



Nigeria

TOBACCO INDUSTRY INTERFERENCE INDEX 2025

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Acronyms

BAT	British American Tobacco
BATN	British American Tobacco Nigeria
BATNF	British American Tobacco Nigeria Foundation
CIF	Cost, Insurance and Freight
CSR	Corporate Social Responsibility
ECOWAS	Economic Community of West African States
EEG	Export Expansion Grant
FCCPC	Federal Competition and Consumer Protection Commission
FMOHSW	Federal Ministry of Health and Social Welfare
FMITI	Federal Ministry of Industry, Trade and Investment
GDP	Gross Domestic Product
ITC Ltd	International Tobacco Company Limited
JTI	Japan Tobacco Incorporated
KT & G	Korea Tobacco and Ginseng
NAFDAC	National Agency for Food and Drug Administration and Control
NECA	Nigeria Employers' Consultative Association
NEPC	Nigerian Export Promotion Council
NFVCB	National Film and Videos Censors Board
NTC Act	National Tobacco Control Act
NTCR	National Tobacco Control Regulations
NYSC	National Youth Service Corps
PHW	Pictorial Health Warning
PMI	Phillip Morris International
PMINL	Phillip Morris International Nigeria Limited
SON	Standards Organisation of Nigeria
WHO FCTC	World Health Organisation's Framework Convention on Tobacco Control

Acknowledgements

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All views expressed in this report are solely those of CAPPA, rooted in our mandate to defend public health, challenge corporate power, and advance policies that put people before profit.

Background and Introduction

The 2025 Tobacco Industry Interference (TII) Index marks Nigeria's fourth entry in this global civil society-led initiative that measures how effectively governments are insulating public health policymaking from the interference of tobacco corporations. Grounded in Article 5.3 of the World Health Organisation's Framework Convention on Tobacco Control (WHO FCTC), this report, based on data gathered between April 2023 and March 2025, exposes the persistent tensions between public health imperatives and corporate interference.

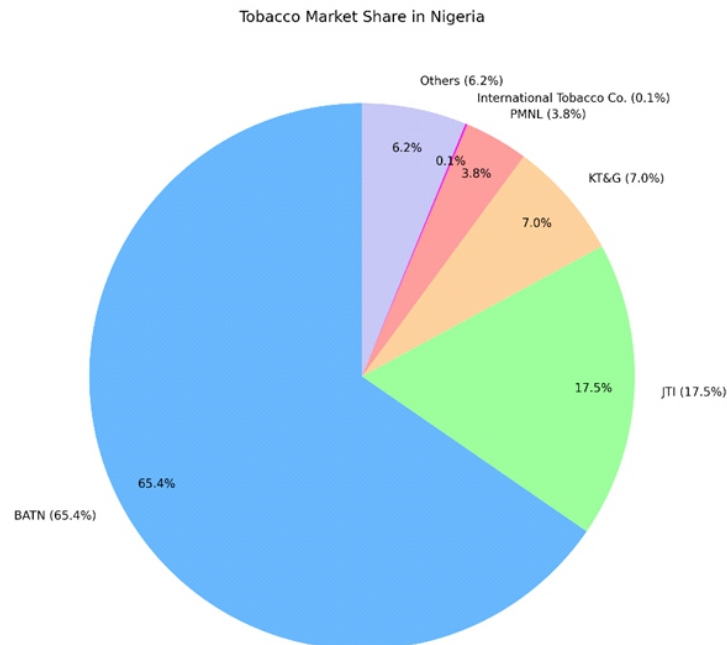
Since ratifying the WHO FCTC in 2005, Nigeria has sought to reinforce its commitment by enacting the National Tobacco Control Act (NTCA) in 2015, further supported by the National Tobacco Control Regulations (NTCR) of 2019. These legal instruments obligate the country and relevant public health authorities to restrict tobacco advertising, ensure transparency in industry interactions, and protect public health policies from commercial interests. Yet, despite these progressive national tobacco control efforts, the country remains vulnerable to the exploitative practices and aggressive marketing strategies of the tobacco industry. This gap between legislative intent and regulatory reality has enabled the industry to expand its footprint, embed itself in policy spaces, and strategically target new consumer bases, especially among youth and low-income groups.

Nigeria's status as one of Africa's largest tobacco markets further exacerbates this situation. Dominated by British American Tobacco Nigeria (BATN), which holds a commanding 65.4 percent of the market share, the sector remains fiercely competitive. BATN's dominance is followed by Japan Tobacco International (JTI) at 17.5 percent, Korea Tobacco & Ginseng (KT&G) with 7.0 percent, Philip Morris Nigeria Limited (PMNL) at 3.8 percent, and International Tobacco Company Limited at 0.1 percent, with the remaining 6.2 percent dispersed among other actors (Figure 1).

These market values, drawn from a 2023 Euromonitor data,¹ may have changed in the face of rising digital vendors, third-party marketers and new nicotine delivery products such as e-cigarettes, oral pouches, and heated tobacco devices. However, a comprehensive understanding of current market dynamics remains difficult to obtain due to the absence of a transparent, accessible, and timely public repository of industry disclosures, a circumstance clearly at odds with Nigeria's tobacco control laws. This sustained corporate secrecy is the outcome of weak oversight, an under-resourced regulatory system, and other related issues.

¹ Euromonitor International. (2023). *Tobacco in Nigeria*. Euromonitor International. <https://www.euromonitor.com/tobacco-in-nigeria/report>

Figure 1



Meanwhile, the health and economic burdens from tobacco consumption remain severe. Approximately 5.6 percent of Nigerian adults aged 15 years and older are current smokers, with prevalence disproportionately higher among men at 10.0 percent, compared to just 1.1 percent among women.² Tobacco-related illnesses account for roughly 29,000 deaths annually, placing immense strain on the nation's healthcare systems and incurring substantial economic losses estimated at N634 billion (USD 2.07 billion) each year, due to healthcare expenditures and lost productivity.³

The 2025 Index shows a concerning uptick in industry interference, with Nigeria's score rising to **62**, compared to **60 in 2023**, **53 in 2021**, and **49 in 2020**.⁴ This regression reflects sustained structural weaknesses that allow the tobacco industry to position itself as a stakeholder in national development—despite the proven harm of its products to public health.

