
Oman

**TOBACCO
INDUSTRY
INTERFERENCE
INDEX
2023**

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Background and Introduction

This report is the second publication to measure government's response to the intensity, frequency, and severity of incidents of Tobacco Industry Interference (TII) in the Sultanate of Oman for the period 1 April 2021 to 31 March 2023. Although there are no tobacco companies as such operating in Oman, two local distributors act as agents to distribute the cigarette brands of international companies. [Khimji Ramdas](#), the distributor for Philip Morris products, has been operational in Oman for more than 40 years according to their website. Enhance Oman, the agent for British American Tobacco (BAT), comes under one of 7 clusters of the [WJ Towell group of companies](#). Both companies are large family-owned business conglomerates with vast portfolios including construction, property, consumer products and services. They are included in the report since the WHO Framework Convention on Tobacco Control (WHO FCTC) includes tobacco distributors in their definition of the tobacco industry.

This report is based on the questionnaire prepared by [Southeast Asia Tobacco Control Alliance \(SEATCA\)](#), a multi-sectoral alliance established to support ASEAN countries in developing and putting in place effective tobacco control policies including monitoring tobacco industry interfering with public health policy making. The aim of the report is to not only monitor progress in implementing Article 5.3 of the WHO FCTC but to also provide guidance to support and encourage the government to strengthen tobacco control efforts.

Responses to the 20-item tool is based on a search for publicly available information based on the SEATCA guidelines.¹ In summary, this involved a scoping review of publicly available evidence from leading Oman media websites, Oman government websites and local tobacco agents' websites. Royal Decrees and Ministerial Decisions were obtained from the [Oman Ministry of Justice and Legal Affairs website](#). Other websites searched were a [non-government website](#) that provides a more comprehensive resource for Omani legislation and the [Tobacco Control Laws Organization](#); the latter was a useful source for English translations. Search terms used for the scoping review included all those outlined in the guidelines and the names of the board members for the two main tobacco distributors.

Indicators were largely quantified according to intensity, frequency or severity based on the SEATCA guidelines. The Global Center for Good Governance in Tobacco Control (GGTC) was consulted regularly to ensure clear understanding of each indicator and accuracy of scoring. As per the SEATCA guidelines, scoring for each indicator ranged from 1 to 5 where the lower score indicates better compliance with the FCTC Article 5.3. A public health expert and a lawyer, both with extensive experience in their respective fields, reviewed the draft report and agreed on the scoring; their suggestions and clarifications were incorporated into the final report.

The main finding of the 2023 Index shows an improvement in Oman's overall score from 47 to 43 points. The main improvement is in reducing unnecessary interactions with the tobacco industry and fast implementation of standardized packaging giving the distributors only 6 months to comply with an administrative fine of up to 1,000 Omani rials (USD 2,600) for non-compliance.

¹ [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.

Summary Findings

1 INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT

This year, Oman became the second country in the region after Saudi Arabia to pass a plain packaging law that goes into effect by September this year. No evidence was found in the public domain that the government accepts support from the TI in tobacco control policy development, nevertheless, tobacco control laws and regulations are not as comprehensive as outlined in the WHO FCTC.

2 INDUSTRY CSR ACTIVITIES

Unlike the previous report, Khimji Ramdas, the distributor for Philip Morris, presents itself as a generous family-run business with a Corporate Social Responsibility Arm, Eshraqa. It was the only TI engaged in a number of activities and sponsorships with the public sector. For the period of this review, Khimji Ramdas engaged in nine national and three sub-national activities with the public sector including ministries and other government institutions; high level government officials, including the Royal Family and Undersecretaries from the Ministries of Education, Labour and Social Development, participated in several of them and are quoted expressing appreciation for Eshraqa's efforts to serve the community. All of the activities involved the education, or social development sector(s) and/or targeted children, young people, people with disabilities or women; none engaged the health sector unlike in the previous review. On the other hand, these activities appear to be more strategically targeted than previously by addressing priority groups like young people, people with disabilities and young entrepreneurs. The government is exploring ways to ban CSR.²

3 BENEFITS TO THE INDUSTRY

There is no evidence found in the public domain of the government attending to requests submitted by the TI. The new regulation on plain packaging imposes an administrative fine of up to 1,000 Omani rials (USD 2,600), for example, provides just six months for its implementation. The 2019 excise tax on tobacco products provides an exemption for tobacco imported into Musandam, the northern governorate bordering the United Arab Emirates.

