

New Zealand

**TOBACCO
INDUSTRY INTERFERENCE
INDEX 2025**

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Disclaimer: This Index is based solely on publicly available information obtained by researchers in Aotearoa New Zealand (NZ). If you have information that can strengthen this report, contact us at: info@ggtc.world. For more information visit: www.exposetobacco.org and www.globaltobaccoindex.org

Key acronyms

BATNZ British American Tobacco New Zealand

CSR Corporate Social Responsibility

FCTC Framework Convention on Tobacco Control

HTP heated tobacco product

ITNZ Imperial Tobacco New Zealand

MBIE Ministry of Business, Innovation and Employment

MoH Ministry of Health Manatū Hauora

MP Member of Parliament

NZ Aotearoa New Zealand

PMINZ Philip Morris International New Zealand

PMI Philip Morris International

SERPA Smokefree Environments and Regulated Products (Smoked Tobacco) Act

TI Tobacco Industry

WHO World Health Organization

Background and Introduction

Aotearoa New Zealand (NZ) is a party to the World Health Organization (WHO) Framework Convention on Tobacco Control (FCTC), a global treaty that sets out strategies for governments to combat the tobacco epidemic. A key measure of this treaty, Article 5.3, requires parties to protect public health policies from the vested interests of the tobacco industry (TI). This report attempts to outline TI interference in public policy making in NZ between March 2023 and March 2025, how the government responded, and recommendations to strengthen protection of New Zealand from the tobacco industry's influence.

During this reporting period, significant setbacks in tobacco control policies occurred in NZ, most notably, the repeal of key 'endgame' measures in the Smokefree Environments and Regulated Products Act (SERPA). The 2022 amendments to the SERPA legislation were introduced by the previous Government, and would have significantly reduced tobacco retail availability, introduced a smokefree generation policy and required denicotinisation of all smoked tobacco products, once fully implemented. The repeal followed a change in government in late 2023, with National, NZ First and Act parties committing to it in their coalition agreements after the October election. The repeal went ahead in February 2024, despite strong opposition from the public, health experts, Māori/iwi community health providers, researchers and opposition members of parliament (MP).

In repealing the world-leading and evidence-based measures, the Government cited tobacco industry arguments (such as increases in crime) in its rationale. Furthermore, a number of revolving-door connections between the current Government and the tobacco industry have been reported including a tobacco lobbyist for Phillip Morris International New Zealand (PMINZ) photographed with MPs at the swearing in of the new Government.

As well as repealing strong tobacco control policies, the current NZ Government has implemented, or proposed to implement, a number of TI friendly policies. Most notably, in 2024 the Government implemented a 50% excise tax cut on heated tobacco products (HTP), going against Ministry of Health and Treasury official advice. Officials pointed out that PMINZ (as the sole supplier of HTP in NZ) was likely to be the main beneficiary of this policy change. Leaked documents and extensive reporting have revealed that PMINZ aimed to target political parties such as NZ First to introduce this policy. The NZ First 2023 Election Campaign Manifesto included removing tax on HTPs and a number of other policies that appear to align with TI interests. There are at least two former employees of NZ First who are now employed by PMINZ. Public health advocates have called for more transparency on the connection between NZ First and TI (1).

New Zealand still lacks comprehensive rules to regulate interactions between the TI, MPs and public officials. The work of lobbyists remains unregulated in NZ, and there are no proactive procedures in place to ensure transparency. Although the NZ Government has various transparency requirements that apply to all companies including the TI (e.g. the Companies Act, and the Electoral Finance Act, which includes rules about political donations) the only transparency requirement specific to the TI is the requirement to submit annual sales data, by product category (called 'tobacco returns'). Previous research has found that TI company's returns data is not standardised and, in some cases, incomparable across companies and over time, making meaningful analysis challenging (2). Currently, only two Government agencies publicly report meetings and correspondence with the TI.

A 2024 doctoral thesis examined the implementation of Article 5.3 in NZ through key informant interviews and document analysis (3). It revealed that tobacco industry vested interests appear to be politically influential. For example, one MP described their correspondence with tobacco

vested interests but insisted that this was political ‘engagement,’ rather than ‘lobbying’. Some political informants were unaware of Article 5.3 and said it was ‘undemocratic’ and ‘unconstitutional’ not to engage with the tobacco industry. These examples demonstrate low awareness about Article 5.3 among MPs and are indicative of NZ’s limited Article 5.3 implementation (3).

In May 2025, the Labour Party (currently in opposition) launched a members’ bill, The Tobacco Transparency Bill, with the purpose to give effect to New Zealand’s obligations under article 5.3 of the World Health Organization Framework Convention on Tobacco Control (4,5). Hon Dr. Ayesha Verrall said in the launch that “This Bill aims to prohibit government support for the tobacco industry and requires transparency around tobacco lobbying” (5). If passed, this Bill would address many of the concerns raised by the Cancer Society in previous Tobacco Industry Interference Index reports (6). However, as a private member’s bill from an opposition MP, it is unclear whether the Bill will gain sufficient political support to be introduced to Parliament.

Overall, this report has found that NZ’s score has **significantly dropped** since the 2023 report, and that there has been an **increase in tobacco industry interference** in NZ during this time. This report makes a number of recommendations to further strengthen NZ’s protection from the tobacco industry, and better protect the health of all New Zealanders.