Table 1: Total Scores of Tobacco Industry Interference Index 2020-2025

Year	2020	2021	2023	2025
Total Score	49	53	60	62

² Bardach, A., Casarini, A., Rodriguez Cairolí, F., Adeniran, A., Castradori, M., Akanonu, P., Onyekwena, C., Espinola, N., Pichon-Riviere, A., & Palacios, A. (2022). The estimated benefits of increasing cigarette prices through taxation on the burden of disease and economic burden of smoking in Nigeria: A modeling study. *PLOS ONE*, 17(3), e0264757. <https://doi.org/10.1371/journal.pone.0264757>

³ Ibid

⁴ GGTC. Global Tobacco Index. <https://globaltobaccoindex.org/country/NG>

This is not to suggest that there were no recorded gains within this review period. Between March 2023 and April 2025, Nigeria secured critical victories in its ongoing efforts. Notably, in May 2024, the National Film and Videos Censors Board (NFVCB), a government regulatory agency under the Federal Ministry of Arts, Culture and the Creative Economy, issued a landmark regulation prohibiting the glamorisation of smoking and other related vices in Nollywood, Africa's largest film industry.⁵ This policy intervention not only acknowledges the cultural influence of film and entertainment but also draws a hard line against the normalisation of tobacco use and smoking in popular media. Also, a few months earlier, in December 2023, the Federal Competition and Consumer Protection Commission (FCCPC) imposed a historic US\$110 million fine on BATN, citing repeated violations of national laws. These two developments, one regulatory, the other punitive, sent strong signals that Nigeria was beginning to reassert authority and control over an industry long known for its evasive power.

However, this momentum was undercut by a sudden fiscal policy shift. In June 2022, Nigeria had introduced an improved tobacco taxation regime, raising the ad valorem tax on tobacco products from 20 to 30 percent and adding a specific excise duty that was set to increase annually from N4.20 per stick in 2022 to N5.20 by 2024, and progressively. This move was designed to reduce consumption of tobacco products by making them less affordable, especially for youth and low-income earners, in line with global best practices under the WHO FCTC.

But in July 2023, barely a year after the policy took effect, the government suspended excise taxes on tobacco and other related products, citing the need to “address business-unfriendly fiscal policy measures and multiplicity of taxes.”⁶ Although presented as economic relief during a period of hardship, the suspension amounted to a dangerous policy reversal that has favoured the tobacco industry. At the time of this report, Nigeria still applies an excise tax system on tobacco products, consisting of a 30 percent ad valorem tax on the production or manufacturing cost and a specific excise tax of N84 per pack of 20 cigarettes.

⁵. Corporate Accountability and Public Participation Africa. (2024, May 22). *A SmokeFree Nollywood is finally here!* <https://cappaafrica.org/2024/05/22/a-smokefree-nollywood-is-finally-here/cappaafrica.org+3>

⁶. Adenubi, A. (2024, June 4). *\$750m loan: World Bank pressures Nigeria for fresh tax hike*. Punch Newspapers. <https://punchng.com/750m-loan-world-bank-presses-nigeria-for-fresh-tax-hike/>

An important legislative development during the period under review was the public hearing convened by Nigeria's House of Representatives in November 2024 to review two proposed amendment bills to the NTC Act, 2015.⁷ Responding to the Bills, in-country tobacco control advocates urged state authorities to consider amendments that safeguard public health and effectively cater to the regulation of emerging products such as e-cigarettes, snus, smokeless tobacco, and vapes. Highlighting existing regulatory gaps, advocates underscored how such loopholes leave vulnerable populations exposed and enables the industry to aggressively market newer nicotine products to youth as trendy alternatives. Contrastingly, tobacco industry front groups and representatives, including BATN, advocated weakening tobacco control laws, arguing for smokers' rights and lower taxes.⁸

Taken together, the overall observations of this year's Tobacco Industry Interference Index reveal a public health environment characterised by both progress and setbacks. This places the Nigerian government at a critical crossroad where it must either consolidate the gains of the past two years into enduring institutional reforms or risk losing further ground to an industry skilled at exploiting regulatory blind spots. The way forward is to bolster and strictly enforce regulatory frameworks already in place, ensuring they place public good above corporate interests and recenter tobacco control as a national priority.

⁷ Corporate Accountability and Public Participation Africa. (2024, November 22). *Memorandum submitted to the House of Representatives Committee on Healthcare Services' public hearing on the amendment of the National Tobacco Control Act, 2015.* <https://cappaafrica.org/wp-content/uploads/2024/11/Memo-NTCA-2015.pdf>

⁸ BusinessDay. (n.d.). *Reps say tobacco bill not intended to ban smoking in Nigeria.* BusinessDay NG. Retrieved May 6, 2025, from <https://archive.businessday.ng/breaking-news/article/rep-say-tobacco-bill-not-intended-to-ban-smoking-in-nigeria/>

Methodology

The report is based on a questionnaire developed by the Southeast Asia Tobacco Control Alliance (SEATCA). There are 20 questions based on WHO FCTC Article 5.3 guidelines. A scoring system is applied to make the assessment. The score ranges from 0 to 5, where 5 indicates the 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 April 2023 up to March 2025 but also includes incidents prior to 2023 that still have relevance today.

Summary of Findings

1. INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT

The Nigerian government continues to exhibit a concerning level of policy vulnerability to tobacco industry influence. In 2024, during legislative hearings on proposed amendments to the National Tobacco Control Act (2015), representatives from BATN and affiliated front groups actively participated in the public debate, advocating for weaker provisions under the guise of reform.

Also, during the period under review, the Federal Ministry of Industry, Trade and Investment (FMITI) drafted a regulation on “non-combustible alternative tobacco products and nicotine,” a policy area traditionally overseen by the Federal Ministry of Health and Social Welfare (FMOHWS). This move raised concerns about overlapping regulatory mandates, which, if not clearly resolved, could allow the tobacco industry to exploit institutional gaps or play one regulator against another.

The Standards Organisation of Nigeria (SON) also continues to extend formal invitations to BAT, PMI, and Japan Tobacco International to join its technical committees, thereby placing tobacco companies at the heart of public health policy development.

2. INDUSTRY CSR ACTIVITIES

The tobacco industry's corporate social responsibility (CSR) activities in Nigeria function as a Trojan horse for institutional legitimacy. The British American Tobacco Nigeria Foundation (BATNF), in particular, has embedded itself in state development agendas by funding water, education, and agriculture projects, often in collaboration with ministries and agencies at both state and local government levels.

