
Iran

**TOBACCO
INDUSTRY
INTERFERENCE
INDEX
2023**

Date of Publication: July 2023

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Acknowledgements:

We acknowledge technical support from the Global Center for Good Governance in Tobacco Control, Thailand.

Background and Introduction

The Islamic Republic of Iran ratified the WHO Framework Convention on Tobacco Control (FCTC) in November 2005 and entered it into force in 2006 by the implementation of a Comprehensive National Tobacco Control Law, developed to ban all the direct and indirect Tobacco Advertising, Promotion and Sponsorship (TAPS); the Executive By-law of National Tobacco Control Act was passed in 2007. In 2008, Iran together with Parties to the FCTC, adopted Article 5.3 Guidelines¹ which provides specific measures to protect the government from tobacco industry interference.

According to the statistics of the Secretariat of the National Tobacco Control Headquarters of the Ministry of Health in Iran, an estimated 60,000 deaths per year are due to tobacco use in the country. In the years 2015 to 2020, in the age group over 18 years old: the consumption of tobacco has increased by about 3% in men and by 11% in women, and hookah consumption has increased by about 54% compared to 2015.

In the years 2015 to 2020, in the age group of 18 to 24 years: smoking among women increased by about 90% and among men by 34% and daily smoking among women increased by about 190% and among men by 46%. In the years 1996-2015, in the age group of 13-15 years, among teenagers aged 13-15, the increase in smoking was more than 13%, and the increase in smoking among teenage girls was 13%.

The Comprehensive Tobacco Control Law provides regulations related to the coordination, supervision and monitoring of the good implementation of these documents with the participation of all stakeholders for the issue of tobacco control. The coordination of the executive, legislative and judicial powers, according to the executive and short-term responsibility defined for each, is a fundamental step for success in the long term. What shows itself to be less effective in this field is the lack of proper coordination between the stakeholders and its different types.

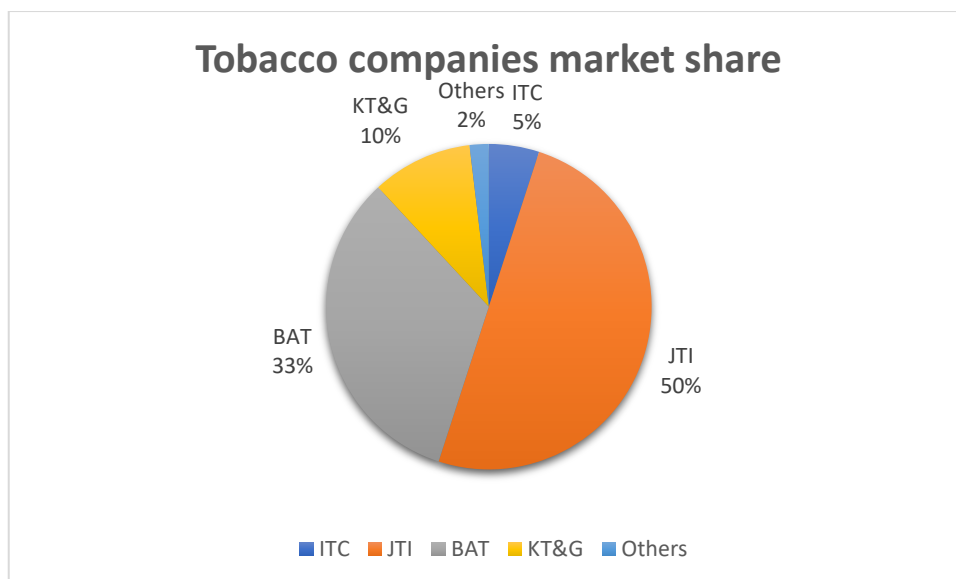
According to the statistics provided by the Ministry of Health, cigarette production in Iran, 2022 amounted to 70.5 billion sticks.

38 billion sticks (JTI Japan Tobacco International)

13 billion sticks (BAT British American Tobacco)

9.5 billion sticks (ITC Iran Tobacco Company)

10 billion sticks (independent domestic production units)



Iran’s tobacco industry has grown in recent years due to lower imports of international brands and increasing demand for local cigarettes.² The industry aims to generate US\$5 billion from tobacco by 2025, up from US\$1 billion today.