4 UNNECESSARY INTERACTION

No evidence was found in the public domain of the government accepting assistance from the TI or entering into partnership. The only two unnecessary interactions were sports related activities involving the Director for Khimji Ramdas who is also the Chair of the Board of the Oman Cricket Academy. He had opportunities to engage with the Minister, Oman Investment Authority, the Undersecretary, Ministry of Culture, Sports and Youth and Chair, Oman Olympic Committee.

5 TRANSPARENCY

No evidence was found in the public domain regarding government meetings or interactions with the TI and about rules requiring the government to disclose or register TI entities and their affiliated organizations.

6 CONFLICT OF INTEREST

²Personal communication with Jawad Al Lawati, Tobacco Control Focal Point, Ministry of Health, Oman

As reported in the 2021 report, a former Minister of Commerce and Industry is a Group Adviser for the WJ Towell group and in September 2020, was appointed to the 6-member Board of Governors of the Central Bank of Oman for a 5-year term. Since then, two high level managers from the TI have been appointed to government positions: one as an Advisor for Foreign Trade and International Cooperation at the Ministry of Commerce, Industry and Investment Promotion, and the other as a Member, Board of Directors, Muscat Stock Exchange.

7 PREVENTIVE MEASURES

There was no evidence found in the public domain about requirements of the government to disclose records of the interaction with the TI and its representatives and of the TI to periodically submit information on tobacco production, manufacture, market share, marketing expenditures, revenues and any other activity. On the other hand, there is a policy for members of the multisectoral national tobacco control committee prohibiting them from receiving donations and accepting subsidies from tobacco companies or their agents. However, it does not apply for the whole government leaving the avenue open for the TI to approach other public officials.

RECOMMENDATIONS

1. Inform and educate all branches of government and the public about the need to protect public health policies for tobacco control from commercial and other vested interested of the TI and the strategies used by the TI to interfere with the development and implementation of tobacco control policies and/or undermine strategies to combat illicit trade in tobacco products.
2. Expand the current code of conduct for members of the Tobacco Control Committee to all government officials limiting interactions with the TI and prescribing the standards with which they should comply in their dealings with the TI and ensure transparency of those interactions.
3. Expand legislation controlling tobacco promotional activities to ban sponsorship of events including philanthropic activities (financial or in-kind) by the TI with government entities; the regulation should also clearly define mechanisms for enforcement.
4. Develop clear conflict of interest policies that require applicants for public office positions which have a role in setting and implementing tobacco control policies to declare any current or previous occupational activity with any TI and not allow any person employed by the TI to be a member of any government body, committee or advisory group that sets or implements tobacco control or public health policy.
5. Establish a system to regularly collect and disseminate information on tobacco market share, marketing expenditures, revenues, philanthropy and other activities to promote transparency of all operations and activities of the TI in the country.
6. It was apparent from this review that further work is required to strengthen tobacco control policies such as:
 - 6.1. Require stronger, larger graphic health warnings and introduce a regular review process (i.e., every six months).

- 6.2. Reduce the affordability of both cigarettes and shisha tobacco by implementing a minimum specific tax and standard tax rates for all tobacco products, removing the duty-free status for importing tobacco into Musandam and earmarking tobacco tax revenues for tobacco control activities.
- 6.3. Impose a comprehensive national ban on tobacco use in enclosed public spaces by removing the allowance in sub-national laws permitting designated smoking areas and exemptions for shisha cafes.

