Poland

1. Industry participation in policy development

In 2020, the Marshal of the Łódź Province organized a meeting with local government officials, representatives of non-governmental organizations and entrepreneurs. Japan Tobacco International (JTI) Polska was a participant in one of these meetings.

In 2019 the meeting with representatives of Philip Morris (PM) was arranged by the Deputy Marshal of the Parliament. It was informal and against the procedures. The primary objective was to discuss the results of the study of next generation tobacco products (heated tobacco products), which the industry suggested are less harmful. Other members of the government also took part in it.

In 2019 the act on excise duty and certain other acts (Ustawa o zmianie ustawy o podatku akcyzowym oraz niektórych innych ustaw) were discussed. Tobacco companies had an impact on the form of this act because they took part in discussions and their proposals were taken into account. The act of law of March 30, 2021, on excise duty and certain other acts (Ustawa z dnia 30 marca 2021 r. o zmianie ustawy o podatku akcyzowym oraz niektórych innych ustaw) was signed by the President of Poland on April 8, 2021.

2. Industry CSR activities

In 2020, a few local governments and public schools started cooperation with British American Tobacco (BAT) Polska or Imperial Tobacco Polska. The collaboration assumed patronage, providing a scholarship or donating funds for the creation of a workshop in one of the schools. Moreover, JTI Polska was a partner in a local initiative, which aimed to help people start their own businesses and activate elderly people.

In the context of the COVID-19 pandemic, Philip Morris Polska donated some funds for materials supporting the fight against the pandemic and began to produce disinfectants in one of its factories.

3. Benefits to the industry

The tobacco industry received a tax delay on e-cigarette liquids in 2020. The delay in introducing the tax coincided with the presidential election.

Innovative tobacco products such as heated tobacco in Poland have preferential tax conditions compared to traditional products. The minimum excise duty due for a pack of 20 cigarettes is approximately PLN 9.09, while the innovative products is about PLN 1.80, a difference of PLN 7.20.

4. Unnecessary interaction

In 2020, the Prime Minister, Deputy Prime Minister of Poland and a representative of Philip Morris Polska participated together in a meeting called “Crisis Boosting Investments” organized by The Association of Business Service Leaders. In addition, Philip Morris Polska was a partner of this event.

No assistance accepted by the government from the tobacco industry on enforcement is known.

The government cooperates with the tobacco industry in obtaining data concerning illegal tobacco trade.
5. **Transparency**

Information from the government to disclose meetings/interactions with the tobacco industry in cases where such interactions are strictly necessary for regulation are unsatisfactory.

Similarly, regulations where the government requires rules for the disclosure or registration of tobacco industry entities, affiliated organizations and individuals acting on their behalf including lobbyists are unsatisfactory.

6. **Conflict of interest**

The government prohibits contributions from the tobacco industry or any entity working to further its interests to political parties, candidates or campaigns based on the Act of November 9, 1995, on health protection against the consequences of using tobacco and tobacco products.

There is no information that retired senior government officials have joined the tobacco industry in recent years and also no current government officials or relatives are holding positions in the tobacco industry.

7. **Preventive measures**

When it comes to preventive measures, Poland performed poorly. The government does not have procedures in place to disclose records of interactions with the tobacco industry and its representatives, nor does it have a code of conduct for public officials when dealing with the tobacco industry. Furthermore, there is also no program to raise awareness about Article 5.3 Guidelines within government departments. However, the tobacco industry is obligated each year to provide a report to the Bureau for Chemical Substances.

1. Information about provision of the World Health Organization (WHO) Framework Convention on Tobacco Control (FCTC) Article 5.3 should be disseminated among government officials and local governments.

2. In Poland, which currently has no specific regulation constraining tobacco industry lobbying, implementation of the provisions of WHO FCTC Article 5.3 is needed to limit interactions between the government and the tobacco industry, ensure transparency of such interactions and, foremost, de-normalize tobacco industry interference with policymaking.

3. The government should be independent from the tobacco industry when it comes to illegal tobacco trade analyses.