



GHANA 2021

TOBACCO INDUSTRY

INTERFERENCE

INDEX

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This report will form part of the Global Tobacco Industry Interference Index, a global survey aimed at documenting how public health policies are protected from the industry's subversive efforts, and how governments have pushed back against this influence.

The first Tobacco Industry Interference Index was initiated by the South-East Asia Tobacco Control Alliance (SEATCA) as a regional report, now part of the global publication of the Global Centre for Good Governance in Tobacco Control (GGTC) based in the School of Global Studies in Thammasat University.

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ABBREVIATIONS

AG	Attorney General's Department
BAT	British American Tobacco
COPs	Conference of Parties
CSOs	Civil Society Organizations
CSR	Corporate Social Responsibility
EPA	Environmental Protection Agency
FCTC	Framework Convention on Tobacco Control
FDA	Food and Drugs Authority
GES	Ghana Education Service
GGTC	Global Centre for Good Governance in Tobacco Control
GHS	Ghana Health Service
GRA	Ghana Revenue Authority
ITP	Protocol to Eliminate Illicit Trade in Tobacco Products
MOF	Ministry of Finance
MOH	Ministry of Health
MOP	Meetings of Parties
MOTI	Ministry of Trade and Industry
PHW	Pictorial Health Warning
RTI	Right to Information Law
SEATCA	South-East Asia Tobacco Control Alliance
STOP	Stopping Tobacco Organizations and Products
TC-IACC	Tobacco Control Inter-Agency Coordinating committee
TI	Tobacco Industry
WHO	World Health Organization

INTRODUCTION

The past decades have witnessed a consistent rise in the use of tobacco products in Ghana, increasing the public health threats associated with the use of these products. To ameliorate this problem and other public health issues, the Government of Ghana has developed different programs, enacted laws and interventions. For example, in early 1982, Ghana introduced tobacco control measures under an official government directive. Ghana also became a party to the World Health Organization Framework Convention on Tobacco Control (WHO-FCTC) on 27th February, 2005. The Public Health Act which includes the Tobacco Control Regulations (Act 851) was also introduced in 2012. This Act governs among other things, smoking in public places; tobacco advertising, promotion, and sponsorship; and tobacco packaging and labeling¹.

Additionally, the Tobacco Control Regulations, 2016 (L.I. 2247) entered into force on 4th January, 2017. As part of the L.I. 2247, Ghana introduced pictorial health warnings covering 50% at the front of the pack and 60% at the back of the pack, positioned at the lower portion as against the WHO FCTC Article 11 requirements of the positioning of the warning to be at the top².

Furthermore, the activities of Civil Society Organizations (CSOs) in tobacco control in Ghana are quite commendable. In Ghana, intermittently, work with government departments, agencies, and some international partners to assess the progress in controlling activities in the tobacco industry. These non-state actors have been at the forefront of advocating for the promulgation of the above laws and policy initiatives and continue to engage government officials in controlling tobacco, especially pushing them to strengthen their enforcement machinery.

Despite these major strides made in reducing the use of tobacco products in the country, significant gaps remain. Implementation, especially enforcement of these acts and policies to control tobacco use in the country is woefully inadequate. This is largely attributed to the growth and expansion in the businesses and activities of tobacco companies in the country and this invariably poses a major public health risk.

¹. Public Health Act (Act 851). Accessed on 10th April, 2021 from https://untobaccocontrol.org/impldb/wpcontent/uploads/reports/ghana_2016_annex6_public_health_act_2012.pdf

². Tobacco Control Regulations (L.I 2247). Accessed on 2nd March, 2021 from <https://www.tobaccocontrolaws.org/files/live/Ghana/Ghana%20%20FDA%20Labelling%20Guidelines%20%282018%29%20-%20national.pdf>

Another major setback is the lack of political will to ratify and deposit Protocol to Eliminate Illicit Trade in Tobacco Products (ITP). For example, although the Parliament of Ghana has ratified the Protocol to Eliminate Illicit Trade in Tobacco Products to reverse the trend of the dangers posed to society by the illicit trade of harmful tobacco products, eliminate all forms of unlawful trade in tobacco products, in accordance with the terms of Article 15 of the WHO FCTC, secure the supply chain of tobacco products, and protect people across the globe from the risks of tobacco use and exposure to tobacco smoke³. However, the Protocol has not been submitted or deposited to the United Nations Depository. Consequently, Ghana could not participate in the First Meeting of the Parties (MOP₁) to the Protocol to Eliminate Illicit Trade in Tobacco Products due to its inability to ratify and deposit the Protocol. Further delay in depositing the Protocol would prevent Ghana from participating in the second MOP₂. It will further prevent the country from contributing and learning best practices on how to curb the illicit trade in tobacco products.

