

**Bangladesh
Tobacco
Industry
Interference
Index 2023**

Report on Implementation of FCTC Article 5.3

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The information from this report will form part of the Global Tobacco Industry Interference Index, a global survey of how public health policies are protected from the industry's subversive efforts, and how governments have pushed back against this influence. The Tobacco Industry Interference Index was initiated by the South-East Asia Tobacco Control Alliance (SEATCA) as a regional report, is now part of a global publication of the Global Centre for Good Governance in Tobacco Control (GGTC). We also wish to extend our thanks to Anti-Tobacco Media Alliance (ATMA) for their support and advice.

About PROGGA:

PROGGA - Knowledge for Progress is a Bangladeshi non-profit organization research, advocacy, communication, campaign and capacity building that started its journey in 2008. 'Tobacco Control' is one of the key initiatives of PROGGA, which the organization has been implementing with support from the Campaign for Tobacco Free Kids (CTFK) since 2009. PROGGA also works as the secretariat of Anti-Tobacco Media Alliance (ATMA), a network of 350 members in different chapters all over Bangladesh. The Center for Research and Advocacy to Fight Tobacco (CRAFT), a Bangladeshi tobacco industry monitoring center, is another initiative of PROGGA established in January 2020 with support from the WHO FCTC Secretariat through its Knowledge Hub for Art 5.3, Global Center for Good Governance in Tobacco Control (GGTC).

Introduction

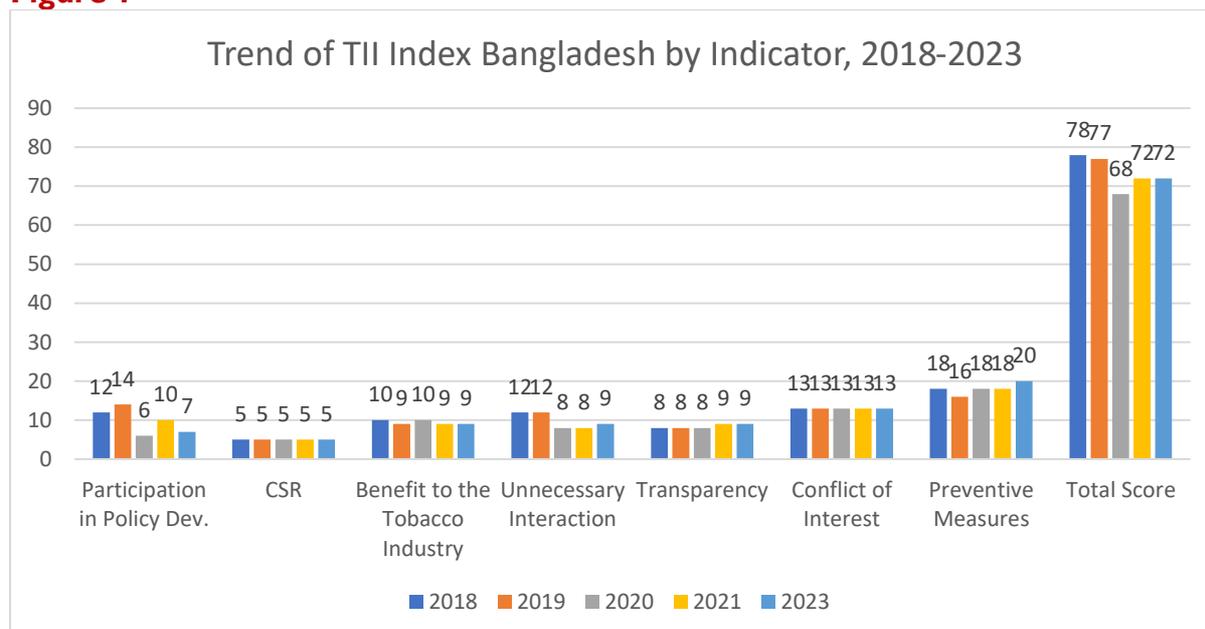
In Bangladesh, tobacco industry interference remains considerably high, a reality that sharply contradicts with the country's two-fold commitment to ensuring meaningful tobacco control measures. Firstly, Bangladesh ratified the WHO Framework Convention on Tobacco Control (FCTC) in 2004, passed a tobacco control law based on the Framework in 2005 (amended in 2013) and adopted the FCTC Article 5.3 Guidelines in 2008 which provides specific measures to protect public health policies with respect to tobacco control from commercial and other vested interests of the tobacco industry.

Secondly, apart from WHO FCTC obligation, the Prime Minister of Bangladesh, while addressing South Asian Speakers' Summit on Achieving Sustainable Development Goals (SDGs) in January 2016, announced a long-term goal for a tobacco-free Bangladesh by 2040. However, tobacco industry's persistent interference and aggressive image building activities during COVID-19 has frustrated Bangladesh's commitment to reach the goal. As per GATS 2017, the pace at which prevalence of tobacco use is declining among adults in the country (decreased to 35.3% in 2017 from 43.5% in 2009) while significant is not enough to achieve a tobacco-free country by 2040.

The Tobacco Industry Interference Index is a global report conceptualized and initiated by the Southeast Asia Tobacco Control Alliance (SEATCA) to promote the implementation of Article 5.3 of the WHO FCTC. There are 20 questions based on the Article 5.3 guidelines. Information used in this report is obtained from the public domain only. A scoring system is applied to make the assessment. The score ranges from 0 - 5, where 5 indicates highest level of industry interference, and 1 is low or no interference. Hence the lower the score, the better for the country. The report covers information on incidents from April 2021 up to March 2023, but also includes incidents prior to 2021 that still have relevance today.

With a view to assessing how the government of Bangladesh was responding to the tobacco industry's tactics by using the FCTC Article 5.3 Guidelines, PROGGA (Knowledge for Progress), in 2018, released the Tobacco Industry Interference Index, the first report of its kind in Bangladesh. The 2023 Tobacco Industry Interference (TII) Index is the fifth country report on Bangladesh since 2018.

Figure 1



An analysis of the country's scores in [the past four TII Index reports](#) done so far, (78/100 in 2018, 77/100 in 2019, 68/100 in 2020, 72/100 in 2021 and 72/100 in 2023) shows fluctuation within a limited range (Figure 1). Overall, this indicates that Bangladesh failed to make any significant headway and appears to be stuck in policy stagnation to countering tobacco industry interference and implementing WHO FCTC Article 5.3 and effective tobacco control measures. The recent findings of the 2023 TII Index are based on pieces of evidence gathered between April 2021 and March 2023. This year, the score for Bangladesh stands at 72, same points as the previous year (2021), showing no improvement to address high level of industry interference.