Methodology

The report is based on a questionnaire developed by the Southeast Asia Tobacco Control Alliance. There are 20 questions based on the Article 5.3 guidelines. Information used in this report is obtained from the public domain only. A scoring system is applied to make the assessment. The score ranges from 0 to 5, where 5 indicates highest level of industry interference, and 1 is low or no interference. Hence the lower the score, the better for the country. The 0 score indicates absence of evidence or not applicable. Where multiple pieces of evidence are found, the score applied reflects an average.

The report covers information on incidents from March 2023 up to and including March 2025.

Summary Findings

1 INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT

A number of instances have occurred between March 2023 and March 2025 where smokefree policy changes in NZ appear to align with the tobacco industry's policy priorities or rhetoric.

Most notably, the coalition Government's repeal of the tobacco endgame measures in SERPA in early 2024 was supported by arguments that aligned with the tobacco industry's opposition to the measures and contradicted the advice of health officials.

2 INDUSTRY CSR ACTIVITIES

The NZ Government did not endorse, support or form partnerships with TI CSR activities.

3 BENEFITS TO THE INDUSTRY

In 2024, the NZ Government cut the excise tax on HTP by 50%, and set aside a contingency fund to cover the cuts. This went against Ministry of Health and Treasury official advice that there was no evidence to support HTP role as smoking cessation tools and that PMINZ would likely be the biggest winner from the tax cut (as they are the sole supplier of HTP in NZ).

4 UNNECESSARY INTERACTION

Significant examples of unnecessary interactions between TI and the NZ Government occurred during this time period. Most notably, a tobacco lobbyist for PMINZ was pictured at the swearing in of the new Government.

5 TRANSPARENCY

The Ministry of Health and NZ Customs Service record meetings with the representatives from the TI. Meetings with other government departments (if they occurred) are not reported or detailed. There is some evidence that meetings are underreported.

The NZ Government does not regulate the work of political lobbyists so it can be challenging to expose TI links to, and funding of, allied groups and professional lobbyists.

6 CONFLICT OF INTEREST

There is no legislation specifically prohibiting the TI from donating to political parties, candidates, campaigns and/or lobbyists, although contributors and donations over a certain amount must be declared. An examination of donations records has not revealed any donations from TI.

A large number of connections between the TI and current Government officials were identified, including between the current Associate of Health Minister responsible for tobacco policy and a lobby group that has received tobacco industry funding.

7 PREVENTIVE MEASURES

The Ministry of Health and NZ Customs Service report meetings with the TI on their websites, although minutes and/or outcomes are not published. However, there is some evidence that these agencies underreport meetings. Furthermore, other Government agencies do not report meetings (if they occur) at all.

Interaction between public officials and the TI is governed by general conflict of interest guidelines only.

No comprehensive set of rules exists for public officials to guide their interactions with the TI. Nor is there a specific policy that prohibits financial contributions from the tobacco industry to political parties although such interactions are governed by broader anti-corruption regulation.

The Ministry of Health publishes on its website annual tobacco returns filed by tobacco manufacturers and importers, and financial statements are required to be publicly declared by NZ company law. However, in general, the NZ government does not ensure that the public has access to a wide range of information on TI activities. The Government does not require information from the industry regarding expenditure on marketing, lobbying, philanthropy, political contributions or other activities. Nor does the Government have a comprehensive or systematic strategy for raising awareness within Government departments on policies relating to FCTC Article 5.3

Recommendations

1. Implement a whole-of-government programme to increase awareness of, and compliance with Article 5.3 consistently across all government departments and agencies. Ensure it is accompanied by robust monitoring and public reporting.
2. Increase transparency:
 - Collect and publicly report tobacco industry data on revenue, political donations, profits, taxes, marketing expenditure, philanthropy, research and CSR in a single public repository (e.g., MoH website) for each tobacco corporate entity that operates in New Zealand. Publish all communications between the TI and any Government departments and agencies, making information publicly available on the website of the respective department or agency.
 - Mandate that the Government does not provide financial aid in any way to the TI.
 - Exclude the TI and its representatives from consultation on or input into international treaties.
3. Require that no government department and/or government funded agency participate locally or nationally in any activity that constitutes or could be reasonably assumed to be a CSR activity for the TI or its associates.
4. Create a government-wide register of lobbyists with a legal requirement for all tobacco companies, affiliated organisations and individuals to register before undertaking any lobbying.
5. Conflict of interest policies:
 - Update code of conduct for all public officials prescribing standards for how they should deal with the TI. This includes the Standards of Integrity and Conduct issued by the State Services Commissioner under the State Sector Act 1988, section 57. Government departments should ensure that all state employees understand the obligations set out in the code of conduct on commencing employment within the public service.
 - Prohibit public officials from holding positions in the TI either during or immediately (e.g. at least 6months) after their public employment.
 - Prohibit political parties, public employees, and organisations/institutions from accepting all forms of contributions (monetary, other resources or 'in kind') from the TI.