In Lagos, Oyo, and several other states, BATNF carried out projects ranging from fish farming support to borehole construction. These initiatives were publicly endorsed by state governors and government agencies, allowing the industry to repair its image, secure political access, and build goodwill, particularly among vulnerable communities. The active promotion of these CSR activities by government actors, rather than their rejection, reflects a disregard for WHO FCTC Article 5.3, which discourages such engagements because they undermine public health objectives.

⁹ BusinessDay. (n.d.). *Reps say tobacco bill not intended to ban smoking in Nigeria*. BusinessDay NG. Retrieved May 6, 2025, from <https://archive.businessday.ng/breaking-news/article/reps-say-tobacco-bill-not-intended-to-ban-smoking-in-nigeria/>

3. BENEFITS TO THE INDUSTRY

Nigeria's regulatory landscape continues to grant the tobacco industry indirect privileges. Although the NTC Act imposes strict limits on the marketing of tobacco products, weak enforcement has allowed the industry to thrive. In 2023, the government suspended a strengthened excise tax regime on tobacco products, citing business concerns. Framed as economic relief, the decision ultimately weakened a key public health measure. Meanwhile, the Nigerian Export Promotion Council (NEPC) signaled its willingness to expedite BATN's claims for support under the Export Expansion Grant (EEG), an economic incentive ostensibly meant to support exporters. While the full beneficiary list of the EEG remains undisclosed, BATN's likely continued access to such privileges reveals how deeply enmeshed the industry is within economic policymaking structures.

4. UNNECESSARY INTERACTION

Nigeria's political elite continues to maintain visible ties with the tobacco industry, in clear violation of the FCTC's requirement to protect public policy from industry influence. A notable example was the attendance of senior government officials at BAT Nigeria's 20th anniversary celebration, including Oyo State Governor Seyi Makinde, which again confirmed the normalisation of industry–government closeness. Even more troubling is the pattern of state officials using such events to publicly commend the industry and pledge further cooperation, reinforcing its legitimacy rather than distancing from it.

5. TRANSPARENCY

Although Nigeria's tobacco control laws require disclosure of government interactions with the tobacco industry, actual transparency is limited at best. The Standards Organisation of Nigeria occasionally publishes meeting summaries involving industry actors, but most government agencies fail to comply with mandatory transparency requirements. Interactions often surface only through media reports, rather than through proactive government disclosure. Also, the failure of public health authorities to enforce transparency requirements pertaining to the registration and tracking of all tobacco industry affiliates, including third-party marketers and digital vendors, and market size further exacerbates the opacity. While some manufacturers and importers have been formally registered since 2023, the broader industry ecosystem remains largely unregulated and therefore operates without meaningful public oversight.

6. CONFLICT OF INTEREST

Institutional safeguards against conflicts of interest in Nigeria remain weak in practice, despite existing legal provisions. Section 27 of the NTCA prohibits political donations from the tobacco industry, yet this rule exists within a wider campaign financing system that is notoriously opaque and difficult to track.

There is no evidence during this reporting period of retired government officials being absorbed into the industry, but concerns remain over current officials. The reported connection between the Speaker of the House of Representatives, Tajudeen Abbas, and BATN raises legitimate questions about the potential for long-term industry influence on policymaking, even if indirectly. The lack of formal recusals or public declarations of past affiliations by senior officials further exposes systemic gaps in Nigeria's approach to managing political conflicts of interest.

7. PREVENTIVE MEASURES

Nigeria's preventive infrastructure against tobacco industry interference is quite weak. There are no prescribed procedures for disclosing the content, participants, or outcomes of meetings with tobacco companies. Although Sections 27 and 28 of the NTC Act prohibit gifts and donations from the industry to public officials, these rules are not always strongly enforced or adhered to. This was evident when Governor Makinde of Oyo State praised BATN for its COVID-era donations, a development which reflects tacit government acceptance of prohibited industry contributions. While legislation mandates annual disclosure by tobacco companies of their marketing, lobbying, and philanthropic activities, there is no record of these reports being filed or audited. Furthermore, no structured programme exists to educate government officials on their obligations under Article 5.3 of the WHO FCTC. The continued disregard for these protective measures, even where legally encoded, leaves Nigeria exposed to ongoing interference and gives the tobacco industry space to advance its agenda at the expense of public welfare.

Recommendations

Tobacco industry interference in Nigeria remains entrenched, manifesting in policy manipulation, public sector partnerships, and weak regulatory enforcement. One of the most concerning trends is the increasing normalisation of tobacco industry-led CSR initiatives. These activities, especially those carried out by the British American Tobacco Nigeria Foundation, are publicly endorsed by government officials and institutions, granting the industry political legitimacy and access to policymaking spaces.

Moreover, tobacco companies continue to sit on regulatory committees, influence legislative processes, and benefit from state-sanctioned incentives despite their direct conflict with Nigeria's obligations under the WHO Framework Convention on Tobacco Control (FCTC) Article 5.3. Without systemic reforms that enforce transparency, insulate policymaking from industry influence, Nigeria's public health framework remains vulnerable to corporate capture. In light of these findings, the following recommendations are presented to the Nigerian government to enhance tobacco control in the country:

1. **Enforce Transparency and Operationalise Legal Provisions:** The government must fully implement Section 25 of the NTC Act by investing in a national, publicly accessible disclosure system that documents all official interactions with the tobacco industry. In parallel, the annual disclosure requirements under the National Tobacco Control Regulations (2019) must be fully enforced to compel tobacco companies to submit end-of-year reports on their operations, finances, political spending, and affiliated entities. These reports should be independently verified and published to ensure transparency and effective public oversight of industry conduct.
2. **Ban Tobacco Industry CSR Across All Public Institutions:** Tobacco industry-led Corporate Social Responsibility (CSR) activities should be outrightly prohibited in all sectors of government. Ministries, universities, and public agencies should cease accepting or endorsing any form of partnership with industry actors as such engagements enable image laundering and political access for tobacco companies and contravene global tobacco control norms. Public service training modules should also be introduced by the Federal Ministry of Health and Social Welfare to orient other government agencies and departments, including tertiary institutions on the dangers of tobacco industry partnerships, especially those disguised as philanthropy.
3. **Remove the Tobacco Industry from Policy and Regulatory Processes:** All forms of tobacco industry participation in policymaking should be eliminated. This includes, among other measures, blocking their input or oversight in legislative or regulatory drafting.

