

HONDURAS

2021

TOBACCO
INDUSTRY
INTERFERENCE
INDEX



This report was prepared by team of NGO Health and Family Care Promotion Center/CEPROSAF

Research Team:

Norma Elvira Carías Montiel
Dennis Rafael Cárcamo Flores
Melbi Asteria Castro Soto
Orlando Adonay Calix Bardales
Lourdes Gabriela Castillo
Lourdes Salgado

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Introduction

Tobacco use continues to be a major public health problem, reviewing the contents of a cigarette. Examining the content of a cigarette, it has over 4,000 chemicals that are absorbed in tobacco smoke "Tobacco is also the cause of 90 percent of all lung cancers, 75% chronic bronchitis, emphysema, nearly 25% of cases of ischemic heart disease and a significant portion of oral cancers, no other product of human consumption is as dangerous or harmful to human health as tobacco" (IHADFA, 2017). The use of tobacco has a direct impact on health, influences the family economy, education, increases poverty, and therefore hinders the development of the family.

Considering the impact on health because of the use of tobacco, Honduras signed and ratified the WHO Framework Convention for Tobacco Control / FCTC, which entered into force in 2005. Important actions have been taken for its implementation, creating the Special Law on Tobacco Control. Tobacco, its regulations, the National Plan for Tobacco Control in Honduras 2018-2022, and the National Health Plan that includes specific goals to reduce tobacco consumption by 50% by 2021. However, the country presents an important challenge, which is to reduce the level of interference by the tobacco industry with government institutions, in accordance with the guidelines of Article 5.3 of the WHO Framework Convention on Tobacco Control (WHO FCTC), in such a way as to regulate the relationship of public officials with the tobacco industry, their contributions to government entities and/or political parties, avoiding conflicts of interest, this will allow independence of criteria and decision-making decisions based on transparency to public health.

In Honduras the strongest companies in the tobacco industry are Tabacalera Hondureña SA, Cuban Roots S. de R.L, Placencios Tobacco SA and Tabacalera San Jerónimo.

This is Honduras' first report on Tobacco Industry Interference Index which assesses how the government is responding to the tobacco industry's tactics by using the WHO FCTC Article 5.3 Guidelines. This report uses the questionnaire developed by the Southeast Asia Tobacco Control Alliance (SEATCA). Information for this report was collected from publicly available sources including government websites, reports published in mass media, reports and websites of tobacco companies. The scores range from 0 to 5. The lower the score is, the better compliance with WHO FCTC Article 5.3 and its implementing Guidelines.

SUMMARY FINDINGS

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, 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 the 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 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 finding that the government nominate or allow representatives of the tobacco industry to conform the delegation of the Conference Parties (COP), 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 CSR component of the tobacco industry was promoted in conjunction with the National Risk Management System / SINAGER and the Private Honduran Business Council / COHEP. By supporting State institutions such as the Ministry of Health, Public Hospitals, Ministry of Security / National Police. Meanwhile making donations of biosafety equipment and support 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 (6 months after its publication); There is also the regulation of this law published according to the standard time of June 14, 2011

It's worth mentioning that the government of Honduras in, its decree No. 15-2016 (Gaceta, 2016), grants privileges and incentives to the tobacco industry as a recognition for their contribution as an international image for the nation and positioning Honduras as a competitive country of the cultural enhancer.

4. UNNECESSARY INTERACTION

It is expected an active support of the government representatives (including the president of the republic) during the tobacco festivity. It will be evidenced in the awards to the same as an exporter to all Central America and the Caribbean in the category of small and medium-sized companies, the celebration of anniversaries, and the celebration of the Jaguar Smoke Festival.

At this level of importance, 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).

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), 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 representative's 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 and 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 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 contribution or gift from the tobacco industry from being accepted.

RECOMMENDATIONS

1. Application, monitoring, and evaluation of the National Plan for Tobacco Control in Honduras 2018-2022 presenting progress to Civil Society on the transparency portal of the Honduran Institute for Prevention and Alcoholism, Drug Addiction, and Drug Dependence (IHADFA).
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 on 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 WHO Framework Convention on Tobacco Control (WHO 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 Framework Convention on Tobacco Control (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 Framework Convention on Tobacco Control (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, programme and plan that specifically regulates the interference of the tobacco industry in state institutions.

2021 Tobacco Industry Interference Index Results and Findings

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INDICATOR 1: Level of Industry Participation in Policy-Development						
1. The government accepts, supports, or endorses any offer for assistance by or in collaboration with the tobacco industry in setting or implementing public health policies in relation to tobacco control (Rec 3.1) ¹²³	0					
No evidence to demonstrate that the government accepts, supports, or receives assistance from the tobacco industry for the development or implementation of tobacco control-related public health policies.						
2. The government accepts, supports, or endorses <u>policies or legislation drafted</u> by or in collaboration with the tobacco industry. (Rec 3.4)						5
The government supports implications for policies or laws developed for the tobacco industry; in this regard through Decree No. 15-2016 (Gaceta, 2016) is stated in articles 1 and 2 "recognizing the importance of the Honduran Pure industry, trade social activities that contribute to raising Honduras" image as a country of high competitiveness in the activities of trade and culture at the international level" where "The cigarette or artisanal product of tasting/twisted tobacco leaves is declared an intangible cultural heritage of the Republic, in the content of the government international competitiveness policies and in testimony to the contribution that this industry makes in highlighting, the identity of export products identified and demanded worldwide for their quality, excellence, and provenance; also for its contribution to social and economic development through the expansion of economic activity and job creation in the country." Articles 4 and 5 also include the International Tobacco Fair" FESTIVAL HUMO JAGUAR" which is composed and organized by the partners of the Association of Tobacco Producers and Cigar Manufacturers of Honduras (APROTABACOH), Special Committee of the Secretariat of State in the Office of Economic Development, Honduran Tourism Institute (IHT) and the Honduran Council of Private Enterprise (COHEP).						
3. The government allows/approves the tobacco industry to sit in government interagency/ multi-sectoral committee/ advisory group body that sets public health policy. (Rec 4.8)		1				
No evidence to demonstrate that the government allows/approves the tobacco industry to occupy a place at inter-agency table, multifactorial committees, or advisory bodies setting						

¹ The term "government" refers to any public official whether acting within the scope of authority as long as cloaked with such authority or holding out to another as having such authority

² The term, "tobacco industry" includes those representing its interests or working to further its interests, including the State-owned tobacco industry.