Oman

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 ³ 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. ⁴ in setting or implementing public health policies in relation to tobacco control ⁵ (Rec 3.4)	0					
No evidence found in the public domain.						
2. The government accepts, supports or endorses <u>policies or legislation drafted</u> by or in collaboration with the tobacco industry. (Rec 3.4)			2			
<p>a. Tax:</p> <p>An ad valorem excise tax of 100% on tobacco products was introduced in Oman with the issuance of Royal Decree 23/2019 in March 2019;⁶ the import duty is 100% of the cost, insurance and freight (CIF) value at import. There is also a minimum specific import duty. The Ministry of Finance increased the import duty from 10 to 15 Omani rials per 1000 cigarettes in 2018; if 100% of CIF levied is lower than 15 Omani rials per 1000 cigarettes then the minimum import duty is levied instead. In terms of waterpipe tobacco, the minimum import duty is 6 Omani rials/kilogram. An exemption was given to this tax is for tobacco imported into Musandam, the northern governorate bordering the United Arab Emirates; instead, a 1% ad valorem tax is charged as an administration fee.</p> <p>Although the excise tax is significantly higher than industry recommendation, the legislation does not mention incremental increase. The tax levied varies between cigarettes and waterpipe tobacco and tobacco prices remain below other countries including those in the Gulf Cooperation Council (GCC; Bahrain, Kuwait, Oman, Qatar, Saudi Arabia and United Arab Emirates).⁷</p> <p>A tax stamp system for excise goods was introduced in July 2022 by the Tax Authority to be initially applied to cigarettes and then extended to other products.⁸</p> <p>b. Smoke-free areas</p>						

³ 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

⁴ The term, “tobacco industry” includes those representing its interests or working to further its interests, including the State-owned tobacco industry.

⁵ “Offer of assistance” may include draft legislation, technical input, recommendations, oversees study tour

⁶ [Royal Decree 23/2019, Excise Tax Law](#); See also [World Health Organization \(2020\) Tobacco tax: Oman](#).

⁷ [World Health Organization \(2020\) Tobacco tax: Oman](#); Al-Lawati, J., Mabry, R. M., & Al-Busaidi, Z. Q. (2017). [Tobacco control in Oman: It's time to get serious!](#). Oman medical journal, 32(1), 3.

⁸ Shabiba (2022) [The arrival of the first shipment of excise goods bearing tax stamps to the Sultanate of Oman](#), 12 December 2022

In Oman, smoke-free legislations are sub-national focusing on specific geographical areas and indoor settings; together they cover the whole country. For example, sub-nationally, the smoking bans in the hospitality industry apply to indoor smoking not outdoor eating places, allows for designated smoking areas and regulates shisha cafes.⁹ In 2008, the Ministry of Manpower issued a full ban on smoking in the workplace.¹⁰ Violations to smoking where prohibited is subject to a fine of 50 Omani Riyals for the first and second offenses, and a fine of 200 Omani Riyals for the third offense. These penalties are comparable to other laws; for example, the lowest fine in the 2016 traffic law is 100 Omani Rials,¹¹ a significant increase from previous years.¹² A comprehensive national ban on tobacco use in enclosed public spaces that removes the allowance in sub-national laws permitting designated smoking areas and exemptions for shisha cafes is needed.

c. Packaging and labelling

On 14 February 2023, the Ministry of Commerce, Industry and Investment issued a decision for plain package of tobacco products with a six months lead time.¹³ The tobacco standards are based on those issued by the Saudi Food and Drug Authority¹⁴ which state that warnings must be “displayed on the upper front and lower back surface, covering 65% of the entire surface, brand name must be printed in a standardized font and colour¹⁵ and the 3 pictorial warnings should be rotated equally over a 12 month period.¹⁶ Further work is needed to ensure these guidelines better align with the WHO FCTC guidance on implementation.¹⁷

d. Ban on tobacco advertising, sponsorship and promotion.

