
Poland

**TOBACCO
INDUSTRY
INTERFERENCE
INDEX
2023**

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Background and Introduction

This report measures the intensity, frequency, and severity of incidents of tobacco industry interference (TII) reported in Poland between 1 January 2020 and 31 March 2023.

The used term 'government' covers not only the Polish government and public officials but also single politicians and local administrations.

The document is based on SEATCA's Tobacco Industry Interference Index (TIII) and scoring guidelines. The scoring range for most questions is from 1 to 5. The lower the score, the better the compliance with the World Health Organization (WHO) Framework Convention on Tobacco Control (FCTC) Article 5.3.¹

To complete the SEATCA TIII of 20 indicators under seven key themes for Poland, five reviewers separately searched for evidence. This report was written by a scoping review of i.a.: the legal basis, Polish media websites, Polish government and local government websites, also social media of tobacco industry companies. All of the reviewers agreed on the scoring together. To ensure that the scoring was reliable and each indicator was well understood by the reviewers, regular communication was maintained with the SEATCA team.

In Poland, 48 entities dealing in manufacture of tobacco products were recorded in the Statistical Yearbook of Industry (*Rocznik Statystyczny Przemysłu*) in 2022.

Gross value added to the industry of manufacture of tobacco products in 2021 was around 4.8 billion PLN. The value of sold production, i.e. production that is expressed in current basic prices, without value-added tax (VAT), excise duty, and including the value of the subject subsidies received, i.e. subsidies for products (goods and services) in 2021, amounted to about 17 billion PLN.²

According to the latest research on the prevalence of tobacco and nicotine products in Poland daily tobacco smoking was declared by 28.8% of respondents. Moreover, it is important to remember that not only traditional cigarettes are common. Daily e-cigarette was mentioned by 4.8%, heated tobacco use by 4.0%.³ Percentage of female deaths due to tobacco use, all ages in 2019 was 13.8%, for male almost 30%.⁴

¹For details on scoring, please see <https://seatca.org/> and Assunta M, Dorotheo EU. SEATCA Tobacco Industry Interference Index: a tool for measuring implementation of WHO Framework Convention on Tobacco Control Article 5.3. *Tobacco Control* 2016; 25:313–318.

²Główny Urząd Statystyczny. *Rocznik Statystyczny Przemysłu - Polska*, Zakład Wydawnictw Statystycznych, Warszawa, 2022

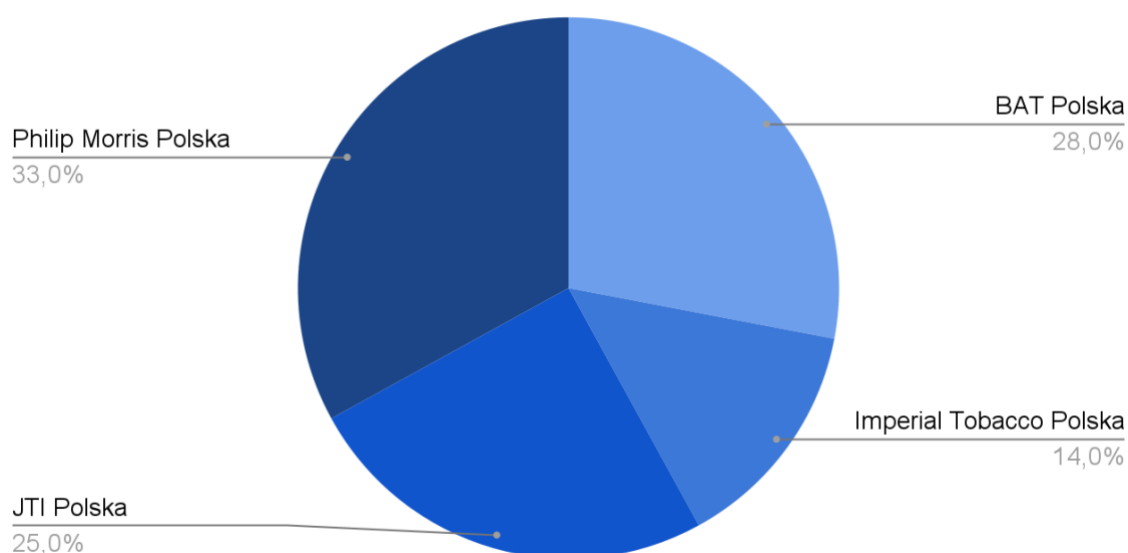
³Jankowski M, Ostrowska A, Sierpiński R, Skowron A, Sytnik-Czetwertyński J, Giermaziak W, et al. The Prevalence of Tobacco, Heated Tobacco, and E-Cigarette Use in Poland: A 2022 Web-Based Cross-Sectional Survey. *International Journal of Environmental Research and Public Health* 2022;19:4904

⁴Deaths and tobacco use, 2019: <https://tobaccoatlas.org/challenges/deaths/>

Since 1995, the National Association of the Tobacco Industry (*Krajowe Stowarzyszenie Przemysłu Tytoniowego*) unites the largest manufacturers of tobacco products in Poland, which together cover over 99% of the market.⁵ The members of the association among others are⁶:

- British American Tobacco Polska (BAT)
- Imperial Tobacco Polska
- Japan Tobacco International (JTI) Polska
- Philip Morris Polska

Market share of companies in the Polish tobacco products market (2019)



⁵Website of National Association of the Tobacco Industry <http://www.kspt.org.pl/>

⁶List of members of National Association of the Tobacco Industry <http://www.kspt.org.pl/O-Nas/Czlonkowie/>

Summary Findings

I INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT

(Summarize your evidence/ points in questions 1-4)

The government accepts cooperation in the fight against tobacco smuggling. In addition, it initiates a space for discussion - the Excise Forum, where consultation and recommendations are held regarding, among others, excise duty policy.