The tobacco industry is regulated by the State Center for Tobacco Planning and Supervision, a department under the Ministry of Industries, Mining, and Trade. Established on October 2, 2012, the center governs every aspect of the industry.³

This report reviews how Iran is addressing tobacco industry interference, and is applying FCTC Article 5.3 to protect its health policies from being undermined. Based on careful observations and publicly available reports and news articles, the total score for 2023 is 50 points, compared to a score of 39 points in 2021. The reason for the deterioration is the lack of change mostly, is in lack of transparency and increase in forms of unnecessary interaction indicators.

While the National Tobacco Control Law and the Executive By-law of the National Tobacco Control Act provide strong measures to limit the influence of the industry on policy development, the lack of adequate transparency and shortcoming in enforcing law and regulations diminished the capabilities of the law against tobacco industry interference. Also, as the board members of the Iran Tobacco Company are appointed by the Ministry of Industry, Mine and Trade, the tobacco industry has enough lobbying power to modify, moderate, mitigate, or even cancel out tobacco control regulations.

For years, the tobacco control community in Iran is struggling to increase the tobacco tax to the level recommended by the WHO FCTC, but all those efforts have not succeeded yet. It is worth mentioning that ITC just has a small portion of the market, so when the authorities defend their policies with the excuse of supporting the local industry, almost all of the benefit goes to transnational companies that despite all the sanctions surprisingly have the rights and support to work in Iran.

The report is based on a questionnaire developed by the Southeast Asia Tobacco Control Alliance. 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 0 score indicates absence of evidence or not applicable. 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.

Summary Findings

1 INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT

The National Tobacco Control law and its bylaw ban any support of tobacco manufacturers to the programs. Hence, the tobacco industry cannot participate in policy development.

The tobacco industry also is not part of the government delegation to any WHO FCTC-related meetings.

2 INDUSTRY CSR ACTIVITIES

The law bans tobacco-related corporate social responsibility (CSR) and there are no instances of government participation/ collaboration found.

3 BENEFITS TO THE INDUSTRY

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

4 UNNECESSARY INTERACTION

Top-level government officials do not attend any tobacco-related functions nor foster any relationship with the tobacco industry.

5 TRANSPARENCY

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

6 CONFLICT OF INTEREST

Although no government officials hold any office in the tobacco industry, some of the directors in the board of Iranian Tobacco Company are appointed by the Ministry of Industry, Mine, and Trade.

7 PREVENTIVE MEASURES

There is no permit for the tobacco industry to attend or engage in any interaction with government officials and any support to tobacco manufacturers for their plans. The government has put in place a policy to disallow the acceptance of all forms of contributions/ gifts from the tobacco industry.

Recommendations

RECOMMENDATION 1

Publish timely information and data about the production of tobacco companies, their importation, exportation, lobbyists, affiliated organizations, etc. in a public system supervised by the National Tobacco Control Headquarter, also holding the meetings and other duties of the headquarter as specified in the Comprehensive National Tobacco Control Law will improve the transparency.