³ "Offer of assistance" may include draft legislation, technical input, recommendations, oversees study tour

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public health policies. However, the Honduran Association of Tobaccos/APROTABACOH aims to "encourage and support public policies to support the production of quality raw tobacco, processed tobacco leaves and the entire tobacco industry in general" with a direct relationship with the government for the creation of industry-related policies.						
4. The government nominates or allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or other subsidiary bodies or accepts their sponsorship for delegates. (i.e., COP 4 & 5, INB 4 5, WG) (Rec 4.9 & 8.3) ⁴		I				
<p>No evidence to demonstrate that the government nominates or allows representatives of the tobacco industry to be part of the delegation of the Conference of the Parties (COP). The following details the integration of delegations in which representation of the tobacco industry is not contained:</p> <p>Eighth Conference of the Parties to the WHO Framework Convention on Tobacco Control⁵</p> <p>Chief delegate</p> <ul style="list-style-type: none"> Mr. G. Rizzo Alvarado Ambassador, Permanent Representative, Permanent Mission, Geneva <p>Deputy Chief Delegate</p> <ul style="list-style-type: none"> Mr. Castillo Ambassador, Permanent Representative, Permanent Mission to the WTO <p>Delegates:</p> <ul style="list-style-type: none"> Ms.M. Lezama Pavón Counsellor, Permanent Mission, Geneva Ms. N. Girón Sierra First Secretary, Permanent Mission, Geneva Ms. A. Launches Legal Counsel, Permanent Mission to the WTO, Geneva Mr.M. Bonilla Economic Adviser, Permanent Mission to the WTO, Geneva <p>Seventh Conference of the Parties to the WHO Framework Convention on Tobacco Control⁶</p> <p>Chief Delegate Mr M.E. Round Undersecretary for Economic Development</p> <p>Delegates:</p> <ul style="list-style-type: none"> Dr O.A. Gómez Medina Director of the Honduran Institute of Addiction and Pharmacodependence Ambassador G.R. Rizzo Alvarado Permanent Representative in Geneva <p>Sixth Conference of the Parties to the WHO Framework Convention on</p>						

⁴ Please annex a list since 2009 so that the respondent can quantify the frequency, <http://www.who.int/fctc/cop/en/>

⁵ Eighth Session of the Conference of the Parties to the WHO Framework Convention on Tobacco Control. 05-10-2018. Available: https://www.who.int/fctc/cop/sessions/cop8/LOP_Final.pdf?ua=1

⁶ Seventh Session of the Conference of the Parties to the WHO Framework Convention on Tobacco Control. 07-11-2016. Available: https://www.who.int/fctc/cop/cop7/FCTC_Cover_LOP.pdf

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On the other hand, the private sector (including the Honduran Tobacco Company) (COHEP) in partnerships with the Latin American Business Council (CEAL) and the Honduran American Chamber of Commerce supported the enabling of a triage center for the early detection of covid-19, with an investment in donations of 21.3 million lempiras. ¹³						
INDICATOR 3: Benefits to the Tobacco Industry						
6. The government accommodates requests from the tobacco industry for a longer time frame for implementation or postponement of tobacco control law. (e.g. 180 days is common for PHW, Tax increase can be implemented within 1 month) (Rec 7.1)			2			
Not was there any evidence that the Government had acceded to requests from the tobacco industry to delaying or postponing laws; at the country level, the Special Law on Tobacco Control was passed on 9 June 2010 by the National Congress of Honduras, published in the official newspaper La Gaceta on August 21, 2010 and in force since February 21, 2011, there are no delays in its implementation which ^{14,15} was in accordance with the law (6 months after its publication); it is worth mentioning that there is also the Reglamento of this law published according to the time standard on June 14, 2011. ¹⁶ However, the provisions of the Special Tobacco Control Law and its Regulations, as well as the National Plan for Tobacco Control, have not been implemented.						
7. The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)						5
As noted in question No.2, by Decree No. 15-2016 (Gaceta, 2016) as the cigar declared as intangible cultural heritage of the Republic (Article 2) and combining the institute of the International Tobacco Fair "FESTIVAL HUMO JAGUAR" (Article 4), the government of Honduras is granting privileges, incentives or benefits to the tobacco industry, considering that Article 1 calls for "recognizing the importance of the Honduran Pure industry, trade and social activities that contribute to raising Honduras' image as a country of high competitiveness in the activities of trade and culture at the international level"						
During the pandemic lockdown, cigar factories were allowed to operate. ¹⁷						
INDICATOR 4: Forms of Unnecessary Interaction						
8. Top level government officials (such as President/ Prime Minister or Minister) meet with/ foster relations with the						5

¹³ The Press. They open triage with million-dollar investment companies in Tegucigalpa. 21-07-2020. Available:

<https://www.laprensa.hn/premium/1395457-410/abren-triaje-millonaria-inversion-empresas-tegucigalpa>

¹⁴ FCTC. Honduras-Approval of a new tobacco control law. 21-02-2011. Available:

<https://www.who.int/fctc/implementation/news/hon/es/>

¹⁵ The Gazette. Decree No. 92-2010, Special Law on Tobacco Control. Available:

