

The background of the page is a composite image. On the left, there is a vertical strip of the Ghanaian national flag, showing its characteristic red, yellow, and green horizontal stripes with a black star in the center. On the right, a hand is shown holding a lit cigarette, with smoke rising from it. Below the cigarette, another hand is holding a lighter. The overall background has a dark, slightly blurred appearance with some blue and white geometric shapes in the upper right corner.

**GHANA**  
**TOBACCO**  
**INDUSTRY**  
**INTERFERENCE**  
**INDEX 2025**

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## Acknowledgement

This report is supported by members of the tobacco control consortium, including Mr. Godfred Tweneboah Kodua, Research and Policy Manager of VAST Ghana; Mr. Geoffrey Ocansey, Executive Director of Revenue and Mobilization Africa; and Mr. Nii Amanquah Addo, Executive Director of Green Tax Youth Africa.

We express our sincere gratitude to Dr. Arti Singh of the School of Public Health, Kwame Nkrumah University of Science and Technology for her comprehensive review of the report. We also acknowledge the technical guidance and oversight provided by Dr. Mary Assunta and Mr. Yodhim Dela Rosa of the Global Centre for Good Governance in Tobacco Control (GGTC) during the preparation of this Index.

We also acknowledge the support of Mr. Solomon Foli, Program Manager of VAST Ghana, and Mr. Winston Gamor, Assistant Policy and Advocacy Officer of VAST Ghana, for their valuable contributions toward the finalization of the report.

This Tobacco Industry Interference Index for Ghana, 2025, is part of the Global Tobacco Industry Interference Index (GTII) a global survey aimed at documenting the extent to which public health policies are protected from tobacco industry interference and highlighting how governments are resisting such influence.

This publication was made possible by the financial support of Bloomberg Philanthropies

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**Publication:** June 2025

**Design and Print by:**  
BROOM MULTI MEDIA

# Background and Introduction

Tobacco prevalence in Ghana remains relatively low compared to other nations. According to the WHO Report on the Global Tobacco Epidemic (2021), 4% of adults use tobacco products, with 2.2% of the adult population smoking cigarettes. This includes 4.3% of men and 0.1% of women, making Ghana the country with the lowest smoking rate not only in sub-Saharan Africa but globally<sup>1</sup>. Ghana has a long history of tobacco control efforts. In 1982, the government introduced a directive banning cigarette advertising in electronic and print media<sup>2</sup>. In 2002, the country joined the Quit and Win International Smoking Cessation Program, which continued until 2006<sup>3</sup>. Ghana ratified the WHO FCTC in 2005, committing to implementing comprehensive tobacco control measures. In 2006, the Ministry of Health issued a directive banning smoking in its facilities, while the Ministry of Transportation also banned smoking in public and private commercial transport<sup>4</sup>.

According to the GYTS 2017, 9.9% of junior high school students in Ghana use some form of tobacco product (cigarette, smokeless tobacco, electronic cigarette, or waterpipe tobacco)<sup>5</sup>. The passage of the Tobacco Control Measures of the Public Health Act in 2012 (Act 851) marked a major milestone, making it Ghana's primary tobacco control legislation. This was followed by the enactment of the Tobacco Control Regulations (L.I. 2247) in 2016<sup>6</sup>, which further strengthened the regulatory framework. Despite these legislative advancements, enforcement remains a challenge. Ghana has made progress in restricting tobacco advertising, promotion, and sponsorship prohibiting both direct and indirect advertising, sponsorships, and promotions. However, compliance assessments indicate that enforcement bans have been moderate<sup>7</sup>.

<sup>1</sup> World Health Organization, "WHO report on the global tobacco epidemic, 2021 Country profile Ghana." 2021. [Online]. Available: [https://cdn.who.int/media/docs/default-source/country-profiles/tobacco/who\\_rgte\\_2021\\_ghana.pdf?sfvrsn=8a2769dc\\_5&download=true](https://cdn.who.int/media/docs/default-source/country-profiles/tobacco/who_rgte_2021_ghana.pdf?sfvrsn=8a2769dc_5&download=true)

<sup>2</sup> E. Owusu-Dabo, S. Lewis, A. McNeill, S. Anderson, A. Gilmore, and J. Britton, "Smoking in Ghana: a review of tobacco industry activity," *Tobacco Control*, vol. 18, no. 3, pp. 206–211, Jun. 2009, doi: 10.1136/tc.2009.030601

<sup>3</sup> A. Singh, E. Owusu-Dabo, N. Mdege, A. McNeill, J. Britton, and L. Bauld, "A situational analysis of tobacco control in Ghana: progress, opportunities and challenges," *J Glob Health Rep*, vol. 4, p. e2020015, Apr. 2020, doi: 10.29392/001c.12260.

<sup>4</sup> UNDP. Investment case for tobacco control in Ghana. 2024 [https://www.undp.org/sites/g/files/zskgke326/files/2024-03/investment\\_case\\_for\\_tobacco\\_control\\_in\\_ghana.pdf](https://www.undp.org/sites/g/files/zskgke326/files/2024-03/investment_case_for_tobacco_control_in_ghana.pdf)

<sup>5</sup> Logo, D. D., Oppong, F. B., Singh, A., Amenyaglo, S., Wiru, K., Ankrah, S. T., Musah, L. M., Kyei-Faried, S., Ansong, J., & Owusu-Dabo, E. (2021). Profile and predictors of adolescent tobacco use in Ghana: evidence from the 2017 Global Youth Tobacco Survey (GYTS). *Journal of preventive medicine and hygiene*, 62(3), E664–E672. <https://doi.org/10.15167/2421-4248/jpmh2021.62.3.2035>

