Amendments to Article 22 of the Law of Ukraine "On Advertising" Regarding Advertising of Electronic Cigarettes and Liquids Used in Electronic Cigarettes. 2020 Oct 12. Available from: https://w1.c1.rada.gov.ua/pls/zweb2/ webproc4_1?pf3511=70166
- 62. Parliament of Ukraine. Transcript of the meeting of the Committee of the Verkhovna Rada of Ukraine on Humanitarian and Information Policy. 2021 Nov 9. Available from: http://kompkd. rada.gov.ua/uploads/documents/34238.pdf
- 63. Shah A, Iskandar IM. Health, Finance Ministries at odds over nicotine. New Straits Times. 2023 Mar 31. Available from: https://www. nst.com.my/news/nation/2023/03/894752/health-finance-ministries-odds-over-nicotine
- 64. Jay BN. Illegal cigarette trade 'beyond crisis point', says JTI Malaysia. New Straits Times. 2019 Aug 6. Available from: https://www.nst. com.my/news/nation/2019/08/510564/illegal-cigarette-trade-beyond-crisis-point-says-jti-malaysia
- **65.** Bundesrat und Parlament. Bundesrat und Parlament empfehlen Volksinitiative «Kinder und Jugendliche ohne Tabakwerbung» zur Ablehnung und befürworten indirekten Gegenvorschlag. 2021. Available from: https://www.admin.ch/gov/de/start/dokumentation/medienmitteilungen.msg-id-86342.html
- **66.** Swissinfo.ch. Switzerland to implement advertising restrictions. 2023 May 24. Available from: https://www.swissinfo.ch/eng/

- politics/switzerland-to-implement-tobacco-advertising-restrictions/48538612#:~:text=Advertising%20of%20tobacco%20 products%20and,banned%20from%202026%20in%20Switzerland.&text=On%20Wednesday%20the%20government%20 said,online%20with%20age%20limit%20controls
- 67. WHO Framework Convention on Tobacco Control. Guidelines for implementation of Article 13 Tobacco Advertising, Promotions and Sponsorship. Available from: https://fctc.who.int/publications/m/item/tobacco-advertising-promotion-and-sponsorship
- 68. Information triangulated from: Global Center for Good Governance in Tobacco Control. Handbook on the Implementation of the WHO FCTC Article 5.3 (3rd edition). Bangkok. Available from: https://files.ggtc.world/uploads/2021-12-06/14-31-06-829409/ Article%205.3%20Handbook%20GGTC%20Nov%202021.pdf. World Health Organization. Global Health Observatory: Ban on Corporate Social Responsibility Activities (CSR) (Tobacco Control: Enforce bans) 2022 Sep 29. Available from: https://www. who.int/data/gho/data/indicators/indicator-details/GHO/gho-tobacco-control-enforce-bans-e I 7a-csr-ban-. Campaign for Tobacco Free Kids. Tobacco Control Laws. Available from: https://www. tobaccocontrollaws.org/
- 69. Fondation Akbaraly: Opening of the Kintana center. 2020 Jun 22. Available from: http://bitly.ws/Gpvk
- **70.** ABC.com. Lindomar escape case and Tabesa ties 'complex' says assigned prosecutor. 2022 Feb 21. Available from: https://www.abc. com.py/nacionales/2022/02/21/caso-de-fuga-de-lindomar-y-vinculos-con-tabesa-es-complejo-dice-fiscal-asignado/
- 71. Alto Parana. During reception of beds for Hernandarias Boarding School pavilion. 2022 Sep 8. Available from: http://www.altoparana.gov.py/v0/index.php/noti-cias/949-recepcion-de-camas-para-el-pabellon-de-internados-de-hernandarias
- 72. Clinical Center of Montenegro, Agreement on donation, Available from: https://kccg.me/wp-content/uploads/2022/03/Donacije-opreme-za-2020.-godinu.pdf
- 73. |TI Cambodia. 2021 Apr 08. Available from: https://web.facebook. com/JTICambodia/posts/805270726761260
- 74. Harry. KT&G Salurkan Bantuan Alat-alat Medis Untuk Penanganan COVID-19 Kepada Pemerintah Indonesia. Jakarta Kita. 2021 Nov 01. Available from: https://jakartakita.com/2021/11/01/ktg-salurkan-bantuan-alat-alat-medis-untuk-penanganan-covid-19-kepada-pemerintah-indonesia/
- 75. Pemerintah Kabupaten Pasuruan. PT HM Sampoerna Beri Bantuan 3000 Rapid Antigen Untuk Kembalian Santri di Kabupaten Pasuruan. 2021 May 21. Available from: https://pasuruankab.go.id/ isiberita/pt-hm-sampoerna-beri-bantuan-3000-rapid-antigen-untuk-kembalian-santri-di-kabupaten-pasuruan-
- 76. Antoni A. Djarum Foundation Donasikan I.000 Unit Konsentrator Oksigen ke Rumah Sakit Jateng-DIY. Sindo, 2021 Sep 10. Available from: https://photo.sindonews.com/view/18660/djarum-foundation-donasikan-I-000-unit-konsentrator-oksigen-ke-rumah-sakitjateng-diy
- 77. Private Sector Organization of Jamaica. Available from: https:// www.psoj.org/donate/
- 78. Carreras donates \$9.5m to COVID-19 relief programme. 2020 May 28. Available from: https://www.jamaicaobserver.com/latest-news/carreras-donates-9-5m-to-covid-19-relief-programme/
- 79. Carreras drops major cash to help with COVID-19 Relief Programme. 2020 May 28. https://www.jamaicaobserver.com/ news/carreras-drops-major-cash-to-help-with-covid-19-relief-pro-
- 80. Correio do Povo. Santa Cruz do Sul firma parceria para transformar bitucas de cigarro em matéria-prima para artesãos.

- 2022. Available from: https://www.correiodopovo.com.br/ not%C3%ADcias/cidades/santa-cruz-do-sul-firma-parceria-paratransformar-bitucas-de-cigarro-em-mat%C3%A9ria-prima-paraartes%C3%A3os-1.834042
- 81. SC Hoje. Prefeitura de Florianópolis em parceria com empresas instalará coletoras de bitucas nas praias e bairros do Município. 2022. Available from: https://schoje.news/2022/11/29/prefeitura-de-florianopolis-em-parceria-com-empresas-instalara-coletoras-de-bitucas-nas-praias-e-bairros-do-municipio/
- 82. COLTABACO S.A.S. and Semana. "Bogotá estrena una red de colilleros interactivos". 2022 Jun 30. Available from: https://bit. ly/3mve7la.
- 83. Asamblea Legislativa de Costa Rica. Consultas de Proyectos de Ley. 2023 Apr 8. Available from: http://www.asamblea.go.cr/Cen $tro_de_informacion/Consultas_SIL/SitePages/ConsultaProyectos.$
- **84.** Jungyul Yun. 'Cigarette butt collection box'... Suwon City, KT&G, installed in 23 major public facilities. 2022 Feb 21. Available from: https://www.sedaily.com/NewsView/26287FCA6R
- **85.** Sponsored content. Transforming for good. The Edge Markets. 2023 Jan 25. Available from: https://www.theedgemarkets.com/ content/advertise/transforming-for-good
- 86. Hall Sverige Rent initiates collaboration with Philip Morris International. 2020 Apr 29. Available from: https://via.tt.se/pressmeddelande/hall-sverige-rent-inleder-samarbete-med-philip-morris-international?publisherId=352820&releaseId=3275996&lang=sv
- 87. Parliament of Uruguay. Cigarettes Residues Regulation. Chamber of Senators - Sartori Piñeyro, Juan José. 2022 Oct 19. Available from: https://parlamento.gub.uy/documentosyleyes/ficha-asunto/156769
- **88.** Montevideo Portal. Senate approves Sartori's bill that proposes to fine those who throw cigarette butts. 2023 Mar 15. Available from: https://www.montevideo.com.uy/Noticias/Senado-aproboproyecto-de-Sartori-que-propone-multar-a-los-que-tiren-colillasde-cigarro-uc848329
- 89. Moodie C, Hoek J, Hammond D, et al. Plain tobacco packaging: progress, challenges, learning and opportunities. Tobacco Control 2022;31:263-271. Available from: http://dx.doi.org/10.1136/tobaccocontrol-2021-056559
- 90. Stop Tobacco Pollution Alliance. Plastics Treaty Process and National Policies: A Backgrounder 2022 Oct. Available from: https://ggtc.world/knowledge/sustainability-and-human-rights/plastics-treaty-process-and-national-policies-a-backgrounder
- 91. STOP: Issue brief: An inherent contradiction: The tobacco industry's environment, social and governance (ESG) activities. 2022 Oct. Available from: https://files.ggtc.world/uploa ds/2023-02-03/16-19-08-293996/TI-ESG-CSR%20(2022).pdf
- 92. Presentation of the Madagasikarantsika Project. Available from: http://bitly.ws/GqDh
- 93. Imperial Brands: CSR projects. Available from: http://bitly.ws/GqKp
- 94. Lammeh H.W. Minister of Agriculture Patrons Tree Day Celebration in Madaba. 2023 Jan 19. Available from: https://www. instagram.com/p/Cn4XVzXou9D/
- 95. Hon. K. Mbangweta, MP. Western Province Minister witnessed JTI handing over the cross-point bridge to the community and a tree planting exercise. Facebook. 2022 Sep 24 Available from: https://www.facebook.com/photo/?fbid=525834689543379&set= pb.100063505579351.-2207520000
- 96. Carreras supports Gov't's tree-planting project on Labour Day. Available from: https://jamaica-gleaner.com/article/news/20220524/ carreras-supports-govts-tree-planting-project-labour-day