[http://www.poderjudicial.gob.hn/CEDJ/Leyes/Documents/Ley%20Pecial%20for%20the%20Control%20of%20Tabaco%20\(3.1mb\).pdf](http://www.poderjudicial.gob.hn/CEDJ/Leyes/Documents/Ley%20Pecial%20for%20the%20Control%20of%20Tabaco%20(3.1mb).pdf)

¹⁶ The Gazette. Executive Agreement No. 05-2011: Regulations of the Special Law on Tobacco Control. Available:

[https://www.tsc.gob.hn/web/leyes/Reglamento%20de%20la%20Ley%20Pecial%20for%20the%20Control%20of%20Tabaco%20\(RLECT\).pdf](https://www.tsc.gob.hn/web/leyes/Reglamento%20de%20la%20Ley%20Pecial%20for%20the%20Control%20of%20Tabaco%20(RLECT).pdf)

¹⁷ Gregory Mottola. Cigar factories in Honduras to remain open. Cigar Eficionado. 21 July 2020

<https://www.cigaraficionado.com/article/cigar-factories-in-honduras-to-remain-open>

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tobacco companies such as attending social functions and other events sponsored or organized by the tobacco companies or those furthering its interests. (Rec 2.1) ¹⁸						
<p>If there is evidence where high-level government officials meet with or foster relations with the tobacco industry; on December 06, 2019, the President of the Republica Juan Orlando Hernández together with fringe Dama Ana García de Hernández and in conjunction with the private company delivered the Presidential Award for Business Excellence, an event in which the Honduran Tobacco Company is awarded the export award to Central America and the Caribbean in the category of small and medium-sized enterprises.¹⁹</p> <p>Another important event was the celebration of the 91 years of the company Tabacalera Hondureña S.A, where the presence of the deputy from National Congress of the Republic José Oswaldo Ramos Soto was identified, they also had the presence of the ²⁰Vice Mayor of the city of San Pedro Sula Lilia Umaña, Cesar Handal deputy by the department of Santa Barbara and the deputy commissioner Héctor Turcios member of the Security Secretary-National Police.²¹</p> <p>On September 27, 2013, the first Humo Jaguar Festival was held with the participation of María Antonieta Guillen de Bográn Presidential appointee of the President´s Government Porfirio Lobo Sosa (2010-2014), Juan Diego Zelaya Aguilar, Deputy Of the National Congress, Oscar Arturo Alvarez Guerrero,²² Former Secretary in the Security Office (2002-2005), Ex-congressman, Nelly Jerez Caballero,²³ Former secretary in the Tourism Office(2010), Deputy (2006-2014), Foreign Affairs for Consular and Migratory Affairs minister.²⁴²⁵</p>						
9. The government accepts assistance from the tobacco industry on enforcement such as conducting raids on tobacco smuggling or enforcing smoke free policies or prohibiting sales to minors. (including monetary contribution for these activities) (Rec 4.3)					4	
Interaction from representatives of the tobacco industry related to the implementation of tobacco control policies was documented.						

¹⁸ Includes immediate members of the families of the high-level officials

¹⁹ Daily QUIENOPINA.COM. They award presidential award for business excellence. 6-12-2019. Available: <https://www.quienopina.com/2019/12/entregan-premio-presidencial-a-la-excelencia-empresarial/>

²⁰ The Pais.HN. Tabacalera Honduran celebrates its 91st birthday. 14-08-2019. Available: <https://www.elpais.hn/tag/tabacalera-hondurena-s-a/>

²¹ The Press. Tabacalera Hondureña: appointment and joy for the anniversary. 23-08-2019. Available: <https://www.laprensa.hn/fotogalerias/sociales/1312429-411/tabacalera-hondurena-cita-alegra-aniversario-san-pedro-sula-honduras>

²² Style Magazine. Gala at the Min: The First International Smoke Jaguar Festival closed with a gold brooch at MIN. 27-09-2013. Available: <https://www.revistaestilo.net/galeria/ggente/388784-445/gala-en-el-min?i=66>

²³ Style Magazine. Gala at the Min: The First International Smoke Jaguar Festival closed with a gold brooch at MIN. 27-09-2013. Available: <https://www.revistaestilo.net/galeria/ggente/388784-445/gala-en-el-min?i=11>

²⁴ Style Magazine. Gala at the Min: The First International Smoke Jaguar Festival closed with a gold brooch at MIN. 27-09-2013. Available: <https://www.revistaestilo.net/galeria/ggente/388784-445/gala-en-el-min?i=31>

²⁵ Style Magazine. Gala at the Min: The First International Smoke Jaguar Festival closed with a gold brooch at MIN. 27-09-2013. Available: <https://www.revistaestilo.net/galeria/ggente/388784-445/gala-en-el-min?i=56>

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According to the Income Strengthening law, social equity and rationalization of public spending decree 17-2010 published in the official newspaper La Gaceta on April 22, 2010, Article 31 ²⁶ creates the Inter-Agency Mission to Combat Smuggling and Tax Evasion of The Production, Import and Marketing of Liquors, Beers, Sodas, and Cigarettes, in which a representative of the cigarette industry is integrated; regulating the function ²⁷ of the Commission in agreement No. 511 published in the official newspaper La Gaceta on 28 October 2013, where Article 7 and 9 is specified that the Commission should operate on an annual budget, from the former Executive Directorate of Revenue/DEI (now SAR) and the Private Sector represented in the Commission, as well as the assignment of the physical facilities of the DEI and staff that is necessary for the development of regulatory activities and those agreed by the Commission. However its action or control is not evidenced, requiring strengthening as recorded in news published on 7 December 2020. ²⁸						
10. The government accepts, supports, endorses, or enters into partnerships or agreements with the tobacco industry. (Rec 3.1) NOTE: This must <u>not</u> involve CSR, enforcement activity, or tobacco control policy development since these are already covered in the previous questions.						5
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 (Gaceta, 2016).						
INDICATOR 5: Transparency						
11. The government does not publicly disclose meetings/ interactions with the tobacco industry in cases where such interactions are strictly necessary for regulation. (Rec 2.2)				3		
No evidence was found on an official mechanism for public disclosure of government officials' agendas, however the oath of law of the Interinstitutional Commission for combating Smuggling and Tax Evasion was documented, involving: Xiomara Gómez (Deputy Director of Customs Revenue), José Leandro Osorio Santos (Commissioner of the National Police), Luis Armando Navas (coordinating prosecutor of the intellectual property protection unit of the Public Prosecutor's Office) , Germán Alfaro (head of regulatory technical support of Health Ministry), José Cruz (Vice Minister of Internal Trade), Pastor						

