Nigeria

1. **Industry participation in policy development**
   The tobacco industry still participates in policy development in Nigeria. The tobacco industry was invited and participated in the meetings organized by the federal government, including a Public Hearing towards the passage of the National Tobacco Control Regulation 2019. The tobacco industry enjoys consistent invitations from the Standards Organization of Nigeria (SON) to their meetings where supposed classified resolutions on standards are discussed, and agreements are reached.

2. **Industry CSR activities**
   The industry still engages in so-called corporate social responsibility (CSR) activities in various sectors in Nigeria. Many of such engagements are in the public domain and are even celebrated in the media and on social media, especially on Facebook and Twitter. British American Tobacco Nigeria Foundation (BATNF) is particularly very visible and loud in its sponsorship of agricultural initiatives that have the endorsement of state governments across the country. In 2021, BATNF partnered with the National Youth Service Corps (NYSC), a federal government youth scheme to supposedly empower young agriculture entrepreneurs financially. To qualify for the scheme, applicants must be young Nigerians with a viable agri-business model, and they must demonstrate strong passion for agriculture.

3. **Benefits to the industry**
   It could not be ascertained if there are new benefits to the industry within the period under review. However, it is public knowledge that British American Tobacco Nigeria (BATN) benefitted from the Export Expansion Grant (EEG) Scheme initiated by the Nigeria Export Promotion Council (NEPC) until it was rested in 2013.

   International travellers entering Lagos can bring in duty free 200 cigarettes, 50 medium-sized cigars or 200 grams of tobacco.

4. **Unnecessary interaction**
   There is evidence of unnecessary interaction between the tobacco industry and the government, most especially in the agriculture sector. The industry is also part of some committees set up by the government which makes interactions with public officials plausible.

5. **Transparency**
   The National Tobacco Control Act 2015 and the National Tobacco Control Regulations 2019 provide for transparency and accountability in government dealings with the tobacco industry. Section 25 of the National Tobacco Control Act stipulates that all meetings involving the government and the industry should be conducted in transparent manners and the details made readily available to the public. However, the implementation and enforcement of the provisions of the Act and Regulations violates this as state and federal government officials hold some meetings and interactions with the tobacco industry without publicly divulging the details.
6. **Conflict of interest**

There are existing policies and laws in Nigeria that explicitly provide for the prevention and management of conflict of interest in dealings with the tobacco industry. The National Tobacco Control Act 2015 and the National Tobacco Control Regulations 2019 clearly deal with how to handle such conflicts of interest.

7. **Preventive measures**

Preventive measures are provided for in the National Tobacco Control Act 2015 and the National Tobacco Control Regulations 2019.

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**The Nigerian government must do the following:**

1. Fully implement the National Tobacco Control Act 2015 and the National Tobacco Control Regulations 2019.

2. Provide information of government dealings, interactions, economic incentives and benefits that the tobacco industry receives.

3. Synergy between the federal and state governments in putting in place processes for full disclosure of minutes and proceedings of meetings and interactions with the tobacco industry should be institutionalized.

4. Ministries, departments and agencies of the government should consistently update their websites and other information platforms for easy information dissemination and transparency.

5. Government officials in relevant ministries, departments and agencies must be made to sign conflict-of-interest forms periodically to remind them of commitments or obligations that may compromise their office and operations.