1. **Industry participation in policy development**

   The government has not taken any kind of support from the tobacco industry in relation to the enforcement of the Tobacco Control Law. The government has not invited any representatives from the tobacco industry or anyone belonging to the tobacco industry in the government committee constituted for public health policy.

2. **Industry CSR activities**

   The Tobacco Product Control and Regulatory Directive 2014 states that tobacco manufacturers and related parties are prohibited from providing any financial, technical, material or structural assistance to educational seminars, theatres, religious discourse, preaching or health facilities operated by the government, non-government or private sectors.

   During COVID-19, Chief Ministers of various provinces are found to be receiving donations from the tobacco industry for Corona funds and happy to publicize their endorsement by taking photos with tobacco companies when receiving the donation.

3. **Benefits to the industry**

   Experts have said that the tax levied on tobacco products in Nepal is very low. Nepal is also one of the countries in South Asia that imposes the lowest tax on tobacco products. Mr. Bahadur Basnet, Deputy Secretary at the Ministry of Health, said that the current 30% tax on tobacco products should be increased in Nepal. The World Health Organization (WHO) has recommended to levy a minimum of 70% tax on tobacco products but Nepal has still not increased the tax rate. International travelers are allowed to import tobacco products not exceeding 250 grams in total.

4. **Unnecessary interaction**

   The tobacco industry does not submit reports on the production and trade of tobacco every month to the government. No arrangements have been made to provide the details of the product. Authority has not been provided to the Ministry of Health to take action for not submitting. That right has been provided to the Assistant Chief District Officer and Supervisor.

   Raising awareness for employees has been done from time to time. The government has no separate policy on support provided by the tobacco industry. However, the Tobacco Product Control and Regulation Directive prohibits acceptance of any kind of presents or honors from the industry. This is the policy of the government. Rule 48 of Article 5 of the Tobacco Product Control and Regulation Directive 2071 has prohibited receiving presents or free items and cash from any tobacco industry.

5. **Transparency**

   The government has not had any meetings with the tobacco industry for the last three years. However, there is also no mechanism to verify or disclose these meetings, if they happened. There is no statutory requirement for the disclosure. The government has no record of meeting with affiliated organizations and individual lobbyists or representatives of the tobacco industry.
6. **Conflict of interest**

The Tobacco Product Control and Regulatory Directive has prohibited the government from taking any kind of assistance or contribution from the tobacco industry. 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.

7. **Preventive measures**

No disclosure of interaction or related systems is in place. There is a policy prohibiting the acceptance of gifts or rewards from the tobacco industry. However, the lack of proper monitoring from the government provides a conducive environment for the tobacco industry to target groups and interfere.

There is no code of conduct for public officials which sets standards when dealing with the tobacco industry. However, the government regularly organizes orientation trainings for government employees on the Tobacco Product Control and Regulatory Directive as well as the moral ethics for civil servants. Article 48 (Chapter 5) of the Tobacco Product Control and Regulatory Directive prohibits government officials and employees from receiving any gifts in terms of objects or money from the tobacco industry or its representatives.

The Nepal Health Education, Information and Communication Centre of the Ministry of Health is responsible for providing trainings to government officers and raising public awareness through print, TV, radio and social media. There is sufficient budget allocated for this purpose.

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**Recommendations**

1. Adopt a code of conduct for all government officials when interacting with the tobacco industry, limited to only when strictly necessary.
2. Require the tobacco industry to submit reports on its production, revenue, expenditure on marketing and philanthropy.
3. Implement a government directive requiring 90% pictorial health warnings on all tobacco packages, including chewing tobacco.