<sup>6</sup> Singh A et al. A situational analysis of tobacco control in Ghana: progress, opportunities and challenges. *J Glob Health Rep*. 2020 Apr. <https://pubmed.ncbi.nlm.nih.gov/33184609/>

<sup>7</sup> [https://www.undp.org/sites/g/files/zskgke326/files/2024-03/investment\\_case\\_for\\_tobacco\\_control\\_in\\_ghana.pdf](https://www.undp.org/sites/g/files/zskgke326/files/2024-03/investment_case_for_tobacco_control_in_ghana.pdf)

The Public Health Act of 2012 initially mandated that at least 50% of the front and back of packaging be covered with health warnings. The Tobacco Control Regulations of 2016 increased the coverage on the back to 60%. Health warnings on smokeless tobacco products must cover 65% of the front and back of the product<sup>8</sup>. Despite these efforts, Ghana faces challenges on illicit tobacco trade, industry interference, and the influx of novel e-cigarettes and shisha.

## Economic and Health Burden of Tobacco Use in Ghana

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Despite low smoking prevalence, in 2021, tobacco use was responsible for an estimated 5,573 deaths in Ghana, resulting in 193,728 years of life lost (YLLs). The Ghana Tobacco Investment Case estimated that tobacco-attributable mortality alone resulted in losses amounting to GHC 371 million (\$67.4 M\*)<sup>9</sup>.

The treatment of tobacco-related illnesses, including cardiovascular disease, respiratory conditions, and cancers, required a total healthcare expenditure of GHC 172 million (\$31.3 M\*) in 2019.

This included GHC 78 million (\$ 14.2 M\*) in government spending, GHC 62 million (\$ 11.3 M\*) in out-of-pocket (OOP) health expenditures by Ghanaian citizens, and GHC 31 million (\$5.6 M\*) from private insurance and non-profit institutions. In total, tobacco use caused economic losses of GHC 668 million (\$121.5 M\*) in 2019, which represented approximately 0.2 % of Ghana's Gross Domestic Product (GDP) that year.

Tobacco-attributable losses are nearly seven times greater than the revenue collected through tobacco taxation. The financial losses per licit cigarette pack sold in Ghana equate to approximately \$9 per pack, demonstrating that the economic cost of tobacco use greatly outweighs its financial benefits<sup>10</sup>.

## Tobacco Control Measures and the Fight Against Illicit Trade

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The Food and Drugs Authority (FDA) adopted new guidelines in 2018 for the registration and labeling of tobacco products. These measures laid the foundation for Ghana's compliance with the Protocol to Eliminate Illicit Trade in Tobacco Products, which the country ratified in October 2021.

<sup>8</sup> Ministry of Health, the Republic of Ghana, "Tobacco Control Regulations, 2016 (L.I. 2247)." Oct. 2016.

\* Estimated using the average annual exchange rates for the year 2019

<sup>9</sup> [https://www.undp.org/sites/g/files/zskgke326/files/2024-03/investment\\_case\\_for\\_tobacco\\_control\\_in\\_ghana.pdf](https://www.undp.org/sites/g/files/zskgke326/files/2024-03/investment_case_for_tobacco_control_in_ghana.pdf)

<sup>10</sup> [https://www.undp.org/sites/g/files/zskgke326/files/2024-03/investment\\_case\\_for\\_tobacco\\_control\\_in\\_ghana.pdf](https://www.undp.org/sites/g/files/zskgke326/files/2024-03/investment_case_for_tobacco_control_in_ghana.pdf)

The protocol, which came into force in January 2022, was developed to address the growing issue of illicit tobacco trade, which undermines government tax revenues and tobacco control efforts.

In 2016, Ghana Customs and Excise Preventive Services estimated that 20 to 30% of the tobacco market share was derived from illicit trade. A 2021 study on illicit tobacco trade in Ghana suggested that one in five cigarettes sold in the country was illicit, with half of the retailers surveyed unaware of illicit tobacco trade laws<sup>11</sup>.

In response, the government has taken various steps to curb illicit trade, including stationing FDA officials at international borders, requiring manufacturers and importers to register their tobacco products, introducing pictorial health warning and mandating that all tobacco products sold in Ghana bear the label "For Sale in Ghana Only." However, enforcement remains a challenge due to porous borders, duty-free allowances for imported tobacco products of up to one pound, and a lack of resources to effectively detect illicit products. Additionally, Ghana has yet to establish a comprehensive track-and-trace system for monitoring tobacco products, despite adopting a tax stamp system.

## **Tobacco Taxation Policies and Economic Implications**

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Tobacco taxation has been a key strategy in Ghana's tobacco control efforts, but challenges remain in achieving optimal tax levels. Ghana took a significant step forward in strengthening tobacco taxation by passing the Excise Duty (Amendment) Bill, 2022 in March 2023. The bill, signed into law as the Excise Duty (Amendment) Act, 2023 in April 2023, introduced a specific excise tax of GHC5.6 per pack on cigarettes and other tobacco products. The legislation also expanded taxation to include electronic cigarettes and e-liquids. However, the new law simultaneously reduced the ad valorem tax rate from 175% to 50%, a move that could potentially reduce government revenue from tobacco taxation<sup>12</sup>.

## **Tobacco Industry Presence and Interference in Policymaking**

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In 1948, British American Tobacco (BAT) established cigarette distribution depots in Ghana, marking the beginning of large-scale tobacco trade operations in the country. This led to the formation of the Gold Coast Tobacco Company in 1951, responsible for network

<sup>11</sup> <https://atca-africa.org/one-in-five-cigarettes-in-ghana-is-illicit-knust-researcher/>

<sup>12</sup> <https://files.elfsightcdn.com/eafe4a4d-3436-495d-b748-5bdce62d911d/f5bf150c-f79d-42fa-b314-4f84855d3573/BASELINE-ASSESSMENT.pdf>

management, and the subsequent establishment of the Pioneer Tobacco Company in 1952, which focused on tobacco cultivation and cigarette manufacturing.