²⁶ The Gazette. Decree No. 17-2010. Law on Income Strengthening, Social Equity and Rationalization of Public Expenditure. 22-04-2010. Available:

<http://www.poderjudicial.gob.hn/CEDIJ/Documents/Ley%20of%20Fortalization%20Enressive%20Equity%20Social%20y%20Restationalization%20of%20Gasto%20Public.pdf>

²⁷ The Gazette. Agreement No. 511: Regulations on the Functioning of the Commission Inter-Agency for combating smuggling and Evasion Prosecutor in the Production, Import and Marketing Liquors, Beers, Sodas and Cigarettes Created by the Article 31 of Legislative Decree No. 17-2010 of Date 28 March Contentive 2010 Law on Income Strengthening, Social Equity and Racionalizacion Public Expenditure. 28-10-2013. Available:

<https://tzibalnaah.unah.edu.hn/bitstream/handle/123456789/679/20131028.pdf?sequence=2&isAllowed=y>

²⁸ Honorary. Strengthening the Inter-Agency Commission to Combat Smuggling and Trade in Honduras is urgently needed. 07-12-2020. Available: <https://hondudiario.com/2020/12/07/urge-fortalecer-la-comision-interinstitucional-de-combate-al-contrabando-y-comercio-en-honduras/>

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Aguilar Maldonado (Vice Minister of the Interior and Population in the citizen participation unit), Irma Salinas Pineda (representative of the cigarette industry). ²⁹						
12. The government requires rules for the disclosure or registration of tobacco industry entities, affiliated organizations, and individuals acting on their behalf including lobbyists (Rec 5.3)	0					
<p>The Government does establish rules for the accreditation or registration of tobacco industry entities; in accordance with the income-strengthening law, Social equity and rationalization of public expenditure Decree 17-2010, Article 30 creates the National Register of Cigarette Producers and Importers which must be carried out by the Executive Directorate of DEI Revenue (currently SAR), as of January 09, 2020 incorporates the Cigarette Producers and Importers Registration Certificate, which specifies the requirements certified by window of compliance assistance.³⁰</p> <p>On the other hand, the Customs Administration Service of Honduras, in circular DARA-DTA-104-2019, establish the rules for the import and exports of cigarettes for the different customs of the country.³¹</p>						
INDICATOR 6: Conflict of Interest						
13. The government does not prohibit contributions from the tobacco industry or any entity working to further its interests to political parties, candidates, or campaigns or to require full disclosure of such contributions. (Rec 4.11)						5
<p>It has general prohibitions that are not specific in relation to the tobacco industry.</p> <p>On the Financing Law, Transparency and Control of Political Parties and Candidates Decree No. 137-2016 published in La Gaceta on January 18, 2017 does not mention any specific prohibition for the tobacco industry, it is also not mentioned in the reform carried out under Decree No. ³²137-2020 published in La Gaceta on December 15, 2020, nor in the reform under Decree 183-2020 ³³ publicado in La Gaceta on January 27, 2021.³⁴</p> <p>Article 20 mentions private financing and indicates that donors must be recorded in the accounting books of each Political Party, Article 24 prohibits contributions from foreign organizations or institutions and foreign natural or legal persons.</p>						

²⁹ Digital Process. Interinstitutional Commission for combating Smuggling and Tax Evasion is sworn in. 23-12-2013.

Available: <https://proceso.hn/juramentan-comision-interinstitucional-para-el-combate-del-contrabando-y-la-evasion-fiscal/>

³⁰ SAR. Certificate of Registration of Cigarette Producers and Importers. 09-01-2020. Available:

<https://www.sar.gob.hn/download/certificado-de-registro-de-productores-e-importadores-de-cigarrillos/>

³¹ customs. Instructions on Tobacco Products Trafficking. 02-04-2019. Available: <https://www.aduanas.gob.hn/wp-content/uploads/2019/06/CIRCULAR-DTA-104-2019-VIGENTE.pdf>

³² HRH. Decree 137-2016: Law on Financing, Transparency and Control of Political Parties and Candidates. 18-01- 2017.

Available: <https://www.sar.gob.hn/download/decreto-137-2016-no-34242-del-18-de-enero-del-2017-ley-de-financiamiento-transparencia-y-fiscalizacion-a-partidos-politicos-y-candidatos/>

³³ TSC. Decree No. 137-2020: Reform Law on Financing, Transparency and Control of Political Parties and Candidates.

Available: <https://www.tsc.gob.hn/web/leyes/Decreto-137-2020.pdf>

³⁴ TSC. Decree No. 183-2020: Reform Law on Financing, Transparency and Control of Political Parties and Candidates.