2 INDUSTRY CSR ACTIVITIES

(Summarize your evidence/ points in question 5)

At the end of 2021, the National Revenue Administration took patronage over the Business Center Club social campaign entitled "Coming together to fight the illicit trade in tobacco products".

Again, several tobacco companies supported public schools (high schools and universities) in terms of workshops, offering internships and demonstrating the production processes.

In addition, British American Tobacco Polska received a medal for contribution to the economic development of the Augustów County.

In August 2022, a monument dedicated to cigarettes was erected in Radom. The project was carried out as part of the Citizens' Budget initiative, among others, financed by Imperial Tobacco Polska. Representative of tobacco industry emphasized that the idea was born on the occasion of the 100th anniversary of the tobacco factory's existence in Radom.

3 BENEFITS TO THE INDUSTRY

(Summarize your evidence/ points in questions 6-7)

The proposed increase in excise tax for various tobacco products, such as cigarettes, rolling tobacco, cigars, cigarillos, dried tobacco, and next-generation products was not delayed and all implementations went ahead as planned.

In 2022 the National Revenue Administration (*Krajowa Administracja Skarbowa* or KAS) signed an agreement with Philip Morris Polska Distribution Sp. z o.o., among other companies, under the Cooperation Program (*Program Współdziałania*). The objective of the Program is to initiate collaborative measures that promote compliance with tax regulations, while taking into account the specific requirements and expectations of key taxpayers, with the ultimate goal of facilitating more favorable conditions for conducting economic activities in Poland.

4 UNNECESSARY INTERACTION

(Summarize your evidence/ points in questions 8-10)

On August 26, 2021, Marshal of the Podlaskie Voivodeship, Artur Kosicki, met with representatives of companies, one of them was British American Tobacco Polska. These companies, along with the Marshal, participated in the Economic Forum in Karpacz. The event was attended by, among others, the Prime Minister of Poland, Mateusz Morawiecki, the Minister of Health, Adam Niedzielski, and many other representatives of the Polish government and other European countries. Moreover, one of the partners of the event was JTI Polska.

Government admits cooperation with tobacco industry on illicit trades. In the end of 2022, the regional customs and tax office in Northern Poland (*Pomorski Urząd Celno-Skarbowy*) organized training on counteracting cigarette smuggling to Poland and identifying illegal products from new tobacco/nicotine categories, such as e-cigarette liquid or heating tobacco. The practice was conducted by specialists from the Polish branch of BAT and experts from the eSmoking Institute in Poznań associated with this company.

The government cooperates in obtaining data on the scale of illegal smuggling with KPMG and Almares. The tobacco industry outsources research companies to research this topic and passes the data on to the government. Furthermore, the General Police Headquarters started cooperation with BAT and JTI in the field of combating illegal production and trade in tobacco products, as well as disclosing and eliminating tobacco products from illegal sources from economic circulation.

5 TRANSPARENCY

(Summarize your evidence/ points in questions 11-12)

The website of the Government Legislation Center (*Rządowe Centrum Legislacji*) discloses interactions with the tobacco industry as part of public consultations on draft legislation, but there is no record of any meetings held recently.

Regulations where the government requires rules for the disclosure or registration of tobacco industry entities, affiliated organizations, and individuals acting on their behalf including lobbyists are insufficient. There is no separate register for tobacco industry's companies, but it can be searched by an overall reports contains data about individuals or organizations engaged in professional lobbying activities.

6 CONFLICT OF INTEREST

(Summarize your evidence/ points in questions 13-15)

There is prohibition of contributions from the tobacco industry or any entity working to political parties, candidates, and campaigns.

One of the former First Fiscal Counsellor responsible for the VAT and Excise duty in the Permanent Representation of the Republic of Poland to the EU, in the position of Director of Gambling's Regulation Department in the Ministry of Finance now is working in Philip Morris Distribution Polska Sp. z o.o.

7 PREVENTIVE MEASURES

(Summarize your evidence/ points in questions 16-20)

Preventive measures are in unsatisfactory level. The government does not have procedures in place to disclose records of interactions with the tobacco industry, nor does it have a code of conduct for public officials when dealing with the tobacco industry. Moreover, there is also no program to raise awareness about Article 5.3 guidelines within government departments. However, the tobacco industry is obligated each year to provide a report to the Chemical Substance Office.

Recommendations

The government should take a more careful approach to its relations with the tobacco industry. All invitations to meetings could be more filtered for possible connections. Independence is recommended in several important matters related to the fight against illegal cigarette smuggling. In addition, it is important to prepare documents that would present appropriate regulations in connection with data transfer procedures, meetings or other interactions.

RECOMMENDATION 1

- Information about Provision of WHO FCTC Art 5.3 should be spread among government officials and local governments.