APPROACH

In developing this report, a search of peer-reviewed journal articles, grey literature, media reports, government reports and non-state actors' reports were gathered and synthesized to provide some information to assist in assessing the progress of Ghana in applying international standards and locally generated measures to control the tobacco industry operations in the country. The study gathered information on the level of industry participation in policy development; tobacco-related activities; benefits to the tobacco industry; forms of unnecessary interaction, transparency, conflict of interest, and the preventive measures in place to control activities of the tobacco industry. The verifiable details below provide further information on the operations of the tobacco industry in Ghana and the government's response to it.

³.<https://www.modernghana.com/news/936169/ghana-to-halt-illicit-trade-in-tobacco-products.html>.

SUMMARY FINDINGS

1. INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT

The government of Ghana prohibits the participation of tobacco industry actors in local policy development. The Tobacco Control Inter-Agency Coordinating Committee membership does not include the tobacco industry even though the industry made attempts to join. The Tobacco Control Inter-Agency Coordinating Committee is a multi-sectorial body set up to coordinate the implementation of the tobacco control law in Ghana.

The Tobacco Control Regulations do not provide clear provisions to curb the interference of industry in policy development. The Regulations however gives some powers to the Minister of Health to develop a code of conduct prescribing standards for public officers. This code is yet to be developed. Further delay in developing guidelines to include clear provisions that state the total exclusion of the tobacco industry from policy development aimed at controlling tobacco industry activities in Ghana will leave not only doubts about our national commitment to this conventional requirement but also create an open door for the tobacco industry to take advantage of the situation and explore it. Perceptions about interference cannot be any less when one of the world giants in the tobacco industry, BAT, has publicly indicated their close work with governments under the swathe of a global convention partnership⁴.

A recent stakeholder engagement convened by the Ministry of Finance (MoF) to solicit views on increasing taxes on tobacco and alcohol products in the 2020 budget, also engaged IMANI Ghana, a known front group for the tobacco industry but sidelined front line anti-tobacco CSO groups like VALD.

2. INDUSTRY CSR ACTIVITIES

There is currently no known evidence to prove that the government of Ghana and its agencies are benefiting from the Corporate Social Responsibilities (CSR) activities of the tobacco industry, but there is equally no substantial defense of same. The legal regime bans sponsorship from the Tobacco Industry, however, the absence of a law that provides a blueprint and the needed legal control tool remains a challenge. The responsibility is on the government to put this law in place and ensure the compliance of all of its agencies. High risk exists for a government with social amenity deficiencies like Ghana to fall for contributions from the tobacco industry players especially when there are other international conventions that these industry players can explore to their advantage such as the SDG goal 17 and the MNE Declaration of the ILO which calls for collaboration and partnership for development⁵.

⁴Sustainability reporting putting sustainability front and centre. Accessed on 2nd March, 2021, from [https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DOAWWEKR/\\$file/BAT_ESG_Report_2020.pdf?open&v=1](https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DOAWWEKR/$file/BAT_ESG_Report_2020.pdf?open&v=1)

⁵ILO Tripartite Declaration-Principles concerning Multinational Enterprises and Social Policy
Access on 1st April, 2021 from https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---multi/documents/publication/wcms_094386.pdf

3. BENEFITS TO THE INDUSTRY

Government's weak approaches to policy adherence have provided some leniency and boost to the tobacco industry in Ghana. Even though it is mandatory in Ghana that all tobacco products bear health warnings; shisha -a tobacco product mostly smoked by young people has no health warnings on the most purchased and less expensive smaller packs. It therefore does not meet the required packaging health warning as prescribed by the FDA. Another is the duty-free arrangements at the country's ports that permit government officials and diplomats to carry tobacco products, without paying any duty. The lackadaisical attitude of the government towards increasing tax on tobacco products, with the excuse of using measure to discourage tax evasion and smuggling is unfortunate. According to the Tobacco Atlas, Ghana's excise tax is 16.06% of the retail price, far below the WHO benchmark of a minimum of 70% of the retail price. The tobacco industry is allowed a maximum period of eighteen months (540 days) to implement pictorial health warnings and the weak capacity of tax and customs agencies to fight the illicit trade of tobacco in Ghana has played to the advantage of the tobacco industry.