4. **Strengthen Conflict of Interest Safeguards:** A mandatory disclosure regime should be established for all public officials, requiring them to declare any past or present affiliations with tobacco companies. These declarations should be lodged with an independent body, updated regularly, and made publicly accessible to prevent covert influence. The Nigeria Code of Conduct Bureau should expand its ethics standards for public officials to include awareness of tobacco industry interference. This is essential to narrowing the gap between political power and commercial interest.
5. **Establish a Public Repository of Tobacco Industry Disclosures:** The Nigerian government should establish a centralised, publicly accessible repository—hosted by the Federal Ministry of Health and Social Welfare (FMOHSW) or FCCPC—that compiles and regularly publishes all tobacco industry-related disclosures, including interactions with state authorities, financial engagements, and regulatory actions.
6. **Immediately Enforce 60 percent Pictorial Health Warnings and Monitor Compliance:** The Nigerian government must move swiftly to enforce the 60 percent Pictorial Health Warnings (PHWs) requirement on all tobacco product packaging, effective from June 2024 as mandated in the National Tobacco Control Regulations, 2019. All relevant agencies, particularly the FCCPC, should commence market surveillance, notify manufacturers, and prepare clear sanction protocols for defaulting companies.
7. **Uphold Fiscal Measures for Public Health:** The Nigerian government should adopt a stronger tobacco tax regime and restore a predictable, inflation-adjusted fiscal framework in line with its public health obligations under the WHO FCTC. This includes raising tobacco excise taxes every year to meet, at minimum, the thresholds recommended by both the World Health Organisation and the Economic Community of West African States (ECOWAS).

The WHO recommends that tobacco excise taxes should account for at least 70 percent of the retail price of all tobacco products. Likewise, ECOWAS issued a directive in 2017 requiring member states to apply a minimum 50 percent ad valorem excise tax on tobacco products, calculated on the ex-factory price for locally produced goods or the CIF/import value for imported products. Nigeria currently falls below both standards. Aligning with these benchmarks will make tobacco products less affordable, especially for young people and low-income groups, while also generating sustainable domestic revenue for health system financing and non-communicable disease prevention.

Nigeria

Tobacco Industry Interference Index 2025

Results and Findings

	0	1	2	3	4	5
INDICATOR 1: Level of Industry Participation in Policy-Development						
1. The government accepts, ¹⁰ 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. ¹¹ in setting or implementing public health policies in relation to tobacco control ¹² (Rec 3.4)						5
The Nigerian government continues to exhibit a worrying level of policy vulnerability to tobacco industry influence. A case in point is the Federal Ministry of Industry, Trade and Investment's 2025 stakeholder invitation to harmonise a draft policy on <i>non-combustible tobacco and nicotine products</i>. The invitation was extended to tobacco industry representatives, indicating their inclusion in policy-shaping processes. Additionally, in 2024, during legislative hearings on proposed amendments to the National Tobacco Control Act 2015, representatives from BATN and affiliated front groups actively participated in the public debate, advocating for weaker provisions under the guise of reform.¹³						
2. The government accepts, supports or endorses policies or legislation drafted by or in collaboration with the tobacco industry. (Rec 3.4)						3
In 2023, the FMITI produced a draft regulation on Non-Combustible Tobacco Products, a policy area traditionally under the Ministry of Health's jurisdiction. This draft regulation sought among other things, to legitimise emerging tobacco products, particularly non-combustible alternatives, as well as "support the tobacco sector to further attract investment." The draft classified tobacco, importers, distributors and marketers as "suggested stakeholders" it intended to engage in the further development of the policy.						

¹⁰ 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

¹¹ The term, "tobacco industry" includes those representing its interests or working to further its interests, including the State-owned tobacco industry.

¹² "Offer of assistance" may include draft legislation, technical input, recommendations, oversees study tour

¹³ BusinessDay. (n.d.). *Reps say tobacco bill not intended to ban smoking in Nigeria*. BusinessDay NG. Retrieved May 6, 2025, from <https://archive.businessday.ng/breaking-news/article/reps-say-tobacco-bill-not-intended-to-ban-smoking-in-nigeria/>

	0	1	2	3	4	5
The drafting tone also presented concerns as it aligned with earlier articulations by tobacco companies. For instance, on September 21, 2022, Philip Morris International (PMI) publicly announced that it was already engaging the Nigerian government and other stakeholders to gain support for its "smoke-free" products, including e-cigarettes, nicotine pouches, and snus. PMI framed these products as "better choices" for smokers who would otherwise not quit, a typical narrative used by the industry to influence regulation in favour of new products. Taken together, these instances demonstrate the government's acceptance and support—whether actively or passively—of policies and legislative proposals that bear the imprint of tobacco industry interests.						
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
In 2023, the Standards Organisation of Nigeria convened a technical committee to develop new standards for tobacco and similar products. ¹⁴ This committee which holds regular meetings includes representatives from major tobacco companies—British American Tobacco (BAT), Philip Morris International, and Japan Tobacco International—alongside regulatory agencies like NAFDAC, Nigeria Customs Service, and FMITI. Given the industry's history of interference, their presence on such committees cannot be dismissed as neutral. It inevitably creates openings for them to influence the regulations for novel tobacco products. ¹⁵						
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) ¹⁶ For non-COP year, follow the previous score of COP year.		1				

¹⁴ Standards Organisation of Nigeria. (2024, December 19). *SON hosts technical committee meeting on tobacco and similar products in Abuja*. <https://son.gov.ng/2024/12/19/son-hosts-technical-committee-meeting-on-tobacco-and-similar-products-in-abuja/>

¹⁵ Punch Nigeria. (2024, January 26). SON to position Nigeria as leader in tobacco regulation. <https://punchng.com/son-to-position-nigeria-as-leader-in-tobacco-regulation/>

¹⁶ Please annex a list since 2009 so that the respondent can quantify the frequency, <http://www.who.int/fctc/cop/en/>

