I. **Industry participation in policy development:**
   There is no evidence of the government accepting or endorsing policies or legislation drafted by or in collaboration with the tobacco industry. The President is open to the tobacco industry, which has approached the government to allow e-cigarettes and IQOS by indicating that these are non-nicotine products and will bring high investment that will benefit the nation’s economy. Imports of e-cigarettes and their use in closed public areas are forbidden, however, people are allowed to use them in open areas and there is no enforcement yet for on-line sales.

   The government does not include any executives or representatives from the tobacco industry to participate in the delegation to the COP and any other WHO FCTC related meetings.

II. **Tobacco industry-related CSR activities:**
   Government officials do not endorse or participate in tobacco industry-sponsored CSR activities.

III. **Benefits given to the tobacco industry:**
   The government provided investment incentives in the form of either VAT exemptions or customs duty exemptions to tobacco companies for the establishment or expansion of manufacturing plants under the “food and drink” sector. Supported projects include the manufacturing of cigarettes, waterpipe tobacco, roll your own tobacco, cigarette paper and filters, and processed tobacco.

   International travellers can bring 600 cigarettes, 100 cigarillos, 50 cigars and 250g of tobacco into Istanbul. Plain packaging law does not cover duty-free sales of tobacco.

IV. **Unnecessary interaction with the tobacco industry:**
   Top-level government officials attend social functions and events such as awards ceremonies to tobacco industry representatives for their success in exports/sales. PHILSA (Philip Morris Sabanci Cigarette and Tobacco Industry and Trade Inc.), for example, received the export champion award in 2017 and its General Manager received an award from the Prime Minister in 2018.

V. **Procedure for transparency measures:**
   There are no requirement for the disclosure or registration of tobacco industry entities, affiliated organizations, and individuals acting on their behalf including lobbyists.

VI. **Avoiding conflicts of interest:**
   There is no prohibition on contributions from the tobacco industry. There is no evidence of retired senior government officials form part of the tobacco industry.

VII. **Preventive measures:**
   The government has not put in place a procedure for disclosing the records of the interaction (such as agenda, attendees, minutes and outcome) with the tobacco industry and its representatives. The government has not adopted or implemented a code of conduct for public officials to guide them when dealings with the tobacco industry.

   The government does not have a program to consistently raise awareness on policies relating to Article 53 within its departments.

   Law No. 4703 requires the tobacco industry to periodically submit information on tobacco production and manufacture. However, this does not include providing information on marketing. Other activities, including lobbying, philanthropy and political contributions are prohibited.
The President is open to the tobacco industry, which has approached the government to allow e-cigarettes and IQOS by indicating that these are non-nicotine products and will bring high investment that will benefit the nation’s economy.

**Recommendations**

1. The government must have a program to consistently raise awareness on article 5.3 within the departments.

2. The government must limit interactions with the tobacco industry to only when strictly necessary.

3. The government must implement a code of conduct for public officials to guide them when dealings with the tobacco industry.

4. The government must stop giving incentives to the tobacco industry such as VAT or customs duty exemptions and remove duty-free sale tobacco.