Tobacco manufacturing in Ghana ceased in 2006 when BAT relocated its operations to Nigeria, citing a more favourable production environment. Since then, Ghana has had limited tobacco cultivation, with only a small number of local farmers informally growing tobacco for domestic use and export. In 2014, Ghana produced approximately 2,545 metric tons of tobacco, with only 0.04% of its agricultural land devoted to tobacco farming. Although domestic manufacturing ended, tobacco products continue to be imported into the country, with BAT Ghana (Rothmans, Pall Mall etc) and the Target Link Company<sup>13</sup> (Oris, Gold Seal) as the main importers. Other tobacco importers include Barry International Company Limited (King size),

Tarich Company Limited<sup>14</sup> (Mond king, Milano) and Advance Option Company Limited<sup>15</sup> (Pride filter king). BAT remains the dominant player in the market, accounting for up to 87% of annual tobacco imports<sup>16</sup>. CSR initiatives, collaboration with government agencies, and industry involvement in policy development, including some government officials who have had professional affiliations with the tobacco industry, raising concerns about potential conflicts of interest. Reports also indicate that during the passage of Ghana's recent excise tax law, industry-backed entities engaged with some Members of Parliament in attempts to delay its approval. For instance, industry-affiliated groups the Centre for Greater Impact Africa organized events and invited journalists to join a campaign positioned as an "Army of Journalists Against the Excise Duty Tax," aiming to influence public and media narratives against the legislation<sup>17</sup>.

<sup>13</sup> <https://www.tradeimex.in/company/customs-data/Ghana-2402200000-importer/targetlink-limited>

<sup>14</sup> <https://www.tradeimex.in/company/customs-data/Ghana-2402200000-importer/tarich-company-limited>

<sup>15</sup> <https://www.tradeimex.in/company/customs-data/Ghana-4907000000-exporter/advance-option-company-limited>

<sup>16</sup> [https://www.undp.org/sites/g/files/zskgke326/files/2024-03/investment\\_case\\_for\\_tobacco\\_control\\_in\\_ghana.pdf](https://www.undp.org/sites/g/files/zskgke326/files/2024-03/investment_case_for_tobacco_control_in_ghana.pdf)

<sup>17</sup> Ghana News Agency. 2023. Industry Interference in the Passage of Excise Tax On Tobacco Products in Ghana was Real.[Online] Available at <https://ghananewsonline.com.gh/industry-interference-in-the-passage-of-excise-tax-on-tobacco-products-in-ghana-was-real/> [Assessed on 23rd May 2025]

During the 2024 election campaign, the industry-affiliated group ILAPI issued a statement to presidential candidates advocating for the adoption of tobacco harm-reduction strategies as a means to sustain Ghana's economy. The statement argued that redirecting state resources toward addressing preventable tobacco-related health issues would constitute a misallocation of funds and asserted that a more sustainable approach would be for the incoming government to embrace harm-reduction policies<sup>18</sup>.

Ghana currently enforces a prohibition on recreational vaping and e-cigarette use, anchored in Sections 61(2) and 62(1) of the Public Health Act (Act 851) and supported by Regulation 16 of the Tobacco Control Regulations, 2016 (L.I. 2247). These provisions ban the sale, advertisement, and public use of electronic nicotine delivery systems (ENDS), including vapes and non-nicotine e-cigarettes, and prohibit the display of promotional materials such as online advertisements and billboards<sup>19</sup>. The FDA has issued directives for the immediate

withdrawal of such products from the market and warned of sanctions for non-compliance. Despite this ban on recreational use, ENDS may still be legally registered and prescribed as a medical device for smoking cessation<sup>20</sup>, in accordance with the Ghana Smoking Cessation Guidelines (2017)<sup>21</sup>

## Progress made in Tobacco Industry Interference Monitoring

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Ghana has made modest progress in limiting industry interference, as reflected in its Global Tobacco Industry Interference Index ranking. The country improved its score from 58 in 2020 to 56 in 2021 but recorded a score of 58 again in 2023. In this current ranking, a lower score of 55 indicates less interference, or lack of publicly available information, suggesting that while Ghana has taken steps to mitigate industry influence, however significant challenges remain. Strengthening tobacco control efforts and fully implementing Article 5.3 of the WHO FCTC could further reduce the tobacco industry's negative impact on public health and sustainable development.

<sup>18</sup> Web. 2024. No Smoke, Less Harm: Sustaining Ghana's economy through tobacco harm reduction strategy. [Online] Available at <https://www.ghanaweb.com/GhanaHomePage/features/No-Smoke-Less-Harm-Sustaining-Ghana-s-economy-through-tobacco-harm-reduction-strategy-1947105> Accessed on 23rd May 2025

<sup>19</sup> <https://citinewsroom.com/2023/07/fda-raises-concerns-over-sale-advertisement-of-electronic-nicotine-vapes/> accessed on 18th June 2025

<sup>20</sup> <https://tobaccoreporter.com/2023/07/09/ghana-makes-vape-sales-and-advertisement-illegal/> accessed on 18th June 2025

<sup>21</sup> <https://www.afro.who.int/publications/smoking-cessation-clinical-guidelines-ghana> accessed on 18th June 2025



## Methodology

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 to 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. Where multiple pieces of evidence are found, the score applied reflects an average.

The report covers information on incidents from March 2023 up to March 2025, but also includes incidents prior to 2023 that still have relevance today.