Two Ministry of Information decisions (No. 42/2016, No. 3/2018, No. 272/2010) prohibit publication of advertisements of tobacco products or its derivatives in all print, audio, visual, and electronic media, prohibit outdoor advertising such as billboards and prohibit the advertisement and publicity of tobacco or tobacco products in public places. These include point of sale.¹⁸ Decision No. 272/2010 prohibits tobacco manufacturers, importers, and distributors from sponsoring "contests, games and events which might be utilized by these companies to publicize or advertise their products." But does not address other contributions and sponsorship, such as sponsorship of individuals, organizations, or government entities or programs, nor does it address contribution to or support of corporate social responsibility programs or youth prevention programs.

⁹ Muscat Municipality (2019) [Ministerial Decision 2019/219](#) and Ministry of Regional Municipalities, Environment and Water Resources (2010) [Ministerial Decision 2010/272](#).

¹⁰ Ministry of Manpower, 2008, [Ministerial resolution 686/2008](#), Occupation safety and health organizational regulation in the institutions subject to the labor law

¹¹ [Royal Decree 2016/38, Traffic Law](#)

¹² Rejimon, K., [Get familiar with new Oman traffic rules, drivers advised](#). Times of Oman 2 September 2016, 2016

¹³ Ministry of Commerce, industry and investment Promotion (2023) [Ministerial Decision, 67/2023](#)

¹⁴ Personal communication with Jawad Al Lawati, Tobacco Control Focal Point, Ministry of Health, Oman

¹⁵ Saudi Food and Drug Authority (2018) [Plain packaging of tobacco products \(SFDA.FD 60:2018\)](#)

¹⁶ Saudi Food and Drug Authority (2020) [Announcement No. 4204 on Complying with combined health warnings approved for the plain packaging of tobacco products](#)

¹⁷ World Health Organization. (2013). WHO Framework Convention on Tobacco Control: [Guidelines for Implementation of Article 5.3, Articles 8 To 14](#).

¹⁸ Ministry of Information (2018) [Ministerial decree 43/2018](#) and Ministry of Information (2016) [Ministerial decree 42/2016](#) amending some provisions on the regulation of the press and publications law

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Discounts on tobacco products are clearly banned by Ministry of Commerce and Industry Decisions 129/2015 and 239/2013. ¹⁹						
Fines for violations of these laws and regulations vary. Article 59 of the Press and Publication Law of 1984 ²⁰ says that violations to the law are subject to imprisonment of a maximum of two years and a fine of up to 2000 Omani Riyal, or both. Violations of the ban on offering tobacco products at a discount are punishable by a fine of 500 Omani Riyal. The fine is doubled upon a repeat violation. Violators of the Decision prohibiting sponsorship of contests, games, or events are subject to a fine of 100 Omani Riyals for the first and second offenses, and of 300 Omani Riyals for the third offense. Fines are doubled for recurring offenses during the period of license validity. The enforcement mechanisms are described in the publication law issued by the Ministry of Information; however, for tobacco sponsorship the enforcement mechanism is not clear.						
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 or invite the tobacco industry to sit in its inter-agency group that sets public policy. ²¹						
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) ²² (Rec 4.9 & 8.3) For non-COP year, follow the previous score of COP year. For non-Parties, apply a score of '0'		I				
Oman's delegation to the COP does not allow any representatives from the TI to join the delegation. ²³						
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" or "sustainable". For example, environmental programs. (Rec 6.2) B. The government (its agencies and officials) receives CSR contributions ²⁴ (monetary or otherwise, including					4	

¹⁹ Ministry of Commerce and Industry (2015) [Ministerial Decision 129/2015](#) On the promulgation of a Regulation on Sale at Discounted Prices; Ministry of Commerce and Industry (2013) [Ministerial Decision 239/2013](#) On the Promulgation of a Regulation for Promotional Offers

²⁰ [Royal Decree 84/49, Publications and publishing law](#)

²¹ MOH press releases from [2019](#) and [2016](#) list membership which include only public entities

²² Please annex a list since 2009 so that the respondent can quantify the frequency, <http://www.who.int/fctc/cop/en/>