Some emerging issues were noted during the report period:

Interferences to Thwart Tobacco Control Law Amendment

During the report period, most of the events involving tobacco industry interference intended to undermine public health measures was focused on thwarting the ongoing amendment initiative of the tobacco control law by the Ministry of Health and Family Welfare (MoHFW). The industry has employed a number of widely known tactics from its playbook which includes involving a third party or front groups to advocate on its behalf, misleading policymakers by industry-affiliated so-called experts, and directly approaching govt. bodies to do its bidding. The transnational tobacco company, British American Tobacco Bangladesh (BATB), even sent a letter to the Large Taxpayers Unit (LTU) of the National Board of Revenue (NBR) where it sought the agency to intervene in the amendment initiative of the Health Ministry. NBR complied by writing a letter to the Health Services Division, urging them to consider the points raised by BATB. It should be noted that this is a well-known tactic of BATB as the company previously got NBR to interfere on its behalf in the formulation of graphic health warning (GHW), National Tobacco Control Policy (NTCP) and other tobacco control measure of the MoHFW, which earned stern rebuke from the tobacco control community. A repetition of the same move by tobacco companies indicate that the government has not updated its policy to safeguard public health measures despite the public outcry.

Interferences to Promote ENDS products:

A considerable portion of tobacco industry interference was found to be focused on thwarting the Health Ministry's proposed ban on e-cigarettes, vaping, and other emerging tobacco products. In addition to repeated public events organized by Bangladesh Electronic Nicotine Delivery System Traders Association (BENDSTA) calling for repealing the proposed ban, a group of 17 so-called public health experts affiliated with the tobacco industry wrote to the Health Ministry, urging for a withdrawal of its proposed ban on the electronic nicotine delivery system (ENDS). Later on, 27 May 2023, some of the above mentioned pro-vaping experts associated with the Foundation for a smoke-free World (FSFW) appeared in a summit and a roundtable promoting electronic nicotine delivery system (ENDS), organized by Asia Harm Reduction Alliance (AHRA) and Voice of Vapers (VoV), which is affiliated with World Vapers' Alliance (WVA), an organization funded by British American Tobacco (BAT) and other tobacco industry front groups.

Interferences through Third Parties:

Tobacco industry also utilized third-party technique. A number of organizations, such as Intellectual Property Association of Bangladesh (IPAB) and National Association of Small and Cottage Industries of Bangladesh (NASCIB) also reiterated the industry arguments opposing major proposals in the amendment of tobacco control law. As the draft amendment is awaiting the approval of the Cabinet Division, the interference of tobacco industry is likely to intensify in coming days.

Vulnerable Government Bodies:

The 2023 index reveals a number of government bodies to be particularly vulnerable to tobacco industry interference. As a repetition of previous indices, National Board of Revenue (NBR) tops the list of such govt. bodies. Other ministries that find themselves as the target of TI interferences are Ministry of Finance (MoF), Ministry of Industries (MoInd) and Bangladesh Labor Welfare Foundation (BLWF). Autonomous professional bodies under the Ministry of Commerce (MinCom), i.e., the Institute of Chartered Accountants of Bangladesh (ICAB), the Institute of Cost and Management Accountants of Bangladesh (ICMAB), and the Institute of Chartered Secretaries of Bangladesh (ICSB) have been particularly vulnerable to TI interferences, working as a gateway for unnecessary interaction between policymakers and the industry. The frequent involvement of elected representatives of local govt bodies in TI events also underscores the vulnerability of the Ministry of Local Government, Rural Development & Co-operatives (MoLGRDC) to TI interferences.

Summary Findings

Bangladesh has an overall score of 72 points, similar to the previous report (January 2020 and March 2021) indicating Bangladesh has made no improvement in dealing with interference from the tobacco industry and safeguard its public health measures. This also indicates a lack of progress in the implementation of WHO FCTC.

1. INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT

Tobacco industry's interference and influence in policy development slightly declined between April 2021 and March 2023, compared to the previous report. However, the number of instances of TI interference jumped considerably in the reporting period.

A major portion of these incidents were intended to thwart the Ministry of Health's efforts to amend the tobacco control law. For example, BATB sought NBR's interference in the amendment initiative via a letter in response to which NBR urged the latter to take the concerns raised by BATB into consideration. Moreover, a group of 17 so-called public health experts with TI affiliation urged the Health Ministry to withdraw its proposed ban on the electronic nicotine delivery system (ENDS) via a letter. Additionally, the National Small and Cottage Industries Association of Bangladesh (NASCIB) sought the Prime Minister's intervention to repeal a number of proposals from the draft amendment of the tobacco control law.

2. INDUSTRY CSR ACTIVITIES

While the number of incidents regarding tobacco industry CSR activities decreased considerably compared to the 2021 report, the score in this category remains the same. It should be noted that the country has been receiving the highest score (05) in this indicator since 2018, showing concerning level of industry interference through CSR.

BATB's afforestation program 'Bonayon' continued to involve influential figures. The multinational company partnered with the Ministry of Environment, Forest, and Climate Change and launched a national afforestation campaign in 2021. During the reporting period, CSR events of BATB also saw the presence of the Minister of Chittagong Hill Tracts Affairs, the Mayor of Tangail Municipality, the Mayor of Khulna City Corporation (KCC), and the Mayor of Rajshahi City Corporation (RCC). In addition, in continuation of previous years, BATB donated hefty sums of money to the Bangladesh Labor Welfare Foundation (BLWF) in 2021 and 2022 and handed over the cheques to the Secretary for Labor and Employment and the state Minister for Labor and Employment respectively.

3. BENEFITS TO THE INDUSTRY

Compared to the previous Bangladesh TII Index, no substantial progress is visible in this indicator though the score remains the same between April 2021 and March 2023, compared to the previous report. NBR issued a notification exempting tobacco industry from mandatory central registration, which is required for other industries.

4. UNNECESSARY INTERACTION

Like previous years, the government continued to give awards to tobacco companies. Ministers and govt. high officials also continued to attend programs organized by tobacco companies. The score slightly increased, compared to the previous index.

NBR: In both 2021 and 2022, the National Board of Revenue (NBR) handed over 'Best Taxpayer Award' to British American Tobacco Bangladesh (BATB). Finance Minister, Industries Minister, NBR Chairman, Bangladesh Bank Governor, Finance Senior Secretary and others high official were present in different occasions. The Large Tax Payer Unit (LTU) of National Board of Revenue (NBR) also awarded BATB for being the highest income taxpayer. NBR also handed over Maya Bidi Factory for paying VAT, an award that was handed over by the Finance Minister. Additionally, BATB's Managing Director was invited as Keynote Speaker in an event hosted by NBR celebrating International Customs Day 2022.