RECOMMENDATION 2

- In Poland, which currently has no specific regulation constraining tobacco industry lobbying, implementation of the provisions of WHO FCTC Article 5.3 of is needed to limit interactions between the government and the tobacco industry, ensure transparency of such interactions and, foremost, denormalise tobacco industry interference with policymaking.

RECOMMENDATION 3

- Polish government should undertake their own studies on size of illicit trade - not to rely only on tobacco industry estimates.

RECOMMENDATION 4

- Government should not accept any help from tobacco industry both legislative and in fighting with illicit trade (ex. trainings).

RECOMMENDATION 5

- Local government which are founding body for schools should be aware that they should not accept any support from tobacco industry for schools.

POLAND

Tobacco Industry Interference Index 2023

Results and Findings

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INDICATOR 1: Level of Industry Participation in Policy-Development						
1. The government ⁷ 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. ⁸ in setting or implementing public health policies in relation to tobacco control ⁹ (Rec 3.4)					4	
The government accepts/supports initiating collaborative measures that promote compliance with tax regulations and offering of assistance by Tobacco Industry on enforcement such as conducting raids on tobacco smuggling - described in more detail in points 7 and 9.						
2. The government accepts, supports or endorses <u>policies or legislation drafted</u> by or in collaboration with the tobacco industry. (Rec 3.4)					4	
The government accepts the recommendations cited during the Excise Forum - described in more detail in the next section.						
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)						5
<p>In accordance with the Ordinance of the Minister of Finance, Funds and Regional Policy of May 14, 2021 on the Excise Forum (<i>Zarządzenie Ministra Finansów, Funduszy i Polityki Regionalnej z dnia 14 maja 2021 r. w sprawie Forum Akcyzowego</i>).¹⁰</p> <p>A separate space (Excise Forum) is a place where all interested parties can participate in the discussion on excise policy. The first meetings of the Excise Forum were held on June 29 and October 12-13, 2021, 4 working groups were established to consider specific issues indicated by the Chairperson of the Forum:</p> <ul style="list-style-type: none"> • Working Group No. 1 on Traditional Cigarettes, whose subject of discussion was how the revision of the Tobacco Directive should look like. • Working Group 2 on Electronic Cigarettes, which worked on the following topics: to what extent taxation of e-liquids for e-cigarettes should be harmonised, previous experience related to the taxation of liquids for e-cigarettes, the impact of the development of the e-cigarette liquid market on the traditional cigarette market. • Working Group No. 3 for Innovative Products and Innovative Products, the subject of which was the following issues: the future of taxation of innovative products, 						

⁷The 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

⁸The term, "tobacco industry" includes those representing its interests or working to further its interests, including the State-owned tobacco industry.

⁹"Offer of assistance" may include draft legislation, technical input, recommendations, oversees study tour

¹⁰<https://sip.lex.pl/akty-prawne/dzienniki-resortowe/forum-akcyzowe-35888739>

previous experience related to the taxation of innovative products, impact of the development of the market of innovative products on the market of traditional cigarettes.

- Working Group No. 4 on Raw Tobacco, the subject of which was the following issues: what should be the scope of harmonization of taxation of raw tobacco, industry experience and recommendations regarding the taxation of raw tobacco.

The work of the Excise Forum is declared to be fully transparent. During the 2nd Forum, the proposals developed by the working groups were discussed with the participation of all members of the Excise Forum. Due to the numerous proposals submitted during the discussion, the Chairperson set a deadline for submitting written comments to the documents proposed by the working groups. The submitted comments were discussed by the working groups.

Recommendations of the Excise Forum contain the views of everyone interested in the subject of excise duty. Each interested Forum participant could submit additional proposals and suggestions, which were attached to the text of the recommendation and will be presented to the Minister of Finance.

Invited, as a result of submitting applications for membership, advisers of the Excise Forum from the tobacco industry were, among others: Swedish Match (Swedish international tobacco company), Federation of Polish Entrepreneurs, Phillip Morris and the Polish Association of Tobacco Growers.¹¹

Recommendations developed by the Excise Forum, although not binding, constitute an important advisory voice for the Ministry of Finance.

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) For non-COP year, follow the previous score of COP year.		I				
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The Polish delegation to the COP meetings does not have any representatives from the tobacco industry.

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 described as socially responsible. For example, environmental programs. (Rec 6.2) B. The government (its agencies and officials) receives CSR contributions ¹³ (monetary or otherwise, including CSR contributions) from the tobacco industry or those working to further its interests during the pandemic. (Rec 6.4)					4	
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A. The government partners with CSR activities organized by the tobacco industry

At the end of 2021, the National Revenue Administration took patronage over the Business Center Club social campaign entitled "Coming together to fight the illicit trade in tobacco

¹¹<https://www.gov.pl/web/finanse/rekomendacje-forum-akcyzowego>

¹²Please annex a list since 2009 so that the respondent can quantify the frequency, <http://www.who.int/fctc/cop/en/>

¹³political, social financial, educations, community, technical expertise or training to counter smuggling or any other forms of contributions

products". The main intention of this activity was to increase consumer awareness of the illicit trade in tobacco products.¹⁴ Members of Business Center Club are: BAT Poland, JTI Poland, ITM Poland, Imperial Tobacco Poland, Tobacco Trading International Poland and Universal Leaf Tobacco Poland.¹⁵

The schools and universities listed below are public.