RECOMMENDATION 2

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

Iran

Tobacco Industry Interference Index 2023

Results and Findings

	0	1	2	3	4	5
INDICATOR 1: Level of Industry Participation in Policy-Development						
1. The government ⁴ accepts, supports or endorses any offer for assistance by or in collaboration with the tobacco industry or any entity or person working to further its interests. ⁵ in setting or implementing public health policies in relation to tobacco control ⁶ (Rec 3.4)		I				
The government does not accept, support, or endorse any offer for assistance by or in collaboration with the tobacco industry in setting or implementing public health policies in relation to tobacco control						
2. The government accepts, supports or endorses <u>policies or legislation drafted</u> by or in collaboration with the tobacco industry. (Rec 3.4)		I				
According to Article 4 of the Comprehensive Act on National Control and Campaign Against Tobacco, ⁷ policy-making, supervision, and issuance of permission for importing tobacco products shall be solely done by the government. Article 5 of Executive Bylaw of Comprehensive Act on National Control and Campaign Against Tobacco bans any support of tobacco manufacturers to the programs: Grant of any aid, assistance and support-financial or non-financially producers, importers and exporters of tobacco products which may be considered publicity for tobacco products is forbidden. ⁸ However, observing a lack of sufficient effort in enforcing the law –e.g. in tobacco taxation- raises some questions about TI activities behind the scenes.						
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				
The government does not allow the ITC, a government monopoly, to sit in government multi-sectoral committee 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) ⁹ (Rec 4.9 & 8.3) For non-COP year, follow the previous score of COP year.		I				
The government does not accept any tobacco industry representatives to participate in COP or other subsidiary bodies or accepts their sponsorship for delegates.						
INDICATOR 2: Industry CSR activities						
5. A. Government agencies or their officials endorse, support, form partnerships with or participates in activities of the tobacco industry				3		

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described as socially responsible. For example, environmental programs. (Rec 6.2)						
B. The government (its agencies and officials) receives CSR contributions ¹⁰ (monetary or otherwise, including CSR contributions) from the tobacco industry or those working to further its interests during the pandemic. (Rec 6.4)						
<i>NOTE: exclude enforcement activities as this is covered in another question</i>						

According to the Comprehensive National Tobacco Control Act in 2006, tobacco-related CSR activities are banned. Article 5 of Executive Bylaw of Comprehensive Act on National Control and Campaign Against Tobacco bans any support of tobacco manufacturers to the programs: Grant of any aid, assistance, and support-financial or non-financially producers, importers, and exporters of tobacco products which may be considered publicity for tobacco products is forbidden.¹¹

Article 8 of the Act allows for “Up to 2% of the income derived from the taxation is transferred to the Treasury Department and following legal proceedings in form of annual budgets, shall be allocated to public organizations, charity foundations and Non-Governmental Organizations (NGOs). This provides help to these institutions to strengthen and promote their educational, research, and cultural activities in tobacco control and prevention programs.¹²



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خوی/Khoi

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Iran Tobacco Company announces its readiness to help the victims of the earthquake

Following the 5.9 magnitude earthquake on Saturday night (February 8) in Khoi city, Mohammad Sheikhan, the CEO of Iran Tobacco Company, issued a message.

According to the report of the Directorate of Communications and International Affairs, the text of this message contains the following description;

In the name of Allah, the Most Gracious, the Most Merciful

The news of the earthquake, the injuries and death of some of our dear compatriots have been caused by the impact of this side and our colleagues in Iran Tobacco Company.