Further, the tobacco industry's flouting of the ban on single-stick cigarette sales and the failure of the government to monitor and enforce compliance also benefits the tobacco industry. Weak monitoring and enforcement plus weak tax policies have all played to the advantage of the tobacco industry in Ghana.

Government must review all these policies that benefit the tobacco industry and ensure that state agencies receive an upgrade in training, technology, and equipment to boost their capacity to counter the illicit activities of the tobacco industry in Ghana.

4. UNNECESSARY INTERACTION

The Ghana Revenue Authority (GRA) contracted De la Rue, a Kenyan entity affiliated to a publicly listed UK Group on 9th September 2020. It was revealed that De La Rue also outsourced the contract to IT giant Atos, a longstanding tobacco industry partner. The Ghana government entering into the partnership with the tobacco industry clearly showed the lack of transparency in the tender process, and this led to a temporary suspension of the contract by the Public Procurement Authority (PPA) in response to fierce public outcry⁶. The contract was a clear conflict of interest because one of the WHO's fundamental requirements for providers of anti-illicit trade systems is that they should be completely independent of the tobacco industry - a sector which has repeatedly been found complicit in the smuggling of its own products⁷.

Ironically, the contract was not suspended because of tobacco industry involvement with a state contract, rather, because of the lack of transparency in the procurement process and the unjustifiable exclusion of certain competitors. This indicates either the lack of understanding of the WHO FCTC Article 5.3, by government officials or a deliberate disregard for international protocols which Ghana has committed to enforce.

⁶. PPA Takes Steps to Address Lack of Fairness in Large GRA Procurement, Accessed on 1st April, 2021 from <https://thebftonline.com/29/10/2020/a-call-for-transparency-ppa-takes-steps-to-address-lack-of-fairness-in-large-gra-procurement-but-more-needs-to-be-done/>

⁷. Turbulence surrounding tobacco control in Ghana, Accessed on 1st April, 2021 from <https://www.devdiscourse.com/article/health/1314983-turbulence-surrounding-tobacco-control-in-ghana>

5. TRANSPARENCY

The government through the Food and Drugs Authority requires only the registration of tobacco industry entities and affiliated organizations. This is stipulated in Tobacco Control Regulations (LI 2247) specifically under registration of tobacco and tobacco products where it states that “a person shall not manufacture, import or sell a tobacco or tobacco product unless the product is registered with the authority”. It further mandates the tobacco industry and its entities to disclose or display information on the health warnings and messages, constituents, and emissions. However, there is no specific regulation that

obligates the government to disclose details of meetings and interactions with the tobacco industry, except where it stated in L.I. 2247, that all interactions between the regulator and industry must be limited to tobacco control and enforcement. There is, however, no information on these dealings between the two parties.

The Tobacco Control law does not bind the government to provide information on their dealings with the tobacco industry; however, the Right to Information Law (RTI) presents an opportunity for interested parties like CSOs to demand/access information.

The L.I. 2247 must take a step further to provide a legal requirement for the government to share information on its dealings with the tobacco industry. In furtherance of the commitment of the government to transparency, it is only proper to provide clearness on its interactions with the tobacco industry. CSOs and advocates working to ensure the implementation of best tobacco control measures may have to explore the Rights to Information (RTI) law and seek some information on government dealings with the tobacco industry in Ghana from the Ministry of Health (MoH) and other agencies that work directly under the ministry.

6. CONFLICT OF INTEREST

Since the passage of Act 851 of the Public health Act in 2012, Ghana is yet to develop a code of conduct to guide public officers in their interactions with the tobacco industry in line with Article 5.3. The laid-back attitude of the government towards producing this official document to check/control the activities of state officials and ensure a professional standard that meet global requirements remains a challenge that can promote tobacco industry interference.

Current government officials and their relatives do not hold positions in the tobacco business in Ghana. However, some appointees of the current government-held positions/worked with BAT in the past including the current Minister for Information⁸, the current Managing Director of the New Times Corporation⁹, and the Managing Director of Ghana Post¹⁰

⁸. World Economic Forum selects Oppong Nkrumah as Young Global Leader, Accessed on 10th March, 2021 from <https://www.graphic.com.gh/news/politics/world-economic-forum-selects-oppong-nkrumah-as-young-global-leader.html>

⁹. NMC appoints new heads for GBC and New Times Corporation. Accessed on 10th March, 2021 <https://www.graphic.com.gh/news/general-news/nmc-appoints-new-heads-of-gbc-and-new-times-corporation.html>

¹⁰. <https://www.graphic.com.gh/business/business-news/ghana-post-md-appointed-wapco-chairman.html>

7. PREVENTIVE MEASURES

The limitations in laws, policies, and regulations coupled with the weak enforcement of preventive measures clearly show that Ghana has no explicit preventive measures for the tobacco industry. There is no official document that provides a plan for creating awareness among departments and agencies on policies relating to WHO FCTC Article 5.3. This prevailing condition undermines efforts aimed at strictly enforcing tobacco control measures in Ghana and serves as an incentive for interference by the tobacco industry.