²³ FCTC (2018) Eighth Session of the Conference of the Parties to the WHO Framework Convention on Tobacco Control, [List of Participants](#)

²⁴ political, social financial, educations, community, technical expertise or training to counter smuggling or any other forms of contributions

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<p>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></p>						
<p>Between 1 April 2021 to 31 March 2023, 13 CSR related articles and press releases were identified which involved 12 activities engaging with the public sector including ministries and other government institutions. All were supported by Eshraqa, the Corporate Social Responsibility Arm of Khimji Ramdas. Nine were activities at the national level; high level government officials participated in 6 activities. All of the activities involved the education, or social development sector(s) and/or targeted children, young people, people with disabilities or women. The government is exploring ways to ban CSR.²⁵</p> <p>National level</p> <p>Since April 2021, two agreements between Eshraqa and the public sector (Ministry or Public Authority) were signed; one with Muscat National Development and Investment Company (ASAS), a company established in 2014 by 10 government agencies,²⁶ to provide training and rehabilitation programmes for people with disabilities and the other with the Ministry of Education²⁷ to support the Oman Science Festival targeting students in schools and universities. An additional agreement was signed with Al Tawasul Institute of Khimji Ramdas²⁸ to train people who are hard of hearing so that they can join the company; this event was held under the patronage of the Under secretary for Human Resource Development, Ministry of Labour. In addition, they conducted an entrepreneurship training programme in collaboration with the Authority for Small and Medium Enterprises Development²⁹.</p> <p>In kind donations were provided in the form of 10000 schools bags to the Ministry of Education³⁰ and 10 000 Ramadhan boxes in coordination with the Ministry of Social Development.³¹</p> <p>The previous report mentioned Eshraqa’s programme to promote opportunities for students in the fields of science, technology, engineering, mathematics and arts (STEMA) in collaboration with the ministries of education and sports, youth and culture. During the reporting period, these efforts continued with three STEMA activities: a mid-Ramadhan Qaranqasho event for children,³² an on-line summer camp for children³³ and having a booth at the Oman Science Festival during which the Undersecretary of the Ministry of Education expressed appreciation for the support provided by Khimji Ramdas.³⁴</p>						

²⁵Personal communication with Jawad Al Lawati, Tobacco Control Focal Point, Ministry of Health, Oman

²⁶ Times of Oman (2022) [Qadiroon, first sustainable e-platform for the disabled launched](#)

²⁷ Times of Oman (2022) [Education ministry signs six pacts with private sector](#)

²⁸Oman Observer (2023) [Khimji Ramdas Eshraqa to provide employment for DHH job-seekers](#)

²⁹Times of Oman (2022) [Eshraqa’s ‘Tasees’ and ASMED organise boot-camp for SMEs](#)

³⁰ Times of Oman (2022) [Ministry to distribute 10,000 school bags in Oman](#)

³¹ Eshraqa News Clippings (2023) [KR Eshraqa distributes 10,000 Ramadan Boxes across Wilayats](#)

³² Times of Oman (2022) [KR Eshraqa’s Stemazone makes learning fun at the Qaranqasho event](#)

³³ Times of Oman (2021) [KR-Eshraqa announces Stemazone summer camp](#)

³⁴ Times of Oman (2022) [KR Eshraqa’s Stemazone inspires young minds at Oman Science Festival](#)

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These events involved the participation of high-level officials, namely, undersecretaries from the Ministries of education, labour and social development, who are quoted as expressing appreciation for Eshraqa’s efforts to serve the community.

Subnational level

At the subnational level, support was provided for three activities. Two were donations including OMR 144 000 to the Association for Early Intervention to establish a vocational training centre³⁵ and in-kind donations (smart televisions, smart interactive boards, desktops and security cameras) to government schools in one school district.³⁶ The third activity was a 2-month tailoring programme that culminated in a fashion show where a member of the royal family attended and expressing support to Eshraqa for providing opportunities for women.³⁷

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)		I				
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No evidence of the government attending to requests submitted to the government was found in the public domain.