Autonomous Bodies: Throughout 2021 and 2022, professional bodies under various ministries, such as the Institute of Chartered Accountants of Bangladesh (ICAB) and the Institute of Cost and Management Accountants of Bangladesh (ICMAB) showered BATB with different awards such as "ICAB Best Presented Annual Report Award", "ICMAB Best Corporate Award" and "ICSB National Award for Corporate Governance Excellence".

Partnership: BATB's previous partnership with the Department of Agriculture Extension continued in 2021 and 2022. However, between April 2021 and March 2023, the government did not enter into new collaborative agreements with the tobacco industry.

5. TRANSPARENCY

Like previous years, the government maintained a policy of not disclosing meetings/ interactions with the tobacco industry. Rules for the disclosure or registration of tobacco industry entities, affiliated organizations/ individuals/ lobbyists also do not exist.

NBR continued to conduct pre-budget meetings with Bangladesh Cigarette Manufacturers' Association (BCMA) in both FY 2021-22 and FY 2022-23, where the company raised demands not to increase taxes on tobacco. NBR also met the Bidi Industry Owners' Association (BIOA) where the President of BIOA demanded a withdrawal of the 10 percent advance income tax on Bidi. However, details of the meeting were not disclosed.

6. CONFLICT OF INTEREST

There was not any policy in place to prohibit contributions from the tobacco industry. However, in general, election candidates required disclosing contributions received to bear election expense at the time of submitting nomination paper, according to section 44A of the Representation of the People Order, 1972.

The government continued to hold investment in BATB, which is now 9.4%. A number of current and former high government officials, including the former Secretary of the Ministry of Industries, the Senior Secretary of the Prime Minister's Office, the Senior Secretary of the Ministry of Public Administration, the Secretary of the Ministry of Industries, the Additional Secretary of the Ministry of Finance, the Director of the Board of Bangladesh Bank, the Managing Director of Investment Corporation of Bangladesh (ICB) continued to hold positions such as Non-Executive Directors and Independent Directors in BATB.

7. PREVENTIVE MEASURES

Compared to the previous year, any move towards meaningful FCTC-compliant preventive measures deteriorated. However, a 2021 policy of the Ministry of Industries (MoInd) of Bangladesh disqualified tobacco manufacturers and associated companies from receiving the prestigious President's Award for Industrial Development. It should be noted that BATB received the 2018 and 2019 President's Award for Industrial Development. In another incident, following protests from anti-tobacco organizations and a letter from the National Tobacco Control Cell (NCTC), the Directorate General of Health Services (DGHS) cancelled a consultative workshop, jointly organized by Non-communicable Disease Control Program of DGHS and Bangladesh Blind Mission (BBM), which received funds from the Philip Morris International (PMI) funded Foundation for a Smoke-Free World (FSFW).

Apart from a provision under the Right to Information Act, 2009, there is no procedure in place for disclosing the records of the interaction with the tobacco industry. Draft guidelines with regard to Article 5.3 implementation are yet to be finalized. The government requires the tobacco industry to submit monthly revenue statements (company wise) only. These statements are submitted as a requirement under the National Board of Revenue (NBR). In addition, tobacco companies must submit monthly statements of health surcharge deposit, according to the form attached with the "Health Development Surcharge (Collection and Payment) Rules 2017". However, the tobacco companies are not required to submit information on their market share, marketing expenditures, revenues, philanthropy and political contributions.

Recommendations

- Strengthen the tobacco control law through an amendment to make it more compliant with WHO FCTC, particularly with Article 5.3
- Ban all CSR activities of tobacco industry, as required in Article 5.3.
- Undertake awareness raising of non-health sectors (particularly as Finance Ministry, Industries Ministry and Commerce Ministry) on Article 5.3 obligations by the Ministry of Health and Family Welfare (MoHFW) and how to comply with it across the whole of government.
- Expedite the adoption of a code of conduct for all government officials in dealing with the tobacco industry.
- Bar the entry of new foreign and local tobacco companies and related investment into Bangladesh. Also deny establishment of new tobacco related factories in the country's Special Economic Zones (SEZs) and Export Processing Zones (EPZs).
- Exclude cigarettes from the list of essential commodities by amending the Essential Commodity Act 1956.
- Divest investment from tobacco companies. To prevent conflict of interest, government officials must terminate their positions in tobacco companies.
- Formulate and implement a simple tobacco price and tax policy in line with the WHO FCTC Article 6 in order to reduce the demand for tobacco.

	0	1	2	3	4	5
INDICATOR 1: Level of Industry Participation in Policy-Development						
I. The government ¹ accepts, supports or endorses any offer for assistance by or in collaboration with the tobacco industry ² in setting or implementing public health policies in relation to tobacco control ³ (Rec 3.1)					4	
<ul style="list-style-type: none"> The Ministry of Local Government, Rural Development & Co-operatives (MoLGRDC) arranged a meeting on 15 November 2021 to discuss on “Guideline for Implementation of Tobacco Control Initiatives of Local Government Institutions”. The MoLGRDC invited the President of the Bangladesh Cigarette Manufacturer’s Association (BCMA) in the meeting to provide their opinion on the guideline.⁴ On 25 August 2022, BATB sent a letter, addressed to the Large Taxpayers Unit (LTU) of the National Board of Revenue (NBR) opposing the proposed amendment to the Tobacco Control law where the company deplored the initiative as 'impractical and unimplementable' and demanded that NBR intervene in the ongoing amendment, an initiative of the Ministry of Health and Family Welfare (MOHFW), on its behalf. On 22 December 2022, NBR accordingly, wrote to the Health Services Division, urging them to consider the points raised by BATB.^{5,6} On 21 August 2022, 17 so-called public health experts (with affiliation with the tobacco industry) sent a letter to the Health Ministry, urging the Ministry to withdraw its proposed ban on the electronic nicotine delivery system (ENDS). The 'experts' who signed in the letter are all involved in different front groups (CoHEAR, GTNF, AHRA etc.), directly financed by tobacco companies.⁷ On 12 Sep 2022, transnational tobacco company, British American Tobacco Bangladesh (BATB) wrote to the Senior Secretary of the Ministry of Commerce seeking duty-free quota facility to export cigarettes under the Bangladesh-Bhutan preferential trade agreement (PTA).⁸ 						

¹ The term “government” refers to any public official whether or not acting within the scope of authority as long as cloaked with such authority or holding out to another as having such authority

² The term, “tobacco industry” includes those representing its interests or working to further its interests, including the State-owned tobacco industry.