Available: <https://www.tsc.gob.hn/web/leyes/Decreto-183-2020.pdf>

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<p>Article 35 refers to access to information and numeral 3 mentions that all political parties and other obligated subjects must publish the information on their institutional portals, as well as the Single Transparency Portal administered by the Public Information Access Institute (IAIP). This obligation is a matter of periodic supervision by the Public Information Access Institute (IAIP), in the case of contravention, the respective fine will apply. Article 37 numeral 6 states that records and notification of contributions are public information of political parties.</p> <p>With regard to the Electoral law and political organizations in Decree No. 44-2004 published in La Gaceta on 15 May 2004,³⁵ Article 83 refers to the prohibition on accepting unauthorized funds, saying that it is strictly prohibited for political parties, internal movements and their candidates for positions of popular choice to accept directly or indirectly: anonymous contributions or donations, except those obtained from popular collections, government grants or subsidies, foreign organizations or institutions and contributions or donations from foreign natural or legal persons, whatever the manner in which they act. Violators of any of the prohibitions listed will be punished with a fine equal to twice the amount found to have been received.</p> <p>By reviewing the websites of the main political parties (Nacional, Liberal and Libre) it was found that they do not have the information of the contributions they receive, they link directly to the Party Transparency Portal in the IAIP.³⁶³⁷³⁸</p> <p>The origin of contributions cannot be identified in the case of the National Party they appear as unidentified SIAFI contributions, other voluntary contributions and contributions from nationalist employees working in the Government, in the case of the Liberal Party appear as contributions from natural or legal persons, popular collection, contributions from militants, contributions from deputies and contributions for movements registration, in the case of Libre indicate not exercising control since contributions are spontaneous from militants and supporters.</p>						
<p>14. Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4)</p>	0					
<p>For the indicated period to investigate, no evidence of senior public officials was found serving in the tobacco industry, but it is important to note that members of the Bueso Arias family, owners of the companies La Flor de Copán and Tabacos Hondureños S.A. were part of the Cabinet of the Ex-President Carlos Roberto Reina (1994-1998), Guillermo Bueso Arias was the Coordinator of the Economic Cabinet and Jorge Bueso Arias Economic Adviser.³⁹</p>						

³⁵ IAIP. Decree No.44-2004. Electoral and Political Organizations Act. Available: https://portalunico.iaip.gob.hn/portal/ver_documento.php?uid=MTcwNjk3ODkzNDc2MzQ4NzEyNDYxOTg3MjM0Mg==

³⁶ IAIP. National Party. Available: <https://portalunico.iaip.gob.hn/portal/index.php?portal=2>

³⁷ IAIP. Partido Liberal. Available: <https://portalunico.iaip.gob.hn/portal/index.php?portal=10>

³⁸ IAIP. Free Party. Available: <https://portalunico.iaip.gob.hn/portal/index.php?portal=6>

³⁹ OXFAM; Team of Reflection, Research and Communication of the Company of Jesus. Elites, power networks and political regime in Honduras. First Edition in June 2018 and Second Edition in May 2019. Available: https://cng-cdn.oxfam.org/honduras.oxfam.org/s3fs-public/file_attachments/Investigaci%C3%B3n%20-%20Elites,%20redes%20of%20power%20y%20r%C3%A9gimen%20pol%C3%ADtico%20en%20Honduras.pdf

	0	1	2	3	4	5
15. <u>Current government officials</u> and relatives hold positions in the tobacco business including consultancy positions. (Rec 4.5, 4.8, 4.10)	0					
No evidence was found of government officials and/or family members holding positions in the tobacco industry.						
INDICATOR 7: Preventive Measures						
16. The government has 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. (Rec 5.1)				3		
No evidence was found of the establishment of a procedure for the registration of these interactions, despite having a transparency portal of the Public Information Access Institute and a website of the Open Government initiative, both do not apply to this sector, however, on the official pages of The Presidential House and Marca Honduras, the congratulations were published to winners of international cigar brand awards, in February 2019, congratulations were published to the Honduran cigar brand ⁴⁰ Maya Selva Cigars that won the Cigar of the Year award, according to a publication made by Tobacco Business magazine and in September 2020 on the Honduran Brand website they published a congratulatory note for awards given to Honduran products in the celebration of the Cigar Trophy Awards. ⁴¹						
17. The government has formulated, adopted, or implemented a code of conduct for public officials, prescribing the standards with which they should comply in their dealings with the tobacco industry. (Rec 4.2)				3		
No evidence of an exclusive ethics code was found to standardize public officials' interaction with the tobacco industry, however, a document called "Public Servant Ethical Behavior Code" Decree No.36-2007 is available, which frames the correct action that public officials must take in the exercise of their work, in this regard in Chapter III: "Standards of Ethical Behavior", Article 6, numerals 1, 3 and 5 state that officials should "know, respect and enforce the Republic Constitution, this Public Servant Ethical Behavior Code, the laws, regulations and other regulations applicable to the office it performs", "Refrain from participating in activities, situations or behaviors incompatible with its functions or that may affect its independence of criteria for the performance of the same" and "Act at all times according to the common good" , with loyalty to Honduras' interests in any other interest, whether personal, economic, financial, commercial, labor, political, religious, racial, partisan, sectarian, trade union or associative of any nature" among others. ⁴²						

⁴⁰ Presidential House. Honduran cigar brand wins International Cigar of the Year award. 13-02-2019. Available: <https://presidencia.gob.hn/index.php/sala-de-prensa/5402-marca-de-puros-hondurenos-gana-premio-internacional-cigarro-del-ano>

⁴¹ Brand Honduras. Honduran cigars stand out at the Cigar Trophy Awards. 22-09-2020. Available: <https://www.marcahonduras.hn/puros-hondurenos-destacan-en-los-cigar-trophy-awards/>

⁴² TSC. Decree No. 36-2007: Code of Ethical Conduct of the Server Public. Available: https://www.tsc.gob.hn/web/Normativa%20Vigente/Regulatory%20Externas_pdf/CODIGO_%20DE_CONDUCTA_ETICA_DEL_SERVIDOR_PUBLICO.pdf