The code of conduct for public officials, prescribing the standards for which they should comply in their dealings with the tobacco industry is still not being formulated despite a provision in the Tobacco Control Regulations (L.I 2247)¹¹ that gives authority to the Minister of Health to develop a code of conduct for public officials.

Further, there is no documented procedure in place that legally binds the tobacco industry to submit periodic reports on their market shares, marketing expenditure revenues, and other activities including CSR to the government. However, all companies in Ghana are by law expected to file their annual returns with the Registrar General's Department.

Finally, there are provisions in the Public Health Act (Act 851) that bar sponsorships but the document is silent on offers of assistance, policy drafts, or study visit invitations given or offered to the government, its agencies, officials, and their relatives. There are also gaps in sharing adequate information periodically to alert and prevent agencies, officials, and their relatives from falling prey to the negative advances and manipulations of the tobacco industry.

¹¹. Tobacco Control Regulations (L.I 2247). Accessed on 2nd March, 2021 from <https://www.tobaccocontrollaws.org/files/live/Ghana/Ghana%20-%20TC%20Regs%202016%20-%20national.pdf>

RECOMMENDATIONS

Recognizing the low level of commitment in the implementation and enforcement of the tobacco control measures and the WHO FCTC, particularly the FCTC Article 5.3, the inclusion of the under-listed points will surge the country's efforts in meeting both local and international standards.

1. The government through the establishment of an Inter-agency Coordinating Committee or under the chairmanship of the Minister of Health must prioritize surveillance and monitoring of the activities of the tobacco industry in the country to inform evidence-based policymaking. In light of the evidence gathered in this report, it appears there is a clear violation of the TC laws which to a large extent benefits the tobacco industry. For instance, the continuous sale of tobacco in single sticks despite a ban on such, the influx of illicit tobacco products in the market, the 'Duty-Free' tobacco products at the country's ports, among others, all amounts to huge benefits and incentives to the tobacco industry while the country loses huge sums of revenue.

2. It is also long overdue that since the passage and adoption of the tobacco control laws and regulations, the Ministry of Health must develop a code of conduct to regulate how public officials deal with the tobacco industry. We recommend to the Government of Ghana to work closely with CSOs and other stakeholders to develop a code of conduct guided by the Tobacco Control Regulations for all public officials to restrict/ban government agencies and officials from receiving any form of support from the tobacco industry and make known their engagements and interactions with the TI. It is expected that the development and implementation of the code of conduct will avert some of the unnecessary interactions between government officials and the tobacco industry, as in the GRA case where the contract was suspended. The document must contain provisions that allow for information on the interactions to be shared on request by CSOs and other partners. CSOs may take steps and produce a draft document to engage the government for adoption and implementation.

3. We recommend that the government bans all tobacco-related CSR activities and direct the tobacco industry to publicly report or declare its CSR initiatives in the country as this is not currently available in the public domain. Additionally, we recommend full disclosure on their website of all activities including their market shares, revenue, and profits, tax exceptions, or any privileges the tobacco industry receives.

4. The government must mandate the Ministry of Finance to regularly review the price of tobacco products and propose appropriate measures to effectively regulate the affordability and access to tobacco products. We strongly propose the adoption of a Specific Tax regime to replace the current Ad-valorem tax regime for tobacco products - the current price at which tobacco is sold is unjustifiably too low even when sold in packs. Cigarette prices in Ghana are as low as GHS 2 (0.4 cents) per pack of 10 sticks.