- 97. Business Recorder. Farmers, climate change: Tobacco company claims to have taken steps aimed at resolving issues. 2022 Jan 1. Available from: https://www.brecorder.com/news/40143974
- 98. The News International. 30,000 saplings to be planted under Miyawaki technique. 2022 Aug 14. Available from: https://bit. ly/3NgacDj
- 99. Ceylon Tobacco Company PLC. Annual Report 2022. pg. 28 Available from: https://cdn.cse.lk/cmt/upload_report_ file/460_1682413467551.pdf
- 100. ITC. Reimagining the Future: Sustainability and Integrated Report. 2022 Available from: https://www.itcportal.com/sustainability/ sustainability-integrated-report-2022/ITC-Sustainability-Integrated-Report-2022.pdf
- 101. Khulna City Mayor inaugurated BAT's tree plantation project 'Bonayon'. 2021 Nov 21. Available from: https://tinyurl.com/2fhf6e54,
- 102. Klix. With the action of planting trees, Sarajevo joined the action of Unsmoke initiative. 2020 Feb 25. Available from: https://bit. ly/3C21B0F
- 103. Nojorono Media Publikasi. Nojorono Kudus Rayakan Hari Lingkungan Hidup Sedunia, Tanam Bibit Tabebuya Di Bendungan Logung. 2022 Jun 09. Available from: https://www.nojorono. com/lastest-publication-det/NOJORONO-KUDUS-RAYA-KAN-HARI-LINGKUNGAN-HIDUP-SEDUNIA-TANAM-BIB-IT-TABEBUYA-DI-BENDUNGAN-LOGUNG25/id
- 104. Dunya. Philip Morris supports the earthquake region with 40 million TL. 2023 Feb 16. Available from: https://www.dunya. com/sirketler/philip-morristen-deprem-bolgesine-40-milyon-tl-destek-haberi-685899
- 105. PMI. Sustainability. Available from: https://www.pmi.com/markets/ turkey/en/sustainability
- 106. Kuznetsov V. Spheres of light, ambulance and housing. How Philip Morris helps Ukraine. DSNEWS.UA 2022 Dec 28. Available from: https://www.dsnews.ua/ukr/economics/sferi-svitla-shvidki-ta-zhitlo-yak-filip-morris-dopomagaye-ukrajini-27122022-471722
- 107. Balbek Bureau. RE: Ukraine housing pilot project. Available from: https://www.balbek.com/reukraine-pilot
- 108. Reuters. Philip Morris to launch new \$30 million production facility in Western Ukraine. Reuters. 2023 Jun 20. Available from: https://www.reuters.com/business/retail-consumer/ philip-morris-launch-new-30-mln-production-facility-westernukraine-2023-06-20/
- 109. STOP. Tobacco industry: Hindrance to the elimination of child labour. 2021 Jun. Available from: https://files.ggtc.world/uploa ds/2021-06-11/17-45-16-623415/CHILD%20LABOUR%20FS.pdf
- IIO. Department of Labor USA. 2022 List of goods produced by child labor or forced labor. Available from: https://www.dol.gov/sites/ dolgov/files/ILAB/child_labor_reports/tda2021/2022-TVPRA-Listof-Goods-v3.pdf
- III. Tabaco Argentino. RENATRE ratified its commitment from Jujuy in the eradication of child labor. 2022 Jun 16. Available from: https://www.tabacoargentino.com.ar/es/renatre-ratifico-su-compromiso-desde-jujuy-en-la-erradicacion-del-trabajo-infantil/
- 112. Ministry of Social Development. SENAF trained more than 1,200 agents in the territory to eradicate child labor. Argentina.gob.ar. 2021 Jun 11. Available from: https://www.argentina.gob.ar/noticias/ senaf-capacito-mas-de-1200-agentes-en-territorio-para-erradicar-el-trabajo-infantil
- 113. Salta Gobierno. Nation and Province highlight the work in containment for children and adolescents who carry out the Crop

- Gardens. Salta.gob.ar. 2023 Feb 09. Available from: https://www. salta.gob.ar/prensa/noticias/nacion-y-provincia-destacan-el-trabajo-en-contencion-para-ninios-ninias-y-adolescentes-que-realizan-los-jardines-de-cosechas-87789
- 114. SindiTabaco. ECA, the Statute of the Child and Adolescent, completes 31 years. Available from: https://www.sinditabaco.com. br/item/eca-o-estatuto-da-crianca-e-do-adolescente-completa-31-anos/
- 115. GAZ. Institue Crescer Legal brings together partners to debate child labor: 2022 Jul 07. Available from: https://www.gaz.com.br/ instituto-crescer-legal-reune-parceiros-para-debate-sobre-o-trabalho-infantil/
- II6. Hon. K. Mbangweta, MP. JTI Zambia launched the "WeProsper" Child Labour Awareness Campaign. Facebook. 2022, Sep 24. Available from: https://bit.ly/3ISNcPw
- 117. Sonna A. Prime Minister opens Margaret Sitta Secondary School. 2022 Sep 09. https://bit.ly/3JtxW40
- II8. ECLT. A year to protect, Respect & Remedy. 2021 Annual report. Available at: http://bitly.ws/I9Rs
- 119. Hyedong Hwang. KT&G donates KRW 180 million to support persons subject to protection by the Ministry of Justice. Aug 22, 2022. Available from: https://www.goodmorningcc.com/news/articleView.html?idxno=274832
- 120. Contrapunto. Organized youth from Cubo Zacamil receive support from Philip Morris El Salvador. 2021 Aug 23. Available from: https://bit.ly/3o51kXz
- 121. Iraqi News Agency. The Minister of Industry directs to take measures to increase the capital of the ministry's companies. 2023 Mar 08. Available from: https://www.ina.iq/180065--.html
- 122. Consultation of the policy for the quantification of new tax incentives and current tax exemptions, pg. 76, Tobacco Products Tax Law, Article 10.
- 123. Adaderana. Duty on alcohol, cigarettes increased by 20%. 2023 Jan 3. Available from: https://www.adaderana.lk/news/87310/duty-on-alcohol-cigarettes-increased-by-20
- 124. Garcia M. SAT extends deadline for payment of some taxes for Easter. Lahora.gt. 2021 Mar 26. Available from: https://lahora.gt/ nacionales/mgarcia/2021/03/26/sat-extiende-plazo-para-el-pago-de-algunos-impuestos-por-semana-santa/
- 125. Kurniati D. Note! 90-day tax repayment deferral facility officially applies. DDTC. 2022 Apr 26. Available from: https://news.ddtc. co.id/catat-fasilitas-penundaan-pelunasan-cukai-90-hari-resmi-berlaku-38747
- 126. El Observador. The government adjusted the Imesi (Internal Specific Tax): How it impacts the price of cigarettes and alcohol. 2022 Dec 28. Available from: https://www.elobservador.com.uy/nota/ el-gobierno-ajusto-el-imesi-como-impacta-en-precio-de-cigarros-y-alcohol-20221228125613
- 127. Subrayado. Government set new IMESI values for cigarettes, tobaccos and beverages from 2023. 2022 Dec 23. Available from: https://www.subrayado.com.uy/gobierno-fijo-nuevos-valores-imesi-cigarrillos-tabacos-y-bebidas-partir-2023-n887482
- 128. Crónica. New evidence would complicate Massalín for fraud to the State and harassment of the Sarandí Tobacco Company. Chronicle. 202 I Aug 23. Available from: https://www. cronica.com.ar/politica/Nuevas-pruebas-complicarian-a-Massalin-por-fraude-al-Estado-y-acoso-a-la-Tabacalera-Sarandi-20210823-0173.html
- 129. Ferrer P.The Federal Court of Salta reinstated a precautionary measure in favor of the Tabes factory. El Tribuno. 2022 Apr 04.

- Available from: https://www.eltribuno.com/salta/nota/2022-4-4-0-0-0-la-camara-federal-de-salta-restablecio-una-cautelar-a-favor-dela-fabrica-tabes
- 130. The Malagasy tax system. Available from: http://bitly.ws/GrGw
- 131. The Tobacco Institute of India. Tax Structure. 2023 Feb 02. Available from: https://www.tiionline.org/facts-sheets/tax-structure/ue
- 132. The LAWPHil Project. Republic Act No. 11346. 2018 Jul 23. Available from: https://lawphil.net/statutes/repacts/ra2019/ ra_11346_2019.html
- 133. Republic of the Philippines Congress of the Philippines. Republic Act No. 11467. 2019 Jul 22. Available from: 20200122-RA-11467-RRD.pdf (officialgazette.gov.ph)
- 134. Republic of the Philippines Department of Finance Bureau of Internal Revenue. Revenue Regulations No. 14-2022. 2022 Oct 24. Available from: RR No. 14-2022.pdf (bir.gov.ph)
- 135. F.D.A. Authorizes E-Cigarettes to Stay on U.S. Market for the First Time. The New York Times. 2021 Oct 12. Available from: https:// tinyurl.com/ycxebvsa.
- 136. FDA Approves Marketing for Discontinued Smokeless Tobacco Products. 2021. Journal Now. Available from: https://tinyurl. com/4t7b9tfn.
- 137. ConvenientStore News. FDA Takes Second Look at Some PMTAs as Companies Challenge Agency's Marketing Denial Orders. 2021 Sep 11. Available from: https://tinyurl.com/yebbxw5w.
- 138. Foley KE. Office of Special Counsel finds FDA employed flawed review process for certain tobacco products. PoliticoPro. 2022 Dec 16. Available from: https://tinyurl.com/56jwd7xm.
- 139. ITV. Tobacco business to continue in Tanzania, Minister for Agriculture. 2019 Dec 30. Available from: https://bit.ly/3mLSAVF
- **140.** Office of the President Madagaskara. Marshall Plan. 2021 May 28. Available from: 28 May 2021 - Madagasikarantsika Project, Mandoto, Vakinankaratra Region (presidence.gov.mg)
- 141. Diario LaTribuna.hn. They will promote agrotourism with the tobacco routes. Available from: Promote Agrotourism with the Tobacco Routes.pdf
- 142. Tobacco Reporter. Iranian tobacco mulls investment in Zimbabwe, 2022 Nov. 13. Available from: https://tobaccoreporter. com/2022/11/13/iranian-tobacco-co-mulls-investment-in-zimbabwe/
- 143. Tobacco Reporter. Iranian Tobacco to build factory in Zimbabwe. 3 Feb 2023. Available from: https://tobaccoreporter. com/2023/02/03/iranian-tobacco-to-build-factory-in-zimbabwe/
- 144. Kenya Digital News. President Uhuru's wonderful speech in Dubai leaves audience cheering! 2022 Feb 16. Available from: https:// www.youtube.com/watch?v=MgjcJmXCdqg
- 145. The Star. Kenya, South Korea sign trade bilateral agreement. 2022 Nov 23. Available from: https://www.the-star.co.ke/in-pictures/2022-11-23-photos-kenya-south-korea-sign-trade-bilateralagreement/
- 146. Government of Georgia. The Government program performance Report for June 2021-May 2022, p 89. 2022 Jul. Available from: https://www.gov.ge/wp-content/uploads/2022/07/report2022.pdf
- 147. Verordnung über die Produzenten- und Fabrikantenpreise für Inlandtabak: 916.116.4, 1996. Available from: https://www.fedlex.admin. ch/eli/cc/1997/435_435_435/de
- 148. Federal Office of Public Health. High prices reduce consumption. 2022. Available from: https://www.bag.admin.ch/bag/de/home/ strategie-und-politik/politische-auftraege-und-aktionsplaene/ politische-auftraege-zur-tabakpraevention/tabakpolitik-schweiz/ tahaksteuerhtml