	0	1	2	3	4	5
18. The government requires the tobacco industry to periodically submit information on tobacco production, manufacture, market share, marketing expenditures, revenues, and any other activity, including lobbying, philanthropy, political contributions, and all other activities. (5.2)			2			
<p>Provides information partially concerning the Temporary Import Regime Law provides that the producer and trader must submit to the Economic Development Secretary/SDE the profits they make and taxes in order to enjoy the benefits recorded in this law; the tobacco production company must be legally constituted to register as an exporter and comply with export requirements according to the country of destination, 95% of production is required to be destined for the international market, a percentage applies to most tobacco factories that are registered under special regimes that favors them with a number of tax incentives provided for in the free zone law or temporary import law. On a 16th-monthly basis, the tobacco industry must submit the affidavit of all goods imported and exported to the SDE. On the other hand, article 28 of the Income Tax Act states: "Any taxpayer is obliged to file with the Tax Administration, through a⁴³ representative or legal representative, from January 1 to April 30 or the following business day of each year, an Affidavit of income obtained the previous year", are attached the responses of some government entities consulted:</p> <p>"The Secretariat of Agriculture and Livestock SAG and its agencies DICTA and SENASA do not monitor tobacco production. The manufacturing activity, its participation in the market, the marketing expenses, operating expenses, the profits they obtain, taxes are monitored by the Secretariat of Economic Development where the company that is dedicated to the production of tobaccos must be legally constituted to register as an exporter and comply with the export requirements according to the country of destination. For the production and commercialization of this item it is required that 95% of the production is destined to the international market, this 95% applies to the majority of tobacco factories that are registered in the special regimes that favor them with a series of fiscal incentives contemplated in the law of free zones or law of temporary import regime. The social support activities they implement, contributions and policies are established by the buyer in order to meet the export requirements according to the country of destination."</p> <p>There is no record of political contributions. On the Financing Law, Transparency and Control of Political Parties and Candidates Decree No. 137-2016 published in La Gaceta on January 18, 2017 does not mention any specific prohibition for the tobacco industry (See Indicator 6, Number 13)</p> <p>See Annex A</p>						

⁴³ SAG Transparency Officer. Decree No.8-1985: Temporary Import Regime. Available: <https://mega.nz/file/EMxghYJR#6hydx5NA6gYsnyGW10pxRWqhvEsqQsAJgGjyl0RaWb4>

	0	1	2	3	4	5
19. The government has a program / system/ plan to consistently raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec 1.1, 1.2) ⁴⁴						5
<p>There is no program, no plan that specifically regulates the tobacco industry's interference in government institutions, which we have is the Special Law on Tobacco Control which aims to "regulate the production, distribution, marketing, import, consumption, advertising, promotion, sponsorship, relating to tobacco products, guidance, education, prevention to warn risks and health damage, prevent and uninhibited tobacco use, determine the competences of the authority for the application of its regulations and sanctions"</p> <p>There is also the Regulations of the Special Law on Tobacco Control (RLECT) published on 14 June 2011.</p> <p>Based on the law, on July 3 and 4, 2019, the National Plan for Tobacco Control was validated in Honduras, too, the 2021 National Health Plan is in place, defining that by 2021 the prevalence of cigarette use has been reduced by 50%.⁴⁵⁴⁶⁴⁷⁴⁸</p>						
20. The government has put in place a policy to disallow the acceptance of all forms of contributions/ gifts from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts, or study visit invitations given or offered to the government, its agencies, officials and their relatives. (3.4)						5
<p>The government has not taken steps to prevent being accepted any contribution or gift from the tobacco industry (monetary or otherwise), as set out in the answer to question No.5</p>						
TOTAL						59

⁴⁴ For purposes of this question, "consistently" means: a. Each time the FCTC is discussed, 5.3 is explained. AND b. Whenever the opportunity arises such when the tobacco industry intervention is discovered or reported.

⁴⁵ PAHO Honduras. The National Plan for Tobacco Control in Honduras is validated. 3 to 4-07-2019. https://www.paho.org/hon/index.php?option=com_content&view=article&id=1717:se-valida-el-plan-nacional-para-el-control-del-tabaco-en-honduras&Itemid=260

⁴⁶ ONEH. UNAH participated in the validation of the draft of the New National Plan for Tobacco Control in Honduras. 4-07-2019. Available: <https://presencia.unah.edu.hn/noticias/validacion-del-borrador-del-nuevo-plan-nacional-para-el-control-del-tabaco-en-honduras/>

⁴⁷ IHADFA. National Plan for Tobacco Control in Honduras 2018-2022. 09- 2017. Available: https://mega.nz/file/ROYzHC7R#F_sUktNwVRQr4dnOitTYn6c9d99z5VeF9q5_9EZxHUw

⁴⁸ SESAL. National Health Plan 2021. Available: http://www.bvs.hn/Honduras/pdf/Politicasy_Nacionales_Salud-Honduras_Plan_Nacional_2021.pdf

ANNEX A:

DEPARTAMENTO DE AUDITORIA TRIBUTARIA-DNCT

MEMORANDO SAR-DAT-DNCT-064-D-2021

Para: Abog. Mayda Arely Sosa Alvarez
Especialista de Acceso a la Información Pública

De: Lic. Yessy Yamilón Andrés
Jefe Departamento De Auditoria Tributaria-DNCT

Asunto: Respuesta Memorando SAR-OIP-33-2021

Fecha: 20 de abril de 2021

Por este medio me dirijo a usted, en atención a su solicitud, si este Departamento de Auditoria Tributaria cuenta con información en la cual "el Servicio de Administración de Rentas solicita a la industria tabacalera información periódica sobre las ganancias que obtiene y los gastos efectuados para validar el pago de impuestos que deben realizar".

