Global Tobacco Industry Interference Index 2021
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Global Tobacco Industry Interference Index (the Index) is a global survey on how governments are responding to tobacco industry interference and protecting their public health policies from commercial and vested interests as required under the World Health Organization Framework Convention on Tobacco Control (WHO FCTC). The report was initiated as a regional index by Southeast Asia Tobacco Control Alliance (SEATCA) in 2014. The Index is produced by the Global Center for Good Governance in Tobacco Control (GGTC), a partner in STOP, with support from Bloomberg Philanthropies, The Thai Health Promotion Foundation and the Bill and Melinda Gates Foundation also contributed to the development of the report. GGTC is a joint initiative of the School of Global Studies at the Thammasat University and SEATCA.

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In a global pandemic, where smoking is a risk factor for severe coronavirus (COVID-19) disease, the tobacco industry (TI) continued producing, distributing and selling its harmful products.

While governments have the power to tighten regulations on the industry, unfortunately, the opposite seems to have happened in these trying times. In many countries, governments have protected and even promoted the TI. Tobacco is already responsible for about 8 million annual deaths globally and health and productivity losses cost around US $1.4 trillion every year: Yet, governments were persuaded to accommodate the demands and lobbying of this harmful industry and accept its charity as shown in the Global Tobacco Industry Interference Index 2021 (the Index).

Although governments identified tobacco industry interference as a main obstacle to their efforts to implement tobacco control measures, many became vulnerable to the industry’s tactics, succumbed to its interference and compromised on their policies to protect public health from commercial interests.

Several governments were persuaded by the doubletalk of transnational tobacco companies such as Philip Morris International (PMI), British American Tobacco (BAT) and Japan Tobacco International (JTI), which offered new tobacco products for approval and claimed they were moving away from cigarettes. In reality, they were selling more cigarettes and simultaneously obstructing government regulatory efforts that would affect cigarette sales.
The TI exploited the COVID-19 pandemic with a multi-pronged tactic to entice, persuade and coerce governments towards weaker public health policies. Many governments, made vulnerable by the pandemic, freely accepted and endorsed charity from the TI, when such donations often come with strings attached, and compromised on policies. Instead of removing benefits to the industry, many governments made decisions that benefited the industry, particularly in lowering or not imposing taxes and delaying legislation or its implementation.

Many government officials met with industry executives in a non-transparent manner and were persuaded to allow this business to function as “essential” during the pandemic lockdowns. Conflict of interest situations rendered officials vulnerable to accept proposals from the industry and view it as a “partner” of economic recovery rather than a burden to public health and society.

This Index, the third in the series, documents the status of government efforts in implementing the World Health Organization (WHO) Framework Convention on Tobacco Control (FCTC) Article 5.3. Article 5.3 and its Guidelines outline how governments can protect public health policies from commercial and other vested interest of the TI and those who further its interests. Governments that followed these Guidelines were better able to safeguard their tobacco control efforts during the pandemic, while governments that didn’t found their efforts being undermined, delayed or defeated by the industry.

The first Index in 2019 reviewed 33 countries, the second Index reviewed 57 countries and this third Index reviews 80 countries from Africa, the Eastern Mediterranean region, Latin and North America, Europe, South and Southeast Asia and the Western Pacific region. It ranks the countries using the same questionnaire and scoring method as the ASEAN Index developed by the Southeast Asia Tobacco Control Alliance (SEATCA).

This Index is based on publicly available information on TI interference in countries and their respective governments’ responses to this interference for the period of January 2019 to March 2021 for 23 new countries, and January 2020 to March 2021 for the 57 countries updating their reports. Since the information was collected during the COVID-19 pandemic, many of the key findings are directly related to pandemic decision-making. The countries are ranked (Figure 1) according to total scores provided by civil society groups, which prepared their respective country indices. The lower the score, the lower the overall level of interference, which augurs well for the country. The Summary Table (p.44) provides disaggregated scores for each country.