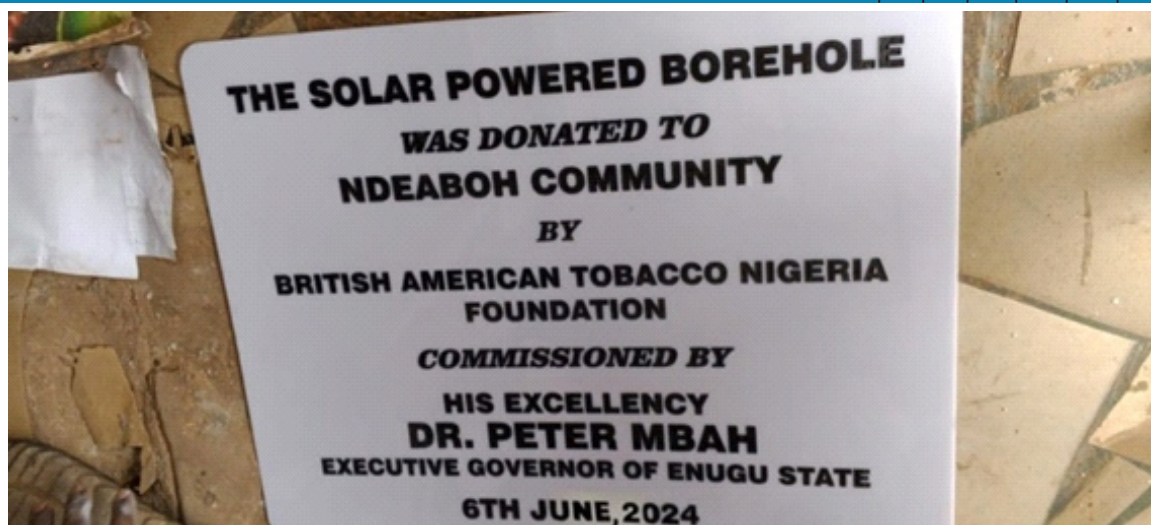
	0	1	2	3	4	5
There was no evidence found within this reporting period to suggest that Nigeria's COP delegations included tobacco industry representatives. At COP10, the Nigerian delegation consisted of 11 members including the Deputy Director and Head Food Group Standards Organisation of Nigeria.¹⁷						
INDICATOR 2: Industry CSR activities						
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) B. The government (its agencies and officials) receive CSR contributions¹⁸ (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 (COP10 Dec). NOTE: exclude enforcement activities as this is covered in another question						5
In the period under review, the Nigerian government, through its state agencies and officials, repeatedly endorsed, partnered with, and benefited from activities presented as Corporate Social Responsibility (CSR) by the tobacco industry. Across different states, government ministries and officials openly praised and collaborated with BATNF in agricultural, water, and community development projects, in violation of WHO FCTC Article 5.3, Recommendations 6.2 and 6.4. For instance, BATNF commissioned solar-powered boreholes in communities in Enugu and Gombe States, with the Commissioners of Water Resources publicly endorsing and thanking the Foundation for its interventions.¹⁹						

¹⁷. WHO FCTC. List of participants. 1 March 2024. <https://iris.who.int/bitstream/handle/10665/377693/fctc-cop10-div-1-list-of-participants-en.pdf?sequence=1>

¹⁸. **political, social financial, educations, community, technical expertise or training to counter smuggling or any other forms of contributions**

¹⁹. Umeh, J. (2024, July 20). *Foundation unveils 20,000-liter solar-powered borehole in Enugu community*. Vanguard Nigeria. <https://www.vanguardngr.com/2024/07/foundation-unveils-20000-liter-solar-powered-borehole-in-enugu-community/>

²⁰. Leadership News. (2025, May 11). *BATNF commissions, hands over water project to Enugu community*. Leadership. <https://leadership.ng/batnf-commissions-hands-over-water-project-to-enugu-community/>



BATNF's water project in Ndeaboh community, Enugu State

In Lagos, the Agricultural Development Authority partnered with BATNF to train and equip fish farmers, and the State's Ministry of Agriculture formally supported the initiative.²¹ Similarly, Bauchi's Commissioner for Agriculture commended BATNF's distribution of birds to women farmers, describing it as aligned with the government's agricultural agenda.²² BATNF also collaborated directly with the Lagos State Government during the 2023 Lagos Farm Fair, inserting itself deeper into public agricultural programming.²³

Beyond agriculture and community projects, BATNF has used CSR to infiltrate educational spaces by partnering with universities. In March 2024, BATNF entered a formal partnership with the University of Ilorin to support agricultural graduates, an arrangement endorsed by the institution's leadership.²⁴ This pattern of engagement suggests an intentional strategy by BATNF to influence not only government development programs but also academic institutions through their vice chancellors and management structures, building goodwill and legitimacy among young people and educational leaders. Unfortunately, these partnerships are facilitating the tobacco industry's expansion into sectors critical to social development, in clear breach of international tobacco control obligations.

²¹ Anaesoronye, M. (2023, December 19). BATN supports Lagos fish farmers with smoking equipment. BusinessDay. <https://businessday.ng/news/article/batn-supports-lagos-fish-farmers-with-smoking-equipment/>

²² Ali, R. S. (2023, December 12). Foundation distributes 6,000 birds to Bauchi women farmers. News Agency of Nigeria. <https://nannews.ng/2023/12/12/foundation-distributes-6000-birds-to-bauchi-women-farmers/>

²³ Progressive News. (2023, November 10). BATNF and Lagos State Government collaborate for a bountiful 2023 Lagos Farm Fair. <https://progressivenews.ng/batnf-and-lagos-state-government-collaborate-for-a-bountiful-2023-lagos-farm-fair/>

²⁴ Ogunwusi, B. (2024, March 21). BATN Foundation partners Unilorin to empower graduates in agriculture. Independent Nigeria. <https://independent.ng/batn-foundation-partners-unilorin-to-empower-graduates-in-agriculture/>



BATNF distributes poultry to women in Bauchi, with Nigerian and BATNF logos displayed on backdrop

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

Section 20, Part VIII of the National Tobacco Control Act 2015 sets out packaging and labeling requirements for tobacco products, including a 150-day transition period for implementing new health warnings. During this period, products with previous warnings may continue to be sold alongside those bearing the updated messages. However, while the law sets a clear timeline, the Nigerian government has often accommodated delays in implementation by allowing extended transition periods beyond what the Act permits, and by failing to enforce compliance robustly.