Aotearoa New Zealand

Tobacco Industry Interference Index 2025

Results and Findings

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INDICATOR 1: Level of Industry Participation in Policy-Development						
<p>I. The government¹ accepts, supports or endorses any offer for assistance by or in collaboration with the tobacco industry or any entity or person working to further its interests.² in setting or implementing public health policies in relation to tobacco control³ (Rec 3.4)</p>			2			
<p>In 2024, TI representatives and TI-affiliated organisations participated in NZ’s parliamentary processes. In NZ, almost all Bills (proposed laws) are referred to the relevant Select Committee, which invites and hears public submissions. This legislative process is used by the TI as an avenue to influence policy. Examples are presented here to illustrate pressure placed by TI on the Government when attempting to pass tobacco control laws and policies. For further examples of TI attempts at participation in policy-development, see subsequent questions.</p> <p>Smokefree Environments and Regulated Products Amendment Bill (No 2) This bill sought to better protect young people by amending the Smokefree Environments and Regulated Products Act 1990 to strengthen the regulatory framework around vaping. The bill proposed to do the following:</p> <ul style="list-style-type: none"> • prohibit the manufacture, sale, supply, and distribution of disposable vaping products • increase penalties for unlawful sales of regulated products to minors • impose retail visibility restrictions for vaping products • include restrictions on the sale of vaping products within certain boundaries of schools, marae, and early childhood centres. 						

¹ The term “government” refers to any public official whether or not 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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<p>The Bill received 892 submissions in total, which included submissions from TI and well-known TI linked lobby groups including NZ Initiative, New Zealand Taxpayers' Union and The Dairy and Business Owner Group and BAT and Imperial Brands (7–10).</p> <p>The Bill was passed and received royal assent in December 2024.</p> <p>Ministry of Health Aide-Mémoire</p> <p>A proactively released Ministry of Health Aide-Mémoire about a meeting between Associate Health Minister Casey Costello and Carolyn Young (CE of Retail NZ) to discuss the repeal of the 2022 amendment to the Smokefree Environments and Regulated Products Act 1990, as well as vaping product regulations states that “Ms Young offered to support consultation with the retail sector on further vaping regulations. This could be a useful opportunity for the Ministry of Health to leverage in broader consultation on regulatory proposals.” (11).</p>						
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
<p>A number of instances have occurred between March 2023 and March 2025 where smokefree policy changes in New Zealand have been taken against Ministry of Health advice, and appear to instead align with the tobacco industry’s policy priorities or rhetoric.</p> <p>New Government Coalition Agreements</p> <p>A new coalition Government formed in New Zealand in November 2023. In a shock to the smokefree community across the world, the NZ First and National coalition agreement (12) stated that it would:</p> <ul style="list-style-type: none"> • Repeal amendments to the Smokefree Environments and Regulated Products Act 1990 and regulations before March 2024, removing requirements for denicotisation, removing the reduction in retail outlets and the generation ban, while also amending vaping product requirements and taxing smoked products only. • Reform the regulation of vaping, smokeless tobacco and oral nicotine products while banning disposable vaping products and increasing penalties for illegal sales to those under 18. <p>And the Act and National coalition agreement (13) stated that it will:</p> <ul style="list-style-type: none"> • Repeal the Smokefree Environments and Regulated Products (Smoked Tobacco) Amendment Act 2022 to remove the requirements for denicotinisation and the reduction in retail outlets. 						

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The NZ First 2023 Election Campaign Manifesto (14) also included a number of other policies that appear to align with TI including:

- *Stop the millions spent on subsidising nicotine gums, patches and lozenges that have a questionable record of being effective*
- *Axing the tobacco excise increase due on 1 January 2024 and apply the excise to smoking products only*
- *Legalising Swedish Snus which saw Sweden become smoke free in 2023 to help fishing, forestry, construction and flyers to all go smoke free*

Associate Minister Delegations

Minister Casey Costello was the first Minister to receive her associate ministerial delegations*.

These included brand new portfolios for smokeless tobacco and oral nicotine, which were at the time, and remain, illegal to sell in New Zealand (15).

*All matters within the Health portfolio relating to:

- Smokefree Environments and Regulated Products Act 1990;
- Vaping;
- Smokeless tobacco;
- Oral nicotine;

Repeal of measures in the Smokefree Environments and Regulated Products (Smoked Tobacco) Amendment Act (SERPA)

As stipulated in the coalition agreements, the repeal of New Zealand world leading legislation smokefree laws went ahead in February 2024 (16), despite strong opposition from the public, health experts, Māori/iwi community health providers, researchers and Opposition MPs (17).

To support the repeal of the tobacco endgame measures in SERPA, the coalition Government used arguments that align with the tobacco industry's opposition to it and contradict health official advice (18,19). For example, the Prime Minister Christopher Luxon and Health Minister Shane Reti repeatedly told media that the tobacco endgame measures would drive up ram raids and grow the tobacco black market. The official advice they had received predicted the opposite: a reduction in crime. Radio New Zealand (RNZ) reported that "in advice provided to associate health minister Casey Costello and copied to Reti a few days later, officials said the low nicotine policy "was also expected to significantly reduce the incentive to steal tobacco from approved retailers". "The combination of these policies was therefore expected to reduce the overall risk of crime through fewer targets, more robust security processes, and a less appealing product." (19).

'Mystery document' given to the Ministry of Health

RNZ reported (20,21) on a 'mystery document' (22) given by Associate Minister Casey Costello to the Ministry of Health containing public policy advice that includes phrases that echo TI lobbying.

Key highlights from this 'mystery document' (22) include:

- 'Freeze the excise rates on smoked tobacco for three years starting 31 December 2023'
- 'Remove the tobacco excise tax of less harmful smokeless tobacco products'
- 'Retailer reduction 'Will just lead to gangs selling cigarettes' and 'We support small business for whom cigarettes are a major source of income'
- 'Nicotine is as harmful as caffeine'

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- 'The tobacco industry in New Zealand is on its knees thanks to the decline in smoking from vaping.'