At the same time, I express my condolences to

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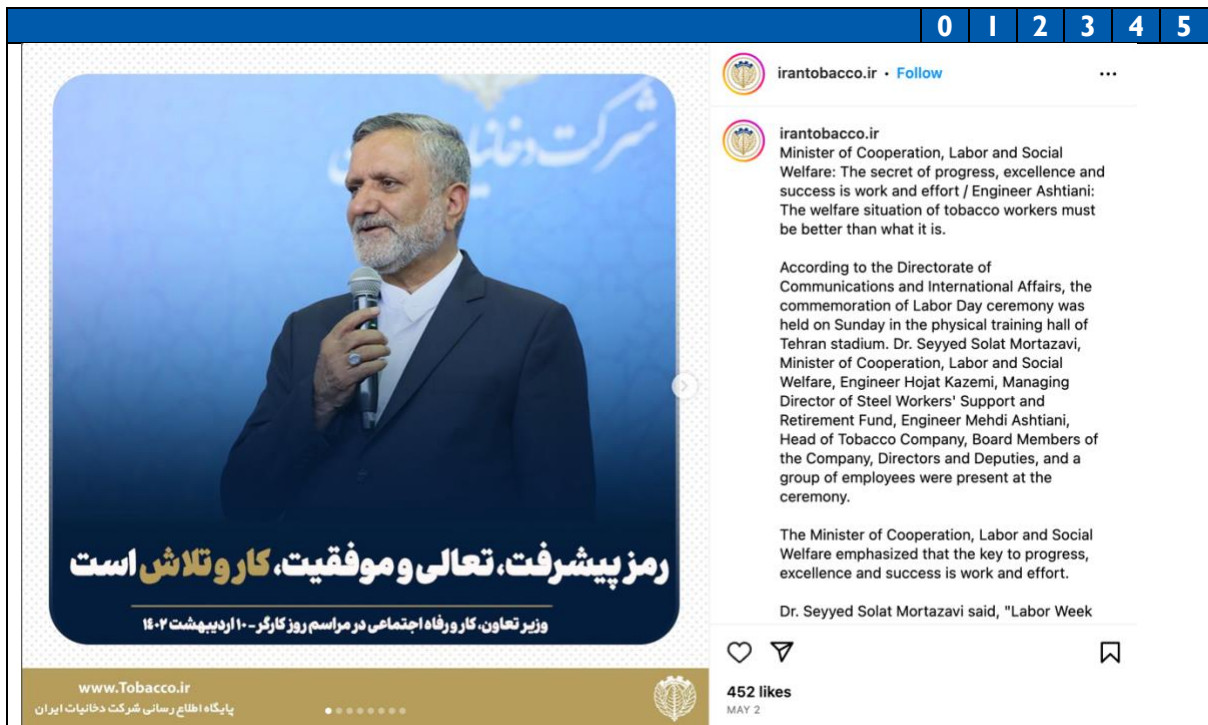
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In February 2023, ITC provided essential items needed for relief to people affected by the recent 5.9 earthquake at Khoi City.¹³

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						5
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	0	1	2	3	4	5
tobacco control law. (e.g. 180 days is common for PHW, Tax increase can be implemented within 1 month) (Rec 7.1)						
<p>While Article 8 of the Comprehensive National Tobacco Control Act specifies that “Annual price of tobacco products shall increase 10% through increasing tax. Up to 2% of the whole amount of tax obtained from the tobacco products deposited to the treasury account shall be allocated to the annual budgets of related public associations and organizations, NGOs to support and boost them to develop educational, research, and cultural programs for the purpose of preventing and fighting against tobacco consumption.”¹⁴ Due to the pressure from tobacco industry lobbyists, even 15 years after passing the law, it has not been carried out and the tax imposed on tobacco products has not been mobilized according to the plan.</p>						
7. The government gives privileges, incentives, tax exemptions or benefits to the tobacco industry (Rec 7.3)						5
<p>According to Article 18 of the executive bylaw of the National Tobacco Control Law, Iran Tobacco Company is obligated to comply with national standards in the production and supply of tobacco products. Subsidizing the cultivation, growth, and harvest of tobacco is not allowed in any manner.¹⁵ However, in the current year's budget law, the government has provided some tax exemptions for the export of tobacco products and guaranteed the purchase of tobacco from farmers. In 2019, for 5 months, with the approval of the Ministry of Industry, Mine and Trade and the issued licenses, while Iran was under heavy economic sanctions, half of the foreign investment in the country was in the tobacco industry.¹⁶</p> <p>The tobacco market in Iran is estimated to be worth around IRR400 trillion (\$1.74 billion). JTI and BAT control more than 61 percent of sales and some 70 percent of the value of the cigarette market in Iran. ITC is responsible for only 5 percent of the value of the cigarettes sold in Iran. In the year to March, ITC increased its cigarette sales by 50 percent; as result, its output and market share increased by 23 percent and 70 percent, respectively, over the same period.¹⁷</p> <p>The government allows international travelers to bring duty-free 200 cigarettes or 50 cigars or 250g of tobacco or not exceeding USD 80.^{18 19}</p>						



In March 2023, Minister of Cooperation, Labor and Social Welfare emphasized the important role of the tobacco industry and its employees. The Minister in his speech, said: “the main policy of the Islamic system is to move towards a day without cigarettes, of course without smoking. But the reality is that tobacco has both global consumption and domestic consumption.”²⁰