5. Upgrade capacity and equip officials to enable them embark on special operations to clamp down on promotional activities veiled under the creative arts industry, using musical lyrics, movies, musical videos, stagecraft, and others on mass platforms like social media and television to advance industry publicity.
6. The role of the media is very important to augment the activities of the few CSOs, like the Vision for Alternative Development (VALD), to project and spotlight the activities of the tobacco industry, their interference and overall adverse harm to the population needs to be heightened. The media should be trained adequately to pressure government to fully implement the WHO FCTC guidelines or support the enforcement of existing local legislation for tobacco control such as the tax increment, among others. Our review and analysis of the evidence suggest the media is not actively engaged in this regard, and only a handful of CSOs are largely complementing the government's efforts to control tobacco.
7. CSOs and advocates working to ensure the best tobacco control measures must explore the Rights to Information (RTI) law and seek information on government transactions with the tobacco industry in Ghana from the Ministry of Health (MoH) and the agencies that work directly under that ministry. Government should amend L.I. 2247 to include a clause that will coerce government agencies and officials to share information on their dealings with industry, a practice that is also directed and inspired by the RTI of Ghana and international best practices on transparency
8. We recommend the government to develop an awareness campaign for government officials, decision/policy makers, and political actors on WHO FCTC especially on Article 5.3 to equip them with the requisite skills and knowledge so as to avoid conflict of interest and also falling prey to activities of the tobacco industry or inadvertently facilitating their activities to undermine tobacco control policies in the country.
9. Government must immediately facilitate the process of depositing Ghana's ratified "Protocol to Eliminate Illicit Trade in Tobacco Products" to the FCTC Secretariat. Ghana ratified the Protocol in 2019 but has since not deposited it at the United Nations Depository.
10. We also call for a total cancellation of the recently suspended track and trace system awarded to De La Rue by the Ghana Revenue Authority and open up a fresh application process that is independent and transparent devoid of tobacco industry involvement for a track and trace system for all tobacco products to effectively address illicit trade in tobacco products in Ghana.

RESULTS AND FINDINGS 2021 TOBACCO INDUSTRY INTERFERENCE INDEX

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INDICATOR 1: Level of Industry Participation in Policy-Development						
1. The government accepts ¹² , supports or endorses any offer for assistance by or in collaboration with the tobacco industry ¹³ in setting or implementing public health policies in relation to tobacco control ¹⁴ (Rec 3.1)					4	
<p>In Ghana, public health policy settings relating to tobacco control are primarily led by the Ministry of Health (MoH). However, in a stakeholder engagement on the 2020-2023 Budget convened by the Ministry of Finance (MoF) to solicit views on increasing taxes on tobacco and alcohol products in the 2020 budget, engaged IMANI Ghana, a known front group for the tobacco industry. Ironically, the Ministry sidelined front line anti-tobacco groups like VALD. The meeting outcome impacted a zero increase of tax on tobacco products which is a clear indication of industry manipulation aimed at keeping the price of tobacco low and boosting industry business¹⁵.</p> <p>Ghana's Public Health Act (Tobacco Control Measures)¹⁶ prohibits both the tobacco industry and the government from initiating any form of tobacco sponsorships. This notwithstanding, the Act was silent on the WHO FCTC Article 5.3 (tobacco industry interferences in public health policies). Further, the lack of clarity in the Legislative Instruments (LI 2247)¹⁷ under the code of conduct may give way to the government or their agencies to accept support from the tobacco industry.</p>						
2. The government accepts, supports or endorses policies or legislation drafted by or in collaboration with the tobacco industry. (Rec 3.4)		1				
Currently, there is no available evidence to suggest that the government of Ghana accepts, supports, or endorses joint drafting of policies or legislation with tobacco companies in the country.						
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)		1				
Currently, an evidence gap suggests that government does not allow/invite the tobacco industry to sit in or be part of its inter-agency/multi-sectorial committee/advisory group body to formulate policies to promote public health or control the activities of the tobacco industry in Ghana. This is evident as the Tobacco Control Inter-Agency Coordinating Committee membership does not include the tobacco industry even though attempts were made to join. The Tobacco Control Inter-Agency Coordinating Committee is a multi-sectorial body set up by government to coordinate the implementation of the tobacco control law in Ghana.						

¹². 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

¹³. The term, "tobacco industry" includes those representing its interests or working to further its interests, including the State-owned tobacco industry.