Associate Minister Costello initially denied the existence of the document, and then that she did not know the author of it (23). She initially did not release it under the Official Information Act when it was requested. The handling of this document was severely reprimanded by the Chief Ombudsman and Costello was forced to apologise for trying to keep the information secret (23). In the ruling, Costello's actions in withholding the information were deemed to be "unreasonable and contrary to law".

Heated tobacco products (HTP) excise tax cut

A leaked document from PMINZ says the company should target political parties including NZ First to get more favourable regulation for its HTP. The document obtained by RNZ and dated 2017 says the number one objective for PMINZ was to "maintain political pressure to ensure a favourable regulatory framework is achieved for all smoke-free alternatives" (24). Costello then went on to cut the HTP excise tax in July 2024 (see question 7 for full details), and recommend the introduction of oral tobacco and nicotine products (25,26). As recorded in question 15, there are a number of reported connections between NZ First and PMINZ including:

- David Broome was chief of staff for NZ First between 2014 and 2017, and is now the external relations manager at PMINZ
- Apirana Dawson, former Director of Operations and Research for the NZ First Party, works for PMINZ as their Director External Affairs & Communications.

Of note also, in 2022, former National and NZ First Party MP Tau Henare met with the previous Labour Government requesting the Government investigate lowering the excise tax on PMI IQOS products and suggested more should be done to increase their availability (27).

In justifying the HTP tax cut, Associate Minister Costello stated that she received independent advice on the efficacy of HTPs as a smoking cessation tool. However when pushed to release this advice, she supplied five articles that were either about different products, outdated, or only offered weak support for her view (28).

The Labour Party went on to ask the Auditor-General to investigate the government decision to greatly reduce tax on heated tobacco products, claiming there were signs of "industry influence" (29). However the Auditor-General advised "*The concerns raised in your letter fall outside the mandate of our Office and accordingly, we are not able to carry out any work in relation to the issues outlined.*"

Suggested three-year freeze on smoked tobacco excise tax

RNZ reported that Associate Health Minister Costello investigated a three-year freeze on Consumer Price Index-related excise tax adjustments (as suggested in the 'mystery document', see above) and put this to Costello who denied it. Yet official documents show the Minister requested advice from officials on the implications of such a freeze (30). As at the time of this report, a freeze on smoked tobacco excise tax has not been implemented.

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Expanding the smokeless tobacco and oral nicotine market in New Zealand

Tobacco companies have long lobbied for smokeless tobacco and oral nicotine to be sold in NZ (24). Minister Costello has authority over these products, which are currently not legal to sell in NZ; however the NZ First coalition agreement proposes “reforming” regulation of these products (12).

Proactively released documents show that Cabinet has agreed in principle to legalise the sale of oral tobacco and nicotine products (25,26). This decision was against official Ministry of Health advice that stated that *“On balance, we do not recommend extending the range of nicotine products available for sale in New Zealand. Vaping and heated tobacco products are already available, with vaping a popular reduced-harm option. Additional products will likely compound existing concerns about young peoples’ addiction to nicotine for little benefit.”*(25,26).

3. The government allows/invites the tobacco industry to sit in government interagency/ multi-sectoral committee/ advisory group body that sets public health policy. (Rec 4.8)						5
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The **Ministerial Advisory Group for Victims of Retail Crime** (31) was established by the Minister of Justice, Hon Paul Goldsmith, and the Associate Minister of Justice, Hon Nicole McKee, on 11 July 2024. The Ministerial Advisory Group was established to “provide Ministers with high quality, independent advice, develop practical, evidence-based proposals, policies, and legislative recommendations to tackle urgent issues related to retail crime”

The appointed Chairperson of this Group is Sunny Kaushal. Mr Kaushal is also the Chair of the New Zealand Dairy and Business Owners Group, a group that represents small business that sell tobacco and who have a history of advocating against tobacco control measures (10,32,33). Mr Kaushal has also previously negotiated with the Ministry of Health in the capacity as exclusive supplier of tobacco company 22nd Century Group XXII products (34).

As noted in question 2 above, the Government has cited TI rhetoric that smokefree laws would drive up retail crime as a reason for repealing the legislation that would have reduced tobacco retail availability, introduced a smokefree generation and denicotinisation. As previously noted, official advice suggested the opposite – that the measures were likely to reduce retail crime.

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<p>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)⁴ (Rec 4.9 & 8.3) For non-COP year, follow the previous score of COP year.</p>		1				

The NZ government did not allow any known TI representatives in the delegation to the COP.

It is worth noting however, the NZ Taxpayers' Union lobbied NZ COPI0 Delegates (35) and sent a delegate to COPI0 in Panama to oppose the WHO FCTC (36). The NZTU lobbyist who went to Panama, Connor Molloy, now works as a Communications Advisor to the ACT Party (as reported in question 15 below).

The Taxpayers' Union also mounted a substantial campaign against the WHO's stance on vaping including setting up the website www.NoVapeBan.nz and paying for ads on social media.

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

NO VAPE BAN

This year the World Health Organisation (WHO) is considering new recommendations for restrictions on vaping – including an Australia-style ban on retail sales.

Vaping has helped tens of thousands of New Zealanders successfully quit cigarettes, reduce health risks and save money on punitive excise taxes. Our smoking rate is now one of the lowest in the world.

We're asking you to send a message to the WHO: hands off our vapors!

Send them a message

A vaping ban will mean:



More powerful and dangerous gang activity



Less people quitting smoking for less harmful alternatives



An even bigger financial burden on smokers trying to quit

Tell them NO!