³ “Offer of assistance” may include draft legislation, technical input, recommendations, oversees study tour

⁴ Shafuqul Islam, Company representatives are also invited to the meeting on tobacco control guidelines!, <https://tinyurl.com/nw7y73rx>. [Accessed on 21 November 2021]

⁵ BATB sent a letter to oppose amendment to Tobacco Control law, <https://tinyurl.com/mtbavw3r>. [Accessed on 10 November 2022]

⁶ Hasan Mahmud, NBR wrote a letter to the Health Services Division, <https://tinyurl.com/23dk2cn2>. [Accessed on 12 January 2023]

⁷ Public health experts (affiliation to the tobacco industry) have sent letter to the Health Ministry, <https://tinyurl.com/3xhczatk>. [Accessed on 13 September 2022]

⁸ BATB written a letter duty-free quota facility to export cigarettes, <https://tinyurl.com/3h3vucjv>. [Accessed on 12 November 2022]

	0	1	2	3	4	5
<ul style="list-style-type: none"> On 18 September 2022, the National Small and Cottage Industries Association of Bangladesh (NASCI) sent a letter to the Honorable Prime Minister, seeking the PM's intervention to repeal a number of proposals from the draft amendment of the tobacco control law.⁹ 						
2. The government accepts, supports or endorses policies or legislation drafted by or in collaboration with the tobacco industry. (Rec 3.4)		I				
<ul style="list-style-type: none"> On 25 February 2022, Bidi Factory Owners' Association and Bangladesh Bidi Factory Federation submitted a memorandum to the Chairman of the National Board of Revenue (NBR) with the five-point demand including reduction of supplementary duty on bidi, withdraw the 10% AIT on bidi.¹⁰ However, the government did not reduce bidi taxes as of March 2022. On 22 March 2022, the Association of Local Cigarette Manufacturing Companies, being listed as a stakeholder by NBR, attended the National Board of Revenue (NBR)'s 42nd meeting of the advisory committee for budget FY 2022-23 and raised demands to either create price difference with international brands at least by BDT 1 (one) or to preserve the market for low-tier cigarette brands for Bangladeshi manufacturers. The Finance Minister and NBR Chairman attended the meeting along with others.¹¹ However, the government did not accommodate their demand in the Budget FY 2022-23. 						
3. The government allows/invites the tobacco industry to sit in government interagency/ multi-sectoral committee/ advisory group body that sets public health policy. (Rec 4.8)		I				
<ul style="list-style-type: none"> The government has not invited the tobacco industry or its representatives to sit in government interagency/ multi-sectoral committee/ advisory group body that sets public health policy. 						
4. The government nominates or allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or other subsidiary bodies or accepts their sponsorship for delegates. (i.e. COP 4 & 5, INB 4 5, WG) ¹² (Rec 4.9 & 8.3)		I				
<ul style="list-style-type: none"> There was no tobacco industry representative in the government delegation to the COP in previous years, or to COP9 session in 2021.¹³ 						

⁹ Farid Uddin Ahmed, NASCI sent a letter addressed to the Honorable Prime Minister, <https://tinyurl.com/ydw4rn8f>, [Accessed on 05 October 2022]

¹⁰ Memorandum of beedi workers to NBR chairman in Barisal, <https://tinyurl.com/yck5tpex>, [Accessed on 27 February 2022]

¹¹ If the proposal of domestic cigarette manufacturers is implemented, revenue collection will increase by 38 percent, <https://tinyurl.com/57jnnucd>, [Accessed on 23 March 2022]

¹² Please annex a list since 2009 so that the respondent can quantify the frequency, <https://tinyurl.com/62u8pa5u>, [Accessed on 12 January 2023]

¹³ WHO FCTC. List of participants <https://tinyurl.com/bdd7t2zk>, [Accessed on 22 January 2023]

	0	1	2	3	4	5
INDICATOR 2: Industry CSR activities						
5. A. The government agencies or its officials endorses, supports, forms partnerships with or participates in so-called CSR activities organized by the tobacco industry. (Rec 6.2)						5
B. The government (its agencies and officials) receives contributions ¹⁴ (monetary or otherwise) from the tobacco industry (including so-called CSR contributions). (Rec 6.4)						5
TI CSR Activities at National Level:						
<ul style="list-style-type: none"> As in previous years, various agencies of the government continued to accept or endorse tobacco industry CSR contributions. On 16 September 2021, the Bangladesh Labour Welfare Foundation (BLWF) accepted BDT 11.01 Crore from BATB. BATB executives handed the cheque over to the secretary for Labour and Employment,¹⁵ claiming the company is “a loyal partner of the Government’s development initiatives for over 110 years now.” BLWF also received BDT 15.37 Crore donation from BATB. on 30 October 2022, BATB executives handed the cheque over to the State Minister for Labour and Employment.¹⁶ <p>In June 2021, Bangladesh’s 50th anniversary was commemorated launching by BATB, the first ever national afforestation campaign 2021 in partnership with the Ministry of Environment, Forest, and Climate Change, distributing 275K seedlings to forest offices across 12 districts.^{17,18}</p> <ul style="list-style-type: none"> In June 2022, on the occasion of World Environment Day 2022, BATB launched its "National Afforestation Drive 2022". The company involved Members of Parliament, agriculture Officials, members of law-enforcement agencies, Deputy Commissioners of districts and other influential figures in its ‘Bonayon’ initiative to create a positive brand image among the public.¹⁹ 						
TI CSR at Regional Level:						
<ul style="list-style-type: none"> On 3 April 2021, the Minister of the Ministry of Chittagong Hill Tracts Affairs inaugurated a safe drinking water plant at Bandarban sponsored by BAT’s Project <i>probaho</i>.²⁰ 						

¹⁴ political, social financial, educations, community, technical expertise or training to counter smuggling or any other forms of contributions

¹⁵ BAT Bangladesh contributes over Tk 11 crore to Labor Welfare Foundation, <https://tinyurl.com/4uduve89>, [Accessed on 17 September 2021].

¹⁶ BATB donated to Bangladesh Labour Welfare Foundation (BLWF), <https://tinyurl.com/4cy67n65>, [Accessed on 07 November 2022].