This Index shows that while no country has been spared from TI interference, even in the most challenging of times some governments acted boldly to address the interference. Eighteen countries have made improvements in protecting their health policies, especially in applying greater transparency, not collaborating with the industry and adopting guidelines to provide a procedure for interaction with the industry.
**Figure 1:** Tobacco industry interference overall country ranking

The lower the score, the better the ranking
LEAST INTERFERENCE

15
BRUNEI DARUSSALAM

30
NEW ZEALAND

32
UNITED KINGDOM

33
FRANCE

34
UGANDA

MOST INTERFERENCE

96
DOMINICAN REPUBLIC

92
SWITZERLAND

88
JAPAN

83
INDONESIA

80
GEORGIA
Three governments made progress toward protecting their policies from tobacco industry interference.

**Botswana** published its tobacco control law, which limits interaction between the government and the TI and prohibits partnerships with and giving incentives to the TI. The **Indian** Health Ministry adopted a code of conduct restricting the collaboration of officials with tobacco industries, while in **Cambodia**, the Ministry of Education, Youth and Sports banned all forms of partnership between the TI and educational facilities.

**Health ministries, hospitals, health workers and law enforcement agencies in many countries were targeted by increased pandemic-related corporate social responsibility (CSR) activities.**

Seven countries reported not receiving tobacco-related CSR, while many others, including at least six countries with bans or restrictions on tobacco-related CSR activities, accepted charity from the industry during the pandemic. Some departments of health, who are front-liners in treating tobacco-related diseases, welcomed TI donations of ventilators, personal protective equipment (PPE) and funds. Agencies that enforce smoke-free and illicit tobacco trade policies received donations, PPE and ambulances from the TI.

**Many governments compromised on tobacco tax policies.**

At least eleven countries that received CSR charity from the industry compromised on their tax policies. Governments accepted TI proposals using the pandemic as a justification to apply lower taxes, provide a longer period in which to pay taxes or not to increase taxes on tobacco. Tax increases were defeated in several countries.
At least 10 governments deemed the tobacco industry and cigarettes “essential” during the pandemic.

Governments, national and provincial, allowed the TI to operate during the pandemic and some deemed cigarettes as essential items to be sold during lockdowns. Governments that banned tobacco production during lockdown were often challenged by “tobacco-friendly” departments to reverse their decision or were even sued by the industry.

The TI convinced lawmakers in four countries to treat new tobacco products differently and favorably.

Lawmakers in Kenya, Lebanon, Egypt and Spain were persuaded to regulate electronic nicotine delivery systems (ENDS) and heated tobacco products (HTPs) differently from conventional tobacco products and, in some cases, even reverse previous bans on them.

The TI sabotaged tobacco control legislation in several countries.

There were delays in the tabling of tobacco control legislation in Tanzania and Zambia, while the implementation of existing legislation, particularly prominent pictorial health warnings (PHW), were postponed in Ethiopia and Bolivia. Plain packaging legislation stalled in Georgia and Turkey.

Senior officials in several countries promoted the tobacco industry.

Tobacco companies secured visits for inauguration ceremonies at their factories from heads of state, ministers or other high-ranking officials in Brazil, Fiji, Germany, Kenya and Zambia. Media publicity of these visits implies a “stamp of approval” from high offices, which in turn is likely to compromise future regulation. Senior officials in Pakistan, Nicaragua and Poland participated in industry activities related to the economy.

Governments forged agreements instead of regulations.

The TI effectively secured collaboration with governments in at least eleven countries through agreements, training programs and enforcement activities, especially on illicit trade. This is contrary to the FCTC requirements to limit TI interactions to only when strictly necessary for regulation. Collaborative agreements to address illicit trade of tobacco were negotiated in Colombia, the Dominican Republic, Ethiopia, Italy and the Netherlands.