Send your message to WHO delegates telling them to oppose further vaping restrictions

Our simple email tool provides a fully customizable message that can be sent directly to Ministry of Health officials attending the next WHO COP13 conference.



New Zealand Taxpayers' Union

Sponsored · Paid for by New Zealand Taxpayers' Union

The W.H.O is proposing new restrictions on vaping that would make it more difficult to quit smoking and lead to worse health outcomes. Send them a message: <https://www.novapeban.nz>



<https://www.novapeban.nz>
SEND THEM A MESSAGE

Learn more

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INDICATOR 2: Industry CSR activities						
<p>5. A. Government agencies or their officials endorse, support, form partnerships with or participates in activities of the tobacco industry described as socially responsible. For example, environmental programs. (Rec 6.2)</p> <p>B. The government (its agencies and officials) receives CSR contributions⁵ (monetary or otherwise, including CSR contributions) from the tobacco industry or those working to further its interests (eg political, social, financial, educational, community or other contributions (Rec 6.4) including environmental or EPR activities (COPI0 Dec). NOTE: exclude enforcement</p>	0					

⁵ political, social financial, educations, community, technical expertise or training to counter smuggling or any other forms of contributions

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<i>activities as this is covered in another question</i>						
<p>5.A. TI CSR activities are not banned in NZ.</p> <p>The British American Tobacco (BAT) NZ website states that it ‘<i>supports government efforts to reduce underage nicotine use, and to reduce the growing black market tobacco trade. We have launched various initiatives over the years to curb these problems through retailer and consumer education.</i>’</p> <p>However, no examples of such initiatives were identified during the reporting period and it is not clear what ‘supports government efforts’ entails.</p> <p>5.B None were identified in this reporting period</p>						
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)					4	
<p>Vaping regulation delays</p> <p>Days prior to new vaping regulations coming into force (on 21 March 2024) the Government rushed to delay these regulations by 6-months. The rules, introduced by the previous Government to protect young people, require vaping products to comply with additional product safety measures including removable batteries and a child lock.</p> <p>The delay meant Philip Morris’ IQOS heated tobacco devices and other products which would have otherwise been pulled from sale could continue to be sold. Released Cabinet papers revealed that on 8 March 2024, Associate Health Minister Casey Costello had requested Cabinet impose a two-year delay to these regulations arguing it would impose ‘costs on businesses’ (25,37). Cabinet agreed to a 6-month delay. The delay was criticised by youth advocacy groups who claimed it “gives the industry time to sell non-compliant products” (38).</p>						

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As described in question 2 above, unspecified amendments to vaping regulations were part of the NZ First/National Party coalition agreement (12). The Ministry of Health announced the delay on 20 March 2024, confirming that requirements for removable batteries and child safety features would now take effect from 1 October 2024 instead of 21 March 2024 (39).

A week prior to 1 October 2024, RNZ reported on Philip Morris emails to their customers sent on 23 September 2024 stating all IQOS and other vaping devices would be removed from sale on the IQOS New Zealand website (40). Numerous stores were initially caught selling now illegal IQOS devices (41), but at the time of this report PMINZ did not have any devices for sale in New Zealand with their website stating “Important Information: Devices are currently unavailable. Please note all device content in this website is for product support to existing device owners.” (42).

Smoked tobacco retail scheme suspension

The Approved Smoked Tobacco Retailer scheme was introduced in 2023 in anticipation of the tobacco retail reduction under the SERPA 2022 Amendments. Retailers who wished to continue to sell tobacco were invited to apply to become an approved retailer.

Carolyn Young, Chief Executive of Retail NZ, wrote to Minister Costello on 28 November 2023 requesting applications and processing of the smoked tobacco retail scheme be suspended prior to the closing date of 3 December 2023 (11). On Friday 1 December 2023, the Ministry of Health suspended the scheme. It was then repealed by the Smokefree Environments and Regulated Products Amendment Act 2024.

Retail NZ also used their meeting with the Associate Health Minister in early 2024 to lobby the Minister in person for refunds to be issued to retailers who had applied for a license under the soon-to-be repealed tobacco retail licensing scheme.

An update issued to Retail NZ’s members shortly after stated “we highlighted the fact that a number of retailers had already completed the application to become an Approved Smoked Tobacco Retailer and paid the \$1,475 fee. We stressed that this fee should be refunded to retailers as soon as possible, given the challenging economic times. We were advised that legislation has to be passed to enable refunds to be paid.” (43).

The NZ First manifesto committed to “Reimbursing all smoked tobacco application fees to applicants, while axing retail outlet reduction and low nicotine tobacco.” (14).

According to the Ministry of Health website, “The Government has agreed to provide a full refund of fees for those who applied to become an approved smoked tobacco retailer in 2023 and paid the related application fee.” (44)

Legal action causes delay to new vaping regulations

In June 2023 the MOH proposed to amend regulations which would clarify the maximum allowable level of nicotine concentration at 28.5mg/mL in reusable vaping products and disallow new specialist vapes stores from opening near schools (45).

The TI mounted a campaign to respond to this, including Vuse (BAT) who incentivised submissions with a vape giveaway: ‘have your say and get a free Vuse Go’ (46). Industry also previously threatened the New Zealand Government with ‘formal legal proceedings’ (47).