- 149. Government of Montenegro. Completed implementation of agrobudgetary measure "Direct payments for tobacco production" 2021 Oct 14. Available from: https://www.gov.me/clanak/zavrsena-realizacija-agrobudzetske-mjere-direktna-placanja-za-proizvod-
- 150. Ministry of Justice and Human Rights. National Law No 19800/1972 National Executive Power. 1972 Aug 23. Available from: http://servicios.infoleg.gob.ar/infolegInternet/verNorma.
- 151. SEATCA. Indonesia: Use of revenue: Financing of tobacco control. Available from: https://tobaccotax.seatca.org/indonesia/
- 152. Regie Libanaise de Tabacs et Tombacs. Seklawi expects treasury revenues from the sector to exceed "one thousand billion L.L. at the end of 2022." 2022 Dec 19. Available from: https:// www.rltt.com.lb/Article/668/seklawi-expects-treasury-revenues-from-the-sector/en
- **153.** Government of Montenegro. 2021 Oct 14. Available from: https:// www.gov.me/clanak/zavrsena-realizacija-agrobudzetske-mjere-direktna-placanja-za-proizvodnju-duvana
- 154. Republic Act No. 7171. An Act to promote the development of the farmer in the Virginia tobacco producing provinces. 1991 Jul 22. Available from: https://www.nta.da.gov.ph/laws_ra7171.html.
- 155. Republic Act No. 9334. An Act increasing the excise tax rates imposed on alcohol and tobacco product. 2004 Jul 26. Available from: https://lawphil.net/statutes/repacts/ra2004/ra_9334_2004. html#:~:text=of%20this%20Code.-,Any%20person%20who%20 willfully%20aids%20or%20abets%20in%20the%20commission,SEC
- 156. Federal Office of Public Health. High prices reduce consumption. 2022. Available from: https://www.bag.admin.ch/bag/de/home/ strategie-und-politik/politische-auftraege-und-aktionsplaene/ politische-auftraege-zur-tabakpraevention/tabakpolitik-schweiz/ tabaksteuer.html
- 157. Tarehe I.K. SERIKALI kufufua kilimo cha tumbaku. 2022 Oct 19. Available from: https://bit.ly/3US742Y
- 158. Ministry of Agriculture. Main taxes on agriculture and fiscal benefits. 2021 Jun. Available from: https://www.gub.uy/ministerio-ganaderia-agricultura-pesca/sites/ministerio-ganaderia-agricultura-pesca/files/documentos/publicaciones/Impuestos%20en%20el%20 agro%20y%20beneficios%20fiscales_publicar.pdf
- 159. Garcia Delgado B. Rural smokers in the Department of Artigas: analysis of their reality. 2022. Available from: https://www.colibri. udelar.edu.uy/jspui/handle/20.500.12008/32466
- **160.** International Air Transport Association. Duty free. Available from: https://www.iatatravelcentre.com/
- 161. Trade Ministry, Yolcu Muafiyetleri. 2022 Dec 01. Available from (https://ticaret.gov.tr/gumruk-islemleri/sikca-sorulan-sorular/bireysel/yolcu-muafiyetleri
- 162. El Salvador Customs. Twitter account. Available from: https://bit. ly/3ljWDA6, https://bit.ly/3Mdfvl9
- 163. Ministry of the Economy, Finance and Forecasting. Lutte contre le trafic et le commerce illicite des produits du tabac en Afrique de l'Ouest : la coordination nationale de lutte contre la fraude outille les acteurs pour combattre efficacement ce fléau. 2022 Mar 30. Available from: http://bitly.ws/KCAK
- 164. Japan Tobacco International. Fighting illegal trade Georgia. Available from: Fighting illegal trade | Japan Tobacco International – a global tobacco company (jti.com)
- 165. PMI. PMI Impact Report Combating illegal trade, together 2022. Pg 20-21. Available from: https://www.pmi-impact.com/content/ dam/pmi-impact/docs/2022-pmi-impact-report.pdf
- 166. ESEM. University of Sao Paolo and Ministry of Justice will train

- police officers working on the triple border between Brazil, Argentina and Paraguay. 2020 Oct 08. Available from: https:// esem.org.br/en/universidade-de-sao-paulo-e-ministerio-da-justica-farao-a-capacitacao-de-policiais-que-atuam-na-triplice-fronteira-entre-brasil-argentina-e-paraguai/
- 167. Nezavisne novine. Black tobacco market in Bosnia and Herzegovina exceeds 50 percent, everyone at a loss. 2020 Sep 04. Available from https://bit.ly/3OGBF2h
- 168. Ministry of Production. Peru: Working Group Against the Illicit Trade in Cigarettes. Available from: https://bitly.ws/W7UR
- 169. Dnevnik. Tobacco companies continue to report a low share of illegal consumption. 2022 Mar 22. Available from: https://www. dnevnik.bg/biznes/2022/03/22/4327411_tjutjunevite_kompanii_ produljavat_da_otchitat_nisuk/
- 170. Bulgaria Customs Agency. 2.4% is the share of illegal cigarettes on the Bulgarian market at the end of 2021. 2022 Mar 22. Available from: https://customs.bg/wps/portal/agency/media-center/newsdetails/22-03-2022-izsledvane-cigari
- 171. Policja. Police and JTI Poland together against excise crime. 2023 Mar 06. Available from: https://policja.pl/pol/aktualnosci/228868, Policja-i-|TI-Polska-wspolnie-przeciw-przestepczosci-akcyzowej.html?fbclid=lwAR38YbizC-hofq l xq0RXiH-LI-Abliiz9arc0fOjSnWys9SOKwyA-oNiPBI8
- 172. Figaj B. KGP started cooperation with BAT Polska in combating illegal cigarette production. 2023 Mar 02. Available from: https:// www.gazetaprawna.pl/wiadomosci/kraj/artykuly/8611930,wsparcie-w-walce-z-przemytem-papierosow-i-nielegalnych-produktow-nikotynowych.html
- 173. Cuestión Pública. De (P)MI para Fede(departamentos): los 155 millones de dólares poco vigilados. 2021 Dec 13. Available from: https://bit.ly/3KYo5Fa.
- 174. FND. "Informe de Gestión 2021". 2022 Mar. Available from: https:// bit.ly/3MHwE8x.
- 175. Escarbabajo E. From (P)MI to Fede(departments): the 155 million dollars little monitored. Cuestion Publica. 2021 Dec 13. Available from: From (P)MI to Fede(departments): the \$155 million under-polished - Public Issue (cuestionpublica.com)
- 176. Cámara Nacional del Comercio. Illicit Trade Observatory. Available from: https://www.cnc.cl/oci/alianzas/
- 177. Border Police Romania. 250 new special surveillance cameras installed on the Romanian border. 2021 Jul 22. Available from: https://www.politiadefrontiera.ro/ro/main/i-250-de-noi-camerespeciale-de-supraveghere-instalate-pe-frontiera-romaniei-24590.
- 178. WHO FCTC. COP6(14) Protection of public health policies with respect to tobacco control from commercial and other vested interests of the tobacco industry. 2014 Oct 18. Available from: https://apps.who.int/gb/fctc/PDF/cop6/FCTC_COP6(14)-en.pdf
- 179. Semonegna. Embassy of Japan and JTI reached an agreement to provide scholarships to Ethiopian students: Ethiopian Semonegna. 2021. Available from: https://semonegna.com/embassy-of-japanand-jti-agreed-to-provide-scholarships-to-ethiopian-students/
- 180. The Daily Star: JTI Bangladesh unveiled a photo exhibition on the occasion of 50 years of Japan-Bangladesh friendship. 2022 Mar 01. Available from: https://tinyurl.com/2muw485k,
- 181. Sonna A. PM opens Margaret Sitta Secondary School. 2022 Sep 09. Available from: https://bit.ly/3JtxW40
- 182. The Phnom Penh Post. JTI Cambodia inaugurates its new world class headquarters. 2022 Sep 28. Available from: https:// www.phnompenhpost.com/business/jti-cambodia-inaugurates-its-new-world-class-headquarters