Over these past two years, ITC expanded its business through an agreement with Zimbabwe tobacco industry. In November 2022, the investment was discussed during a visit led by Zimbabwe First Lady to Tehran. Iran’s vice president of commerce and economy, participated in the meeting and stated, “We want to get companies to work with directly in Zimbabwe and do away with middlemen. ... our cooperation will be helpful to both of us. We can also supply you with equipment such as tractors and implements for production. We can also supply dryers for curing and processing.”²¹ In January 2023, ITC CEO and Zimbabwe’s agriculture minister, signed an agreement in Harare. As part of the agreement, Zimbabwe will supply tobacco for cigarette manufacturing in Iran or for re-exports to Central Asia.²²

INDICATOR 4: Forms of Unnecessary Interaction

8. Top level government officials (such as President/ Prime Minister or Minister ²³) meet with/ foster relations with the tobacco companies such as attending social functions and other events sponsored or organized by the tobacco companies or those furthering its interests. (Rec 2.1)						4
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Top-level government officials have attended tobacco-related functions with the tobacco industry.



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According to the report of the Public Relations and International Affairs of Iran Tobacco Company, the event was attended by more than 70 companies and economic institutions of the country, including Iran Tobacco Corporation, Sepahan Mubarak Steel, Khuzestan Steel, Anzali Free Zone Organization, Abadan Oil Refinery and ... It was held.

Dr. Farahnaz Rafe, Deputy Minister of Silence and Head of the National Carpet Center of Iran, Seyyed Ahmad Alavi, member of the Islamic Council of Tehran, Mohsen Pirhadi, representative of Tehran in the Islamic Council, and Dr. Seyyed Abbas Hosseini, Deputy Minister of Economy and Finance were among the speakers of this ceremony.

In this conference, Dr. Behnam, Chairman of the Jury Committee and Dr. Fatima Daneshour, Chairman of the 4th Festival of Social Responsibility and Economic Sustainability, explained how the nominees were evaluated and introduced among the largest and largest

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ITC received an award for Social Responsibility and Economic Sustainability in May 2022 where Deputy Minister of Silence and Head of the National Carpet Center of Iran, member of the Islamic Council of Tehran, representative of Tehran in the Islamic Council, and Deputy Minister of Economy and Finance were among the speakers of this ceremony.²⁴

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)		1				
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The government does not accept any assistance or offers of assistance from the tobacco industry for enforcement activities.

10. The government accepts, supports, endorses, or enters into partnerships or non-binding agreements with the tobacco industry or any entity working to further its interests. (Rec 3.1) <i>NOTE: This must <u>not</u> involve CSR, enforcement activity, or tobacco control policy development since these are already covered in the previous questions.</i>				3		
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The Comprehensive National Tobacco Control Law does not allow the government to accept support, endorse, nor enter into partnerships or agreements with the tobacco industry. However, in January 2023, ITC conducted its first regional conference on combating the smuggling of goods and currency in Mashhad. The conference was held for two days in the presence of the Planning Commissions of Commodities and Currency Smuggling of the provinces of Khorasan Razavi, South Khorasan, North Khorasan, Golestan, Sistan and Balochistan and Samnan.²⁵

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	<div style="border: 1px solid #ccc; padding: 5px;"> <p>irantobacco.ir · Follow Mashhad, Iran</p> <p>irantobacco.ir The beginning of the first regional conference on combating the smuggling of goods and currency in Mashhad.</p> <p>With the presence of Mohammad Sheikhan, the CEO and Vice Chairman of the Board of Directors of Iran Tobacco Company, the first regional conference on the establishment of the Law Against Trafficking of Goods and Currency began in Mashhad today.</p> <p>According to the report of the Directorate of Communications and International Affairs, the conference will be held for two days with the presence of the Planning Commissions of Commodities and Currency Smuggling of the provinces of Khorasan Razavi, South Khorasan, North Khorasan, Golestan, Sistan and Balochistan and Samnan.</p> <p>Parhamfar, director general of the Office for Regulation of Commodities and Currency...</p> <p>461 likes JANUARY 9</p> <p>Add a comment... Post</p> </div>
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INDICATOR 5: Transparency

<p>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)</p>										5
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According to the bylaw of National Tobacco Control Headquarter, Iran Tobacco Company is obliged to provide a comprehensive report about the production statistics of domestic products, co-productions, and imports every six months and ask for specific permits for any new contracts with international companies, or for increasing the production in a meeting with the National Tobacco Control Headquarter; the last meeting was held in 2013 and they did not provide any reports for that office.