¹⁷ Safe drinking water plant was inaugurated at Bandarban BAT Bangladesh annual report (page 64), <https://tinyurl.com/2p8a67ah>, [Accessed on 05 January 2023]

¹⁸ Afforestation campaign by BAT Bangladesh <https://tinyurl.com/y2u3vk3e>, [Accessed on 07 November 2022]

¹⁹ Tobacco Industry Watch BD, e-newsletter. PROGGA. <https://tinyurl.com/an8rexaz>, [Accessed on 10 September 2022]

²⁰ Safe drinking water plant was inaugurated at Bandarban, <https://tinyurl.com/4e6uv767>, [Accessed on 05 April 2021]

	0	1	2	3	4	5
<ul style="list-style-type: none"> On 21 November 2021, Khulna City Corporation Mayor inaugurated the tree plantation program with British American Tobacco's project 'Bonayon'.²¹ On 4 August 2021, BAT Bangladesh launched the registration booth for Covid-19 vaccine. Farmers, retailers and field workers of BAT Bangladesh visited these booths and registered for corona vaccination. The Mayor of Tangail Municipality inaugurated this program while Additional Superintendent of Police of Tangail attended as the special guest.²² On 17 February 2022, the Renewable Energy Solutions project was launched with the support of BAT Bangladesh. The Mayor of Rajshahi City Corporation (RCC) inaugurated the pilot project as the chief guest at the event with Managing Director of BAT and other officials of RCC spoke as special guests.²³ 						
INDICATOR 3: Benefits to the Tobacco Industry						
6. The government accommodates requests from the tobacco industry for a longer time frame for implementation or postponement of tobacco control law. (e.g. 180 days is common for PHW, Tax increase can be implemented within 1 month) (Rec 7.1)					4	
<ul style="list-style-type: none"> The lawful implementation of pictorial health warnings (PHW) on upper half of tobacco packs has been delayed since the High Court postponed the government order dated July 4, 2017, following the further review petition by Bangladesh Cigarette Manufacturers' Association. Implementation of PHW remains in the lower half of tobacco packs to this date. 						
7. The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)						5
<ul style="list-style-type: none"> Bangladesh customs continued to allow international travelers to bring 200 sticks of cigarettes or 50 cigars or 225 gm of tobacco without any duty or tax into the country.²⁴ On 31 August 2021, NBR issued a notification with exemption of tobacco industry from requiring central registration though it is required for other industries in general.²⁵ According to a media report on 7 December 2022, BATB has been facing allegations of defrauding the country a total of BDT 333 Crore (US\$ 2.81 million) through VAT evasion and illegal tax rebate in a span of four years. The Customs Intelligence and Investigation Directorate (CIID) has revealed this irregularity in a recent audit.²⁶ 						

²¹ Mayor inaugurated the tree plantation program, <https://tinyurl.com/2fhf6e54>, [Accessed on 22 November 2022]

²² BAT Bangladesh launched the registration booth for Covid-19 vaccine, <https://tinyurl.com/y64wmah5>, [Accessed on 07 August 2021]

²³ Renewable Energy Solutions project was launched with the support of BATB, <https://tinyurl.com/4m7xwd7b>, [Accessed on 22 March 2022]

²⁴ Bangladesh Customs. Tourist Duty Free Allowance, <https://tinyurl.com/4wyd6fxy>, [Accessed on 24 December 2023]

²⁵ National Board of Revenue (NBR). Public Notification, <https://tinyurl.com/yrtj6nu8>, [Accessed on 31 August 2021]

²⁶ British American Tobacco in illegal rebates and VAT evasion!, <https://tinyurl.com/4kzj7vfz>, [Accessed on 10 December 2022]

	0	1	2	3	4	5
INDICATOR 4: Forms of Unnecessary Interaction						
8. Top level government officials (such as President/ Prime Minister or Minister ²⁷) meet with/ foster relations with the tobacco companies such as attending social functions and other events sponsored or organized by the tobacco companies or those furthering its interests. (Rec 2.1)						5
<p>High level government officials have had unnecessary interaction with tobacco industry executives by attending their functions or handing them awards.</p> <p>Non-Health Ministries:</p> <ul style="list-style-type: none"> On 14 September 2021, National Board of Revenue (NBR) handed over 'Best Taxpayer Award' to BATB. NBR chairman, Bangladesh Bank governor and others high official were present.²⁸ On 10 December 2021, the National Board of Revenue (NBR) awarded Maya Bidi Factory for paying VAT on the occasion of VAT Day and VAT Week 2021. Finance Minister was the chief guest and handed over the award.²⁹ On 12 December 2021, the Large Taxpayers Unit (LTU) and Value Added Tax (VAT) of National Board of Revenue (NBR) honored BAT Bangladesh as the highest taxpayer for the fiscal year 2020-21. Commissioner of LTU-VAT handed over the awards to BATB Managing director.³⁰ On 04 November 2021, the Ministry of Industries awarded BAT Bangladesh the "President's Award for Industrial Development 2019". Chairman and Managing Director of BAT Bangladesh received the award from the special guests, Minister, Ministry of Industries; Minister, Ministry of Planning and State Minister, Ministry of Industries while the Honorable President of Bangladesh was virtually present. The event was presided over by Secretary, Ministry of Industries.³¹ On the occasion of International Customs Day 2022, 26 January 2022, the National Board of Revenue (NBR) hosted an event where BAT Bangladesh's Managing Director was invited to present keynote speech on the importance of digitization for Customs and the role of the private sector. The Agricultural Minister, the State Minister for Shipping and the NBR Chairman were present at the event along with others.³² On 24 November 2021, the National Board of Revenue (NBR) awarded smokeless tobacco factory (<i>jarda</i>) owner Kaus Miah as the best taxpayer in business category in fiscal 2020-21. The Finance Minister was the chief guest on the event while the NBR Chairman handed over the tax card, certificate and crest to him.³³ On 11 December 2022, the government's VAT authority awarded three bidi companies for paying the highest amount of VAT. The vat member was the chief guest on the event and handed over the certificate and crest.³⁴ 						

²⁷ Includes immediate members of the families of the high-level officials

²⁸ BAT Bangladesh becomes one of the top taxpayers, <https://tinyurl.com/mr82vr65>, [Accessed on 12 November 2022]

²⁹ NBR to award 9 companies for paying highest VAT, <https://tinyurl.com/yr6yc4sh>, [Accessed on 25 November 2022]

³⁰ BAT Bangladesh honoured as "highest taxpayer", <https://tinyurl.com/y2nryzex>, [Accessed on 26 November 2022]

³¹ BAT Bangladesh awarded first position for 'The President's Award for Industrial Development 2019', <https://tinyurl.com/bdhnzzxj>, [Accessed on 26 November 2021]

³² BAT Bangladesh Facebook post, <https://tinyurl.com/5n6evntr>, [Accessed on 27 January 2022]