- 183. BellaNaija. The Nigeria-Britain Association's Gala to Celebrate the relationship between Nigeria & Britain. 2022 Dec 11. Available from:The Nigeria-Britain Association's Gala to Celebrate the relationship between Nigeria & Britain
- 184. RLTT. 2023 Feb. Mikati sponsored the inauguration of the Regie's production line and the launching of "application of barcoded
- 185. Regie Libanaise de Tabacs et Tombacs. The visit of the German ambassador to the Regie. 18 May 2022. Available from: https:// www.rltt.com.lb/Article/616/the-visit-of-the-german-ambassador-
- 186. Millar Dayo. Johari Rotana Hotel launches cigar smoking lounge. 2023 Mar 25. Available from: http://bitly.ws/JI5F
- 187. Smokers Planet. The Federal Association of the Cigar Industry had invited to the parliamentary evening under the patronage of the Embassy of Honduras. 2022 May 9. Available from: https://smokersplanet.de/bundesverband-der-zigarrenindustrie-hatte-zum-parlamentarischen-abend-unter-der-schirmherrschaft-der-botschaft-von-honduras-eingeladen/
- 188. Folha do Mate. Secretary delivers SindiTabaco demands to the Chinese Embassy. 2021 Jul 15. Available from: https://folhadomate. com/livre/secretario-entrega-demandas-do-sinditabaco-a-em-
- 189. Tobacco Reporter KT&G recognised for sustainability. 13 Dec 2022. Available from: https://tobaccoreporter.com/2022/12/13/ ktg-recognized-for-sustainable-management/
- 190. Lao National Chamber of Commerce and Industry. Award ceremony for best business during COVID-19. 2021 Dec 29. Available from: https://lncci.la/top-lncci-business-leader-2021-29-12-2021/
- 191. TIM. Champions of exports worth 344 billion dollars received their awards from President Erdoğan. 2023 Jul 16. Available from: https://tim.org.tr/tr/344-milyar-dolarlik-ihracatin-sampiyonlari-odullerini-cumhurbaskani-erdogan
- 192. NEWAGE Business. BATB secures top taxpayer spot for ninth consecutive year. 2022 Dec 29. Available from: https://tinyurl. com/4b4r8whs
- 193. New Business Age. Surya Nepal Honoured as the Highest Taxpaying Company. 2022 Nov 24. Available from: https://tinyurl. com/bdhm2wuu
- 194. Regie Libanaise de Tabacs et Tombacs. The President of the Higher Customs Council visiting the Regie. 2021 Sep 16. Available from: https://www.rltt.com.lb/Article/619/honoratio-of-the-regies-direc-
- 195. Japan Tobacco. White 500. 2023 Mar Available from: https://www. jt.com/sustainability/external_recognition/index.html
- 196. Embassy of the United Republic of Tanzania, Tokyo, Japan. JTI to buy 30m kg of tobacco from Tanzania. 2022 Sep 26. Available from: https://bit.ly/3LgtBDc
- 197. Presidency of the Republic of El Salvador. Letter of intent signed to strengthen public administration. 2023 Mar 01. Available from: https://bit.ly/3MiXnGW
- 198. Ministry of Livestock, Agriculture and Fisheries. The Island Sun. Gov't visits SITCO factory. 2021 May 21. Available from: https:// theislandsun.com.sb/govt-visits-sitco-factory/
- 199. Team of MGAP authorities continued visits to producers in towns of Artigas and Rivera. 2023 Feb 09. Available from: https://www. gub.uy/ministerio-ganaderia-agricultura-pesca/comunicacion/ noticias/equipo-autoridades-del-mgap-continuo-visitas-productores-poblados-artigas
- 200. Bilyonaryo Business. Toast to tobacco industry Marcos hosts lunch for Philip Morris Execs. 2022 Nov 28. Available from: https://bilyo-

- naryo.com/2022/11/28/toast-to-tobacco-industry-marcos-hostslunch-for-philip-morris-execs/business/
- 201. Manila Bulletin 'Miss Tobacco PH crowned in Candon City on March 25'. 2023 Mar 02. Available from: https://mb.com. ph/2023/3/21/miss-tobacco-ph-crowned-in-candon-city-onmarch-25.
- 202. Journal of 20 minutes. Philip Morris creates 120 jobs in Olivenza with its first call center for IQOS users in Spain. 2021 Jun 18. Available from: https://bit.ly/3NBCtmS
- 203. Boletin Oficial del Estado. Law 13/1998 of 4 May on the Regulation of Tobacco Market and Tax Regulation. Available from: https:// www.boe.es/eli/es/I/1998/05/04/13/con
- 204. Comité national contre le tabagisme. 2022 Available from: Les prix 5.3, pour des politiques sans tabac et sans lobby
- 205. National Contre le Tabagisme. 2021 Available from: L'industrie du tabac prétend agir en faveur de l'environnement pour faire la promotion de ses nouveaux produits - CNCT
- 206. Philip Morris and the Government of Canada collaborate on COVID-19 vaccine development. 2020 Nov 21. Available from: https://blogs.bmj.com/tc/2020/11/21/philip-morris-and-the-government-of-canada-collaborate-on-covid-19-vaccine-development/
- 207. STOP. Industry brief: Philip Morris International and Medicago's COVID-19 vaccine. March 2022. Available from: https://ggtc. world/knowledge/partnerships-lobbying-and-corruption/philip-morris-international-and-medicagos-covid-19-vaccine
- 208. Corporate Accountability. Release: Canada receives global call to stop collaborating with Philip Morris International on COVID-19 vaccine. 2022 May 25. Available from: https://corporateaccountability.org/media/canada-stop-pmi-covid-19-vaccine/
- 209. Geneva Global Health Hub. Open letter: "You have a great responsibility on your shoulders ..." G2H2. 2022 Mar 12. Available from: https://g2h2.org/posts/inb-openletter-march2022/
- 210. Globe & Mail: WHO rejects Medicago COVID-19 vaccine over Canadian company's ties to tobacco industry. 2023 Mar 24. Available from: https://www.theglobeandmail.com/canada/article-who-medicago-covid-19-vaccine/
- 211. Mitsubishi Chemical Group. Overseas Consolidated Subsidiary, Medicago to Cease Operations. 2023 Feb 03. Available from: https://www.mcgc.com/english/news_release/pdf/01468/01708.pdf
- 212. Órgano Del Gobierno De Ecuador. Registro Oficial No.497. Viernes 22 de Julio del 2011. Available from: http://instituciones.msp. gob.ec/images/Documentos/tabaco/Ley_Organica_para_la_Regulacion_y_Control_del_Tabaco.pdf
- 213. Ministry of Health and Prevention France. Transparency of tobacco industry power relations. 2023 Jun 30. Available from: Transparence des relations d'influence de l'industrie du tabac
- 214. Republic of France. Public Health Code, Livre V. Article L35 I 2-7. 2016 May 19. Available from: Lutte contre le tabagisme et lutte contre le dopage
- 215. Botswana Government. 2021. Tobacco Control Act no. 19, 2021. Available from: https://assets.tobaccocontrollaws.org/uploads/legislation/Botswana/Botswana-TC-Act-2021-national.pdf
- **216.** Bissat M.L., Abou Khaled B. Transforming Public Procurement: Lebanon's Path to Efficiency, Social Value, and Transparency. 10 November 2021. Available from: https://lp.gov.lb/backoffice// uploads/files/Presentation%20-%20Public%20Procurement%20 Law%20in%20Lebanon%20-%20Aug2021%20-%20English.pdf
- 217. Regie Libanaise de Tabacs et Tombacs. A Regie delegation visits the Chairman of the Public Procurement Authority, Dr. Jean Alia, in his office at the Authority. 2023 Jan 25. Available from: https://

- www.rltt.com.lb/Article/676/a-regie-delegation-visits-the-chairman-of-the-publ/en
- 218. U.S. Code § 1603 Registration of lobbyists. Cornell Law School. 2019. Available from: https://tinyurl.com/2jeu9j76.
- 219. 50 State Chart: Lobbyist Activity Report Requirements. National Conference of State Legislatures. 2018. Available from: https:// tinyurl.com/23y7v8es.
- 220. Action on Smoking and Health. U.S. Tobacco Lobbyist and Lobbying Firm Registration Tracker. 2023 Jun 15. Available from: https:// ash.org/tobacco-money/
- 221. Action on Smoking and Health. U.S. Tobacco Lobbyist and Lobbying Firm Registration Tracker. 2023 Jun 15. Available from: https:// ash.org/tobacco-money/
- 222. Republique Du Tchad. Decree 1523/PR/MSP/2019 on the prevention of interference from the tobacco industry. 2019 Sep II. Available from: https://assets.tobaccocontrollaws.org/uploads/ legislation/Chad/Chad-Decree-No.-I 523-national.pdf
- 223. Government of Kenya. The Tobacco Control Act 2014. 2014 Dec 5. Part V: Public-Tobacco Industry Interactions. Available from: http://kenyalaw.org/kl/fileadmin/pdfdownloads/LegalNotices/169-Tobacco_Control_Regulations__2014
- 224. Hassan S. Health SC Kagwe bans nicotine pouches, LYFT. Standard Media. 2020 Oct 07. Available from: https://www.standardmedia. co.ke/health/health-science/article/2001389220/health-cs-kagwebans-nicotine-pouches-lyft
- 225. Menya W, Okoth E. Ministry, BAT agree on nicotine product. Nation. 2021 Apr 4. Available from: https://nation.africa/kenya/ business/ministry-bat-agree-on-nicotine-product-3347990
- 226. The Africa Report. 2022 Aug 31. Available from: https://www. theafricareport.com/234861/bat-reverses-ban-to-relaunch-nicotine-pouches-in-kenya/
- 227. Gichana A. Safaricom boss to head drought response committee. Nation. 2022 Nov 21. Available from: https://nation.africa/ kenya/news/safaricom-boss-to-head-drought-response-committee-4027896
- 228. President Office. Drought response committee raises SH 542 million for famine-hit Kenyans. 2022 Dec 03. Available from: https:// www.president.go.ke/drought-response-committee-raises-sh542million-for-famine-hit-kenyans/
- 229. Georgian Public Broadcasting Company. Statement of the Tobacco Control Alliance in Georgia. 2019 Apr 3. Available from: https://ltv.ge/news/tambaqos-kontrolis-aliansi-ganckhadebas-avrcelebs/
- 230. elPeriódico, Entrampan dictamen de ley de Control del Tabaco y sus productos, 2019 Aug 6. Available from: https://elperiodico. com.gt/nacionales/2019/08/06/entrampan-dictamen-de-ley-decontrol-del-tabaco-y-sus-productos/
- 231. Coalition Camerounaise Contre le Tabac. Cameroun Tobacco Industry Interference Index 2023. 2023 Nov. Available from: https:// globaltobaccoindex.org/
- 232. Coalition Camerounaise Contre le Tabac. Cameroun Tobacco Industry Interference Index 2023. 2023 Nov. Available from: https:// globaltobaccoindex.org/
- **233.** Ley 1474 de 2011."Por la cual se dictan normas orientadas a fortalecer los mecanismos de prevención, investigación y sanción de actos de corrupción y la efectividad del control de la gestión pública". Available in Spanish: https://bit.ly/2OlmyZv
- 234. O Joio e o Trigo. Deputy leader of Bolsonaro confesses to have "combined" with Onyx extinction of anti-tobacco collegiate. 2022 Feb 15. Available from: https://ojoioeotrigo.com.br/2021/11/nacop-9-industria-do-fumo-ganha-mas-nao-leva/