It is not clear if the Center for Tobacco Planning and Supervision has a procedure for meeting with the tobacco companies, or how often the Center has to submit reports to its governing body; or if these reports are made available to the Tobacco Control Headquarter.

<p>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)</p>										5
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In Iran, the National Tobacco Planning and Supervision Center, working under the Ministry of Industry, Mine and Trade, is responsible for supervising the manufacturing, importing, exporting, and disturbing all forms of tobacco under high-level government observation and is the official communication channel between the TI and the government. However, there is no registration of affiliated organizations and individuals representing the tobacco companies and no registered system for tobacco growers yet. The lobbying happens behind the curtains.

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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) / Never 5 Yes		1				
<p>The National Tobacco Control Law does not allow any contributions from the tobacco industry or any entities working to further its interest. It is worth mentioning that after the privatization of the Iranian Tobacco Company, half of its shares were acquired by a governmental pension fund subset of the Ministry of Cooperatives, Labour, and Social Welfare,²⁶ therefore the board of directors of this company is appointed by the ministry and it can have a negative influence on the enforcement of the national tobacco control policies.</p>						
14. Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4)		1				
<p>No senior government officials form part of the tobacco industry.</p>						
15. <u>Current government officials</u> and relatives hold positions in the tobacco business including consultancy positions. (Rec 4.5, 4.8, 4.10)		1				
<p>No government officials or relatives hold a position in the tobacco business including in a consultancy position. However, while no government official holds any office in the tobacco industry, some members of the board of directors of Iranian Tobacco Company are appointed by the Ministry of Industry, Mine and Trade.</p>						
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)		1				
<p>There is no permit for the TI to attend or engage in any interaction with the government. According to article 4 of the National Tobacco Control Law, any policy-making, supervision, and issuance of permission for importing tobacco products shall be solely done by the government. As well Article 5 of National law and its bylaw bans any support of tobacco manufacturers to the programs. None of the representatives of national tobacco companies are allowed to attend tobacco control policy-making sessions.²⁷</p>						
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); / for whole of government code; 2 fort Yes but partial if only MOH				3		
<p>After an EMRO workshop on Article 5.3 in Lebanon 2018, there are some efforts by the government of Iran to prepare a plan for a code of conduct, however after five years it is not released yet.</p>						
18. The government requires the tobacco industry to periodically submit information on tobacco production, manufacture, market share,			2			

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marketing expenditures, revenues and any other activity, including lobbying, philanthropy, political contributions and all other activities. (5.2)						
<p>Article 20 of the National Tobacco Control Law states “It is the responsibility of the Committee to keep the Professional Commission of the Parliament informed of the annual revenues derived from production and imports of cigarettes and tobacco products.” However, it is not clear how detailed this information is. Other activities, including lobbying, philanthropy, political contributions are not required. There are transnational tobacco companies present and unclear whether data from these companies are also provided.</p>						
19. The government has a program / system/ plan to consistently ²⁸ raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec 1.1, 1.2)						5
<p>Article 4 of National law and its bylaw bans any support of tobacco manufacturers to the programs. None of the representatives of national tobacco companies are allowed to attend tobacco control policy-making sessions. However, there is no specific plan to raise awareness on Article 5.3 during the report period.</p>						
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)		1				
<p>The government has put in place a policy, through the Comprehensive Act on National Control and Campaign against Tobacco of 2006, to disallow the acceptance of all forms of contributions/ gifts from the tobacco industry.²⁹</p>						
TOTAL						50

Annex A: Sources of Information

	TOP TOBACCO COMPANIES	MARKET SHARE	BRANDS	SOURCE
1	Iran Tobacco Company	5%	Bahman	
2	JTI Iran	50.0%	Winston, Magna Monte Carlo	
3	British American Tobacco Pars	33.4%	Dunhill, Kent, Pall Mall Montana	https://applications.emro.who.int/docs/Fact_Sheet_TFI_2017_EN_20147.pdf?ua=1
4	KT&G	10%	Esse Pine	