Conflicts of interest arose with former government officials moving to the TI, and TI executives moving to policymaking.

Lawmakers made themselves vulnerable to industry interference by accepting political donations, being directly involved in the tobacco business or through the “revolving door” of former public officials joining the TI and vice versa. Nine countries reported revolving door appointments. In Argentina, Colombia, Fiji, Georgia and Paraguay former tobacco company executives were appointed as senior public officials.

Non-Parties faced high levels of interference.

Five countries that have remained non-Parties to the WHO FCTC, namely Argentina, the Dominican Republic, Indonesia, Switzerland and the U.S.A, faced high levels of TI interference that has undermined tobacco control outcomes. These governments supported tobacco businesses by providing incentives, sustaining industry-friendly legislation and promoting the TI internationally.
The tobacco industry interfered in policy development and implementation
Many countries reported their government neither offers the TI a seat at the policy table nor accepts any offer for assistance by or in collaboration with the TI in setting or implementing public health policies. However, more needs to be done.

Thailand, Kenya, Gabon and Nigeria have legislated this restriction. However, the TI still found ways to interfere with policy and delay legislation (see Figure 2). The industry’s main tactic was to target non-health departments to elicit support. Policymakers succumbed to interference mainly related to tax policy, delaying tobacco control legislation and legalizing new tobacco products.

**DEFEATING EFFECTIVE TAX POLICIES USING ILLICIT TRADE ARGUMENTS**

Despite global tobacco profits, the TI defeated tax increases in Chile, Ethiopia, Malaysia, Paraguay and Tanzania. And, against the recommendations of the World Bank, WHO and STOP, several other governments succumbed to TI pressure not to increase tobacco taxes as a measure to support COVID economic recovery (“building back better”).

The TI continued to effectively use illicit trade arguments to influence governments not to increase tax. The industry’s rhetoric is that tobacco smuggling is exacerbated by tax increases and results in losses to government revenue. For instance, BAT met with Chile’s Undersecretary of Finance in June 2020 to discuss “the illicit trade in cigarettes in Chile, the dangers to the population, the losses it entails to the State from tax evasion and measures to combat.” There was no tax increase on tobacco products in 2020. There is no explicit statement on why the additional tax was not imposed on tobacco; however, there is a memorandum of understanding (MOU) between the National Tobacco Enterprise and the government to provide technical assistance and capacity-building training to support the control of illicit trade.

In Paraguay the bill proposing higher taxes was defeated three times in five years after accepting input from the tobacco industry.

In Argentina, a non-Party to the WHO FCTC, the tax reform law lowered the tax burden on cigarettes, from 75% to 70%, resulting in cheaper cigarettes and enabling bigger companies (BAT and PMI) to earn higher profits.

In Colombia, in September 2020, a Congress representative submitted Bill 339 to create tax benefits for PMI.

Evidence obtained through a freedom of information request in Germany revealed that between 2018 and 2020, the TI had five meetings with the Ministry of Finance that resulted in an industry-friendly “modernization of tobacco taxation” plan in February 2021.

The TI lobbied governments to maintain inefficient, multi-tiered taxation systems in Indonesia (12 tiers for cigarettes and kreteks) and Myanmar (four tiers for cigarettes and two tiers for cheroots). In Pakistan, the industry was unsuccessful in persuading the government to revert the two-tier tax system back to three tiers.

In Bangladesh the government did not reduce taxes on bidis in the 2020-21 budget, even though 10 parliamentarians called for the Finance Minister to reduce taxes on bidis in September 2020.
Figure 2: Tobacco industry interferes in policy development

The lower the score, the better the ranking
DELAYING LEGISLATION AND COMPLIANCE TO UNDERMINE EFFECTIVE TOBACCO CONTROL MEASURES

Tobacco industry interference delayed omnibus tobacco control laws in several countries including, Guatemala (2018), South Africa (2018), Tanzania (2017) and Zambia (2016).