- 235. O Joio e o Trigo. At COP 9, the tobacco industry wins but does not take. 2021 Nov 12. Available from: https://tabaco.ensp. fiocruz.br/pt-br/politicos-e-representantes-do-setor-de-tabaco-pedem-apoio-ao-governo-na-cop-9
- 236. Garcia P."We will not leave the producer helpless," says new national Secretary of Family Agriculture. GAZ. 2021 Aug 27. Available from: "We will not leave the producer helpless", says new national secretary of Family Agriculture - GAZ - News from Santa Cruz do Sul and Region
- 237. Central Government The Netherlands. Do political parties receive donations and subsidies? 2023. Available from: https://www. rijksoverheid.nl/onderwerpen/democratie/vraag-en-antwoord/ ontvangen-politieke-partijen-giften-en-subsidies
- 238. New Zealand Electoral Commission Mo Te Kaitiaki Take Kowhiri. Party donations and loans by year. Available from: https://elections. nz/democracy-in-nz/political-parties-innew-zealand/party-donations-and-loans-by-year/
- 239. Boletin Oficial Del Estado. Legislacion Consolidada: Organic Law 8/2007 of July 4, Article 2 on Financing of Political Parties, updated in 2015. Available from: Ley Orgánica 8/2007, de 4 de julio, sobre financiación de los partidos políticos. (boe.es)
- 240. Parliament of Ukraine. Law of Ukraine "On measures to prevent and reduce the use of tobacco products and their harmful effects on public health". Available from: https://zakon.rada.gov.ua/laws/ show/2899-15#Text
- 241. CCICT. Normative sobre Control de Tabaco en Uruguay. 2015 Feb. Available from: http://cieturuguay.org.uy/images/pdf/Normativa_Control_Tabaco.pdf
- 242. The Observer. How much did each party spend and who funded them in the campaign? 2020 Feb 10. Available from: https://bit. ly/2Ppe6ig
- 243. Luis Felipe Torres. LinkedIn Profile page. 2023. Available from: https://bit.ly/3slqVHX
- 244. Sanjay Gupta. Outcome of Board Meeting. Godfrey Phillips India. 2022 May 28. Available from: https://www.godfreyphillips.co/ wp-content/uploads/2022/05/Re-appointment-of-Statutory-Au-
- 245. Siekierski Adam. Head of Public Affairs in Philip Morris Polska Distribution. Available from: https://pl.linkedin.com/in/siekierski-adam-ab250515
- **246.** FIOCRUZ. Alessandra Bastos. Regulating alternatives to cigarettes is a public health issue. Examination Rio Grande do Sul, 2021 Nov 24. Available from Article: Regulating alternatives to cigarettes is a public health issue | Tobacco Observatory (fiocruz.br)
- 247. UOL. Cigarette factory hires professional politicians as lobbyists. 2021 Oct 15. Available from: https://tabaco.ensp.fiocruz.br/pt-br/ fabrica-de-cigarros-contrata-politicos-profissionais-como-lobistas
- 248. Ministry of Economy and Sustainable Development of Georgia. Available from: https://www.economy.ge/?page=deputy-ministers&deputy=73&fname=ირაკლი_ნადარეიშვილი
- 249. Otieno B. BAT appoints Isuzu boss Rita Kavashe as new board chair. Business Daily Africa. 2020 Sep 01. Available from: https:// www.businessdailyafrica.com/bd/corporate/companies/bat-appoints-isuzu-boss-rita-kavashe-as-new-board-chair-2300016
- 250. Gitogo W. Rita Kavashe appointed to the board of BAT Kenya. The Kenya Wall Street. 2020 Jul 02. Available from: https://kenyanwallstreet.com/rita-kavashe-appointed-to-the-board-of-bat-kenya/
- 251. Autoridad Nacional de Aduanas. RODOLFO SAMUDA L: Technical Deputy Director General of the National Customs Authority. Available from: https://bit.ly/3Yj7Gix

- 252. BAT Bangladesh Website. Available from: https://tinyurl.com/4b3e-
- 253. Libreville. Gabon: Michel Essongue appointed High Commissioner General to the Presidency of the Republic. 2022 Mar 07. Available from: http://bitly.ws/lzUp
- 254. Gregor Rutz. Gregor Rutz: Nationalrat, ZH.
- 255. | ELLANGER RF AND LAEGLAND M. "The Gold Card": At least 50 with free access work to influence politicians. 2022 May 21. Available from: https://www.vg.no/nyheter/innenriks/i/Qy6KXR/ gullkortet-minst-50-med-fri-tilgang-jobber-med-aa-paavirke-poli-
- 256. Government of Kenya. The Tobacco Control Act 2014. 2014 Dec 5. Part V: Public-Tobacco Industry Interactions Clause 26. Available from: http://kenyalaw.org/kl/fileadmin/pdfdownloads/LegalNotices/169-Tobacco_Control_Regulations__2014
- 257. Uganda. Tobacco Control Act 2015. [Part VIII 25 (4)] 2015 Nov 18. Available from: https://assets.tobaccocontrollaws.org/uploads/ legislation/Uganda/Uganda-TCA-national.pdf
- 258. France. Summary table of public officials subject to the control of the High Authority in their reporting obligations. Available from: Tableau-Obligations-declaratives-RP-avril-2019.pdf (hatvp.fr)
- **259.** Assunta M. Global Tobacco Industry Interference Index 2021. Global Center for Good Governance in Tobacco Control (GGTC). Bangkok, Thailand. 2021 Nov. Available from: https:// globaltobaccoindex.org/
- 260. Assunta M. Global Tobacco Industry Interference Index 2020. Global Center for Good Governance in Tobacco Control (GGTC). Bangkok, Thailand. 2020 Nov. Available from: https:// globaltobaccoindex.org/
- **261.** Annual Report 2021, BAT Bangladesh, page no. 284. Available from: https://www.batbangladesh.com/group/sites/BAT_9T5FQ2. nsf/vwPagesWebLive/DOCCAF97/\$FILE/BATB-Annual_Report_202 I.pdf?openelement
- 262. KT&G Corporation and Its Subsidiaries. Interim Consolidated Financial Statements. Jun 2022. Available from: https://en.ktng.com
- 263. Simply Wall St. British American Tobacco (Zambia) Ownership. 2023. Available from: https://bit.ly/43iT0ml
- 264. Tobacco Free Portfolios. It is time to move to tobacco-free finance. Available from: https://tobaccofreeportfolios.org/our-impact/#recent-moves
- **265.** Prime Minister's Office. Prohibition of involvement of the tobacco industry and smoking in government premises. Brunei Darussalam. 2019. Available from: https://bit.ly/34L2zz9
- 266. CSC-DOH Joint Memorandum Circular No. 2010-10. Protection of the Bureaucracy Against Tobacco Industry Interference. Philippines. Available from: https://bit.ly/30ESXCI
- 267. Tweede Kamer. Protocol wijze van omgang met de tabaksindustrie. 2016. Available from: https://www.rijksoverheid.nl/onderwerpen/roken/documenten/publicaties/2016/03/07/protocol-over-dewijze-van-omgang-met-de-tabaksindustrie
- 268. U.K. Department of Health and Social Care. Guidance for government engagement with the tobacco industry. Update 2023 June 19. Available from: https://www.gov.uk/government/publications/protocol-for-engagement-with-stakeholders-with-links-to-the-tobacco-industry/guidance-for-government-engagement-with-the-tobacco-industry
- 269. Tweede Kamer. Gedragscode Integriteit Rijk. 2019. Available from: https://www.rijksoverheid.nl/documenten/richtlijnen/2017/12/01/ gedragscode-integriteit-rijk-gir