# Summary Findings

## 1. INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT

There is no direct evidence that the Government of Ghana has accepted or supported policy development assistance or legislative drafting from the tobacco industry. However, industry-affiliated groups have actively promoted harm reduction narratives, particularly around e-cigarettes and vapes. A Member of Parliament reported that while industry-backed groups did not attempt to influence MPs through financial means, they engaged several members in efforts to persuade them that the Excise Tax Bill represented a setback and was unnecessary at that point in time<sup>22</sup>. Their sustained advocacy may have indirectly influenced the inclusion of these products in the Excise Duty Amendment Act 2023, signalling a growing influence over public discourse. The tobacco industry has not been invited to participate in government policy-making bodies, and the Tobacco Control Inter-Agency Coordinating Committee excludes any representation from tobacco interests. Likewise, no tobacco industry representatives have been included in Ghana's delegation to the WHO Framework Convention on Tobacco Control (FCTC) Conference of the Parties or its subsidiary bodies, and there is no record of industry-sponsored delegate participation.

Industry-backed groups engaged several Members of Parliament in an effort to persuade them that the Excise Tax Bill represented a setback and was unnecessary at that point in time. Following persistent efforts, the inclusion of e-cigarettes and e-liquids as excisable products in the Excise Duty Amendment Act 2023 (Act 1108) may be viewed as an indirect concession, reflecting the influence of industry-aligned entities in policy discourse

## 2 INDUSTRY CSR ACTIVITIES

While there is no clear evidence that the government or its officials have received direct CSR contributions from the tobacco industry or its affiliates, concerns about indirect involvement remain. The Africa Centre for Entrepreneurship and Youth Empowerment, funded by the Atlas Network, recently launched the George Ayitsey Society to promote liberal scholarship and advance free-market initiatives.

<sup>22</sup> Ghana News Agency. 2023. Industry Interference in the Passage of Excise Tax On Tobacco Products in Ghana was Real.[Online] Available at <https://ghananewsonline.com.gh/industry-interference-in-the-passage-of-excise-tax-on-tobacco-products-in-ghana-was-real/> [Assessed on 23rd May 2025]

### 3 BENEFITS TO THE INDUSTRY

There is no evidence that the Government of Ghana has granted the tobacco industry any preferential treatment in the form of delayed implementation of tobacco control measures, even though this has been the case in the past. The prompt enforcement of the Excise Duty (Amendment) Act 2023, within a month of its passage, illustrates the absence of industry-driven delays. However, existing trade policies provide indirect benefits to the industry.

The application of the de minimis threshold exempts goods valued up to GHC3,200 (USD 200) from duties and taxes, and a 50% discount on the assessed Free on Board (FOB) value of all imports, including tobacco, reduces the overall tax burden on tobacco products. The government also exempts tobacco industry from import duties as part of ECOWAS trade liberalization. Further, in the Excise Duty Amendment Act, 2023, the ad valorem component of the excise tax was reduced drastically from 175 % to 50 % and the specific tax pegged to the very minimum of 0.02 cent (0.28 pesewas) indicating a benefit to the industry and reduced revenue to the government. Additionally, customs continue to permit international travellers to import specified quantities of tobacco at duty-free.

### 4 UNNECESSARY INTERACTION

There is no publicly available evidence during the reporting period to suggest that top-level government officials in Ghana engaged in social functions or events sponsored or organized by the tobacco industry or its affiliates. However, concerns remain regarding the Ghana Revenue Authority's five-year Digital Tax Stamp (DTS) contract with De La Rue, a company with known historical ties to the tobacco industry. Its continued involvement in printing tax stamps for tobacco products, despite procurement irregularities and lack of public transparency, raises questions about indirect industry influence. Furthermore, they were invited to be part of an implementation meeting of an onboarding process for the rollout of the Electronic VAT Invoicing System.

### 5 TRANSPARENCY

The Government of Ghana does not publicly disclose meetings or interactions with the tobacco industry, including those undertaken for regulatory purposes. This lack of transparency falls short of WHO FCTC Article 5.3 recommendations, which emphasize the need for full accountability and public access to records of such engagements. While the Tobacco Control Regulations, 2016 (L.I. 2247),

mandate the registration of tobacco companies and products, they do not extend to affiliated organizations, lobbyists, or individuals acting on behalf of the industry. This regulatory gap allows third-party actors to operate with limited oversight, weakening transparency and enabling potential industry interference through indirect channels.

## 6 CONFLICT OF INTEREST

While no evidence suggests that retired senior government officials have transitioned into roles within the tobacco sector, there are notable instances of serving or recently serving public officials with industry ties. The immediate past Deputy Minister for Energy, Hon. Herbert Krapa, previously held a position at British American Tobacco Ghana, and Mr. Samuel Hanu Cudjoe, Executive Director of the Harm Reduction Alliance of Ghana, a group aligned with tobacco interests also acts as the Chairman of the Mental Health Nurses under the Ghana Registered Nurses and Midwives Association and District Chairman of the Klottey Korle Municipal District.

## 7 PREVENTIVE MEASURES

The Government of Ghana lacks a formal procedure for disclosing interactions with the tobacco industry, such as meeting details and outcomes. Although the 2016 Tobacco Control Regulations (L.I. 2247) gives the Minister of Health the authority to issue a code of conduct for public officials and service providers, no such code has been established. Section 17 of L.I. 2247 provides some guidance on restricting interactions with the tobacco industry, but lacks comprehensiveness and enforceability.

While tobacco companies must submit annual financial reports, there are no legal requirements for disclosing detailed lobbying, political contributions, or affiliations with third parties, limiting transparency. The government does not have a dedicated program to raise awareness of policies related to Article 5.3.