¹⁴. "Offer of assistance" may include draft legislation, technical input, recommendations, oversees study tour

¹⁵. <https://www.mofep.gov.gh/index.php/news-and-events/2019-09-04/stakeholder-engagement-on-the-2020-2023-budget>

¹⁶. Parliament of the Republic of Ghana: Public Health Act. 2012, Accra: Parliament of the Republic of Ghana, 851- https://untobaccocontrol.org/impldb/wp-content/uploads/reports/ghana_2016_annex6_public_health_act_2012.pdf

¹⁷. Tobacco Control Regulations (L.I 2247) Accessed on 2nd March, 2021 from <https://www.tobaccocontrollaws.org/files/live/Ghana/Ghana%20-%20TC%20Regs%202016%20-%20national.pdf>

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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) ¹⁸ (Rec 4.9 & 8.3)		1				
Information currently available suggests that government does not nominate or allow representations from the tobacco industry to be part of the delegation to the COP or other subsidiary bodies ¹⁹ .						
INDICATOR 2: Industry CSR activities						
5. A. The government agencies or its officials endorses, supports, forms partnerships with or participates in so-called CSR activities organized by the tobacco industry. (Rec 6.2) B. The government (its agencies and officials) receives contributions ²⁰ (monetary or otherwise) from the tobacco industry (including so-called CSR contributions). (Rec 6.4)				3		
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	
Evidentially, the Ghana government still accommodates requests from the tobacco industry for a longer timeframe. For instance, in the Tobacco Control Regulation, 2016 (LI 2247) ²¹ under health warnings and messages for tobacco and tobacco products the tobacco industry continues to be allowed a maximum period of eighteen months (540 days) to implement pictorial health warnings. CSOs rejected this provision and flagged it as a benefit to the industry. Meanwhile, British American Tobacco (BAT), which controls about 95 percent of the market, has transitioned from old to new products in a much shorter time in countries where it operates.						
7. The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)						5
All tobacco products in Ghana must bear health warnings (pictorial and text) approved by the Food and Drugs Authority (FDA) in line with the Tobacco Control Regulations. However, vendors of shisha – a tobacco product, have flouted this law. Most purchased and less expensive smaller packs have no health warnings, therefore do not meet the required health warning packaging as prescribed by the FDA. These gross disregards of the law add up to the benefits of the tobacco industry ²² .						
International travellers aged 18 years and over per the records are still allowed to bring in duty-free tobacco products, 200 sticks of cigarettes, 100 cigarillos, 50 cigars, and 250gms of tobacco ²³ .						
The tobacco industry's flouting of the ban on single-stick cigarette sales and the failure of the government to monitor and enforce compliance is also evidence of benefits to the industry. Aside making cigarettes affordable, the benefits of the health warnings to smokers are avoided. Illicit tobacco						

¹⁸. Please annex a list since 2009 so that the respondent can quantify the frequency, <http://www.who.int/fctc/cop/en/>

¹⁹. <http://www.who.int/fctc/en/>

²⁰. political, social financial, educations, community, technical expertise or training to counter smuggling or any other forms of contributions

²¹. <https://www.tobaccocontrol.org/files/live/Ghana/Ghana%20-%20TC%20Regs%202016%20-%20national.pdf>

²². <https://www.ghanaweb.com/GhanaHomePage/NewsArchive/VALD-commends-FDA-for-closing-down-shisha-shops-in-Accra-670837>

²³. IATA. Ghana Customs Currency and Airport Tax Regulations details. Accessed on 4th April, 2021, from <https://www.iatatravelcentre.com/GH-Ghana-customs-currency-airport-tax-regulations-details.htm>

	0	1	2	3	4	5
<p>products have penetrated the country's borders and entered the markets due to poor surveillance and anti-smuggling measures, leading to taxes being evaded to the benefit of the tobacco industry which is complicit in the illicit business²⁴.</p> <p>Tobacco products continue to enjoy stagnation in terms of tax on tobacco and tobacco products. The last time a policy decision was made to increase tax on tobacco products was in the 2014 budget statement, which took effect in 2015. Despite the sustained anti-tobacco advocacy efforts by VALD and partners, policy intervention to increase tax on tobacco products is still not a priority for the government. To date, (2015-2021) there has not been</p> <p>a tax increment on Ghana's tobacco product. This clearly explains why tobacco products are sold cheaply in the country²⁵, inevitably influencing the high patronage by the populace.</p>						
INDICATOR 4: Forms of Unnecessary Interaction						
<p>8. Top level government officials (such as President/ Prime Minister or Minister²⁶) 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)</p>	0					
Current records show no evidence to suggest that top-level government officials foster relations with the tobacco companies such as attending social functions and other events sponsored or organized by the tobacco companies or their associates who front their interests.						
<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					
No such contribution from the Tobacco Industry has been recorded in this reporting period.						
<p>10. The government accepts, supports, endorses, or enters into partnerships or agreements with the tobacco industry. (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.</p>				4		
<p>The government enters into a partnership with the tobacco industry. This was also evident in the lack of transparency in the government tender process when the Ghana Revenue Authority suspended a contract with De la Rue - a Kenyan entity affiliated to a publicly listed UK Group on 9th September, 2020. De la Rue was awarded a 5-year Digital Tax Stamp (DTS) solution but was temporarily suspended by the Public Procurement Authority (PPA) in response to the public outcry²⁷. It is important to note that the contract aimed to create a track-and-trace tax stamp system to combat the illicit tobacco trade, which costs governments around the world an estimated \$40 billion annually²⁸. In Ghana, illicit products make up about 20-30% of the tobacco market.</p>						