In Guatemala, the Control of Tobacco Products Bill was presented to the Congress and discussed in six meetings by Deputies of the Health Commission from April to August 2019. During this period, the TI actively participated in meetings and submitted its own drafts of the proposal with detailed comments for each article. In August 2019, the TI was given extended time to provide additional comments. The bill has not been discussed since.

In Zambia and Tanzania, the Tobacco Control Bills were not tabled in Parliament. Zambia’s Tobacco Products Control Bill of 2016, despite a multisectoral approach in its development, has been stalled because the TI influenced several ministries to support the growth of the industry, including the ministries of Commerce, Trade and Industry; Finance; and Agriculture. Tanzania neither banned tobacco advertising nor increased tobacco tax and allowed sales of single sticks. Though efforts to update their old law started in 2007, the bill has not been tabled and continues to languish. Meanwhile cigarette promotions continue, and a new brand was launched in Tanzania in August 2020 using a popular local artist as its brand ambassador.

While some governments accommodated these delays, others failed to take action against companies for non-compliance of existing legislation.

Burkina Faso’s 2015 Decree to implement pictorial health warnings (PHW) was delayed for four years and came into force finally on July 1, 2019. Imperial Brands, which controls 80% of the local cigarette market, raised several issues with the government including: there is no evidence PHW will motivate consumers to quit; not all their tobacco packs should carry these new warnings; and they were not consulted about plain packaging as mentioned in the Decree. Similarly in Lao PDR, after

The tobacco industry has had no qualms about taking advantage of the COVID-19 pandemic, attempting to sanitize its image through providing assistance to governments, while continuing to interfere with implementation of the WHO FCTC. Government-wide implementation of Article 5.3 of the Convention is the remedy to protect tobacco control policies from the predatory practices of an industry that produces a product that kills at least half of its users.

Dr. Adriana Blanco Marquizo, Head of the Secretariat of the WHO FCTC
accommodating a delay in the implementation of the 75% PHW on cigarette packs, action could not be taken against Imperial Brands subsidiary Lao Tobacco Limited for continued non-compliance because the draft Penalty Decree of the Tobacco Control Law, which penalizes companies for violating the law, is delayed.

YIELDING TO LOBBYING AND ALLOWING ELECTRONIC SMOKING DEVICES

Following the U.S.A FDA’s approval of the sale of IQOS in July 2020,31 PMI lobbied at a hearing by the Knesset Economic Affairs Committee in Israel to change the definition of alternative products. PMI claimed IQOS does not fall under the same category as cigarettes.32 The chairman of the committee rejected PMI’s request by referring the company to the Ministry of Health and stating that the committee would not act on the issue.33

At a later hearing of the Knesset Labor, Welfare and Health Committee in September 2020, a PMI consultant was prevented from continuing an argument for reduced harm when parliamentarians and public health officials forcibly protested the granting of a right to speak by a TI representative.34 According to the committee, the U.S.A FDA’s announcement did not change the regulatory status of IQOS in Israel.35 PMI’s requests to meet with the Ministry of Health were declined.

Policymakers and legislators in several other countries were persuaded by the TI and its representatives to approve electronic smoking devices (ESDs) such as HTPs and ENDS. Lobbying was often conducted with parliamentarians or took place through parliamentary hearings.

Bolivia’s draft Law 1280 originally set out to ban ESDs; however, the ban was removed in October 2019 because tobacco companies assured lawmakers “there is still no scientific basis to corroborate that they are harmful.”36 In Uruguay, in March 2021, the government revised its ban on ESDs, instituted in 2009, to allow the marketing and sale of HTPs (such as PMI’s IQOS), while maintaining its ban on ENDS.37 This decision was announced soon after the government had a meeting, which involved a lawyer who had previously represented PMI in its case against Uruguay.38 to obtain Pfizer vaccines for Uruguay. There is no publicly available evidence to directly connect the approval for ESDs to the meeting on vaccines, however the tobacco industry stands to gain from this decision.