Imperial Tobacco Polska has sponsored two high schools, Zespół Szkół Technicznych in Tarnów Podgórny and Zespół Szkół Elektronicznych in Radom, in 2021 and 2022. As part of the cooperation, company representatives attended school assemblies, gave gifts to teachers on Teachers' Day, and offered internships to students, with the aim of encouraging them to work at the Imperial Tobacco factory. Imperial Tobacco Polska is a member of the Tarnów Entrepreneurs Association, whose plaque was hung on the school building in Tarnów Podgórny.¹⁶

On October 20, 2022, a workshop was held for career counselors from Radom schools on the premises of the Imperial Tobacco Polska Manufacturing S.A. factory in Radom. The event was organized in collaboration with the Radom City Office and two other local enterprises.¹⁷

On March 8, 2023, Imperial Tobacco representatives attended the Job Fair at Poznań University of Technology. They offered internships to students as part of the Imperial Way to Start program.¹⁸

On May 27, 2022, a field trip was organized for students from the Technical Schools Complex No. in Krakow to the headquarters of Philip Morris Polska S.A. During the trip, the students were introduced to the organization of production and warehouse processes, work principles, perspectives of the company, and employment opportunities.¹⁹

From April 14th to 16th, 2023, the 7th Scientific Symposium of WISE was held in Jerzmanowice near Krakow. The UEK Honors "WISE" program continues the tradition of an annual symposium organized and led by students of the Cracow University of Economics with the participation of representatives from business, administration, culture, and the social sector.

Participants of the symposium took part in workshops conducted by representatives of companies such as Philip Morris International SCE, Brown Brothers Harriman, Cisco, and Shell.²⁰

B. The government receives sponsoring from the tobacco industry

Polish government did not receive any sponsoring by Tobacco Industry, but we found another examples of gratitude.

¹⁴<https://forsal.pl/biznes/aktualnosci/artykuly/8276686,bcc-i-kas-lacza-sily-w-walce-z-szara-strefa.html>

¹⁵https://www.bcc.org.pl/o_bcc/czlonkowie/

¹⁶<https://www.facebook.com/ImperialTobaccoPL/posts/pfbid0md6w2uzHK3451Df3Ngw7fpbagsG8PeUbdJm6RY9NPIzzjWZ7TuNKuhVne5JBL4axl>

¹⁷<https://www.facebook.com/ImperialTobaccoPL/posts/pfbid0XRLAYC2GczZ3NS5KVqtA4ifvpv8ZNNWsyEipAmyEKHdcr2WqrbQXhzZL596qexT9SI>

¹⁸<https://www.facebook.com/ImperialTobaccoPL/posts/pfbid02uCIy4DNLzomnsQNIks8RjJMHiPqHAc9CENLzCfEJQvA6nLLkqzmADqmwMqIxLidl>

¹⁹ <https://elektryk2.krakow.pl/z-wizyta-w-philip-morris-polska-s-a-w-krakowie/>

²⁰ <https://uek.krakow.pl/artykuly/aktualnosci/vii-symposium-naukowe-wise?fbclid=IwAR0RserMKVlzDo8AtTs9guV3uiALzhQvnlZycH3PhT7R2Oee2u7OTvTWA>

On June 30, 2021, the proceedings of the 21st session of the County Council in Augustów took place, during which the British American Tobacco Polska S.A. was awarded the Medal of the County Board in Augustów "For Merit to the Augustów County". In the justification, the dynamic development of the company in the domestic and foreign markets, as well as its contribution to the economic development of the Augustów County, were emphasized. The award was presented in the presence of County Councilors by the County Governor, Jarosław Szlaszyński, and Deputy County Governor, Dariusz Szkiłądź. The award was received on behalf of BAT by Anton Eremin, the Managing Director of the BAT factory in Augustów, Zbigniew Nitka (the Deputy Director of the factory for operational strategy, training, and communication), and Krzysztof Andruszkiewicz (the BAT representative for social partner relations).

"I am very pleased and proud to receive the award on behalf of the team at the Augustów factory, an award that is an expression of recognition for the contribution of British American Tobacco Polska to the development of the region. (...) British American Tobacco Polska S.A also wants to remain a reliable partner of local authorities and continue to engage in supporting and developing the local community," said Anton Eremin, expressing his gratitude for the award.²¹



²¹<https://augustow.org/2021/bat-polska-s-a-z-nagroda-za-zaslugi-dla-powiatu-augustowskiego/>

In August 2022, a monument dedicated to cigarettes was erected in Radom. The project was carried out as part of the Citizens' Budget initiative, aimed at reminding people of what Radom has been famous for over the years. The monument is the eighteenth in a series of symbols of Radom and the first to be financed by Imperial Tobacco Polska. Damian Szlaga of Imperial Tobacco Polska Manufacturing S.A. adds that the idea was born on the occasion of the 100th anniversary of the tobacco factory's existence in Radom and is part of a series of initiatives that the company will be implementing in the coming months.^{22,23}



INDICATOR 3: Benefits to the Tobacco Industry

<p>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)</p>	<p>0</p>					
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The proposed increase in excise tax for various tobacco products, such as cigarettes, rolling tobacco, cigars, cigarillos, dried tobacco, and next-generation products, has been executed in accordance with prior approval.²⁴

²²<https://www.cozadzien.pl/radom/w-radomiu-powstal-pomnik-kultowych-papierosow/84674>