A lo anterior, se le comunica que este Departamento de Auditoria Tributaria de la Dirección Nacional de Cumplimiento Tributario, no posee, ni solicita información periódica sobre las ganancias y gastos o de otro índole a dicha industria.

Es oportuno señalar, que el Obligado Tributario se enmarca en la obligación establecida en el Artículo 28 de la Ley de Impuesto Sobre la Renta, en el cual se establece: "Todo contribuyente está obligado a presentar ante la Administración Tributaria, por sí o por medio de mandatario o de representante legal, del uno de enero al treinta de abril o siguiente día hábil de cada año, una Declaración Jurada de las rentas que haya obtenido el año anterior".

● RESPUESTA SOL-UFTFPP-44-2021 Yahoo/Bandeja ... ★

 ● **oip@utpoliticalimpia.hn**
Para: denniscarcamo2013@yahoo.es  mié, 21 abr a las 16:05 ★

Buenas tardes estimado Denis, con respecto a su solicitud de Información Pública SOL-UFTFPP-44-2021 "Me gustaría saber la unidad solicita a la industria tabacalera información periódica sobre contribuciones políticas y filantrópicas?, en caso de ser positiva la respuesta favor indicarme la frecuencia y donde puedo obtener evidencia".

La respuesta de nuestro equipo legal es que "La Unidad no solicita información sobre las donaciones a las empresas donantes, salvo el caso de denuncia o actividades sospechosas incluidas en los informes que presentan los partidos políticos ante esta Unidad de Política Limpia. Artículo 66 LFTFPP.

Gracias, estamos para servirle.



Buenas tardes Estimado Sr. Denis Rafael Cárcamo Flores

En respuesta a la solicitud de información sobre La industria tabacalera

Le informo que La secretaría de Agricultura y Ganadería SAG y sus dependencias DICTAY SENASA no monitorean la producción de tabaco,

La actividad manufacturera, su participación en el mercado, los gastos en marketing, gastos operativos, las ganancias que obtienen, impuestos, son monitoreados por la Secretaría de Desarrollo Económico donde la empresa que se dedica a la producción de Tabacos debe de estar legalmente constituida para registrarse como exportador y cumplir con los requisitos de exportación según el país de destino.

Para la producción y comercialización de este rubro se requiere que en 95% de la producción sea destinada al mercado internacional, este 95% aplica a la mayoría de fábricas de tabaco que están registradas en los regímenes especiales que los favorecen con una serie de incentivos fiscales contempladas en la ley de zonas libre o ley de régimen de importación temporal.

Las actividades de apoyo social que implementan, Las contribuciones y políticas son establecidas por el comprador con el fin de cumplir con los requisitos de exportación según el país de destino.

Adjunto le envío la Ley del Régimen de Importación Temporal donde establece que el productor y comerciante debe presentar a la SDE las ganancias que obtienen, impuestos, para gozar de los beneficios inscritos en esta ley.

Esperando que la Información sea de Su utilidad

Atentamente,

Bessy Gomez
INFOAGRO

RESPUESTA SOLICITUD DE INFORMACIÓN

De: <ojp@utpoliticalimpia.hn>
Date: mié., 21 abr. 2021 3:31 p. m.
Subject: RESPUESTA SOLICITUD DE INFORMACIÓN
To: <normacarias@gmail.com>

Buenas tardes estimada Norma, en relación a su solicitud de Información Pública SOL-UFTFPP-43-2021 "Como el gobierno prohíbe las contribuciones de la Industria tabacalera a los partidos políticos, y como se puede identificar esas contribuciones en la información que brindan los partidos políticos".

R- El artículo 24 de la Ley de Financiamiento, Transparencia y Fiscalización a Partidos Políticos, de la prohibición de aportaciones, en su numeral 1 indica que "se prohíbe a los sujetos obligados, aceptar en forma directa o indirecta contribuciones de entidades o empresas públicas o con participación del Estado".

En ese sentido, de tener alguna concesión o contratación por parte del Estado de Honduras, estas contribuciones por parte de la tabacalera se convierten automáticamente en aportación prohibida.

Saludos.

PARTIDO NACIONAL DE HONDURAS
INGRESOS DE APORTACIONES VOLUNTARIAS 2021



DETALLE	MES APORTADO	ENERO	FEBRERO	TOTALES
SIAFI Aportaciones Voluntarias Identificadas y NO Identificadas				
Aportaciones SIAFI no Identificadas		L 8,434,582.99	L 4,851,669.08	L 13,286,252.07
Empleados Nacionalistas del Instituto de la Juventud	Enero,Febrero		L 49,920.14	L 49,920.14
Empleados Nacionalistas de la ENP	Enero,Febrero	L 91,667.00	L 57,495.00	L 149,162.00
Empleados Nacionalistas del Instituto Hondureño de Mercadeo Agrícola/IHMA				L -
Empleados Nacionalistas del INAM	Enero,Febrero		L 65,203.96	L 65,203.96
Empleados Nacionalistas de Proviccosol	Enero,Febrero		L 29,611.87	L 29,611.87
Empleados Nacionalistas de Convivencia	Enero,Febrero		L 198,227.32	L 198,227.32
Empleados Nacionalistas de IHCJETI	Enero,Febrero	L 55,650.26	L 62,130.57	L 117,780.83
Empleados Nacionalistas de Turismo	Enero,Febrero		L 96,190.24	L 96,190.24
Empleados Nacionalistas de Banasupro				L -
Empleados Nacionalistas de CONATEL	Enero,Febrero	L 14,488.98	L 14,241.98	L 28,730.96
Empleados Nacionalistas de INA	Enero		L 58,433.18	L 58,433.18
Empleados Nacionalistas de COPECO	Enero,Febrero		L 182,803.31	L 182,803.31
Empleados Nacionalistas de HONDUCORP	Enero		L 8,557.64	L 8,557.64
Empleados Nacionalistas de MARIANA MERCANTE	Enero,Febrero		L 223,128.48	L 223,128.48
TOTAL APORTACIONES SIAFI		L 8,596,389.23	L 5,897,612.77	L 14,494,002.00
Otras Aportaciones Voluntarias		L 870,860.00	L 671,306.88	L 1,542,166.88
Aportaciones Voluntarias Mediante Cheque				
Empleados Nacionalistas de INJUPEM	Diciembre,Enero	L 87,025.62	L 89,711.77	L 176,737.39
Empleados Nacionalistas de Migracion				L -
Empleados Nacionalistas de PANI				L -
Empleados Nacionalistas del Cuerpo de Bomberos de				L -
Empleados Nacionalistas de la A.M.D.C	Septiembre,Octubre,Noviembre,Diciembre,Enero	L 2,379,192.75	L 651,361.12	L 3,030,553.87
Empleados Nacionalistas de INFOP				L -
Empleados Nacionalistas del Registro de la Propiedad	Enero		L 40,103.26	L 40,103.26
Empleados Nacionalistas de Banadesa				L -
Empleados Nacionalistas y Ejecutivos del CCPN				L -
Empleados Nacionalistas del Congreso Nacional				L -
Empleados Nacionalistas de Turismo				L -
Empleados Nacionalistas de THNY RNH				L -
TOTAL		L 2,466,218.37	L 781,176.15	L 3,247,394.52
TOTALES		L 11,933,467.60	L 7,350,095.80	L 19,283,563.40