Legal action in the form of a high court judicial review was eventually brought by vaping giant VAPO/ALT, who had previously collaborated with BAT to lobby against new nicotine limits (48). Cabinet had agreed to waive the standard 28-day stand down implementation period for new regulations, however because proceedings were being heard concurrently the Judge ruled the 28-day

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<p>waiver was not to be allowed (49). Due to the delayed implementation of new rules companies continued to open new stores close to schools and soon-to-be-banned products with high levels of nicotine remained on sale.</p> <p>VAPO/ALT ultimately lost their judicial review and subsequent appeals against the MOH (50).</p>						
<p>7. The government gives privileges, incentives, tax exemptions, subsidies, financial incentives, or benefits to the tobacco industry (Rec 7.3)</p>						5
<p>Heat Not Burn excise tax cut (continued from Question 2) Minister Costello (of the NZ First Party) went on to cut the excise tax on HTPs by 50 percent and set aside a contingency fund of \$216 million to cover the tax cuts (51), against official advice. Tobacco companies have long advocated for this change on the basis that HTPs are tools to help people stop smoking, however the Ministry of Health advised the Minister there was no evidence to support that claim and Treasury also advised that Philip Morris would be the main beneficiary of the tax cut (as they are the sole supplier of HTP in NZ) (52).</p> <p>General Tax exemption rules In general, the rules mandating that the Government does not provide preferential tax exemption to the TI are unclear.</p> <p>a. Tobacco is excluded from investor-state dispute processes in the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) since 2018. Aside from this exclusion, NZ does not otherwise appear to specifically exclude tobacco control from treaties. Companies manufacturing tobacco are excluded from the NZ Superannuation fund investment portfolio.</p> <p>b. Duty-free allowance for tobacco brought from outside NZ for personal use amounts to 50 cigarette sticks or 50 grams of cigars or tobacco products or 50 grams of a mixture of all three.</p>						

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INDICATOR 4: Forms of Unnecessary Interaction						
8. Top level government officials (such as President/ Prime Minister or Minister ⁶) meet with/ foster relations with the 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)						5

Tobacco lobbyist pictured at swearing in of the Government

A PMINZ employee, Apirana Dawson, was pictured with NZ First Ministers at the swearing in of Government ministers in November 2024 (see below) (53).



NZ First MP Shane Jones, pictured second from left, with tobacco industry lobbyist Apirana Dawson, left, at the swearing in of Government ministers. (Source: The Post)

⁶ Includes immediate members of the families of the high-level officials

It was reported that NZ First MP Shane Jones said he took “soundings” from tobacco lobbyist and “friend”, Apirana Dawson, for the party’s tobacco policy (see question 2 for details of NZ First tobacco policy) (53).

It has also been reported that the Prime Minister’s sister-in-law works for BAT as a trade and marketing coordinator (54,55). In a statement to Stuff.co.nz, the Prime Minister stated that “The Cabinet Office is aware of the connection and I am confident I have complied with the Cabinet Manual,” and that he has not discussed tobacco policy with her (54,55).

Business meetings

Multiple Ministers have met with BusinessNZ staff and attended events with them and their clients. There is no information on which clients attended these events or who BusinessNZ is lobbying for when they see ministers, but their clients include Imperial Tobacco, BAT and Philip Morris, who are all listed as ‘Major Company Gold’ or ‘Major Company’ members of BusinessNZ. Access to specialised policy forums, including access to Ministers, MPs and Government officials is listed as one of the ‘Perks of being ‘Major Company Gold member’ and ‘Perks of being Major Company member’ (56).

Below is a snapshot list of Business NZ events/meetings that Ministers attended in 2024 (57–61).

Group	MP Name	Portfolio	Date	Details
BusinessNZ Back to Business 2024 Cocktail Party	Nicola Willis Chris Bishop Winston Peters David Seymour	Finance	20 February 2024	BusinessNZ Cocktail Party
BusinessNZ	Nicola Willis	Finance	2 April 2024	Meeting
BusinessNZ	David Seymour	Associate Health	10 April 2024	Event: BusinessNZ Forum, Event attendees
BusinessNZ - Business Leaders Event	Shane Jones	All	8 May 2024	BusinessNZ business leaders Event
BusinessNZ	David Seymour	Ministerial'	5 July 2024	BusinessNZ CEO Forum
BusinessNZ	David Seymour	Ministerial'	16 October 2024	Event attendees
BusinessNZ	Nicola Willis	Ministerial	28 November 2024	Speech
BusinessNZ	Chris Bishop	General	28 November 2024	ATTEND: Business NZ Annual CEO Dinner

	0	1	2	3	4	5
<p>9. The government accepts assistance/ offers of assistance from the tobacco industry on enforcement such as conducting raids on tobacco smuggling or enforcing smoke free policies or no sales to minors. (including monetary contribution for these activities) (Rec 4.3)</p>	0					
<p>None identified for the reporting period.</p> <p>The NZ government has not signed up to the FCTC Protocol to Eliminate Illicit Trade in Tobacco Products.</p>						
<p>10. The government accepts, supports, endorses, or enters into partnerships or non-binding agreements with the tobacco industry or any entity working to further its interests. (Rec 3.1) NOTE: This must <u>not</u> involve CSR, enforcement activity, or tobacco control policy</p>				3		

	0	1	2	3	4	5
<i>development since these are already covered in the previous questions.</i>						

Health New Zealand Vape Purchase Deal

It was revealed in February 2025 that Health New Zealand/ Te Whatu Ora (HNZ) did not follow a formal tender process when purchasing \$575,000 worth of vaping products from RELX, for supply via tobacco cessation services (62). The products were bought as part of the Government’s free vape initiative to help people who smoke to quit. RELX has been accused of bribing the New Zealand Government in media reports by a Singapore newspaper (62–64).

