1. **Industry participation in policy development**

   No evidence was found for industry participation in (health) policy development in the selected timeframe. The tobacco industry and its affiliates responded to two internet consultations in 2020, but it appears that these comments were not heard.

2. **Industry CSR activities**

   No evidence was found of the Dutch government endorsing, supporting, forming partnerships with or participating in so-called corporate social responsibility (CSR) activities by the tobacco industry between January 2020 and March 2021.

3. **Benefits to the industry**

   The government extended the sales period of tobacco products with old tax stamps from three to six months after a tax increase (up to June 1, 2021) for all brands and varieties. From December 15, 2020 to March 16, 2021, all but essential stores were closed due to the COVID-19 pandemic. This resulted in factories and resellers having a large(r) inventory of products with old tax-stamps, which would have to be destroyed three months post-tax increase. The extension was given to avoid extra work for civil servants, who would have to be present to verify that all products have been destroyed accordingly.

4. **Unnecessary interaction**

   Dutch Customs and the tobacco industry have a Memorandum of Understanding (MoU) to collaborate in combatting fraud and smuggling of tobacco products. This MoU is concluded for an indefinite period of time. No evidence was found of high-level public officials attending social events organized or sponsored by the tobacco industry.

5. **Transparency**

   Interactions between the national government and the tobacco industry are registered in the transparency registry. Citizens can request information that has not been uploaded through the Freedom of Information Act (WOB). There are some shortcomings to the transparency registry: Until August 2020, no minutes of telephone meetings were uploaded, and there is no timeframe for how soon the communication should be uploaded to the registry. Therefore, it is not clear whether all communication that has taken place in the timeframe has been uploaded.

6. **Conflict of interest**

   Political parties are obligated to communicate all contributions over €4,500 euros. However, there are no laws or regulations in place prohibiting contributions from industries or entities, including the tobacco industry, to political parties and/or campaigns. One provincial-level politician is seated in the supervisory board of a tobacco producer.

7. **Preventive measures**

   The Dutch government has multiple procedures, protocols and codes of conduct put in place to limit contact and influence with the tobacco industry. While no plan or system is in place to systematically raise awareness within the government on Article 5.3 of the Framework Convention on Tobacco Control (FCTC), the article is mentioned frequently in (requests for) communication with or about the industry.
Interactions between the national government and tobacco industry are registered in the transparency register. However, there are some shortcomings to the register as there is no timeframe for how soon the communication should be uploaded or whether all communication is uploaded.

1. **Set up clear instructions and deadlines for the transparency registry.**

   Article 5.3 of the World Health Organization (WHO) FCTC states that any interaction with the tobacco industry on matters related to tobacco control or public health should be transparent and accountable. There are some loopholes that undermine the efficiency and overall goal of the transparency registry. Examples of measures that could be taken to improve the registry are:

   - Communication should be uploaded to the registry within a reasonable time (for example: within two months).
   - Minutes should be taken and uploaded after all communication. This also includes telephone or face-to-face meetings.

2. **Reduce and/or limit collaboration between Customs and the tobacco industry.**

   The Netherlands Customs and the tobacco industry signed an MoU in 2011 for an indefinite period of time. The lack of an endpoint in this collaboration is undesirable for two reasons. First, it means that the collaboration will continue until one of the parties actively retracts. The longer these parties work together, the less likely this will be. Second, the lack of an endpoint could result in less, or no, evaluation of the collaboration. An endpoint forces both parties to evaluate whether they would like to extend the MoU.

   Furthermore, Dutch Customs is part of the Ministry of Finance, which drafts and sets taxation policy in the Netherlands. The tobacco industry might try to influence tobacco control policies, especially taxation policy, through the partnership. In line with Article 5.3 of the FCTC, the MoU should be terminated.