³³ Smokeless tobacco owner Kaush Miah bagged the best taxpayer award, <https://tinyurl.com/bdze4vdx>, [Accessed on 03 January 2023]

³⁴ Government's VAT authority has awarded three bidi companies, <https://tinyurl.com/48vtwc4z>, [Accessed on 03 January 2023]

- On 28 December 2022, National Board of Revenue (NBR) handed over 'Highest Income Tax Payer Award' to BATB for the fiscal year 2021-22. Finance Minister, Industries Minister, NBR Chairman, Finance Senior Secretary and others high official were present at the award ceremony.³⁵
- In August 2022, the Large Taxpayers Unit (LTU) and Value Added Tax (VAT) of National Board of Revenue (NBR) honored BAT Bangladesh as the highest taxpayer for the fiscal year 2021-22. Commissioner of LTU-VAT handed over the awards to BATB Finance Director and Head of External Affairs.³⁶
- On 25 February 2022, the Hon'ble Foreign Minister was the chief guest and special guest Ambassador of Japan in Dhaka at Japan Tobacco International (JTI) Bangladesh sponsored event to unveil a photo exhibition on the occasion of 50 years of Japan-Bangladesh friendship.³⁷
- On 09 September 2021, Bangladesh Export Processing Zone Authority (BEPZA) Chairman inaugurated a new cigarette factory, namely Global Tobacco Limited in the Ishwardi Export Processing Zone (Ishwardi EPZ).³⁸

On the positive side:

- On 11 August 2021, the Ministry of Industries (MoInd) issued a new policy disqualifying companies manufacturing tobacco and tobacco products from the prestigious President's Award for Industrial Development.³⁹
- The Directorate General of Health Services (DGHS) cancelled a consultative workshop titled 'Present Situation of Tobacco Cessation, Challenges and Way-Forward' which was scheduled to be hold on 23 March 2023 jointly with Non-communicable Disease Control Program of DGHS and Bangladesh Blind Mission (BBM). The event was cancelled following protests from tobacco control organizations, and a letter from the National Tobacco Control Cell (NCTC) realizing BBM is sponsored by Philip Morris International (PMI) through the Foundation for a Smoke-free World (FSFW)^{40,41}

Professional Bodies:

- On 11 December 2021, the Institute of Chartered Accountants of Bangladesh (ICAB), a body under the Ministry of Commerce, once again selected British BATB for the "Best Presented Annual Report Award" under manufacturing category. The

³⁵ BATB secures top taxpayer spot for ninth consecutive year, <https://tinyurl.com/4b4r8whs>, [Accessed on 28 January 2022]

³⁶ BAT Bangladesh named among top income taxpayers for FY21-22, <https://tinyurl.com/4xxewkk9>, [Accessed on 22 January 2022]

³⁷ JTI Bangladesh unveiled a photo exhibition on the occasion of 50 years of Japan-Bangladesh friendship, <https://tinyurl.com/2muw485k>, [Accessed on 25 April 2022]

³⁸ Prime Minister is working tirelessly for the progress of the country: BEPZA Chairman, <https://tinyurl.com/mpwe5ku8>, [Accessed on 22 January 2022]

³⁹ Activists laud as govt disqualifies tobacco companies from President's Award, <https://tinyurl.com/555xtbm7>, [Accessed on 20 September 2022]

⁴⁰ Tobacco industry funding tobacco control measures It provokes Govt to violate FCTC. <https://tinyurl.com/33fst4zc>, [Accessed on 30 September 2023]

⁴¹ DGHS cancels workshop with BBM, <https://tinyurl.com/b6z59vjr>, [Accessed on 30 September 2023]

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<p>Commerce Minister handed over the crest and certificate to BATB representative in a grand event.^{42,43}</p> <ul style="list-style-type: none"> On 30 December 2021, the Institute of Cost and Management Accountants of Bangladesh (ICMAB) awarded “ICMAB Best Corporate Award 2020” to BATB. The Commerce Minister handed over the award.⁴⁴ On 12 December 2021, the Institute of Chartered Secretaries of Bangladesh (ICSB) awarded “8th ICSB National Award for Corporate Governance Excellence in 2020” to BATB. The Commerce Minister handed over the award.⁴⁵ On 01 December 2022, the Institute of Cost and Management Accountants of Bangladesh (ICMAB) awarded “ICMAB Best Corporate Award 2021” to BATB. The Commerce Minister handed over the award.⁴⁶ <p>Parliamentarian BATB promoted:</p> <ul style="list-style-type: none"> Prerona Foundation, managed by BATB, claims to be working with the mission of achieving the Sustainable Development Goals (SDGs) as a development partner of Bangladesh. The company broadcast the interviews of the Hon'ble Speaker of the National Parliament and members of Parliament through the social media on 03 December 2021 and 04 November 2021.^{47,48} 						
<p>9. The government accepts assistance/ offers of assistance from the tobacco industry on enforcement such as conducting raids on tobacco smuggling or enforcing smoke free policies or no sales to minors. (including monetary contribution for these activities) (Rec 4.3)</p>	0					
<ul style="list-style-type: none"> No such instance was found in public domain. 						
<p>10. The government accepts, supports, endorses, or enters into partnerships or agreements with the tobacco industry. (Rec 3.1) NOTE: This must <u>not</u> involve CSR, enforcement activity, or tobacco control policy development since these are already covered in the previous questions.</p>					4	
<ul style="list-style-type: none"> Department of Agricultural Extension (DAE)'s collaboration with BATB continued in 2021 to support farmers for better crop protection practices.⁴⁹ 						

⁴² BAT Bangladesh received the ICAB award again for the best annual report, <https://tinyurl.com/3n6fenr6>, [Accessed on 20 December 2022]

⁴³ 20 listed firms receive ICAB award for quality annual reports, <https://tinyurl.com/mryx3rs3>, [Accessed on 20 December 2021]

⁴⁴ ICMAB honoured BATB Best Corporate Award 2020, BAT Bangladesh Facebook Post, <https://tinyurl.com/3huyybx9>, [Accessed on 20 December 2021]

⁴⁵ BAT Bangladesh wins ICSB National Award, The Daily Business Post, <https://tinyurl.com/54zftubr>, [Accessed on 15 December 2022]

⁴⁶ ICMAB honoured BATB Best Corporate Award 2021, BAT Bangladesh Facebook Post, <https://tinyurl.com/4ucm9v4u>, [Accessed on 15 December 2022]

⁴⁷ Asaduzzaman Noor, MP, <https://tinyurl.com/2f4n29ay>, [Accessed on 10 December 2021]

⁴⁸ Hon'ble Speaker of the National Parliament, <https://tinyurl.com/22rfx9hb>, [Accessed on 15 November 2021]