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- ¹ Framework Convention on Tobacco Control. Guidelines for implementation of FCTC Article 5.3, Geneva 2008, [decision FCTC/COP3(7)]
http://www.who.int/fctc/treaty_instruments/Guidelines_Article_5_3_English.pdf?ua=1
- ² Tobacco Reporter. Iran tobacco to build factory in Zimbabwe.
<https://tobaccoreporter.com/2023/02/03/iranian-tobacco-to-build-factory-in-zimbabwe/>
- ³ Tobacco Asia. Iran in focus. 16 Jul 2018 <https://www.tobaccoasia.com/features/iran-in-focus/>
- ⁴ 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
- ⁵ The term, “tobacco industry’ includes those representing its interests or working to further its interests, including the State-owned tobacco industry.
- ⁶ “Offer of assistance” may include draft legislation, technical input, recommendations, oversees study tour
- ⁷ Comprehensive Act on National Control and Campaign against Tobacco, 2006
<https://www.tobaccocontrollaws.org/files/live/Iran/Iran%20-%20Comp.%20TC%20Act.pdf>
- ⁸ Executive Bylaw of Comprehensive Act on National Control and Campaign Against Tobacco
<https://www.tobaccocontrollaws.org/files/live/Iran/Iran%20-%20Exec.%20Bylaw.pdf>
- ⁹ Please annex a list since 2009 so that the respondent can quantify the frequency,
<http://www.who.int/fctc/cop/en/>
- ¹⁰ political, social financial, educations, community, technical expertise or training to counter smuggling or any other forms of contributions
- ¹¹ Executive Bylaw of Comprehensive Act on National Control and Campaign Against Tobacco
<https://www.tobaccocontrollaws.org/files/live/Iran/Iran%20-%20Exec.%20Bylaw.pdf>
- ¹² Comprehensive Act on National Control and Campaign against Tobacco, 2006
<https://www.tobaccocontrollaws.org/files/live/Iran/Iran%20-%20Comp.%20TC%20Act.pdf>
- ¹³ Instagram. Iran Tobacco Company. Accessed from <https://tinyurl.com/y4t829ta> last 7 July 2023
- ¹⁴ Comprehensive Act on National Control and Campaign against Tobacco, 2006
<https://www.tobaccocontrollaws.org/files/live/Iran/Iran%20-%20Comp.%20TC%20Act.pdf>
- ¹⁵ Comprehensive Act on National Control and Campaign against Tobacco, 2006
<https://www.tobaccocontrollaws.org/files/live/Iran/Iran%20-%20Comp.%20TC%20Act.pdf>
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- ²¹ Tobacco Reporter. Iranian tobacco mulls investment in Zimbabwe.
<https://tobaccoreporter.com/2022/11/13/iranian-tobacco-co-mulls-investment-in-zimbabwe/>
- ²² Tobacco Reporter. 3 Feb 2023. <https://tobaccoreporter.com/2023/02/03/iranian-tobacco-to-build-factory-in-zimbabwe/>

²³ Includes immediate members of the families of the high-level officials

²⁴ Instagram. Iran Tobacco Company. Accessed from <https://tinyurl.com/y4t829ta> last 7 July 2022

²⁵ Instagram. Iran Tobacco Company. Accessed from <https://tinyurl.com/y4t829ta> last 7 July 2022

²⁷ Comprehensive Act on National Control and Campaign against Tobacco, 2006

<https://www.tobaccocontrolaws.org/files/live/Iran/Iran%20-%20Comp.%20TC%20Act.pdf>

²⁸ 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.

²⁹ Ibid

*<http://www.en.tpcrc.sbm.ac.ir/index.jsp?siteid=189&fkeyid=&siteid=189&pageid=56033>

**<http://www.en.tpcrc.sbm.ac.ir/index.jsp?siteid=189&fkeyid=&siteid=189&pageid=56915>