²³<https://imperial-tobacco.pl/anniversary/pomnik-symbol-kultowych-papierosow-produkowanych-w-radomiu-odsloniety/>

²⁴<https://www.podatki.gov.pl/akcyza/stawki-podatkowe/>

	0	1	2	3	4	5
7. The government gives privileges, incentives, tax exemptions or benefits to the tobacco industry (Rec 7.3)				3		

On December 20, 2022, the National Revenue Administration (*Krajowa Administracja Skarbowa* or KAS) signed an agreement with Philip Morris Polska Distribution Sp. z o.o., among other companies, under the Cooperation Program (*Program Współdziałania*). The objective of the Program is to initiate collaborative measures that promote compliance with tax regulations, while taking into account the specific requirements and expectations of key taxpayers, with the ultimate goal of facilitating more favorable conditions for conducting economic activities in Poland.

According to the National Revenue Administration, the Program aims to provide individualized service tailored to each taxpayer, and adjust the level of supervision and monitoring over taxpayers to the measures they implement for internal process oversight, including tax-related matters.

The main advantages for the taxpayers are: adjusting the form and frequency of supervision to the level of effectiveness of the Internal Tax Control Framework implemented by each company; certainty of correct application of tax law; the transparency of the National Revenue Administration Head's actions with regards to supervisory measures; the prestigious nature associated with the Taxpayer's conclusion of an agreement with the National Revenue Administration (KAS) will attest to the high quality of implemented corporate governance and the general credibility and many other benefits listed on the KAS website.

The Cooperation Program is intended for the largest taxpayers (companies with an annual revenue exceeding 50 million euros) and is not specific to any tobacco company or the industry as a whole. Currently Philip Morris Polska Distribution Sp. z o.o. is the only tobacco company in the Program. The agreement is signed for an indefinite period of time.^{25,26,27}



²⁵<https://www.gov.pl/web/kas/kolejne-umowy-w-ramach-programu-wspoldzialania>

²⁶<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20190002200>

²⁷<https://www.podatki.gov.pl/program-wspoldzialania/>

	0	1	2	3	4	5
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INDICATOR 4: Forms of Unnecessary Interaction

8. Top level government officials (such as President/ Prime Minister or Minister ²⁸) 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
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On August 26, 2021, Marshal of the Podlaskie Voivodeship, Artur Kosicki, met with representatives of companies such as Chorten Group, British American Tobacco Polska, Metal Processing Cluster, and m-Windykacja. These companies, along with the Marshal, participated in the Economic Forum in Karpacz.



Marszałek @artur_kosicki spotkał się z przedstawicielami firm: Grupa Chorten, British American Tobacco Polska, Klaster Obróbki Metali oraz m-Windykacja. Te przedsiębiorstwa, razem z marszałkiem, wezmą udział w zbliżającym się Forum Ekonomicznym w Karpaczu. bit.ly/2WvIjAJ



12:42 PM · 26 sie 2021

The Economic Forum in Karpacz took place on September 7-9, 2021. The event was attended by, among others, the Prime Minister of Poland, Mateusz Morawiecki, the Minister of Health, Adam Niedzielski, and many other representatives of the Polish government and other European countries. One of the many speakers was Michał Grzybowski, the President of Philips Polska Sp. z o.o. The main partner of the event was the Marshal's Office of the Lower Silesian Voivodeship. One of the partners of the event was JTI Polska.²⁹

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)						5
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On December 12, 2022 training on counteracting cigarette smuggling to Poland and identifying illegal products from new tobacco/nicotine categories, such as e-cigarette liquid or heating tobacco, organized by the regional customs and tax office in Northern Poland (Pomorski Urząd Celno-Skarbowy) was conducted. It was attended by 20 officers from the

²⁸Includes immediate members of the families of the high-level officials

²⁹<https://www.forum-ekonomiczne.pl/goscie-xxx-forum-ekonomiczne/>

	0	1	2	3	4	5
<p>Pomeranian Customs and Tax Office in Gdynia. The practice was conducted by specialists from the Polish branch of BAT and experts from the eSmoking Institute in Poznań associated with this company. The main objective of this project was to support the customs services in the fight against the shadow economy.³⁰</p> <p>Government admits cooperation with tobacco industry on illicit trades. Information about it is publicised on the Polish government website: "as a result of cooperation between entrepreneurs, government representatives and state services, the size of the shadow economy in Poland is systematically decreasing. In 2015, it accounted for 19 percent of the Polish cigarette market, in 2018 it fell to 11.3 percent, while in 2021 the lowest level in the history of conducted research was recorded, 5.5 percent (according to the ALMARES Institute).³¹</p>						
<p>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></p>					4	
<p>The government cooperates in obtaining data on the scale of illegal smuggling with KPMG and Almares. The tobacco industry outsources research companies to research this topic and passes the data on to the government. For example PMI funded KPMG to do study on illicit trade. Still in 2019 "Poland Market Survey Report – Empty Discarded Pack Collection" was conducted on behalf BAT, Imperial Tobacco Group, JTI and PMI by ALMARES Institute for Consulting and Market Research. Between 2013-2015, Project SUN was commissioned by: British American Tobacco plc, Imperial Tobacco Limited, JT International SA, and Philip Morris International Management.^{32,33,34,35,36}</p> <p>Moreover, the General Police Headquarters started cooperation with BAT and JTI in the field of combating illegal production and trade in tobacco products, as well as disclosing and eliminating tobacco products from illegal sources from economic circulation. The official signing of the agreement took place on March 2, 2023 at the Police Headquarters. On behalf of the Police, the document was signed by Superintendent Paweł Dobrodziej - Deputy Commander-in-Chief of the Police, with the participation of Insp. Magdalena Nguyen-Fudala - Director of the Office for Combating Economic Crime of the National Police Headquarters and insp. Marek Odyniec - Deputy Commander of the Central Police Investigation Bureau.</p>						