- 270. Uganda. Tobacco Control Act 2015. [Part VIII 25 (4)] 2015 Nov 18. Available from: https://assets.tobaccocontrollaws.org/uploads/ legislation/Uganda/Uganda-TCA-national.pdf
- 271. Xinhua. 2022. New tobacco law to take effect by early 2023 in Botswana. News Ghana. Available from: https://newsghana.com.gh/ new-tobacco-law-to-take-effect-by-early-2023-in-botswana/
- 272. Botswana Guardian Reporter Informal sector in the tobacco industry beamons 'impending' regulations. Botswana Guardian, April 6, 2023. Available from: https://guardiansun.co.bw/business/ informal-sector-in-the-tobacco-industry-beamons-impending-reg-
- 273. Federal NEgarit Gazette. Proclamation 1112/2019. Available from: https://assets.tobaccocontrollaws.org/uploads/legislation/Ethiopia/ Ethiopia-2019-Proclamation-national.pdf
- 274. Republique Du Tchad. Decree 1523/PR/MSP/2019. Available from: https://assets.tobaccocontrollaws.org/uploads/legislation/Chad/ Chad-Decree-No.-1523-national.pdf m
- 275. Communication with the Ministry of Health. Draft decree on the implementation of Article 5.3. April 2023
- 276. Notification of the Ministry of Public Health Re: Criteria, Methods and Conditions for Information Submission by Manufacturers or Importers Engaging in Sale of Cigarette Tobacco Products in the Kingdom B.E. 2562. 2019
- 277. CPC People News. Pan Jiahua, a member of the former party group of the National Tobacco Monopoly and the former leader of the Discipline Inspection Team of the State Discipline Inspection Commission, was expelled from the party. (2021-11-14) [2023-04-12] Available from: (Mandarin) http://cpc.people.com. cn/n1/2021/1114/c64036-32281632.html
- 278. Cote d'Ivoire. Ordinance No. 2013-660 of 20 September 2013 on fight against corruption. Article 28. Available from: https://www. unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/ExecutiveSummaries/V1700259e.pdf
- 279. INDRHI. INDRHI participates in the celebration of the 60th anniversary of INTABACO. 2022 Jun 17. Available from: https:// indrhi.gob.do/indrhi-participa-de-celebracion-del-60-aniversario-de-intabaco/
- 280. El Congreso Nacional. Law No. 341-22 Tobacco and the Dominican cigar as the cultural heritage of the Dominican Republic. 29 July 2022. Available from: FileManagement (consultoria.gov.do)
- 281. Lee CY, Glantz SA. The tobacco industry's successful efforts to control tobacco policy making in Switzerland. 2001. Available from: https://escholarship.org/uc/item/09t535s7
- 282. Gregor Rutz. Gregor Rutz: Nationalrat, ZH. Available from: https://www.svp.ch/partei/personen/detail/gregor-rutz/
- 283. Gregor Rutz. Gregor Rutz: Nationalrat, ZH. Available from: https:// www.svp.ch/partei/personen/detail/gregor-rutz/
- 284. Schürch K, Boffi SM, Pascal D, et al. Switzerland Tobacco Industry Interference Index 2023. Available from: https://globaltobaccoindex.org/countries
- 285. Bigwanto M. Indonesia Tobacco Industry Interference Index. 2023. Available from: https://globaltobaccoindex.org/countries
- 286. Jakarta Post. Minister Airlangga Inaugurates Sampoerna's Smoke Free Tobacco Product Factory and Export. 2023 Jan 18. Available from: https://www.thejakartapost.com/adv/2023/01/18/minister-airlangga-inaugurates-sampoernas-smoke-free-tobacco-product-factory-and-export.html
- 287. Merdeka.com. The government is currently preparing a national IHT roadmap. 2022 Jul 13. Available from: https://www.merdeka. com/uang/pemerintah-tengah-susun-roadmap-iht-nasional-ini-bocoran-isinya.html

- 288. Parliament of Ukraine. Legislation of Ukraine. On amendments to some laws of Ukraine regarding public health protection from the harmful effects of tobacco. 2023 Dec 16. Available from: https:// zakon.rada.gov.ua/laws/show/1978-20#Text.
- 289. Botswana Government. 2021. Tobacco Control Act no. 19, 2021. Accessed on May 10, 2023 at: https://assets.tobaccocontrollaws. org/uploads/legislation/Botswana/Botswana-TC-Act-2021-nation-
- 290. El Observador. Lacalle Pou recognizes that flexibility in cigarette packaging was at the request of Montepaz. 2022 Sep. I.3. Available from: Lacalle Pou recognizes that flexibility in cigarette packaging was at the request of Montepaz (elobservador.com.uy)
- 291. Decree No. 282/022. Modification of Articles 7, 8 and 10 of Decree 120/019, relating to the packaging and labelling of tobacco products. Available from: https://www.impo.com.uy/bases/decretos/282-2022/1
- 292. Bogota No es un Cenicero. Available from: Bogota No es un Cenicero - Bogota no es un cenicero
- **293.** Montevideo Portal. Senate approves Sartori's bill that proposes to fine those who throw cigarette butts. 2023 Mar 15. Available from: Senate approves Sartori's bill that proposes to fine those who throw cigarette butts (montevideo.com.uy)
- 294. Tobacco Tactics. UK Vaping Industry Association. 2022 Available from: UK Vaping Industry Association (UKVIA) - Tobacco Tactics
- 295. U.K. Department for Business, Energy and Industrial Strategy. BEIS Ministerial Meetings, January to March 2021. July 2021. Available from: BEIS ministerial meetings, January to March 2021 - GOV.UK (publishing.service.gov.uk)
- 296. Tobacco Tactics. The Scottish Grocers' Federation. 2023. Available from: Scottish Grocers' Federation - Tobacco Tactics
- 297. Down A. The EU's Track & Trace Smokescreen, Organized Crime and Corruption Reporting Project. 2020 Mar 11. Available from: The EU's Track & Trace Smokescreen - OCCRP
- 298. Philip Morris. Email from Annemarie Balgley to Eric Ostern: Dentsu Report. 26 January 2001. Bates number: 2083648709. Truth Tobacco Industry Documents. Available from: higf0036 - DENTSU REPORT - Truth Tobacco Industry Documents (ucsf.edu)
- 299. Alebshehy R. et al. UKTobacco Industry Interference Index. 2023 Tobacco Control Research Group, University of Bath. 2023 Nov. Available from: https://globaltobaccoindex.org/countries
- 300. Esenciainformativa.com. President Luis Redondo highlighted the realization of the Festival of Cigar and Coffee in El Paraíso. 2023 Mar 03. Available from: President Luis Redondo Highlight Realization of the Festival of Cigar and Coffee in Paradise.pdf
- **301.** Channel 8. Honduran Institute of Tourism Available from highlights the contribution of businessmen in the 19th edition of the Copan Awards. 2022 Nov 21. Available from: Awards.pdf
- 302. Diario LaTribuna.hn. They will promote agrotourism with the tobacco routes. 2022 Jun 29. Available from: Promote Agrotourism with the Tobacco Routes.pdf
- 303. Asamblea Nacional de Costa Rica. Promulgación Ley 10066 -Regulación de los sistemas electrónicos de administración de nicotina (SEAN), sistemas similares sin nicotina (SSSN) y dispositivos electrónicos que utilizan tabaco calentado y tecnologías similares. La Gaceta. 2022 Jan 20;3-6. Available from: https://www.imprentanacional.go.cr/pub/2022/01/20/COMP_20_01_2022.pdf
- **304.** 5-Minute Foundation. Cigarette Butt Campaign. Available from: https://www.pmi.com/resources/docs/default-source/our_company/transparency/social-contributions-2019.pdf?sfvrsn=76203cb4_2
- **305.** SC Hoje. Prefeitura de Florianópolis em parceria com empresas instalará coletoras de bitucas nas praias e bairros do Município.

- 2022 Sep 2. Available from: https://schoje.news/2022/11/29/prefeitura-de-florianopolis-em-parceria-com-empresas-instalara-coletoras-de-bitucas-nas-praias-e-bairros-do-municipio/
- 306. There is a campaign against cigarette butts on the ground, "24 hours". Available from: https://www.24chasa.bg/bulgaria/artide/13261097
- 307. "So What" national campaign against cigarette filter pollution, XNEWS. Available from: https://www.xnews.bg/nacionalna-kampanija-kakvo-tolkova-sreshtu-zamarsjavaneto-s-filtri-ot-cigari/
- 308. Our world is not an ashtray. Available from: https://promenikartinkata.bg/vkluchi-se/
- 309. Every third person throws away their cigarette butts on the street or on the beach (with photos). Available from: https://bnr. bg/varna/post/101661020/vseki-treti-chovek-si-izhvarla-cigarenite-fasove-na-ulicata-ili-na-plaja
- 310. "Cleaning initiative in Blagoevgrad part of Change the picture campaign". Available from: https://bnr.bg/blagoevgrad/ post/101531524/promeni-kartinkata-v-blagoevgrad
- 311. COLTABACO S.A.S. and Semana. (June 30, 2022). "Bogotá estrena una red de colilleros interactivos". Available from: https://bit. ly/3mve7la.
- 312. PMI. Give direction to your cigarette butts Costa Rica. Sostenibilidad. Available from: https://www.pmi.com/markets/costa-rica/es/ sostenibilidad/dale-rumbo-a-tus-colillas
- 313. Sitio web de la campaña Dale Rumbo a tus Colillas. Dale Rumbo a tus Colillas. 2022. Available from: https://www.dalerumboatuscolillas.com/
- 314. Stadt Frankfurt Am Main. Frankfurt is not an ashtray. Cleanffm. 2021 Jun 11. Available from: https://www.cleanffm. de/user/pages/02.menu/07.downloads/04._pressemitteilungen/2020_06_11%20PM%20Frankfurt%20ist%20kein%20Aschenbecher.pdf
- 315. Concentrarse. Proyecto RECICLA HEETS. Available from: https:// centrarse.org/proyecto-heets/ CRN Noticias. Estrategia "Recicla HEETS" busca la reducción del daño en el medio ambiente. 2021 May 06. Available from: https://crnnoticias.com/estrategia-recicla-heets-busca-la-reduccion-del-dano-en-el-medio-ambiente/
- 316. Revista Industria&Negocios. Recicla HEETS: sostenibilidad, un pilar estratégico del negocio de TACASA. 2021 Dec. Available from: https://revistaindustria.com/2021/12/philip-morris-international/
- 317. PMI. #CAMBIAGESTO, the awareness campaign to prevent pollution from butts starts again. 2021 Dec 07. Available from: News detail | SME - Italy - EN (pmi.com)
- 318. PMI. Clearing a way forward: PMI employees are helping clean up their local communities. 2019 Sep 29. Available from: https://www. pmi.com/media-center/news/clearing-a-way-forward-pmi-employees-are-helping-clean-up-their-local-communities
- 319. The Edge Malaysia. Sponsored content. Transforming for good. The Edge Markets. 2023 Jan 25. Available from: https://www. theedgemarkets.com/content/advertise/transforming-for-good
- 320. PMI. Partnering up to tackle the littering problem through innovation in Mexico. 2022 May 17. Available from: https://www. pmi.com/sustainability/case-studies-and-market-stories/partnering-up-to-tackle-littering-problem-through-innovation-in-mexico
- 321. Department of Environment and Natural Resources. International coastal clean up in Brgy. Lapasan, Cagayan de Oro City. 2019 Sep 21. Available from: https://r10.denr.gov.ph/index.php/about-us/ mission-vision/9-about-us/1276-red-sprofile-2
- 322. PMI Charitable contributions 2019. Cigarette butt receptacles. Available from: https://www.pmi.com/resources/docs/ default-source/our_company/transparency/social-contributions-2019.pdf?sfvrsn=76203cb4_2