The sole distributor of RELX in New Zealand is Mission Limited, whose founders are reported to have worked at PMINZ before founding Mission Brands in 2019 (62). Costello and HNZ have been asked how and why this particular provider was chosen. While both noted in their responses the criteria used (the supplier needed to be an NZ company, compliant with relevant laws and regulations, and have no association with the tobacco industry), neither has so far explained the procurement process or due diligence undertaken (62).

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)			2			
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Ministry of Health and New Zealand Customs Service

The MoH and NZCS record meetings and interactions with TI. No details on TI interactions with other government departments (if they occur) are reported.

The MoH publicly advises of meetings and interactions with TI on their website. Between March 2023 and March 2025 there were 4 publicly recorded interactions between MoH and TI. The last recorded interaction was on 18 October 2023, which was a letter to MoH sent by the National Retail Group following a meeting that took place on the 25 September 2023 (65).

Some details about meetings between NZCS and TI are publicly available online. Customs meets with TI “on an as necessary basis to discuss illicit trade in tobacco and, when appropriate, any changes to Customs’ legislation that affect importers and manufacturers” (66). No minutes or

	0	1	2	3	4	5
<p>outcomes are reported. Only the month/year, purpose and high-level attendee information is recorded.</p> <p>Customs officials had 5 meetings with TI between April 2023 and March 2025 with the stated purpose being to discuss illicit trade in tobacco in Australia and NZ. NZCS also note that “operational staff have regular contact with importers and manufacturers of tobacco products in respect of ensuring compliance with importing and excise obligations”. (66)</p> <p>The MoH also state that they wish ‘to observe complete transparency in its dealings with the vaping industry’ by keeping a public record of all interactions, although this list does not appear to have been updated since 2021 (67). According to Minister Costello’s diary however, she met with the Vaping Industry Association NZ (VIANZ) at least two times in 2024 (68,69). In an Aide-Mémoire about the meeting with VIANZ, key background information was redacted (70).</p>						
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)						5
<p>The NZ Government does not regulate lobbyists. There is no existing requirement for TI and affiliated entities to register with the NZ Government, and it is unclear how the relationship between the TI and Government is moderated.</p> <p>Despite a spotlight on this issue in recent years, no further measures have been made by the Government to regulate lobbying in NZ(71,72).</p>						

	0	1	2	3	4	5
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) / Never 5 Yes						5

There are general rules regulating political contributions, and the disclosure of such contributions. Donations over \$NZ15,000 to national political parties must be declared, along with every contributor who donated over \$15,000 during the year and every anonymous donation over \$1,500. Donations over \$NZ50 from an overseas person were disallowed from Jan 2020 (73). However, there is no legislation specifically prohibiting the TI from donating to political parties, candidates, or campaigns. Political donations have been analysed and no donations from the tobacco industry have been disclosed (74).

Registered political parties must also report:

- all payments from the Electoral Commission of donations protected from disclosure
- the number of anonymous party donations under \$1,500 and the total amount of these donations
- the number of all party donations over \$1,500 but less than \$5,000 and the total amount of these donations
- the number of all party donations over \$5,000 but less than \$15,000 and the total amount of these donations.

Tobacco is listed in the Government Superannuation Fund Responsible Investment Exclusion List - July 2022 (75).

	0	1	2	3	4	5
14. Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4)	0					
No incidents have been identified for the reporting period.						
15. <u>Current government officials</u> and relatives hold positions in the tobacco business including consultancy positions. (Rec 4.5, 4.8, 4.10)						5
<p>No evidence was found of government officials working directly for TI while also working in government. However at least ten connections between TI and current Government officials (including Ministers) have been reported, including many examples of the ‘revolving door’ between lobbying and government roles.</p> <ul style="list-style-type: none"> • The current Associate Minister of Health Casey Costello was previously chairperson of the New Zealand Taxpayers’ Union, which has received funding from TI (76). The Taxpayers’ Union also has links with the Atlas Network, which has also received funding from TI (76). Minister Costello now holds the Smokefree portfolio/delegation and is responsible for the 2024 repeal of tobacco endgame policies and excise tax cut on HNB. • Minister Chris Bishop previously worked for PMINZ as a Corporate Affairs Manager (2011-2014), where he “actively worked against the National Government’s plans to increase excise on tobacco and plain packaging” (77). He represents the National Party currently in Government and is a Cabinet Minister. • Apirana Dawson, former Director of Operations and Research for the NZ First Party, reportedly works for PMINZ as their Director External Affairs & Communications (as of May 2025) (78). As noted above, Mr Dawson attended the Government swearing in ceremony. • Nicola Willis, Deputy leader National Party, is formerly Board Director of the New Zealand Initiative, which is a public policy think tank that lists BAT and Imperial Brands as members (79). 						