³⁰<https://www.gazetaprawna.pl/wiadomosci/kraj/artykuly/8611930.wsparcie-w-walce-z-przemylem-papierosow-i-nielegalnych-produktow-nikotynowych.html>

³¹<https://www.gov.pl/web/kas/kampania-spoleczna-wspolna-walka-z-nielegalnym-handlem-wyrobami-tytoniowymi>

³²<https://assets.kpmg.com/content/dam/kpmg/pdf/2016/06/project-sun-report.pdf>

³³<http://www.kspt.org.pl/aktualnosc/Najnowsze-badanie-rynku-w-Polsce,29>

³⁴<http://www.kspt.org.pl/img/zdjecia/Poland%20Q2%202018%20EPS%20Report%20KAS.pdf>

³⁵http://www.kspt.org.pl/img/zdjecia/Poland_Q3_2022_EPS.pdf

³⁶<https://www.gov.pl/web/kas/dzp>

The subject of the agreement is the exchange of information on the production and trade in illegal tobacco products, ways of identifying them and methods of production as well as knowledge and experience useful in detecting crimes in this area.^{37,38}



Paweł Dobrodziej - Deputy Commander-in-Chief and Edoardo Voletti – President of the Management Board of JTI



Representatives of the Police together with representatives of JTI after signing the agreement

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)		1				
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The website of the Government Legislation Center (*Rządowe Centrum Legislacji*) discloses interactions with the tobacco industry as part of public consultations on draft legislation. In the past, the Industry had an opportunity to participate in discussions regarding certain legislative changes, and some of their comments were taken into account - according to the data presented in the Tobacco Industry Interference Index Poland 2021³⁹, however there is no record of any meetings held recently.

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)		2				
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A register of entities engaged in lobbying activities and those who raise projects is kept - Act of law of 7 July 2005 on lobbying activities in the law-making process (*Ustawa z dnia 7 lipca 2005 r. o działalności lobbingsowej w procesie stanowienia prawa*) "Art. 10. 1. A register of entities engaged in professional lobbying activities" shall be created. There is no separate register for tobacco companies. Data of all individuals or organizations engaged in professional lobbying activities are available on the government's website and updated annually.^{40,41}

³⁷https://policja.pl/pol/aktualnosci/228868,Policja-i-JTI-Polska-wspolnie-przeciw-przestepczosci-akcyzowej.html?fbclid=IwAR38YbizC-hofqI_xq0RXiHLI-Abliiz9arc0fOjSnVWys9SOKwyA-oNiPB18

³⁸https://augustow.org/2023/kgp-rozpozczela-wspolprace-z-bat-polska-w-zakresie-m-in-zwalczania-nielegalnej-produkcji-papierosow/?fbclid=IwAR1uij9us9Spo4sVllaAkFTI2b4xAy2ajQXR85TBfsuPI34QnWn_u-LCgOo

³⁹<http://www.sejm.gov.pl/Sejm9.nsf/PrzebiegProc.xsp?nr=860>

⁴⁰<https://www.sejm.gov.pl/Sejm9.nsf/page.xsp/lobbying>

⁴¹<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WYDU20051691414/U/D20051414Lj.pdf>

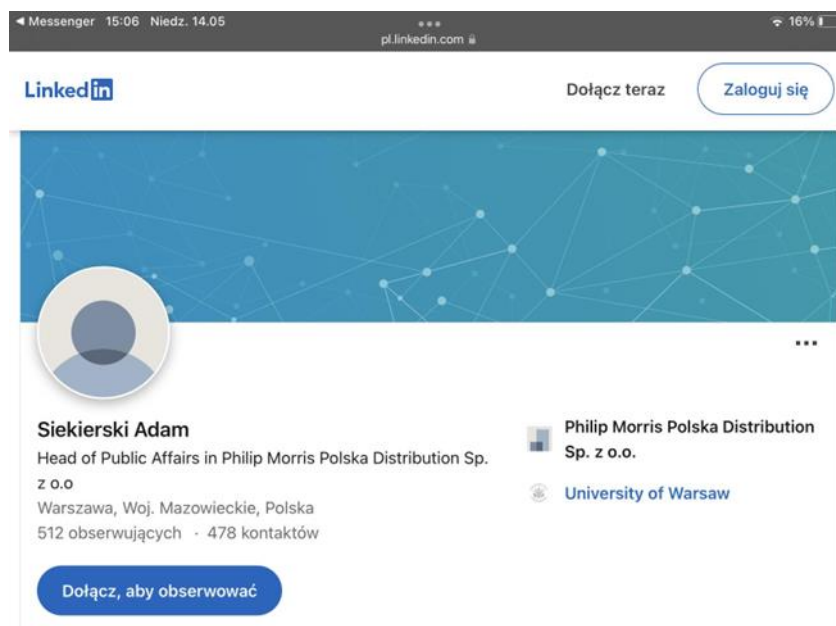
INDICATOR 6: Conflict of Interest

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				
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According to the Act of November 9, 1995 on health protection against the consequences of using tobacco and tobacco products (*Ustawa z dnia 9 listopada 1995 r. o ochronie zdrowia przed następstwami używania tytoniu i wyrobów tytoniowych*) any contributions from the tobacco industry is prohibited. Law says: "Sponsorship of sport-, cultural-, educational-, health- and socio- political activity by a tobacco company, including the manufacturer or an importer of tobacco products and a related manufacturer or importer products is prohibited."⁴²

14. Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4)					4	
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Adam Siekierski was a First Fiscal Counsellor responsible for the VAT and Excise duty in the Permanent Representation of the Republic of Poland to the EU, in the position of Director of Gambling's Regulation Department in the Ministry of Finance and now is a Fiscal Affairs & Illicit Trade Prevention Manager in Philip Morris Distribution Polska Sp. z o.o.



Informacje

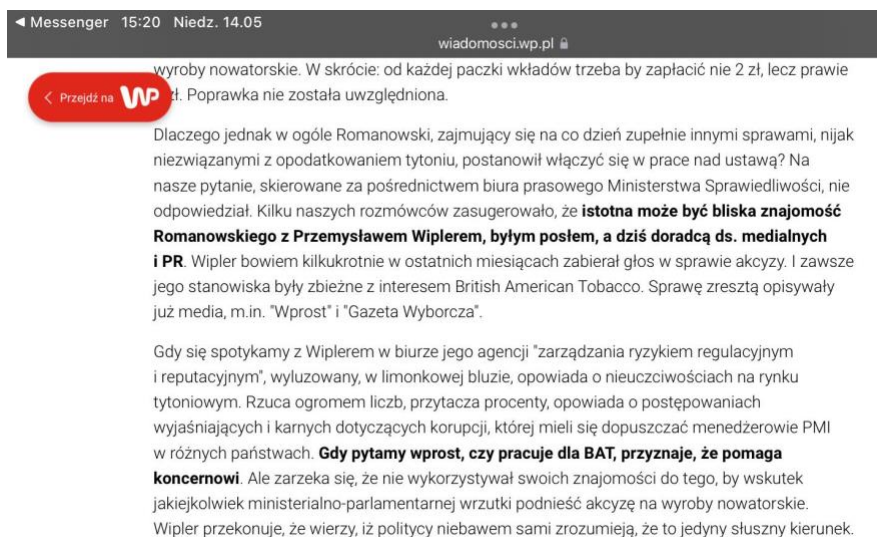
A dedicated and results-driven leader with long-standing experience gained in public and private sector as a 1st Fiscal Counsellor responsible for the VAT and Excise duty in the Permanent Representation of the Republic of Poland to the EU, in the position of Director of Gambling's Regulation Department in the Ministry of Finance and as a Fiscal Affairs & Illicit Trade Prevention Manager in Philip Morris Distribution Polska Sp. z o.o.

A good negotiator with considerable skills, efficient at work individually and as team leader, experienced in managing, motivating and supporting a productive team. With passion and readiness to face up to new challenges.

⁴²<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu19960100055>

	0	1	2	3	4	5
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				

Currently, there is no knowledge about this, but there is a possibility. In the past Poland's leading news portals reported that Przemyslaw Wipler (deputy to the parliament of the VII term 2011 – 2015⁴³) admitted to assisting British American Tobacco (BAT) by taking a position on excise duty issues that coincides with the interests of the concern.



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
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According to the government, there is no specific procedure of disclosure for interactions with the tobacco industry – be it official meetings or side meetings at events. On the other hand most of the meetings for example with the Prime Minister or President are available in "the news" on the government website.

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); <i>1 for whole of government code; 2 for Yes but partial if only MOH</i>						5
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No such code of conduct is known.

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			
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There is generally no such obligation, and only the reporting of the chemical composition of products is legally required.

⁴³<https://www.sejm.gov.pl/sejm7.nsf/posel.xsp?id=417>

	0	1	2	3	4	5
According to the article 11 of the Act 4 of November 9, 1995 on health protection against the consequences of using tobacco and tobacco products (<i>Ustawa z dnia 9 listopada 1995 r. o ochronie zdrowia przed następstwami używania tytoniu i wyrobów tytoniowych</i>), the President of the Chemicals Office) controls the tobacco industry and also monitors which age group is most willing to buy tobacco products. Every year tobacco industry is obliged to provide a report to Office for Chemical Substances (<i>Biuro do spraw Substancji Chemicznych</i>). ⁴⁴						
19. The government has a program / system/ plan to consistently ⁴⁵ raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec 1.1, 1.2)						5
Such system does not exist.						
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				
According to the Act of November 9, 1995 on health protection against the consequences of using tobacco and tobacco products (<i>Ustawa z dnia 9 listopada 1995 r. o ochronie zdrowia przed następstwami używania tytoniu i wyrobów tytoniowych</i>) any contributions from the tobacco industry is prohibited. Law says: “Sponsorship of sport-, cultural-, educational-, health- and socio- political activity by a tobacco company, including the manufacturer or an importer of tobacco products and a related manufacturer or importer products is prohibited.” ⁴⁶						
TOTAL						62

⁴⁴<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu19960100055>

⁴⁵For 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.