# Recommendations

## **Recommendation 1:**

The Ministry of Health should urgently operationalize Section 18 of the Tobacco Control Regulations (L.I. 2247) by issuing a formal, enforceable code of conduct. This code should provide clear guidelines for all public officers, contractors, and consultants, in line with Article 5.3 of the WHO FCTC.

## **Recommendation 2:**

Government officials must be obligated to publicly report and disclose any form of engagement or interaction with the tobacco industry. Such disclosures should be made available on official websites or other public platforms to promote accountability and prevent undue influence in policymaking.

## **Recommendation 3:**

The Excise Duty Amendment Act requires revision to clearly exclude e-cigarettes and e-liquids. The current state where the Public Health Act bans all non-tobacco products except for cessation purposes and the acceptance of the same products by Excise Duty Act, 2023 once import duties are paid seeks to benefit the industry.

## **Recommendation 4:**

The tobacco industry is required to publicly disclose comprehensive information regarding its operations through platforms that are easily accessible, such as official websites. Data on market shares, revenues, profits, tax exemptions, and any other privileges or incentives received from the government must be included in this disclosure.

## **Recommendation 5:**

There is a need to start regional discussions to examine and amend current fiscal measures that indirectly favour the tobacco sector, such as the FOB discount, duty-free allowances at the ECOWAS level, and the exemption from import duties for tobacco goods.

# Ghana Tobacco Industry Interference Index 2025 Results and Findings

	0	1	2	3	4	5
<b>INDICATOR 1: Level of Industry Participation in Policy-Development</b>						
<b>1.</b> The government <sup>23</sup> 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 <sup>24</sup> . in setting or implementing public health policies in relation to tobacco control <sup>25</sup> (Rec 3.4)			<b>2</b>			
<p>There is no direct evidence that the Government of Ghana has formally accepted, supported, or endorsed offers of assistance or collaboration from the tobacco industry or its affiliates in setting or implementing public health policies. However, industry-allied organizations have actively promoted narratives around tobacco harm reduction, particularly the use of vapes and e-cigarettes<sup>26</sup>. These groups have advocated for the tobacco industry to be recognized as a stakeholder in tobacco control discussions<sup>27</sup>. A Member of Parliament serving on the Parliamentary Health Committee stated that while industry-backed groups did not attempt to influence MPs through financial means, they engaged several members in efforts to persuade them that the Excise Tax Bill represented a setback and was unnecessary at that point in time<sup>28</sup>.</p> <p>Following persistent efforts, the inclusion of e-cigarettes and e-liquids as excisable products in the Excise Duty Amendment Act 2023 (Act 1108) may be viewed as an indirect concession, reflecting the influence of industry-aligned entities in policy discourse.</p>						
<b>2.</b> The government accepts, supports or endorses policies or legislation drafted by or in collaboration with the tobacco industry. (Rec 3.4)		<b>1</b>				
<p>There is no evidence to suggest that the government accepted, approved or supported policies or legislation drafted by the tobacco industry or with their cooperation.</p>						
<b>3.</b> 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)		<b>1</b>				
<p>There is no publicly available evidence indicating that the Government of Ghana has allowed or invited the tobacco industry, or entities acting on its behalf, to participate in government interagency or multi-sectoral committees that are responsible for setting or advising on public health policy. Specifically, there is no record of the tobacco industry being present in national policy dialogues, legislative discussions, or stakeholder consultations directly related to the development and implementation of tobacco control measures.</p>						

<sup>23</sup> 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

<sup>24</sup> The term, “tobacco industry” includes those representing its interests or working to further its interests, including the State-owned tobacco industry.

<sup>25</sup> “Offer of assistance” may include draft legislation, technical input, recommendations, oversees study tour

<sup>26</sup> My Joy Online. 2024. Quit or Switch: The urgency of Tobacco Harm Reduction (THR) strategy in Ghana to reduce the harm caused by smoking.

	0	1	2	3	4	5
The Tobacco Control Inter-Agency Coordinating Committee, which is the national body responsible for overseeing and guiding the implementation of tobacco control efforts in Ghana, does not include members from the tobacco industry or from any group working to further its interests.						
<b>4.</b> 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) <sup>29</sup> (Rec 4.9 & 8.3) For non-COP year, follow the previous score of COP year.		1				
There is no evidence that the Government of Ghana has nominated or allowed representatives from the tobacco industry, including those from state-owned or affiliated entities, to be part of its delegation to the Conference of the Parties (COP) or any other subsidiary bodies of the WHO Framework Convention on Tobacco Control <sup>30</sup> . Ghana sent a delegation of four to COP10, headed by the Food and Drug Authority. Additionally, there is no indication that the government has accepted sponsorship or financial support from the tobacco industry for any delegate participation						
<b>INDICATOR 2: Industry CSR activities</b>						
<b>5.</b> 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>B.</b> The government (its agencies and officials) receives CSR contributions (monetary or otherwise, including CSR contributions) <sup>31</sup> from the tobacco industry or those working to further its interests (eg political, social, financial, educational, community or other contributions (Rec 6.4) including environmental or EPR activities (COP10 Dec). NOTE: exclude enforcement activities as this is covered in another question			2			
<p><b>A.</b> There is no available evidence that the Government of Ghana, its agencies, or officials have endorsed, supported, or formed partnerships with the tobacco industry in activities described as socially responsible, including environmental programs. No direct engagement in tobacco industry CSR initiatives has been documented during the reporting period.</p> <p><b>B.</b> There is no clear evidence that the government or its officials have received direct CSR contributions from the tobacco industry or its affiliates. However, concerns persist about indirect involvement. The Africa Centre for Entrepreneurship and Youth Empowerment, an organization known to be funded by the Atlas Network to advance its Free Market Campaigns, has recently launched the George Ayithey Society, which is expected to nurture a growing network of liberal scholars across the continent and stimulate new, exciting scholarship to advance its free-market initiative<sup>32</sup>.</p>						