- 323. Jungyul Yun. 'Cigarette butt collection box'... Suwon City, KT&G, installed in 23 major public facilities. 2022 Feb 21. Available from: https://www.sedaily.com/NewsView/26287FCA6R
- **324.** BizCommunity. New partnership launched to 'Unsmoke' Cape Town. 2019 Sep 27. Available from: https://www.bizcommunity. com/Article/196/703/196068.html
- **325.** Mesa del Tabaco. Spain. Available from: Our partners Tobacco Table (mesadeltabaco.com)
- 326. The Voice. They distribute 4,500 portable ashtrays in Santiago to avoid cigarette butts on the floor. 2023 Jan 17. Available from: https://bit.ly/43dYAFM
- 327. El Estrecho Digital The Tobacco Bureau will raise awareness about the problem of marine litter on the beaches of Tarifa. 2021 Jul 29. Available from: https://bit.ly/46QEhBt
- 328. Håll Sverige Rent. Håll Sverige Rent initiates collaboration with Philip Morris International. 2020 Apr 29. Available from: https:// via.tt.se/pressmeddelande/hall-sverige-rent-inleder-samarbete-med-philip-morr is-international? publisher Id=352820& releasional? Publisher Id=352820& releasional. Publisher Id=352820& releasional.seld=3275996&lang=sv
- 329. IGSU. Über IGSU / IGSU IG saubere Umwelt: IG saubere Umwelt, 2022. Available from: https://www.igsu.ch/de/ueber-igsu/ueber-igsu/
- 330. PMI. Clearing a way forward: PMI employees help clean up their communities. 2019 Sep 29. Available from: https://www.pmi.com/ media-center/news/clearing-a-way-forward-pmi-employees-arehelping-clean-up-their-local-communities
- 331. Cortexia. Testimonials. 2023. Available from: https://www.cortexia. ch/temoignages/
- 332. Cortexia. Jens Rupp, 2022. Available from: https://www.cortexia. ch/testimonial/jens-rupp/?lang=en
- 333. NMC. Sembrando Conciencia Available from: NMC® | No More Cigarette Butts
- 334. Bogota is Not an Ashtray. Available from: https://www.bogotanoesuncenicero.com/
- 335. Ministry of Agriculture. The Government continues working on the offer of vocational training for Saltenos. Tabaco Argentino. 2021 Sep 28. Available from: https://tabacoargentino.com. ar/2021/09/el-gobierno-continua-trabajando-en-la-oferta-de-formacion-profesional-para-los-saltenos/
- **336.** Import of I crore and II lakh tons of unrefined sugar in 5 years. 2022 https://tinyurl.com/mssxzpx
- 337. Klix, Sarajevo: At the site where the Hilton Hotel was supposed to be built, a mural will be painted that purifies the air. 2021 Dec 07. Available from https://bit.ly/42fEv1o
- 338. Cambrew Ltd's official page. 2021 Nov 10. Available from: https:// www.facebook.com/CambrewCompany/posts/437097954647045
- 339. Cuestión Pública. "De (P)MI para Fede(departamentos): los 155 millones de dólares poco vigilados". 2021 Dec 13. Available from: https://bit.ly/3KYo5Fa.
- 340. Verma P.ITC forges partnership with IIT Delhi to undertake research and development. Economic Times. 2022 May 02. Available from: https://economictimes.indiatimes.com/industry/services/ education/itc-forges-partnership-with-iit-delhi-to-undertake-research-and-development/articleshow/9 I 254766.cms
- **341.** Media Indonesia. Sampoerna Fasilitasi 300 UMKM Dapatkan NIB. 2021 Dec 21. Available from: https://epaper.mediaindonesia.com/ detail/sampoerna-fasilitasi-300-umkm-dapatkan-nib
- **342.** Fortunato G. BAT-Ministry agreement for the purchase of Italian tobacco. Skyvape. 2023 Mar 20. Available from: https://www. skyvape.it/index.php/news-italia/19-notizie-italia/4185-accordo-bat-ministero-per-acquisto-tabacco-italiano

- **343.** Junyoung Kim. KT&G and National Institute of Ecology cooperate to protect Janggu catfish wetland. 2022 Sep 28. Available from: https://www.segye.com/newsView/20220927509592
- 344. The News Lens. Tobacco Companies Making a Fortune in Southeast Asia, The News Lens. 2018 Mar 03. Available from: https://bit. ly/2XqkZQm
- 345. Imperial Brands. Presentation of the Madagasikarantsika Project. Sep 21. Available from: http://bitly.ws/GqDh
- 346. The Guardian: How PPP in weather information boosts food production, by Daniel Anazia, 2019 Mar 18. Available from: https:// guardian.ng/features/how-ppp-in-weather-information-boostsfood-production/
- 347. Gobierno Nacional. Resolución No. 103. Paraguay de la Gente. 202 | Apr | 6. Available from: https://www.mades.gov.py/wp-content/uploads/2021/04/RESOLUCI%C3%93N-N%C2%B0-103-DE-FECHA-16-DE-ABRIL-DE-2021.pdf
- 348. Police Online. Police and JTI Poland together against excise crime. 2023 Mar 06. Available from: https://policja.pl/pol/aktualnosci/228868,Policja-i-JTI-Polska-wspolnie-przeciw-przestepczosci-akcyzowej.html?fbclid=lwAR38YbizC-hofqIxq0RXiH-LI-Abliiz9arc0fOjSnWys9SOKwyA-oNiPBI8
- 349. Negosyo. Kapatid Angat Lahat program. Available from: https:// gonegosyo.ph/programs/kapatid-angat-lahat/
- 350. Negosyo. DILG Supports Kapatid Angat Lahat Agri Sector Program. 2023 Jan 10. Available from: https://gonegosyo.ph/dilg-supports-kapatid-angat-lahat-agri-sector-program
- 351. Romanian Boder Police. 250 new special surveillance cameras installed on Romania's border. 2021 Jul 27. Available from: https:// www.politiadefrontiera.ro/ro/main/i-250-de-noi-camere-specialede-supraveghere-instalate-pe-frontiera-romaniei-24590.html
- 352. Hasan Mahmud. NBR wrote a letter to the Health Services Division. Available from: https://tinyurl.com/23dk2cn2
- 353. Business Association of Georgia, Tobacco Tactics, updated 07 July 2023. Available from: https://tobaccotactics.org/article/business-association-of-georgia/
- 354. Folha do Mate. Secretário entrega demandas do SindiTabaco à embaixada chinesa. 2021 Jul 15. Available from: https://folhadomate.com/livre/secretario-entrega-demandas-do-sinditabaco-a-embaixada-chinesa/
- **355.** Regie Libanaise de Tabacs et Tombacs. The visit of the German ambassador to the Regie. 2022 May 18. Available from: https:// www.rltt.com.lb/Article/6 | 6/the-visit-of-the-german-ambassadorto-the-regie/en
- **356.** Presseportal. Economic factor of cigar production in Honduras and other third countries. 2022 Jun 05. Available from: https:// www.presseportal.de/pm/66198/5214768
- 357. Johari Rotana Hotel launches cigar smoking lounge. Mar 25. Available from: http://bitly.ws/JI5F
- 358. Ethiopia Semonegna. Embassy of Japan and JTI reached an agreement to provide scholarships to Ethiopian students: Ethiopia Semonegna. 2021 Jun 18. Available from: https://semonegna.com/ embassy-of-japan-and-jti-agreed-to-provide-scholarships-to-ethiopian-students/
- 359. The Daily Star. JTI Bangladesh celebrates 50 years of Japan-Bangladesh friendship. 2021 Mar 01. Available from: https://tinyurl. com/2muw485k
- **360.** Sonna A. PM opens Margaret Sitta Secondary School. 2022 Sep 09. Available from: https://bit.ly/3/txW40
- 361. The Phnom Penh Post. |TI Cambodia Inaugurates Its New