7. The government gives privileges, incentives, tax exemptions or benefits to the tobacco industry (Rec 7.3)		I				
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The latest tobacco-related legislation on plain packaging imposes an administrative fine of up to 1,000 Omani rials (USD 2,600) and provides just six months for its implementation., However, the Excise Tax issued in 2019 grants exemptions only for tobacco imported into Musandam, a region bordering the United Arab Emirates but is charged a 1% ad valorem tax as an administration fee..³⁸ News reports from 2019 indicated that unlike with tobacco, exemptions were made for alcohol – the imposed taxed for alcohol was dropped from 100% to 50% for an extendable six-month period.³⁹

INDICATOR 4: Forms of Unnecessary Interaction

8. Top level government officials (such as President/ Prime Minister or Minister ⁴⁰) 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)				3		
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³⁵ Times of Oman (2022) [Social Development Ministry inks 8 agreements, honours establishments](#)

³⁶ Khimji Ramdas Press Release (2022) [KR Eshraqa signs MoU with MoE to support infrastructure development of schools in Wilayat Dima Watayeen](#)

³⁷ Times of Oman (2022) [KR Eshraqa supports the Omani Women Association's 'Ana Aqdar' sewing program](#)

³⁸ Ministry of Finance (2019) [Excise Tax FAQs \(English\)](#)

³⁹ Times of Oman (2019) [New sin tax prices prompt warning on overcharging](#)

⁴⁰ Includes immediate members of the families of the high-level officials

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<p>Two activities reported in the media can be identified as unnecessary forms of interaction. The Director of one of the TI companies is also the Chairman of the Board of the Oman Cricket Academy (OCA) which provides opportunities to interact with high government officials. During the period studied, he met with the Chair, Oman Olympic Committee, to discuss the future plans of the game in Oman.⁴¹ In addition, the corporate sector signed an agreement with OCA to host Men's T20 Cricket World Cup event in Oman; the chief guests of the ceremony were the Minister of Oman Investment Authority and the Undersecretary of Ministry of Culture, Sports and Youth.⁴² These sports-related interactions do not directly demonstrate influence in public health policy; however, they show the extent of engagement of individuals in the TI with public officials.</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)	0					
No evidence found in the public domain.						
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>	0					
For the time period studied, no evidence was found in the public domain of the government having a partnership with the TI unlike 2 years ago when the only public university in Oman entered into partnership with the PMI-funded Foundation for a Smoke-Free World to conduct research on heated tobacco products and e-cigarettes. ⁴³						
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)	0					
No evidence found in the public domain.						
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
No evidence of relevant regulation or policy found in the public domain.						

⁴¹ Al Watan (2021) [IOC President meets Taleb Al Wahaibi and Pankaj Khimji](#)

⁴² Times of Oman (2021) [Big corporates come forward to support Oman Cricket](#)

⁴³ Shabiba (2020) [Sultan Qaboos University participates in preparing an international study examining the harms of e-cigarettes](#)

	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) / Never 5 Yes	0					
From the Basic Law (Constitution) it is commonly understood that political parties are not allowed although this is not stated explicitly. ⁴⁴ Ministerial regulations allow only personal sources of funds for campaigning; other sources not allowed. ⁴⁵ Although there is news coverage of some parliamentarians participating in CSR related events, there is no publicly available evidence to connect individuals in public office to the tobacco business.						
14. Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4)						5
As reported in 2021, one retired senior level official is the Group Advisor of one of the family-owned/run tobacco related businesses. ⁴⁶ This former official remains as the Group Advisor. No additional evidence was found for the relevant time period.						
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	
The first TIII report (2021) reported about one person; a Board member of WJ Towell was appointed in September 2020 to the 6-member Board of Governors of the Central Bank of Oman for a 5-year term. ⁴⁷ Since then, two additional people have been appointed. On 8 April 2021, the WJ Towell Group Vice Chairman, Managing Director and Chairman of the Executive Committee was appointed by the Oman Investment Authority to the Board of Directors for the Muscat Stock Exchange. ⁴⁸ On 16 June 22, the Director of the Khimji Ramdas Group was appointed by Royal Decree as an advisor for foreign trade and international cooperation at the Ministry of Commerce, Industry and Investment Promotion. ⁴⁹						
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
No evidence of relevant regulation or policy found in the public domain.						