⁴⁶<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu19960100055>

Annex A: Sources of Information

I. TOBACCO INDUSTRY ACTIVITY

	TOP TOBACCO COMPANIES	MARKET SHARE	BRANDS	SOURCE
1	British American Tobacco Polska	28%	glo, Vogue, Rothmans of London, Jan III Sobieski, Lucky Strike, Pall Mall	http://www.bat.com.pl/
2	Imperial Tobacco Polska	14%	Parker&Simpson (P&S), WEST, Davidoff, R.I., L&B, smoking tobacco P&S and WEST, an accessories for smokers in the form of cigarette tubes, tissue paper and hand-made cigarette makers.	https://imperial-tobacco.pl/
3	JTI Polska	25%	Winston, Camel, LD, PLOOM, LOGIC	https://www.jti.com/pl/europe/poland
4	Philip Morris Polska	33%	IQOS, Marlboro, L&M, Red&White, Chesterfield, RGD, Parliament	https://www.pmi.com/markets/poland/pl/about-us/overview

	TOP TOBACCO INDUSTRY ALLIES/ FRONT GROUPS	TYPE (FRONT GROUP, AFFILIATE, INDIVIDUAL)	SOURCE
1	National Association of the Tobacco Industry (Krajowe Stowarzyszenie Przemysłu Tytoniowego)	Front Group	http://www.kspt.org.pl/
2	Polish Tobacco Industry Association (Polskie Stowarzyszenie Przemysłu Tytoniowego)	Front Group	http://www.pspt.org.pl/
3	European Smoking Tobacco Association	Front Group	https://www.esta.be/
4	Business Centre Club	Front Group	https://www.bcc.org.pl/

a) News sources

	TOP NEWSPAPERS/DAILIES	TYPE (PRINT/ONLINE)	SOURCE
1	Wirtualna Polska	online	https://www.wp.pl/
2	Onet	online	https://www.onet.pl/
3	Gazeta Wyborcza	print and online	https://wyborcza.pl/0,0.html
4	TVN24	on TV and online	https://tvn24.pl/
5	TVP Info	on TV and online	https://www.tvp.info/

b) Government Agencies

	Agency	Specify if more than one office is involved in this function	General Sources of Information/ News for each office
1	Office of the Chief Executive (Prime Minister/ President)	President Andrzej Duda Prime Minister Mateusz Morawiecki	https://www.prezydent.pl/ https://www.gov.pl/web/premier
2	Cabinet and/or National Assembly (Policy makers)	the Council of Ministers	https://www.gov.pl/web/gov/rada-ministrow
3	Agriculture / National Tobacco Board	The Ministry of Agriculture and Rural Development	https://www.gov.pl/web/rolnictwo
4	Customs	- Ministry of Finance - Ministry of Internal Affairs and Administration - Customs and Tax Service	- https://www.gov.pl/web/finanse - https://www.gov.pl/web/mswia - https://www.gov.pl/web/mswia/sluzba-celno-skarbowa
5	Education	Ministry of Education and Science	https://www.gov.pl/web/edukacja-i-nauka
6	Environment	Ministry of Climate and Environment	https://www.gov.pl/web/klimat
7	Finance	Ministry of Finance	https://www.gov.pl/web/finanse
8	Health	Ministry of Health	https://www.gov.pl/web/zdrowie
9	Labor	Ministry of Family and Social Policy	https://www.gov.pl/web/rodzina
10	Trade and Industry/Investments	- Ministry of Development and Technology - Ministry of State Assets - Ministry of Development Funds and Regional Policy	- https://www.gov.pl/web/rozwoj-technologie - https://www.gov.pl/web/aktywa-panstwowe - https://www.gov.pl/web/fundusze-regiony
11	Digitization	Ministry of Digitization	https://www.gov.pl/web/cyfryzacja
12	Culture	Ministry of Culture and National Heritage	https://www.gov.pl/web/kultura
13	Defence	Ministry of National Defence	https://www.gov.pl/web/obrona-narodowa
14	Sport	Ministry of Sport and Tourism	https://www.gov.pl/web/sprawiedliwosc
15	Justice	Ministry of Justice	https://www.gov.pl/web/sprawiedliwosc
16	Foreign policy and relations	Ministry of Foreign Affairs	https://www.gov.pl/web/dyplomacja

II. LAWS, POLICIES, AND ISSUANCES:

HEALTH LAWS:

1. Is there a health law database? If yes, please list which one will be used and cite the limitations:

No

2. If there is no existing health law database, then list the primary source of the law listing to be searched:

No

3. Does the above sources include issuances? Yes No

If no, please list the alternative source for the issuances:

ALL LAWS:

4. Is there a centralized (all) law database? If yes, please list which one will be used and cite the limitations:

- ISAP - Internet System of Legal Acts: <https://isap.sejm.gov.pl/>

- Government Legislative Center: <https://legislacja.rcl.gov.pl/>

- Legal information database: <https://www.wolterskluwer.com/pl-pl/solutions/lex/baza-informacji-prawnej>

5. If there is no existing centralized law database, then list the primary source of the law listing to be searched:

6. Does the above sources include issuances? Yes No

If no, please list the alternative source for the issuances: _____