²⁴. Tobacco industry rallies against illicit trade – but have we forgotten its complicity. Accessed on 4th April, 2021 from <https://theconversation.com/tobacco-industry-rallies-against-illicit-trade-but-have-we-forgotten-its-complicity-38760>

²⁵. 2020 Budget Statement: Means More Deaths From Chronic NCDs In Ghana. Accessed on 10th May, 2021, from <https://www.modernghana.com/news/968277/2020-budget-statement-means-more-deaths-from-chro.html>

²⁶. Includes immediate members of the families of the high-level officials

²⁷. Confronting illicit tobacco trade a global review of country experiences. Accessed on 28th April, 2021, from <https://thebftonline.com/29/10/2020/a-call-for-transparency-ppa-takes-steps-to-address-lack-of-fairness-in-large-gra-procurement-but-more-needs-to-be-done/>

²⁸. documents1.worldbank.org/curated/en/677451548260528135/pdf/133959-REPL-PUBLIC-6-2-2019-19-59-24-WBG_Tobacco_Illicit_Trade_FINAL_web.pdf

	0	1	2	3	4	5
<p>De La Rue subsequently outsourced the contract to IT giant Atos, a longstanding tobacco industry partner. The contract was a clear conflict of interest since one of the WHO's fundamental requirements for providers of anti-illicit trade systems is that they are completely independent of the tobacco industry -a sector which has repeatedly been found complicit in the smuggling of its own products²⁹.</p> <p>It is important to note also that the contract was not suspended, because of tobacco industry involvement but because of the lack of transparency in the procurement process and the unjustifiable exclusion of certain competitors.</p>						
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)					4	
<p>There is no specific regulation that obligates the government to disclose details of meetings and interactions with the tobacco industry, even though the TC regulation Li2247³⁰ under industry interferences stipulates that any interaction between the industry and the regulator must be strictly limited to tobacco control and enforcement.</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)			2			
<p>The government through the Food and Drugs Authority requires the disclosure or registration of tobacco industry entities and affiliated organizations³¹</p> <p>This is stipulated in Tobacco Control Regulations (LI2247) specifically under registration of tobacco and tobacco products where it states that “a person shall not manufacture, import or sell a tobacco or tobacco product unless the product is registered with the authority”. It further mandated the tobacco industry and its entities to disclose information statements on the health warnings and messages, constituents, and emissions.</p> <p>Despite this legal provision, the government does not officially have a register of individuals including lobbyists acting on behalf of the Tobacco Industry. The positions of some individuals and private organizations such as Imani Centre for Policy and Education, a policy Think Tank, clearly demonstrate that they act as a tobacco industry front group in Ghana^{32, 33}</p>						
INDICATOR 6: Conflict of Interest						
13. The government does not prohibit contributions from the tobacco industry or any entity working to further its interests to political parties, candidates, or campaigns or to require full disclosure of such contributions. (Rec 4.11)					4	

29. <https://www.devdiscourse.com/article/health/1314983-turbulence-surrounding-tobacco-control-in-ghana>

30. Tobacco Control Regulations (L.I 2247). Accessed on 2nd March, 2021 from <https://www.tobaccocontrollaws.org/files/live/Ghana/Ghana%20-%20TC%20Regs%202016%20-%20national.pdf>

31. Guidelines for registration of tobacco products. Accessed on 2nd April, 2021 from <http://www.fdaghana.gov.gh/images/stories/pdfs/downloads/drugs%20guidelines/GUIDELINES%20FOR%20REGISTRATION%20OF%20TOBACCO%20PRODUCTS.pdf>

32. Franklin Cudjoe. Increasing tax on sugar, cigarette and alcohol to sustain NHIS won't work. GhanaWeb, Accessed on 21st March, 2021 from <https://www.ghanaweb.com/GhanaHomePage/NewsArchive/Increasing-tax-on-sugar-cigarette-and-alcohol-to-sustain-NHIS-won-t-work-Franklin-Cudjoe-645831>

