1. **Industry participation in policy development**

For the development or implementation of public health policies, the government does not receive or accept support from the tobacco industry; however, the government, through Decree No. 15-2016 (Gaceta, 2016), recognizes the importance of the Honduran tobacco industry, considered the same as an intangible cultural heritage of the Republic. This offers a significant advantage in terms of tobacco production as, according to the decree, it contributes to social and monetary development through the expansion of economic activity and the generation of employment. Also, at the country level is established the International Tobacco Fair “HUMO JAGUAR FESTIVAL,” composed and organized by the partners of the Association of Tobacco Producers and Cigar Manufacturers of Honduras (APROTABACOH), Special Committee of the Secretary of State in the Office of Economic Development, Honduran Institute of Tourism (IHT) and the Honduran Council of Private Enterprise (COHEP); it is worth mentioning that APROTABACOH aims to “encourage and care for public policies to support the production of quality raw tobacco, processed tobacco leaves and the entire industry in general,” with a direct relationship with the government for the creation of industry-related policies.

On the other hand, no evidence was found that the government nominates or allows representatives of the tobacco industry to conform the delegation of the Conference of the Parties (COP), when looking at evidence from the fourth to the eighth conference held.

2. **Industry CSR activities**

Considering the events caused during 2020 by the COVID-19 pandemic and hurricanes ETA and IOTA, the corporate social responsibility (CSR) component of the tobacco industry was promoted in conjunction with the National Risk Management System (SINAGER) and the Private Honduran Business Council (COHEP) through supporting State institutions such as the Ministry of Health, Public Hospitals, the Ministry of Security/National Police. Meanwhile, the industry also donated biosafety equipment and supported the Triage Centers for the detection and management of COVID-19.

3. **Benefits to the industry**

At a national level, on June 9, 2010, the Special Law on Tobacco Control was approved and published in the official journal La Gaceta on August 21, 2010. It has been valid since February 21, 2011, without delay in its entry into validation according to the period defined in the law (six months after its publication). There is also the regulation of this law published according to the standard time of June 14, 2011.

It is worth mentioning that the government of Honduras, in its decree No. 15-2016, grants privileges and incentives to the tobacco industry as a recognition for its contribution as an international image for the nation and positioning Honduras as a competitive country of the cultural enhancer.
4. **Unnecessary interaction**

The government accepts the assistance of the tobacco industry in the implementation of the Tobacco Control Legislation, created by Decree 17-2010, Inter-Institutional Commission to Combat Smuggling and Tax Evasion of Production, Import, and Marketing of Liquors, Beers, Soft Drinks and Cigarettes, whose structure includes a representative of the tobacco industry. According to regulations, the government designates a budget, facilities and staff for the Commission’s functionality, whose capitals come from the former Executive Directorate of Revenue (currently the Revenue Management Service/SAR).

Honduras government supports and participates in alliances or agreements with the tobacco industry or another entity that works according to its interests. This is endorsed by Decree No. 15-2016.

5. **Transparency**

The government arranges laws for the accreditation or registration of tobacco industry entities; in this sense, the Revenue Management Service (SAR) issues the conditions to obtain the Register of Cigarette Producers and Importers, as well as the Honduran Customs Administration Service, in the regulative DARA-DTA-104-2019, that establishes controls for the exportation and importation of cigarettes toward the various customs of the country.

6. **Conflict of interest**

The government has general prohibitions on contributions to political parties (decree No. 137-2016 and reform decree No.137-2020), though nothing specific in relation to the tobacco industry. In response to the consultation made to the Financing Unit, Transparency, Political Party and Candidate Control (UFTFPP) on the requisition of information on tobacco contributions toward political parties, no donation’s information is requested to donor companies, unless there are complaints or suspicious activities included in the reports presented by political parties to the clean policy unit article 66 LFTFPP.

For the period indicated to investigate, no evidence was found of senior retired civil servants, assets or their families taking up positions in the tobacco industry.

7. **Preventive measures**

The government of Honduras has not authorized a procedure to openly expose the record of interactions with the tobacco industry and its representatives despite having a transparency portal from the Institute Access to Public Information and an Open Government initiative website both do not apply to this sector.

There is no restrictive code of ethics to standardize the interaction of public executives with the tobacco industry; however, there is a document proclaimed, “Code of Ethical Conduct of the Public Servant” Decree No.362007, which outlines the correct procedure that public representatives must-have in the administration of their duties.

The Ministry of Economic Development is the entity to which the tobacco companies must report semi-annually the profits they obtain, taxes and the sworn declaration of imported and exported goods to enjoy the benefits registered under the Temporary Import Regime law. On the other hand, every legally constituted company, according to the Income Tax Law, is obliged to present to the SAR the sworn declaration of the income it has obtained during the whole year.

The government operates under the Special Tobacco Control Act, being restored by the Secretary of Health and implemented by the Honduran Institute for The Prevention and Alcoholism, Drug Addiction and Pharmacodependence (IHADFA), valid in 2019 the National Plan for Tobacco Control in Honduras. There is also the National Health Plan 2021 which defines an indicator related to the decrease in the prevalence of cigarette use by 50%.

The government has not taken steps to prevent any contributions or gifts from the tobacco industry from being accepted.
Interactions with the tobacco industry and its representatives are not made public despite there being a transparency portal from the Institute Access to Public Information and an Open Government initiative website.

Recommendations


2. Consider within the operational plans of IHADFA the supervision of compliance with the law of tobacco-producing companies and not only to distributors or sellers.

3. The government demands the tobacco industry to provide regular information on tobacco production, market share, marketing, selling and profit expenditures; it should be published on the official portal of the Secretary for Economic Development for transparency purposes.

4. Definition by the government of a Code of Ethical Conduct governing public officials’ relationship with the tobacco industry based on the guidelines in Article 5.3 of the World Health Organization (WHO) Framework Convention on Tobacco Control (FCTC).

5. Define a public policy to reject tobacco industry contributions to government institutions to avoid conflicts of interest according to guidelines in Article 5.3 of the WHO FCTC.

6. Define a public policy to reject tobacco industry contributions to government institutions to avoid conflicts of interest according to Guidelines in Article 5.3 of the WHO FCTC.

7. Publication of government conferences with the tobacco industry for regulatory issues, facilitating schedules and commitments made on official pages and/or transparency portals.

8. Publish on the transparency portal of the Revenue Management Service the plans, reports of technical and financial advances of the Inter-Agency Commission on Combating Smuggling and Tax Evasion of Production, Import and Marketing of Liquors, Beers, Sodas, and Cigarettes, to evaluate the effectiveness of the scheduled actions.

9. The government must implement a law, program and plan that specifically regulates the interference of the tobacco industry in state institutions.