[Online] Available at <https://www.myjoyonline.com/quit-or-switch-the-urgency-of-tobacco-harm-reduction-thr-strategy-in-ghana-to-reduce-the-harm-caused-by-smoking/> [Assessed on 15th April 2025]

<sup>27</sup> Ghana Web. 2024. World Vape Day: Global alignment on health policy is necessary to make a smokeless Ghana a reality. [Online] Available on: <https://www.ghanaweb.com/GhanaHomePage/features/World-Vape-Day-Global-alignment-on-health-policy-is-necessary-to-make-a-smokeless-Ghana-a-reality-1933316> Assessed on 17th April 2025

### 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)

3

There is no evidence that the Government of Ghana has accommodated requests from the tobacco industry for extended timeframes or postponements in the implementation of tobacco control laws. However, per the Tax law, a three-month transition period is required for full implementation of excise taxes when introduced. This was noted in the Excise Duty (Amendment) Act 2023, which was passed by parliament on 31st March 2023 and implementation is scheduled to begin by 1st May 2023. A transitional period between 1st October 2023 to December 2023, was given to new products that are attracting the excise tax for the first time which will require that they affix a tax stamp<sup>33</sup>. This gave the industry a wider time frame to be compliant with the passed excise tax law.

7. The government gives privileges, incentives, tax exemptions, subsidies, financial incentives, or benefits to the tobacco industry (Rec 7.3)

3

While Ghana has not issued direct subsidies or industry-specific incentives to the tobacco industry, certain general trade policies provide indirect benefits. Under the Global Express Association's de minimis threshold, goods valued up to GHC 3200 (USD 200) are exempt from duties and taxes<sup>34</sup>.

Additionally, a 50% discount on the assessed Free on Board (FOB) value of all imported goods before taxation applies to tobacco products, effectively reducing their import duty burden. This policy facilitates the duty-free importation of tobacco, keeping retail prices low and products widely accessible, particularly to youth and low-income populations. Furthermore, Ghana's customs regulations allow international travellers aged 18 and above to bring in specified quantities of tobacco products duty-free: 200 stick of cigarettes or 100 cigarillos or 50 cigars or 250 grams of tobacco<sup>35</sup>, contributing further to the affordability and accessibility incentive to use tobacco to the public.

### INDICATOR 4: Forms of Unnecessary Interaction

8. Top level government officials (such as President/ Prime Minister or Minister<sup>36</sup>) 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)

1

During the reporting period, there is no publicly available evidence indicating that top-level government officials in Ghana, such as the President, Ministers, or other senior officials, met with or fostered relations with tobacco companies through participation in social functions or events sponsored or organized by the tobacco industry or its affiliates.

<sup>28</sup> Ghana News Agency. 2023. Industry Interference in the Passage of Excise Tax On Tobacco Products in Ghana was Real.[Online] Available at <https://ghananewsonline.com.gh/industry-interference-in-the-passage-of-excise-tax-on-tobacco-products-in-ghana-was-real/> [Assessed on 23rd May 2025]

<sup>29</sup> Please annex a list since 2009 so that the respondent can quantify the frequency, <http://www.who.int/fctc/cop/en/>

<sup>30</sup> WHO FCTC. List of Participants. 1 Mar 2024. <https://fctc.who.int/resources/publications/i/item/fctc-cop-10-div-1-list-of-participants>

<sup>31</sup> political, social financial, educations, community, technical expertise or training to counter smuggling or any other forms of contributions

<sup>32</sup> Atlas Network. 2023. Atlas Network Announces the Launch of the George Ayittey Society. [Online] Available at:

<https://www.atlasnetwork.org/articles/atlas-network-announces-the-launch-of-the-george-ayittey-society-2> Accessed on 17th April 2025

<p><b>9.</b> The government accepts assistance/ offers of assistance from the tobacco industry on enforcement such as conducting raids on tobacco smuggling or enforcing smoke free policies or no sales to minors. (including monetary contribution for these activities) (Rec 4.3)</p>	0					
<p>There is no evidence that the Government of Ghana has accepted offers of assistance from the tobacco industry for enforcement activities. Civil society organizations continue to monitor media and public records to ensure transparency and to detect any such engagements, and no such collaborations have been reported during the period under review.</p>						
<p><b>10.</b> 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) NOTE: This must not involve CSR, enforcement activity, or tobacco control policy development since these are already covered in the previous questions.</p>					4	
<p>While there is no evidence of the Government of Ghana entering into direct partnerships or non-binding agreements with tobacco companies themselves, a notable concern involves the Ghana Revenue Authority's (GRA) 5-year Digital Tax Stamp (DTS) deal awarded to De La Rue in 2020. Although De La Rue is not a tobacco company, it is recognized as a commercial entity with longstanding ties to the tobacco industry. The deal was temporarily suspended following procurement irregularities flagged by the Public Procurement Authority, yet De La Rue reportedly continues to print Ghana's tax stamps, which are used to monitor tobacco product taxation. Civil society organizations have raised concerns over the lack of transparency and accountability in this arrangement, particularly given the absence of disclosed terms and public oversight of De La Rue's role in regulating tobacco-related fiscal controls. Furthermore, they are engaged by the GRA on other engagements like the implementation meeting of an onboarding process for the rollout of the Electronic VAT Invoicing System in Ghana<sup>37</sup>.</p>						
<p><b>INDICATOR 5: Transparency</b></p>						
<p><b>11.</b> 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	
<p>There is no public disclosure by the Government of Ghana of meetings or interactions with the tobacco industry, even in instances where such engagements are for regulatory purposes. This lack of transparency is inconsistent with WHO FCTC Article 5.3 which calls for making all necessary interactions accountable and accessible to the public.</p>						
<p><b>12.</b> 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>					4	