⁴⁴ [Royal Decree 6/2021 Basic Law of the State](#)

⁴⁵ Ministry of Interior (2019) [Ministerial Decision 44/2019](#) on rules and procedures for electoral campaigns

⁴⁶ Anglo-Omani Society (2021) [Chair, Omani British Business Council](#)

⁴⁷ Times of Oman (2020) [His Majesty issues Royal Decree to form Board of Governors of CBO](#)

⁴⁸ Times of Oman, (2022) [OIA announces Board of Directors of MSX](#)

⁴⁹ Times of Oman (2022) [New Ministers appointed in Oman](#)

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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>		2				
According to the 2020 National Report to the FCTC COP, ⁵⁰ the government has reported that a policy is in place for members of the multisectoral national tobacco control committee; they are not allowed to receive donations nor accept subsidies from tobacco companies or their agents. However, it does not apply for the whole government.						
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)						5
<p>The Excise Tax law is the only tobacco-related legislation that requires registration by the producer or importer of the goods as well as for a warehouse license for the excised goods. Transitional excise tax return is required. The Digital Tax Stamp Scheme introduced in 2022 aims to ensure timely and efficient collection of taxes and custom duties; its roll-out began with tobacco products.⁵¹</p> <p>However, the two distributors are not required to report on what they spend on incentives to retailers, philanthropy or other marketing activities.</p> <p>Published documents from the National Centre for Statistics and Information, such as the monthly Consumer Price Index,⁵² includes information about tobacco and the Capital Market Authority's Code of Corporate Governance published in 2016 has a section on reporting on CSR activities.⁵³</p>						
19. The government has a program / system/ plan to consistently ⁵⁴ raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec I.1, I.2)			2			
A directive was circulated to all relevant government units not to accept subsidies and donations from tobacco companies according to the National Report to the FCTC 2020. ⁵⁵						

⁵⁰ FCTC (2020) [Oman, 2020 FCTC report](#)

⁵¹ Tax Authority (2023) [FAQs on Tax Stamp Scheme for Excise Goods in the Sultanate of Oman](#)

⁵² National Centre for Statistics and Information (2021) [Consumer Price Indices, 16th Edition, April 2021](#)

⁵³ Capital Market Authority (2016) [Questions on the Code of Corporate Governance](#)

⁵⁴ 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.

⁵⁵ FCTC (2020) [Oman, 2020 FCTC report](#)

	0	1	2	3	4	5
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)			2			
According to the WHO FCTC National Report ⁵⁶ members of the multisectoral national tobacco control committee are not allowed to receive donations nor accept subsidies from tobacco companies or their agents. However, it does apply for the whole government leaving the avenue open for the TI to approach other public officials.						
TOTAL SCORE	43					

⁵⁶ FCTC (2020) [Oman, 2020 FCTC report](#)

Annex A: Sources of Information

	TOP TOBACCO COMPANIES/ DISTRIBUTORS	MARKET SHARE	BRANDS	SOURCE
1	Khimji Ramdas	54%	Philip Morris	https://khimji.com/kr-business-clusters/brand-portfolio/ (https://consumer.khimji.com/fmcg-distribution/).
2	Enhance Oman (falls under the WJ Towell group of companies)	unknown	BAT brands	http://enhance-group.com/ (http://www.wjtowell.com/)

	TOP MEDIA/ NEWSPAPERS	URL
1	Times of Oman (English)	https://timesofoman.com/
2	Oman Daily Observer (English)	https://www.omanobserver.om/
3	Al Watan (Arabic)	http://alwatan.com/
4	Al Shabeeba (Arabic)	https://shabiba.com/
5	Muscat Daily (English)	https://muscatdaily.com/