	0	1	2	3	4	5
A striking example is the transition to pictorial health warnings (PHWs) as mandated in the National Tobacco Control Regulations of 2019. ²⁵ The Regulations granted a generous four-year transition period, starting in June 2019, requiring tobacco companies to move from 50 percent PHW coverage to 60 percent by June 2024. ²⁶ However, this deadline has passed, and packs sold in Nigeria are non-compliant with the law, yet there is no publicly documented punitive enforcement. Tobacco companies continue to ignore the updated requirements without consequence. This inaction amounts to an unofficial extension enjoyed by the industry, allowing it to resist legal obligations while still maintaining market dominance. Research findings during this index reporting period also indicates that compliance has been uneven, with traditional cigarette manufacturers showing higher levels of adherence to the existing 50 percent warning requirement, while non-cigarette products—such as shisha, snuff, and flavoured tobacco—largely escape regulation. ²⁷ Despite being covered by the same legal framework, new tobacco products often appear on the market without stipulated health warnings at all.						
7. The government gives privileges, incentives, tax exemptions, subsidies, financial incentives, or benefits to the tobacco industry (Rec 7.3)					4	
There is evidence suggesting that the Nigerian government has granted financial incentives and privileges to the tobacco industry, notably to the British American Tobacco Nigeria (BATN). In 2022, during an official engagement with BATN, the Oyo State Trade Advisor of the Nigerian Export Promotion Council (NEPC) publicly praised BATN's contribution to the Nigerian economy and promised that the Council would work to clear the company's outstanding claims under the Export Expansion Grant (EEG) scheme. ²⁸ This commitment is significant because the EEG is a federal government incentive meant to reward exporters for earning foreign exchange.						

²⁵ Federal Republic of Nigeria. (2015). *National Tobacco Control Act, 2015*. Food and Agriculture Organization Legal Office (FAOLEX). <https://faolex.fao.org/docs/pdf/nig192387.pdf>

²⁶ Punch Nigeria. (2024, June 28). CSOs demand enforcement of graphic health warnings on tobacco products. <https://punchng.com/csos-demand-enforcement-of-graphic-health-warnings-on-tobacco-products/>

²⁷ Oyapero, A., et al. (2024). *Are tobacco companies in Nigeria complying with health warning label regulations on cigarettes and other tobacco products?* Qeios. <https://www.qeios.com/read/THD322.4>

²⁸ Eze, E. (2022, May 18). BATN's quest to reduce carbon footprints, contribute to economic diversification. THISDAYLIVE. <https://www.thisdaylive.com/index.php/2022/05/18/batns-quest-to-reduce-carbon-footprints-contribute-to-economic-diversification/>

	0	1	2	3	4	5
Although the names of the beneficiaries of the N308.45 billion released by the federal government under the EEG in April 2023 were not disclosed, the earlier assurance by NEPC to BATN reasonably suggests that the company may have benefited from these disbursements.²⁹ Also, international travelers can bring into Nigeria duty-free 200 cigarettes or 50 medium sized cigars or 200 grammes of tobacco.						
INDICATOR 4: Forms of Unnecessary Interaction						
8. Top level government officials (such as President/ Prime Minister or Minister) ³⁰ 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
In November 2023, BATN deepened its political engagements by securing a high-profile visit to the Speaker of the House of Representatives, Tajudeen Abbas, who also used to work with BAT years ago.³¹ This direct meeting reflected the company's continued access to the upper echelons of political power, creating opportunities to influence policymaking behind closed doors. Similarly, in February 2024, BAT Nigeria marked its 20th anniversary with a grand celebration attended by key political figures, including the Executive Governor of Oyo State, Engr. Seyi Makinde, and former President Olusegun Obasanjo.³² At the event, Governor Makinde not only lauded the company's contributions to the state's economy but also promised to sustain a favourable operating environment for BATN and similar corporations, thereby lending dangerous political legitimacy to an industry whose business directly undermines public health. On December 2, 2024, BATN Nigeria's Ibadan factory was recognised for its “exceptional commitment to sustainability”, winning a Best-Kept Industrial Premises Award in the						

²⁹ Punch Nigeria. (2024, March 27). LASG hails British American Tobacco Nigeria Foundation's contribution to agric growth. <https://punchng.com/lasg-hails-british-american-tobacco-nigeria-foundations-contribution-to-agric-growth/>

³⁰ Facebook. (n.d.). [Facebook post]. Retrieved May 6, 2025, from <https://www.facebook.com/100000817625667/posts/pfbid0xLHKAYdD8PEVkd19i1DGGnQYtM2fhEV3qDcXN4xzfBEM9r8FxpLxboKd77wn72PI/?mibextid=Nif5oz>

³¹ Asabor, I. (2024, February 6). BAT Nigeria unveils 1.4MW grid-tied solar panel system at celebration of factory's 20th anniversary. Independent Nigeria. <https://independent.ng/bat-nigeria-unveils-1-4mw-grid-tied-solar-panel-system-at-celebration-of-factorys-20th-anniversary/>

Multinationals Category.³³ This accolade was presented to it at an [event](#), by the Manufacturers Association of Nigeria (MAN) in partnership with the National Environmental Standards and Regulations Enforcement Agency (NESREA), the Oyo State Ministry of Environment & Natural Resources, and the Forestry Research Institute of Nigeria (FRIN).

In October 2024, the BAT Nigeria was also honoured as one of the Nigeria's top-performing non-oil exporters at an event hosted by the Nigerian Export Promotion Council (NEPC) in Lagos.³⁴ Present at the event were prominent officials of the Nigerian government such as the Minister of Industry, Trade and Investment, the Executive Director and CEO of NEPC, and the Director-General of the Standards Organisation of Nigeria.