<sup>33</sup> <https://thebftonline.com/2023/09/25/gra-begins-enforcement-of-excise-tax-stamps-october-1/> accessed on 11th June 2025

<sup>34</sup> Global Express Association. <https://global-express.org/index.php?id=271&act=102&ite=81> Accessed on 20th April 2025

<sup>35</sup> World Baggage Network. 2023. Customs regulations for your trip to Ghana. [Online] Available at: <https://worldbaggagenetwork.com/kb/ghana/2-customs-regulations-for-your-trip-to-ghana/> Accessed on 20th April 2025

<sup>36</sup> Includes immediate members of the families of the high-level officials

<sup>37</sup> <https://gra.gov.gh/wp-content/uploads/2024/05/DAY-1-List-of-VAT-registered-taxpayers-to-be-onboarded-on-the-E-VAT-system.docx>

	0	1	2	3	4	5
Tobacco Control Regulation, 2016 (LI. 2247), requires the registration of only the tobacco industry and products. However, it does not extend this requirement to affiliated organizations or individuals acting on behalf of the industry, including lobbyists. These guidelines apply to all corporate entities duly registered with the Registrar-General's Department that intend to import tobacco products into Ghana.						
<b>INDICATOR 6: Conflict of Interest</b>						
<b>13.</b> 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) 1 Never 5 Yes						<b>5</b>
There is currently no legislation in Ghana that prohibits contributions from the tobacco industry or affiliated entities to political parties, candidates, or election campaigns. Additionally, there are no legal requirements mandating the disclosure of such contributions. This regulatory gap poses a risk to transparency and accountability and is inconsistent with WHO FCTC Article 5.3 guidelines, which recommend preventing political influence by the tobacco industry.						
<b>14.</b> Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4)	<b>0</b>					
There is no record in the public domain to suggest that any retired senior government officials have joined the tobacco industry.						
<b>15.</b> Current government officials and relatives hold positions in the tobacco business including consultancy positions. (Rec 4.5, 4.8, 4.10)					<b>4</b>	
There is evidence of former and current public officials holding positions or affiliations with tobacco industry-linked entities. The immediate past Deputy Minister for Energy, Hon. Herbert Krapa, previously worked with British American Tobacco (BAT) Ghana <sup>38</sup>						
Additionally, Mr. Samuel Hanu Cudjoe, Executive Director of the Harm Reduction Alliance of Ghana, an organization aligned with the tobacco industry, is also a current public office holder. He serves as Chairman of the Mental Health Nurses under the Ghana Registered Nurses and Midwives Association and as District Chairman of the Klottey Korle Municipal District. These affiliations raise potential conflicts of interest and highlight the need for clear policies and enforcement mechanisms to prevent undue industry influence in public service. <sup>39</sup>						

<sup>38</sup> <https://www.linkedin.com/in/herbert-krapa-b9b0a4217/details/experience/>

<sup>39</sup> HSTV Live Ghana. 2023. Exclusive With Samuel Cudjoe Hanu. [Online]. Available at: <https://www.youtube.com/watch?v=C999GwMNJDI> Accessed on 23rd April 2025

## 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

There is no evidence that the Government of Ghana has established a formal procedure for disclosing records of interactions with the tobacco industry or its representatives. Information such as agendas, attendees, meeting minutes, and outcomes of engagements is not publicly shared. This lack of transparency remains a major gap in the implementation of WHO FCTC Article 5.3 guidelines, which recommend making all interactions with the tobacco industry accountable and accessible to the public.

**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);

Yes – for whole of government code; Yes but partial if only MOH

4

Although the 2016 Tobacco Control Regulations (L.I. 2247) mandates the Minister of Health to develop a formal code of conduct for public officers, service providers, contractors, and consultants involved in tobacco control, no such code has been issued to date. Section 17 of L.I. 2247 provides partial guidance by stating that any interaction between public authorities or officers and the tobacco industry must be limited strictly to what is necessary for effective tobacco control and enforcement. However, this provision lacks the comprehensiveness and enforceability required by WHO FCTC Article 5.3 guidelines and does not constitute a formal, binding code of conduct.

**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 TAPS activities such as CSR or EPR (COP10), as well as on tobacco industry entities, affiliated organizations and individuals acting on their behalf, and tobacco industry funded groups and their research and marketing activities (Rec 5.2, 5.3, and COP9 and 10 Decision)

5

All companies including the tobacco companies in Ghana are required to submit annual audited financial reports to the Registrar General's Department, which include general information on expenditures and revenues. However, there is no specific legal or regulatory requirement for these companies to disclose detailed information on lobbying, philanthropy, political contributions, CSR, EPR activities, or affiliations with third-party groups acting on their behalf. As a result, critical data on industry influence and marketing activities remain inaccessible, limiting transparency and undermining the full implementation of WHO FCTC Article 5.3 and COP10 recommendations.