⁴⁹ BAT Bangladesh Annual Report 2021, (page 64, 65, 173), <https://tinyurl.com/yj4cffvh>, [Accessed on 15 November 2022]

	0	1	2	3	4	5
<ul style="list-style-type: none"> The Ministry of Industries (MoInd) partnered with BATB in a project to develop a “sustainable model for sugarcane cultivation”. The Secretary of MoInd was present as a Chief Guest in a workshop organized by BATB under this project at Kushtia office on 17 November 2021. Bangladesh Sugar and Food Industries Corporation (BSFIC) Chairman, Director (Sugarcane Development and Research); MoInd Joint Secretary; Kushtia Deputy Commissioner (DC) and BATB officials and others were also present at the workshop.⁵⁰ Following the partnership forged between MoInd and BATB, on 31 March 2022, the Director (Commerce, Joint Secretary) of Bangladesh Sugar and Food Industries Corporation (BSFIC) announced that an agreement has been officially signed with BAT Bangladesh to produce improved varieties of sugarcane to meet the growing demand of sugar.⁵¹ 						
INDICATOR 5: Transparency						
11. The government does not publicly disclose meetings/ interactions with the tobacco industry in cases where such interactions are strictly necessary for regulation. (Rec 2.2)					4	
<ul style="list-style-type: none"> On 09 March 2022, National Board of Revenue (NBR) conducted pre-budget meeting with Bangladesh Cigarette Manufacturers’ Association (BCMA) where the Managing Director of BATB placed proposals to NBR including not increasing tax on tobacco in the upcoming budget FY 2022-23. On the same day, the NBR conducted meeting with Bidi Industry Owners’ Association (BIOA) where the President of BIOA proposed to withdraw the 10 percent advance income tax on Bidi.⁵² However, details of the meeting were not disclosed. On 12 March 2023, just as they had done the previous year, the NBR once again held a pre-budget meeting with the Bangladesh Cigarette Manufacturers’ Association (BCMA). On behalf of BCMA, British American Tobacco Bangladesh (BATB) raised the demand for not increasing the prices of cigarettes in the 2023-24 national budget. Bangladesh Bidi Factory Owners’ Association has also raised the demand for reducing taxes on bidi during the same event.⁵³ 						
12. The government requires rules for the disclosure or registration of tobacco industry entities, affiliated organizations, and individuals acting on their behalf including lobbyists (Rec 5.3)						5
<ul style="list-style-type: none"> Rules for the disclosure or registration of tobacco industry entities, affiliated organizations/ individuals/ lobbyists do not exist. 						

⁵⁰ Pilot project in training sugarcane farmers at Kustia Sugar Mill, <https://tinyurl.com/8ta4jhst>, [Accessed on 19 November 2021]

⁵¹ Import of 1 crore and 11 lakh tons of unrefined sugar in 5 years, <https://tinyurl.com/mssxpxp>, [Accessed on 30 December 2021]

⁵² Proposal to reduce corporate tax on telecom operators, <https://tinyurl.com/4n8ujv2u>, [Accessed on 30 December 2021]

⁵³ NBR held a pre-budget meeting with the Bangladesh Cigarette Manufacturers’ Association (BCMA), <https://tinyurl.com/yp6zctk6>, [Accessed on 12 March 2023]

	0	1	2	3	4	5
INDICATOR 6: Conflict of Interest						
13. The government does not prohibit contributions from the tobacco industry or any entity working to further its interests to political parties, candidates, or campaigns or to require full disclosure of such contributions. (Rec 4.11)						5
<ul style="list-style-type: none"> In continuation of previous years, the government continued to hold investment in BATB, which is now 9.4%.⁵⁴ There was not any policy in place to prohibit contributions from the tobacco industry. However, generally, election candidates are required to disclose contributions received to bear election expense at the time of submitting nomination paper, according to section 44A of the Representation of the People Order, 1972.⁵⁵ 						
14. Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4)					4	
<ul style="list-style-type: none"> The former Secretary of the Ministry of Industries of Government of Bangladesh Mr. K. H. Masud Siddiqui has been serving as an Independent Director of BATB since October 2010 to till date.⁵⁶ 						
15. <u>Current government officials</u> and relatives hold positions in the tobacco business including consultancy positions. (Rec 4.5, 4.8, 4.10)					4	
<ul style="list-style-type: none"> According to the BATB website, as of 1 November 2022, the senior secretary, Prime Minister's Office and the Senior Secretary of the Ministry of Public Administration held positions as Non-Executive Directors of BATB since 21 June 2020.^{57,58} In addition, the Secretary of the Ministry of Industries⁵⁹ and Additional Secretary of the Ministry of Finance⁶⁰ held positions as Non-Executive Directors of BATB since 20 May 2021 and 12 May 2022 respectively. The Director⁶¹ of the Board of Bangladesh Bank, the central Bank of Bangladesh, held the position of Independent Director of BATB since 2019. The Managing Director of Investment Corporation of Bangladesh (ICB) held the position of Non-Executive Director of BATB since 2019.⁶² 						

⁵⁴ Annual Report 2021, BAT Bangladesh, page no. 280, <https://tinyurl.com/yj4cffvh>, [Accessed on 16 November 2022]

⁵⁵The Representation of the People Order, 1972 (President's Order) (PRESIDENT'S ORDER NO. 155 OF 1972), <https://tinyurl.com/77nk3v7m>, [Accessed on 21 April 2021]

⁵⁶ BAT Bangladesh Website, <https://tinyurl.com/bddy8yxb>, [Accessed on 12 November 2022]

⁵⁷ BAT Bangladesh Website, <https://tinyurl.com/4b3ewnp9>, [Accessed on 12 November 2022]

⁵⁸ KM Ali Azam appointed Senior Secretary of Ministry of Public Administration, <https://tinyurl.com/3hrv2cxw>, [Accessed on 12 November 2022]

⁵⁹ BAT Bangladesh Website, <https://tinyurl.com/dnea6xrz>, [Accessed on 12 November 2022]

⁶⁰ BAT Bangladesh Website, <https://tinyurl.com/39vksxta>, [Accessed on 12 November 2022]

⁶¹BAT Bangladesh Website, <https://tinyurl.com/udp7kxdp>, [Accessed on 12 November 2022]

⁶² BAT Bangladesh Website, <https://tinyurl.com/2325bf6z>, [Accessed on 05 Mach 2020]