- World Class Headquarters. 2022 Sep 28. Available from: https:// www.phnompenhpost.com/business/jti-cambodia-inaugurates-its-new-world-class-headquarters
- **362.** BellaNaija.The Nigeria-Britain Association's Gala to celebrate the relationship between Nigeria & Britain. 2022 Dec. Available from: The Nigeria-Britain Association's Gala to Celebrate the relationship between Nigeria & Britain
- 363. RLTT. Mikati sponsored the inauguration of the Regie's production line and the launching of "application of barcoded stamps" 2023 Feb 26. Available from: Mikati sponsored the inauguration of the Regie's production line and the launching of "application of barcoded stamps"
- 364. NewAge Business. BATB secures top taxpayer spot for ninth consecutive year. 2022 Dec 29. Available from: https://tinyurl.
- 365. UNB News. NBR to award 9 companies for paying highest VAT. 2021 Nov 17. Available from: https://tinyurl.com/yr6yc4sh
- **366.** Channel 8. Honduran Institute of Tourism Available from highlights the contribution of businessmen in the 19th edition of the Copan Awards. 2022 Nov 21. Available from: Awards.pdf
- **367.** Hariyanto. Energy Efficiency and Emission Reduction Efforts Deliver Sampoerna to Achieve Green PROPER 2020-2021. Industry. 2022 Feb 08. Available from: https://www.industry.co.id/ read/101992/upaya-efisiensi-energi-dan-pengurangan-emisi-antarkan-sampoerna-raih-proper-hijau-2020-2021
- 368. Instagram. Iran Tobacco Company. 2022 Jul 07 Available from: https://tinyurl.com/y4t829ta
- **369.** JT.com White 500. 2023 Mar. Available from: https://www.jt.com/ sustainability/external_recognition/index.html
- 370. Tobacco Reporter. KT&G recognised for sustainability. 13 Dec 2022. Available from: https://tobaccoreporter.com/2022/12/13/ ktg-recognized-for-sustainable-management/
- 371. Award ceremony for best business during COVID-19. Lao National Chamber of Commerce and Industry. Available from: https://lncci.la/top-lncci-business-leader-2021-29-12-2021/
- 372. Regie Libanaise de Tabacs et Tombacs. The President of the Higher Customs Council visiting the Regie. 2021 Sep 16. Available from https://www.rltt.com.lb/Article/619/honoratio-of-the-regies-director-general/en
- 373. New Business Age. Surya Nepal Honoured as the Highest Taxpaying Company. 2022 Nov 24. Available from: https://tinyurl. com/bdhm2wuu
- 374. Chagas BAV. Mga nag-unang tax payers ning dakbayan, giila atol sa Pasidungog: Garbo sa Davao. Bombo Radyo. 2023 Mar 10. Available from: https://www.bomboradyo.com/davao/mga-nag-unangtax-payers-ning-dakbayan-giila-atol-sa-pasidungog-garbo-sa-davao
- 375. Badajos. The company from Badajos shows its commitment and effort. 2022 Nov 30. Available from: The company from Badajoz shows its commitment and effort - El Periódico Extremadura (elperiodicoextremadura.com)
- 376. Livs Medel I FokuSkruf is food exporter of the year: "Honorable". 2023 May 05. Available from: https://www.livsmedelifokus.se/ skruf-ar-arets-livsmedelsexportor/ https://www.livsmedelsforetagen.se/nyheter/skruf-snus-ar-arets-livsmedelsexportor-2023-enexportsucce-med-potential-att-bli-ett-folkhalsomirakel/
- 377. Turkiye Exporters Assembly. Champions of 344 billion dollars of exports received their awards from President Erdoğan. Available from: https://tim.org.tr/tr/344-milyar-dolarlik-ihracatin-sampiyonlari-odullerini-cumhurbaskani-erdogan

- 378. Vinataba. Chairman of the Ho Chi Minh City People's Committee presented a certificate of merit to SaiGon Tobacco Company. 2021 Dec 3. Available from: http://saigontabac.com.vn/tin-tuc/ cong-ty-thuoc-la-sai-gon-nhan-bang-khen-cua-chu-tich-ubnd-tphcm-ve-thanh-tich-cao-trong-cong-tac-nop-ngan-sach-nha-nuoc-
- 379. Phuong Nhi. BAT Vietnam continues to be honored in the Top 100 CSI 2022. 2022 Dec 02. Available from: https://diendandoanhnghiep.vn/bat-viet-nam-tiep-tuc-duoc-vinh-danh-trong-top-100-csi-2022-235488.html
- 380. Facebook. Hon. Eng. Collins Nzovu, MP. 4th Zambia CSR and Responsible Business Awards. 2023 Feb 20 Available from: https:// bit.ly/3EAgusS
- 381. BAT Bangladesh. Available from: https://tinyurl.com/2zzduda5
- 382. Linkedin: Alessandra Bastos Soares. Available from: https://www. linkedin.com/in/alessandra-bastos-soares-4167492b/
- 383. UOL. Fábrica de cigarros contrata políticos profissionais como lobistas. 2021. Availabel from: https://tabaco.ensp.fiocruz.br/pt-br/ fabrica-de-cigarros-contrata-politicos-profissionais-como-lobistas
- 384. Luis Felipe Torres. LinkedIn [Profile]. 2023. Available from: https:// bit.ly/3slqVHX
- 385. M. Michel ESSONGUE, High Commissioner to the Presidency of the Gabonese Republic. Available at: https://www.facebook.com/ LEGABONDAPRES1/posts/2905205342849880/
- 386. Ghana Export Promotion Authority. GEPA Leadership. Available from: https://www.gepaghana.org/about-us/gepa-management/ accessed on 27th January 2023
- 387. Gupta S. Outcome of Board Meeting. Godfrey Phillips. 2022 May 28. Available from: https://www.godfreyphillips.co/wp-content/uploads/2022/05/Re-appointment-of-Statutory-Auditorpdf
- 388. MNC Trijaya. Cigarette excise rates increase by 12%, entrepreneurs: The amount is unreasonable. 2021 Dec 14. Available from: https://www.mnctrijaya.com/news/detail/485 | 1/tarif-cukai-rokok-naik-12-pengusaha-besarannya-tak-wajar
- 389. Japan Tobacco Inc. Annual Report 2021. Available from: https:// www.jti.com/sites/default/files/global-files/documents/jti-annual-reports/JTG_integrated_report2021.pdf
- 390. Autoridad Nacional de Aduanas. Rodolfo Samuda L.: Technical Deputy Director General of the National Customs Authority. Available from: https://bit.ly/3Yj7Gix
- 391. Siekierski Adam. Available from: https://pl.linkedin.com/in/siekierski-adam-ab250515
- 392. Gregor Rutz. Gregor Rutz: Nationalrat, ZH.
- 393. African Financials. Tanzania Cigarette Company releases its full year 2020 financial results. 2021 Mar 23 Available from: https://bit. lv/3xA4lix
- **394.** The Union. Appointment of former tobacco industry director as Deputy Minister of Commerce in the Turkish Government must be revoked. 2019 Feb 28. Available from: https://theunion.org/ news/appointment-of-former-tobacco-industry-director-as-deputy-minister-of-commerce-in-the-turkish-government-must-be-re-
- 395. Sudestada.com.uy. Lacalle's advisor met with Montepaz before approving the decree that modified anti-smoking policy. 2022 Sep 07. Available from: https://especiales.sudestada.com.uy/asesor-de-lacalle-se-reunio-con-montepaz-antes-de-aprobar-el-decreto-que-modifico-politica-antitabaco/

- **396.** McLure J, Chan J, Zou M et al. How China became addicted to its tobacco monopoly. The Examination. 2023 Sep 13. Available from: How China became addicted to its tobacco monopoly | The
- 397. State Tobacco Monopoly Administration/ China National Tobacco Company. Notice of the STMA on the establishment of the Leading Group for the Implementation of the WHO FCTC. Available from: http://www.tobacco.gov.cn/ htm-1/27/2701/270102/83013166_n.html.
- **398.** Marketsreener. Eastern Company SAE. Available from: https:// www.marketscreener.com/quote/stock/EASTERN-COMPA-NY-S-A-E-6497803/company/
- 399. Middle East Online. Egypt to end decades old tobacco monopoly. 2021 Jun 03. Available from: https://middle-east-online.com/en/ egypt-end-decades-old-tobacco-monopoly
- 400. The latest situation of tobacco in Iran. Available from: https:// بخش-صنعت-معدن-3659444/3-آخرين-وضعيت-/donya-e-eqtesad.com دخانیات-ایران
- 401. Press TV. JTI, BAT control bulk of Iran's cigarette market: ITC chief. 2021 May 17. Available from: https://www.presstv.ir/ Detail/2021/05/17/654903/Iran-tobacco-cigarette-market-for-
- 402. Salah Mohamed Ali. Iraq Tobacco Industry Interference Index 202 I. Al-Rafidain Center for Health Development, Baghdad. 202 I Available from: https://globaltobaccoindex.org/country/IQ
- 403. Japan Tobacco Inc. Corporate Governance Report 2022. Available from: https://www.jt.com/about/corporate_governance/ pdf/20230324_05.pdf
- **404.** Japan Tobacco Inc. Integrated Report 2022. Pg. 007 Available from: https://www.jt.com/investors/results/integrated_report/pdf/2022/ integrated2022_E_all.pdf
- 405. Lao Tobacco Ltd. Available from: https://timonitor.seatca.org/ lao-tobacco-limited-ltl/
- 406. Regie Libanaise de Tabacs et Tombacs. Who We Are. Available from: https://www.rltt.com.lb/Article/I/who-we-are/en
- 407. The Regie. Available from: https://www.rltt.com.lb/
- 408. Ministere de l'Agriculture et de l'Elevage. Tobacco industry: generates nearly 300 billion ariary a year for the State. Available from: http://bitly.ws/GuT5
- 409. Tobacco Authority of Thailand. Available from: https://en.thaitobacco.or.th/
- 410. Global Data. Thailand Cigarettes. 2020 Nov.
- 411. Vinataba. Available from: https://timonitor.seatca.org/vinataba/