<p><b>19.</b> The government has a program / system/ plan to consistently<sup>40</sup> raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec 1.1, 1.2)</p>					4	
<p>The Government of Ghana does not have a dedicated program, system, or plan in place to consistently raise awareness within its departments on policies related to WHO FCTC Article 5.3 guidelines. However, civil society organizations, in collaboration with entities such as the Food and Drugs Authority, have undertaken general awareness and educational initiatives that include elements of Article 5.3. These efforts, while valuable, do not substitute for a formal government-led strategy to institutionalize understanding and implementation of Article 5.3 across all relevant sectors.</p>						
<p><b>20.</b> 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)</p>		1				
<p>Section 60 of Ghana's Public Health Act 2012 prohibits government officials from accepting any form of contributions or gifts from the tobacco industry. This includes monetary donations, policy drafts, offers of assistance, and sponsored study visits. However, implementation gaps remain.. There is no established system for regularly informing and reminding government agencies, officials, and their relatives about these prohibitions, leaving them vulnerable to covert industry influence and manipulation.</p>						
<p><b>TOTAL</b></p>					<p><b>55</b></p>	

<sup>40</sup> 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.

# Additional Questions

Based on COP9 and COP10 Decisions highlighting Article 5.3 recommendations

## A. LIABILITY:

Government has adopted or enforced mandatory penalties for the tobacco industry in case it provided false or misleading information (Rec 5.4)

[5.4 Parties should impose mandatory penalties on the tobacco industry in case of the provision of false or misleading information in accordance with national law.]

### Evidence

The Government of Ghana has implemented penalties for the tobacco industry concerning the provision of false or misleading information. Under the Public Health Act, 2012 (Act 851), specifically Section 77, manufacturers and importers are required to disclose information about the contents and emissions of their tobacco products. Failure to comply with these provisions, which include providing false information, can result in a fine of up to 750 penalty units (1 penalty unit = GHS 12.00  $\cong$  \$1.2), imprisonment for up to three years, or both<sup>41</sup>.

Ghana has implemented mandatory penalties for the tobacco industry in cases where false or misleading information is provided, in alignment with Article 5.4 of the Framework Convention on Tobacco Control (FCTC).

Specifically, under the Tobacco Control Regulations, 2016 (L.I. 2247), Section 19 outlines offenses and penalties related to tobacco control violations. These penalties include fines and imprisonment for non-compliance with regulations, which encompass the submission of false information.

## B. KH RESOURCE DATABASE:

Government adopted and implemented measures to ensure public access to information on TI activities [5.5 Parties should adopt and implement effective legislative, executive, administrative and other measures to ensure public access, in accordance with Article 12(c) of the Convention, to a wide range of information on tobacco industry activities as relevant to the objectives of the Convention, such as in a public repository.]

### Evidence

Ghana has not implemented measures to ensure public access to information on the tobacco industry activities in the country. While the Right to Information Act of 2019 (Act 989)<sup>42</sup> is in place, it does not specifically address access to information related to tobacco industry activities, leaving a critical gap.

<sup>41</sup> <https://www.tobaccocontrollaws.org/legislation/ghana/packaging-labeling/penalties>

<sup>42</sup> <https://ir.parliament.gh/bitstream/handle/123456789/2142/RIGHT%20TO%20INFORMATION%20ACT%2C%202019%20%28ACT%20989%29.pdf?sequence=1&isAllowed=y>

# Annex A: Sources of Information

	TOP MULTINATIONAL TOBACCO GROUPS	MARKET SHARE	BRANDS	SOURCE
1	British American Tobacco	N/A	Rothmans of London Menthol, Pall Mall \ Menthol, Rothmans of London	<a href="https://tobaccotactics.org/wiki/ghana-country-profile/">https://tobaccotactics.org/wiki/ghana-country-profile/</a>

	TOP LOCAL TOBACCO GROUPS	MARKET SHARE	BRANDS	SOURCE
1	Target Link Limited	N/A	Oris Red, Oris Green, Gold seal Red, Gold Seal Menthol	FDA list of Registered Tobacco Importers
2	Barry International Company Limited	N/A	Sir King Size	FDA list of Registered Tobacco Importers
3	Tarich Company Limited	N/A	Mond King, Milano	FDA list of Registered Tobacco Importers
4	Advance Option Company Limited	N/A	Pride Filter Kings	FDA list of Registered Tobacco Importers

	<b>TOP TOBACCO INDUSTRY ALLIES/ FRONT GROUPS</b>	<b>TYPE (FRONT GROUP, AFFILIATE, INDIVIDUAL)</b>	<b>SOURCE</b>
1	Harm Reduction Alliance of Ghana	Allied Group	<a href="https://www.hragh.org/achievements.htm">https://www.hragh.org/achievements.htm</a>
2	Institute of Liberty and Policy Innovation	Allied Group	<a href="https://ilapi.org/">https://ilapi.org/</a>
3	Institute of Economic Affairs	Allied Group	<a href="https://www.atlasnetwork.org/articles/george-ayithey-society-second-meeting">https://www.atlasnetwork.org/articles/george-ayithey-society-second-meeting</a>
4	Africa Centre for Entrepreneurship and Youth Empowerment	Allied Group	<a href="https://www.aceye.org/">https://www.aceye.org/</a>
5	George Ayithey Society	Affiliate	<a href="https://www.atlasnetwork.org/partners/center-for-african-prosperity">https://www.atlasnetwork.org/partners/center-for-african-prosperity</a>
6	YAFO Institute	Allied Group	<a href="https://www.atlasnetwork.org/articles/nathaniel-dwamena-africa-ttst-2024">https://www.atlasnetwork.org/articles/nathaniel-dwamena-africa-ttst-2024</a>
7	Centre for Greater Impact Africa	Allied Group	<a href="https://ghananewsonline.com.gh/industry-interference-in-the-passage-of-excise-tax-on-tobacco-products-in-ghana-was-real/">https://ghananewsonline.com.gh/industry-interference-in-the-passage-of-excise-tax-on-tobacco-products-in-ghana-was-real/</a>



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