	0	1	2	3	4	5
INDICATOR 7: Preventive Measures						
16. The government has put in place a procedure for disclosing the records of the interaction (such as agenda, attendees, minutes and outcome) with the tobacco industry and its representatives. (Rec 5.1)						5
<ul style="list-style-type: none"> There is no procedure in place for disclosing the records of the interaction with tobacco industry specifically. However, there is a provision under the Right to Information Act, 2009 to get information by submitting an application. This places an unnecessary burden on citizens to use this process to obtain the information which otherwise should be made available to the public under Article 5.3 guidelines. 						
17. The government has formulated, adopted or implemented a code of conduct for public officials, prescribing the standards with which they should comply in their dealings with the tobacco industry. (Rec 4.2)					4	
<ul style="list-style-type: none"> According to the Bangladesh Party Report 2020, regarding the progress made in implementing Article 5.3 in the past two years or since submission of last report, “No progress has made. Only draft guideline is prepared”.⁶³ This code, however, is yet to be finalized. 						
18. The government requires the tobacco industry to periodically submit information on tobacco production, manufacture, market share, marketing expenditures, revenues and any other activity, including lobbying, philanthropy, political contributions and all other activities. (5.2)			2			
<ul style="list-style-type: none"> The government required the tobacco industry to submit monthly revenue statements (company wise) only. These statements were provided since it was a requirement as per the form KHA and GA of National Board of Revenue.⁶⁴ In addition, tobacco companies had to submit monthly statements of health surcharge deposit, according to the form attached with the “Health Development Surcharge (Collection and Payment) Rules 2017”.⁶⁵ However, the tobacco companies are not required to submit information on their market share, marketing expenditures, revenues, philanthropy and political contributions. 						
19. The government has a program / system/ plan to consistently ⁶⁶ raise awareness within its departments on						5

⁶³ Bangladesh Party Report 2020 to FCTC Secretariat, page 24, <https://tinyurl.com/yckj7zju>, [Accessed on 19 May 2022]

⁶⁴ General Order. National Board of Revenue (NBR), <https://tinyurl.com/zd97b7y6>, [Accessed on 19 November 2022]

⁶⁵ Health Development Surcharge (Collection and Payment) Rules 2017, National Board of Revenue (NBR), <https://tinyurl.com/2py3cup4>, [Accessed on 18 November 2022]

⁶⁶ For purposes of this question, “consistently” means: a. Each time the FCTC is discussed, 5.3 is explained. AND b. Whenever the opportunity arises such when the tobacco industry intervention is discovered or reported.

	0	1	2	3	4	5
policies relating to FCTC Article 5.3 Guidelines. (Rec I.1, I.2)						
<ul style="list-style-type: none"> The National Tobacco Control Cell (NTCC) of Ministry of Health and Family Welfare (MoHFW) did not develop any program/ system/ plan to raise awareness on FCTC Article 5.3 guidelines during the report period. 						
20. The government has put in place a policy to disallow the acceptance of all forms of contributions/ gifts from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts, or study visit invitations given or offered to the government, its agencies, officials and their relatives. (3.4)					4	
<ul style="list-style-type: none"> The government had no specific policy to disallow the acceptance of contributions/ gifts from the tobacco industry. However, general orders and anti-corruption laws exist, and this should apply overall.⁶⁷ 						
TOTAL					72	

⁶⁷ List of Scheduled Offences: Description of Scheduled Offences under the Anti-Corruption Act, <https://tinyurl.com/4ud7cw2v>, [Accessed on 22 April 2021]

Annex A: Sources of Information

	TOP TOBACCO COMPANIES	MARKET SHARE %	BRANDS	SOURCE
1	British American Tobacco Bangladesh (BATB)	62.94 percent of cigarette market (as of 2016-17)	<p>Low Tier: Pilot, Derby, Derby Style, Hollywood</p> <p>Medium Tier: STAR, STAR Next</p> <p>High Tier: Gold Leaf, Gold Leaf Special, Gold Lead Switch, Gold Leaf HD, Capstan</p> <p>Premium Tier: Benson & Hedges Special Filter, Benson & Hedges Blue Gold, Benson & Hedges Switch, Benson & Hedges Platinum</p>	British American Tobacco Bangladesh market share, https://tinyurl.com/4w6wmzbi , [Accessed on 22 April 2023]
2	Japan Tobacco International	20% of cigarette market (as of 2016-17)	<p>Premium: Winston</p> <p>Medium: Navy, Camel</p> <p>Low: Sheikh, LD, K2, Real</p>	Japan tobacco market share, https://tinyurl.com/2p8hk6t8 , [Accessed on 22 April 2023]
3	Abul Khair Tobacco Limited (AKTL)	20% of cigarette market (as of 2016-17)	<p>Medium: Rally verve</p> <p>Low: MARISE Special Blend, MARISE White, Super Kings White, Sun Moon</p>	Abul Khair Tobacco market share, https://tinyurl.com/2p8hk6t8 , [Accessed on 22 April 2023]

	MAIN NEWSPAPERS	URL
1	The Daily Star	https://www.thedailystar.net/
2	The Financial Express	https://thefinancialexpress.com.bd/
3	The Business Standard	https://www.tbsnews.net/
4	Prothom Alo	https://www.prothomalo.com/
5	Jugantor	https://www.jugantor.com/
6	The Daily Ittefaq	https://www.ittefaq.com.bd/
7	Samakal	https://samakal.com/
8	Kaler kantho	https://www.kalerkantho.com/
9	Bangladesh Pratidin	https://www.bd-pratidin.com/
10	Daily Janakantha	https://www.dailyjanakantha.com/
11	Bdnews24.com	https://bdnews24.com/

	TOBACCO INDUSTRY ALLIES/ FRONT GROUPS	TYPE <i>(FRONT GROUP, AFFILIATE, INDIVIDUAL)</i>	SOURCE
1	Bangladesh Cigarette Manufacturers' Association (BCMA's)	Front Group	<ul style="list-style-type: none"> • https://www.craftbd.org/articles/12/Bangladesh-Cigarette-Manufacturers-Association-BCMAs-Interference-in-National-Tobacco-Control-Policy-NTCP-Finalization
2	Bangladesh Bidi Owners Association (BBOA)	Front Group	
3	Locally Owned Cigarette Manufacturers' Association	Front Group	
4	Bangladesh Electronic Nicotine Delivery System Traders Association (BENDSTA)	Front Group	<ul style="list-style-type: none"> • https://www.craftbd.org/articles/emerging-tobacco • https://bendsta.com/ • https://www.facebook.com/bendsta.official/
5	Prerona Foundation	Front Group	<ul style="list-style-type: none"> • https://www.craftbd.org/articles/33/Prerona-Foundation • https://tobaccotactics.org/article/british-american-tobacco/