33. IMANI was a signatory to International Coalition Against Plain Packaging's letter to Director-General WHO. Accessed on 2nd March, 2021 from https://www.tobaccotactics.org/images/2/28/First_letter.pdf

	0	1	2	3	4	5
The current national tobacco control law prohibits contributions from the tobacco industry to governments and its agencies and departments. Specifically, the Public Health Act under sponsorship states that a person shall not initiate or engage in any form of tobacco sponsorship ³⁴ . However, the law is silent on contributions to political parties, candidates, or campaigns as it does not require full disclosure of such contributions. Ghana is yet to develop a code of conduct for public officers as stipulated in the Tobacco Control Regulations ³⁵ .						
14. Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4)	0					
No such incidents have been recorded to suggest that any retired senior government officials have joined the tobacco industry.						
15. Current government officials and relatives hold positions in the tobacco business including consultancy positions. (Rec 4.5, 4.8, 4.10)		1				
Current government officials and their relatives do not hold positions in the tobacco business. However, some appointees of the current government like the Minister for Information ³⁶ , the current Managing Director of the New Times Corporation ³⁷ and the Managing Director for Ghana Post held positions with BAT in the past.						
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)						5
No available records or evidence exist, that outlines a procedure for disclosing interaction with the tobacco industry and its representatives.						
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)					4	
No code of conduct has been developed and implemented by the government to ensure that public officials comply with specific standards in dealing with the Tobacco Industry. However, the Tobacco Control Regulations (L.I 2247) ³⁸ have made provisions for the development of a code of conduct by the Minister of Health. This document is yet to be drafted and operationalized.						
18. The government requires the tobacco industry to periodically submit Information on tobacco production, manufacture, market share, marketing expenditures, revenues and any other activity, including lobbying, philanthropy, political contributions and all other activities. (5.2)					4	

³⁴. Parliament of the Republic of Ghana: Public Health Act. 2012, Accra: Parliament of the Republic of Ghana, 851- https://untobaccocontrol.org/impldb/wp-content/uploads/reports/ghana_2016_annex6_public_health_act_2012.pdf

³⁵. Tobacco Control Regulations (L.I 2247). Accessed on 2nd April, 2021 from <https://www.tobaccocontrollaws.org/files/live/Ghana/Ghana%20-%20TC%20Regs%202016%20-%20national.pdf>

³⁶. <https://www.graphic.com.gh/news/politics/world-economic-forum-selects-oppong-nkrumah-as-young-global-leader.html>

³⁷. <https://www.graphic.com.gh/news/general-news/nmc-appoints-new-heads-of-gbc-and-new-times-corporation.html>

³⁸. Tobacco Control Regulations (L.I 2247). Accessed on 2nd March, 2021 from <https://www.tobaccocontrollaws.org/files/live/Ghana/Ghana%20-%20TC%20Regs%202016%20-%20national.pdf>

	0	1	2	3	4	5
There is no documented procedure in Ghana currently that legally binds the tobacco industry to submit periodic reports on their market shares, marketing expenditure revenues, and other activities including CSR to the government. However, all companies in Ghana are by law expected to file their annual returns with the Registrar General's Department. This document is however not readily available to the general public. CSOs may explore the Right to Information law to seek information on the operational reports that the tobacco industry submits to the Registrar General's Department annually ³⁹ .						
19. The government has a program / system/ plan to consistently ⁴⁰ raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec 1.1, 1.2)						5
There is no known documented plan or program to consistently raise awareness within the government departments and agencies. However, the Health Sector Medium Term Development Plan 2018-2021 developed by the Ministry of Health highlights the implementation of the WHO FCTC but failed to specify targets to achieving 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)					4	
Provisions in the Tobacco Control Law (Act 851) bar any form of sponsorship but is silent on offers of assistance, policy drafts, or study visit invitations given or offered to the government, its agencies, officials, and their relatives. There are gaps in sharing adequate information periodically to alert and prevent agencies, officials, and their relatives from falling prey to the negative advances and manipulations of the tobacco industry in Ghana.						
						56

³⁹. <https://acts.ghanajustice.com/actsofparliament/right-to-information-act-2019-act-989>

⁴⁰. 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.



VISION FOR ALTERNATIVE DEVELOPMENT

Vision For Alternative Development

P. O. Box AN 12126, Accra -
North Ghana.

Loc: No 1 Hamilton Street,
First Floor, Phaza Plaza,
Oyarifa Off Adenta, Aburi
Road, Accra

info@valdghana.org
www.valdghana.org

+233 (0) 30 393 8058

+233 (0) 20 576 7650