1. **Industry participation in policy development**

   The National Tobacco Control law and its bylaw ban any support of tobacco manufacturers to the programs. Hence, the tobacco industry cannot participate in policy development. The tobacco industry also is not part of the government delegation to any World Health Organization (WHO) Framework Convention on Tobacco Control (FCTC)-related meetings.

2. **Industry CSR activities**

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

3. **Benefits to the industry**

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

4. **Unnecessary interaction**

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

5. **Transparency**

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

6. **Conflict of interest**

   Although no government official holds any office in the tobacco industry, some of the directors on the board of the Iranian Tobacco Company (ITC) are appointed by the Ministry of Industry, Mine and Trade.

7. **Preventive measures**

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

Iran must expedite the adoption of a code of conduct for government officials when interacting with the tobacco industry to ensure greater transparency.

After privatizing the ITC, more than half of the shares are possessed by a governmental pension, and its board of directors is appointed by the Ministry of Industry, Mine and Trade. By transferring all the shares to the private sector, a source of conflicts of interest and lobbying will be resolved and the National Tobacco Planning and Supervision Center, which works under the Ministry of Industry, Mine and Trade, could play its duties in tobacco control policies.

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

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