Also, in May 2024, the Permanent Secretary of the Lagos State Ministry of Agriculture, Emmanuel Audu said the state government continue to support the British American Tobacco Nigeria Foundation in its interventions in the agricultural sector. He made this known at an event marking the foundation's 20th anniversary.³⁵



Inset: Governor Seyi Makinde (center) pictured at British American Tobacco's 20th anniversary celebration in Ibadan, flanked by company executives, state officials, and traditional rulers

- ³³ Adewumi, B. (2024, December 2). BAT Nigeria wins 'Best-Kept Industrial Premises' award for environmental excellence. Tribune Online. <https://tribuneonline.ng.com/bat-nigeria-wins-best-kept-industrial-premises-award-for-environmental-excellence/>
- ³⁴ Adewumi, B. (2024, October 23). BAT Nigeria receives recognition from NEPC for export innovation. Tribune Online. <https://tribuneonline.ng.com/bat-nigeria-receives-recognition-from-nepc-for-export-innovation/>
- ³⁵ Punch Nigeria. (2024, March 27). LASG hails British American Tobacco Nigeria Foundation's contribution to agric growth. <https://punchng.com/lasg-hails-british-american-tobacco-nigeria-foundations-contribution-to-agric-growth/>

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)				3		
While there was no evidence found during this period, in December 2023, the FCCPC issued BATN a historic fine of US\$110 million over what it described as a serial violation of Nigeria's laws, including the National Tobacco Control Act, 2015. A Consent Order between the FCCPC and BATN,³⁶ among other terms, mandated the tobacco company to conduct tobacco control advocacy campaigns that are "compliant with tobacco control laws".³⁷ This controversial penalty - compelling BATN to engage in public health advocacy - directly violates WHO FCTC Article 5.3, which bans industry involvement in public health advocacy, lest they utilise the opportunity to whitewash their image as they are inclined to do. Moreover, as part of the same Consent Order, the FCCPC agreed to withdraw all pending criminal charges against BATN in exchange for the company fulfilling its obligations under the agreement. Details of the alleged offences were never publicly disclosed. This lack of disclosure created a gap in accountability and transparency, allowing BATN to avoid criminal punishment through a negotiated settlement and setting a worrying example for corporate regulation in Nigeria.						
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 not involve CSR, enforcement activity, or tobacco control policy development since these are already covered in the previous questions.	0					

³⁶. Federal Competition & Consumer Protection Commission. (2023, December 27). *British American Tobacco Nigeria Limited and affiliated companies: Investigation into possible violations of the Federal Competition and Consumer Protection Act, 2018 and other relevant tobacco control laws/sundry regulations and directives*. <https://fccpc.gov.ng/british-american-tobacco-nigeria-limited-and-affiliated-companies-investigation-into-possible-violations-of-the-federal-competition-and-consumer-protection-act-2018-and-other-relevant-tobacco-control/>

³⁷. Corporate Accountability and Public Participation Africa. (2023, December 28). *\$110m fine: Publicise BATN's offences, CAPPA urges FG*. <https://cappafrica.org/2023/12/28/110m-fine-publicise-batns-offences-cappa-urges-fg/>

	0	1	2	3	4	5
No evidence found during this period review.						
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)						5
Although Section 25 of the National Tobacco Control Act 2015 mandates transparency through public disclosure and records of meetings between government officials and the tobacco industry, the reality falls short of standard. While some institutions, like the Standards Organisation of Nigeria, occasionally publish statements on their websites, full disclosure is often lacking. Additionally, state governments and public institutions such as the National Youth Service Corps continue to partner with the industry in carrying out CSR activities, further blurring the lines between regulation and collusion.						
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)					4	
Nigeria's National Tobacco Control Regulations (2019) faces a major implementation gap in Section 7(g). Although this provision requires full annual disclosure of all tobacco industry affiliates—including subsidiaries, joint ventures, suppliers, agents, lobbyists, and any other entities acting on the industry's behalf—its enforcement has been limited in practice. This partial implementation has created a major regulatory vacuum, allowing both offline and digital third-party vendors to freely market and advertise tobacco products without adhering to statutory restrictions, thereby undermining the law's intended comprehensive oversight of the tobacco industry's ecosystem.						

³⁶ Federal Competition & Consumer Protection Commission. (2023, December 27). *British American Tobacco Nigeria Limited and affiliated companies: Investigation into possible violations of the Federal Competition and Consumer Protection Act, 2018 and other relevant tobacco control laws/sundry regulations and directives*. <https://fccpc.gov.ng/british-american-tobacco-nigeria-limited-and-affiliated-companies-investigation-into-possible-violations-of-the-federal-competition-and-consumer-protection-act-2018-and-other-relevant-tobacco-control/>

³⁷ Corporate Accountability and Public Participation Africa. (2023, December 28). *\$110m fine: Publicise BATN's offences, CAPPA urges FG*. <https://cappafrica.org/2023/12/28/110m-fine-publicise-batns-offences-cappa-urges-fg/>

	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) 1 Never 5 Yes		1				
While Section 27 of the NTC Act explicitly prohibits tobacco industry funding of political parties, candidates, or campaigns, the lack of transparency in political financing processes in Nigeria makes compliance impossible to verify.						
14. Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4)		0				
There was no evidence found during the review period linking retired government officials and the tobacco industry.						
15. <u>Current government officials</u> and relatives hold positions in the tobacco business including consultancy positions. (Rec 4.5, 4.8, 4.10)				3		
There is no information suggesting that current government officials hold positions in the tobacco business. However, during the reporting period, it was found that the current Speaker of the House of Representatives, Honourable Tajudeen Abass had previously, between 1993 and 1998, worked with the then Nigeria Tobacco Distribution Company Plc (now British American Tobacco) and from 1998 to 2001 he was the General Manager at Jos Tobacco Distribution Company Ltd. ³⁸						
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)			2			

³⁸ Office of the Speaker. Rt. Hon. Abbas Tajudeen. Early Career <https://officeofthespeaker.ng/pages/the-speaker>

	0	1	2	3	4	5
The Nigerian government has a legal provision in place. Section 25 of the National Tobacco Control Act 2015 requires the disclosure of records related to interactions with the tobacco industry. While there may be gaps in full implementation, the law provides a clear and enforceable procedure.						
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>			2			
Section 27 of the NTC Act also prohibits the tobacco industry from offering any donation to any government entity. Section 27 (a) also forbids any public official from accepting or soliciting contributions from the tobacco industry. Section 28 of the NTCA 2015 provides for the prevention and management of conflict of interest in dealings between public officials and the tobacco industry. The section also recommends full disclosure of existing or prior affiliation with the tobacco industry. Also, Part V, Section 17, 18 (a-f) of the National Tobacco Control Regulations (2019) focuses on protecting public health policymaking from tobacco industry interference. This section prohibits employees or affiliates of the tobacco industry from representing Nigeria in FCTC meetings or related bodies. Public authorities are mandated to actively prevent industry interference, avoid any form of partnership or support (except as required by legal settlements), and reject the industry's involvement in youth education or public health initiatives. The tobacco industry may only present its views in public forums during policy consultations. Additionally, industry representatives are barred from serving on any government body that develops or implements health or tobacco policy. When applying investment or tax laws, authorities are required to prioritise the public health, social, economic, and environmental harms caused by tobacco.						
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 TAPS activities such as CSR or EPR (COP10), 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)				3		

Section 7 of the National Tobacco Control Regulations 2019 requires every tobacco manufacturer, importer, or distributor in Nigeria to submit annual reports to the Minister of Health by the end of the first quarter of the following year. This report must include the quantity of tobacco products produced, imported, exported, and distributed; an audited annual financial statement; details of any payments or offers made to political actors or campaigns; expenditures on corporate social responsibility activities (direct or indirect); and a full listing of all related subsidiaries, affiliates, partners, agents, and associated entities operating in Nigeria. The goal is to ensure transparency, prevent industry interference, and enable regulatory oversight. However, as of the time this report was compiled, there are no records indicating that the tobacco companies have submitted any report.