Fanny Jimenez
Contadora General
C.C. # 347184



CONSEJO CENTRAL EJECUTIVO DEL PARTIDO LIBERAL DE HONDURAS

APORTACIONES
al 30 de Noviembre del 2020

Aportaciones	NOVIEMBRE
Colecta Popular	L. -
Persona Natural	L. 10,000.00
Persona Juridica	L. -
Militantes del Partido	L. 97,346.05
Aport. 3% Diputados	L. 100,260.00
Aport. 3% Diputados Suplentes	L. 35,400.00
Aportaciones en Especie	L. -
Aportaciones por Insc. Movimientos Elec. Internas	L. 139,000.00
TOTAL	L. 382,006.05


Gabriela Cruz
Contadora General




Roberto Zelaya
Secretario de Finanzas

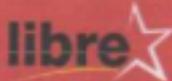


DIRECCIÓN

Colonia Miramontes, atrás del
Supermercado La Colonia #1,
Tegucigalpa M.D.C., Honduras C.A.
Correo electrónico: administracion@partidoliberal.hn

CONTACTO

2235-8949
2239-4337
2232-0730



Edificio Memora, No.6 Bloque A
Avenida Sabana, al final calle
Paseo
Ced. Memora Tegucigalpa, M.D.C.
Honduras, C.A.
Tel. (504)22638834

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Tegucigalpa, M.D.C. Honduras

12 Noviembre de 2020

COMISIONADA PRESIDENTA
Licenciada IVONNE ARDON
Instituto de Acceso a la Información Pública IAIP

Comisionada Presidenta:

En mi condición de Secretario de Finanzas del Partido Libertad y Refundación "LIBRE" tengo a bien informar que esta Institución Política, se sostiene con las contribuciones espontaneas de militantes y simpatizantes que integran los colectivos, la estructura Municipal y la Departamental, asimismo cada estructura se integra por miembros de diferentes corrientes internas que tiene su propia dinámica.

El mecanismo de colaboración en la ejecución de las actividades es diverso

- Sedes de trabajo: inmuebles o casa de habitación
- Alimentos para atención en diversas actividades
- Recaudación voluntaria de recursos

Cada estructura de apoyo tiene sus propios mecanismos de trabajo de acuerdo al entorno socio económico. El Partido no ejerce control, organizan en cada lugar de acuerdo a la corriente a cual pertenecen.


Enzo Saucedo Calix
SECRETARIO DE FINANZAS
PARTIDO LIBRE

ANNEX C: SOURCES OF INFORMATION

TOBACCO INDUSTRY ACTIVITY

LOCAL TOBACCO COMPANIES

Top 5 Tobacco Companies/distributors	Market Share and Brands	Source
Tabacalera Honduraa SA	Belmont, Pall Mall, Royal, Dunhill, Imperial	http://www.batcentralamerica.com/group/sites/BAT_AX9FAB.nsf/vwPagesWebLive/DO9T5KFL
Cuban Roots S. de R. L	Cuban roots.	https://www.facebook.com/raices.cubanas.cigars/
Placencios Tobacco SA	Plasencia Reserva 1898, Plasencia 146 harvest.	https://www.plasenciacigars.com/
Tabacalera San Jerónimo	Cigars of St. Jerome, Kafie 1901 Cigars.	https://www.kafiecigars.com/factory

TOBACCO INDUSTRY FRONT GROUPS

Top 5 Tobacco Industry Representative	Type (Front Group/Affiliate/Individual)	URL
Andi	association	https://www.andi.hn/tabacalera-hondurena/
APROTABACOH	association	https://aprotabacoh.jimdofree.com/contacto/
Chamber of Commerce Honduran American	association	https://amchanguate.com/directoriosdigitales/wp-content/uploads/2021/02/HONDURAS-Directorio_2021.pdf
Honduran Maquiladores Association	association	http://www.ahm-honduras.com/?page_id=1024

NEWS SOURCES

Top 5 Newspaper/Dailies	Type (Print/Online)	URL
The Press	Printed and online	https://www.laprensa.hn/
The Grandstand	Printed and online	https://www.latribuna.hn/
Time	Printed and online	https://tiempo.hn/
The Herald	Printed and online	https://www.elheraldo.hn/
The country	Printed and online	https://www.elpais.hn/