	0	1	2	3	4	5
<ul style="list-style-type: none"> • David Broome, former Chief of Staff managing the Parliamentary Office and staff of the Deputy Prime Minister Winston Peters, is now the external relations manager at PMINZ (30). • Louis Houlbrooke is the former Campaigns Manager at the New Zealand Taxpayers' Union and is now a Senior Press Secretary to the Act Party. Mr Houlbrooke has been a NZTU spokesperson on tobacco control issues advocating against measures such as denicotinisation (80). • Callum Purves is the previous Campaigns Manager at the New Zealand Taxpayers' Union and is now the ACT Party General Manager & Party Secretary (81). • Connor Molloy, another former Campaigns Manager at the New Zealand Taxpayers' Union now works as a Communications Advisor to the ACT Party. Connor was sent to COP10 in Panama to lobby the WHO to soften their position on vaping (82). He is also noted as one of the Taxpayers Protection Alliance COP10 experts (83) and featured in their 'COPCAST' live from Panama (84). • Ben Craven is the press secretary for Minister Simeon Brown (who became the Minister of Health in January 2025) (85). Mr Craven previously worked for the New Zealand Taxpayers' Union and NZI and was the Taxpayers' Union spokesperson on at least two tobacco control issues in the past (86,87). • Jenesa Jeram is a Senior Ministerial Advisor for ACT Party Ministers Brooke Van Velden and David Seymour (88). Ms Jeram previously worked for the New Zealand Initiative and has argued for a 'harm reduction' approach to tobacco control that includes expanding access to HTP and other products (89). • Joe Ascroft worked as Economic Advisor from 2017 until 2019 at the New Zealand Taxpayers Union (90) which included work lobbying against tobacco taxes (91). This was prior to his role as Economic Advisor to the National Leaders Office and then as Senior Economic Advisor to the Prime Minister Christopher Luxon. He has since been promoted to Director of Policy and Advice to the Prime Minister (90). • Matt Burgess worked as a Senior Economist at the New Zealand Initiative and now holds the role of Chief Policy Advisor to the Prime Minister (92). 						

	0	1	2	3	4	5
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INDICATOR 7: Preventive Measures

<p>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)</p>		1				
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As noted, the MOH and NZCS records and makes public meetings with the TI on their websites. The meetings, attendees and purpose are recorded but no other information is disclosed.

No other Government agencies appear to publicly disclose this information.

	0	1	2	3	4	5
<p>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); <i>Yes – for whole of government code; Yes but partial if only MOH</i></p>						5
<p>The NZ Government has general conflict of interest guidelines for the public sector, which include disclosure of certain assets and interests and pecuniary or non-pecuniary interest (93). There is no comprehensive set of rules for public officials that regulates their interaction with the TI.</p>						
<p>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</p>			2			

	0	1	2	3	4	5
TAPS activities such as CSR or EPR (COPI0), as well as on tobacco industry entities, affiliated organizations and individuals acting on their behalf, and tobacco industry funded groups and their research and marketing activities (Rec 5.2, 5.3, and COP9 and 10 Decision)						

The Ministry of Health publishes on its website annual tobacco returns filed by tobacco manufacturers and importers (94). All sellers of vaping and other notifiable products are also required to submit an annual sales return. However the Ministry states on their [website](#) that ‘some manufacturers, importers and retailers have not yet met the reporting obligations and there are some issues with the quality of data collection’. This issue was reported by the Post (95).

Researchers have noted that information produced by TI is not standardised and in many cases it is not comparable across companies or over time, limiting the usefulness of this data (2).

Industry revenues are required to be public under NZ company law. However, in general the NZ Government does not ensure that the public has access to a wide range of information on tobacco industry activities relevant to the objectives of the Convention, such as in a public repository (FCTC Article 12(c)). The government does not require information from the TI regarding ‘marketing expenditures and any other activity, including lobbying, philanthropy, political contributions and all other activities’.

	0	1	2	3	4	5
19. The government has a program / system/ plan to consistently ⁷ raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec 1.1, 1.2)					4	
No information was found detailing a comprehensive or systematic strategy for raising awareness within Government departments on policies relating to FCTC Article 5.3.						
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)			2			
No specific policy exists in New Zealand to disallow contributions from the tobacco industry. However, such interactions are governed by broader anti-corruption and bribery regulation (96).						
TOTAL			61			

⁷ 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.

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Annex A: Sources of Information

	TOP MULTINATIONAL TOBACCO GROUPS	MARKET SHARE	BRANDS	SOURCE
1	British American Tobacco NZ (BATNZ)	65%	Dunhill, Rothmans, Lucky Strike, Kent, Pall Mall, Newport, Camel and Natural American Spirit	Tobacco Returns, Ministry of Health 2018
2	Imperial Tobacco NZ	21%	Horizon, WEST, JPS, Peter Stuyvesant	Tobacco Returns, Ministry of Health 2018
3	Philip Morris International NZ (PMINZ)	13%	Choice, Marlboro, Chesterfield, Longbeach	Tobacco Returns, Ministry of Health 2018

	TOP TOBACCO INDUSTRY ALLIES/ FRONT GROUPS	TYPE (FRONT GROUP, AFFILIATE, INDIVIDUAL)	SOURCE
1	New Zealand Taxpayers' Union	Lobby group with TI support	https://www.taxpayers.org.nz/
2	New Zealand Initiative	Thinktank with TI members/support	https://www.nzinitiative.org.nz/
3	New Zealand Dairy and Business Owners Group	Lobby group of members who sell tobacco, and are opposed to tobacco control measures	https://www.dairyowners.org.nz/
4	Retail New Zealand	TI clients	https://retail.kiwi/
5	BusinessNZ	TI members	https://businessnz.org.nz/
6	COREISS	'Research centre' funded by FSFW (funded by PMI)	https://coreiss.com/home
7	NZ Association of Convenience Stores	Industry ally	https://nzacs.com/
8	The Coalition of Asia Pacific Tobacco Harm Reduction Advocates	TI funded	https://caphraorg.net/