19. The government has a program / system/ plan to consistently³⁹ raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec 1.1, 1.2

5

Although Section 26 of the National Tobacco Control Act 2015 mandates the Minister of Health to ensure that relevant government authorities are informed about the harmful and addictive nature of tobacco, and the need to protect public health policies from tobacco interference, this provision has not yet been operationalised. Besides, there is no official programme in place on creating awareness on Article 5.3 to other departments.

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

³⁹ 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.

Sections 27 and 28 of the NTC Act disallows the contributions and gifts from the tobacco industry to the government, its agencies, officials, and other relatives. However, in February 2024, while speaking at an event hosted by the British American Tobacco Nigeria, Governor Seyi Makinde of Oyo State not only lauded the company but revealed that they were one of the companies that “donated generously during the COVID-19 pandemic in 2020.” This information was shared on his social media page.⁴⁰ This evidence shows that the tobacco industry may have exploited—and continues to exploit—public health crises and prevailing social conditions to curry favour with various levels of government. Yet, due to the lack of transparency, the full extent of these interactions remains unclear.



Seyi Makinde praises British American Tobacco on Instagram, applauding their economic role and CSR gestures

TOTAL	62
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⁴⁰ Makinde, S. [@seyi_amakinde]. (n.d.). [Instagram photo]. Instagram. Retrieved March 2, 2025, from https://www.instagram.com/seyi_amakinde/p/C3A_oSdNWOk/

ADDITIONAL QUESTIONS

Based on COP9 and COP10 Decisions highlighting Article 5.3 recommendations

A. **LIABILITY:** Government has adopted or enforced mandatory penalties for the tobacco industry in case it provided false or misleading information (Rec 5.4)
[5.4 Parties should impose mandatory penalties on the tobacco industry in case of the provision of false or misleading information in accordance with national law.]

Evidence: Section 21 of the NTCA 2015 Prohibits packaging and labeling that are false, misleading, deceptive, or likely to create an erroneous impression about the product's characteristics, health effects, hazards, or emissions.

Section 24 specifies penalties for non-compliance with the provisions related to packaging and labeling. Manufacturers, importers, or wholesale distributors found in violation may face a fine of not less than N5,000,000 and/or imprisonment for up to two years. Retailers may face a fine of not less than N200,000 and/or imprisonment for up to one year.

B. **KH RESOURCE DATABASE:** Government adopted and implemented measures to ensure public access to information on TI activities [5.5 Parties should adopt and implement effective legislative, executive, administrative and other measures to ensure public access, in accordance with Article 12(c) of the Convention, to a wide range of information on tobacco industry activities as relevant to the objectives of the Convention, such as in a public repository.]

Evidence: This has been implemented. In June 2022, the Federal Ministry of Health and Social Welfare (FMOHSW), in collaboration with Development Gateway, a civil society organisation, launched the first version of the Nigeria Tobacco Control Data Initiative (TCDI), a virtual dashboard (<https://tobaccocontroldata.org/en>) to provide information on tobacco prevalence and other parameters in the country. While the website contains important data, it needs to be updated regularly. To be clear, Section 28(4) of the NTCR 2015 states that the Minister of Health “shall ensure that all records, documents, and other information required to be submitted to the government or otherwise obtained under the Act or these Regulations are made available to the public, subject to applicable laws.”

Annex A: Sources of Information

	TOP TOBACCO COMPANIES	MARKET SHARE	BRANDS	SOURCE
1.	British American Tobacco Nigeria (BATN)	65.4%	London, KSF London Menthol, Rothmans, Dunhill, Benson and Hedges, Royal	https://customs.gov.ng/
2.	Phillip Morris International (PMI)	3.8%	Marlboro Gold, Marlboro, Chesterfield Blue, Bond, L&M	https://www.thisdaylive.com/index.php/2016/05/10/philip-morris-plans-to-import-n156bn-cigarettes-uncovered/
3.	Japan Tobacco Incorporated (JTI)	17.5%	Winston, Camel, Mevius, and LD	https://www.jti.com/africa/nigeria
4.	Imperial Brands		Davidoff, Gauloises, West, Fine, Golden Virginia, Drum, Rizla, blu, Pulze, Zone X, Skruf, Backwoods, Maverick	https://www.imperialbrandsplc.com/our-brands
5.	Korea Tobacco & Ginseng (KT&G)	7.0%	ESSE, Bohem, Edge, Time, Indigo	https://www.tobaccoasia.com/features/kt-g-the-quest-for-being-number-4/
6.	International Tobacco	0.1	Target Super, Target Soft Cup, Green Spot, Link Plain, Forum Menthol	https://customs.gov.ng/

	TOP TOBACCO INDUSTRY ALLIES/ FRONT GROUPS	TYPE <i>(FRONT GROUP, AFFILIATE, INDIVIDUAL)</i>	SOURCE
1.	British American Tobacco Nigeria Foundation (BATNF)	CSR Arm of BATN	https://www.batnf.com/
2.	Manufacturers Association of Nigeria (MAN)	Lobby Group	https://www.manufacturersnigeria.org/
3.	Nigeria Employer's Consultative Association	Lobby Group	https://neca.org.ng/
4.	The Nigeria Association of Chambers of Commerce Industry Mines and Agriculture	Affiliate	https://naccima.com/

	TOP NEWSPAPERS	SOURCE
1.	ThisDay Newspapers	https://www.thisdaylive.com/
2.	Punch News	https://punchng.com/
3.	Independent Ng	https://independent.ng
4.	Tribune	https://tribuneonlineng.com/
5.	The Guardian	https://guardian.ng/



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