During the reform of the General Law for Tobacco Control in Mexico between January 2020 and March 2021, there were 11 proposals made through the Economy Commission of Chamber of Deputies to weaken the regulation of ENDS. Earlier in 2019, there were four initiatives with the same objective. Pro-tobacco industry lobbying has clearly intensified with the Ministry of Economy39 on proposals for allowing the sales of alternative products.40

In Georgia, the Business Association of Georgia (BAG), a group that represents TI interests,41 promoted PMI’s IQOS to the Parliament several times.42 PMI had contributed US $37,722 to BAG to “fight against COVID-19 and minimize its negative effects on Georgian economy.”43 BAG wrote to the Business Ombudsman’s Office with a legislative proposal to amend the tobacco control regulations to accommodate e-cigarettes and novel products. The Ombudsman’s Office had regular consultations with TI representatives and then drafted and sent pro-TI legislative proposals to the government and the parliament.44, 45

In the Philippines, while the Food and Drug Administration (FDA) is mandated by law to regulate ENDS and HTPs, the Congress deliberated on bills that aimed to weaken the law and replace the FDA’s authority to regulate these products. In Congress committee hearings, representatives of the tobacco and vaping industries46 were invited to provide their opinions and propose amendments to the bills. The final committee report (House Bill 9007) adopted the concept of “harm reduction” as a state policy47 with provisions favoring the industry, including: lowering the minimum age of sale from 21 to 18 years and allowing advertisements, promotions and sponsorships, multiple flavors, online sales and indoor vaping. The FDA’s authority on ENDs and HTPs was then passed to the Department of Trade and Industry.48 Media professionals with ties to PMI promoted pro-harm-reduction messages following a visit to its factory in Lausanne, Switzerland.49, 50
Prior to the passage of the Vaping Bill in New Zealand in 2020, there was strong and organized opposition from the TI-affiliated organizations and opposition political parties. The Parliament’s Health Select Committee received submissions from several vaping and tobacco companies, including BAT New Zealand, JTI, Imperial Brands New Zealand, Nicoventures Trading Ltd (BAT) and Juul Labs (Altria).\textsuperscript{51, 52, 53, 54} Submissions to the Health Select Committee were made by at least four organizations identified as having an association with the TI. These organizations pressured the government to halt, delay or relax the proposed vaping regulations. While all published TI-related submissions committed to preventing youth access to their products, the aggressive global and local marketing and sponsorship campaigns by the TI often targeted young people.

In Italy, the government allowed TI lobbyists to present their company’s position on issues and new tobacco products using technical analyses and economic data.\textsuperscript{55} Following strong opposition to a tax increase on tobacco products by industry-friendly ministries and parliamentarians,\textsuperscript{56} HTPs have only a quarter of the tax of conventional cigarettes\textsuperscript{57} on the basis that they pose lower health risks.

Lobbied by tobacco companies, the national standards body in a few countries developed specifications to legitimize and legalize ENDS and HTPs, bypassing regulation by their departments of health. In Indonesia, with the active participation of PMI subsidiary PT HM Sampoerna, the Ministry of Industry encouraged registration of both products under the Indonesian National Standard to be applied to HTPs and ENDS in 2020.\textsuperscript{58} In Vietnam, also after PMI lobbying,\textsuperscript{59} three national standards were issued by the Ministry of Science and Technology on HTPs\textsuperscript{60} determining nitrogen oxides content, carbon monoxide content and general specifications.
The tobacco industry’s pandemic-related corporate social responsibility (CSR) activities enhanced access to senior officials.
The TI uses CSR as a corporate strategy to repair and build its public image and divert attention away from the harm it causes to society. These activities are a form of promotion, which is why the FCTC Article 13 Guidelines call for their ban and Article 5.3 Guidelines recommend these be de-normalized.

When governments accept charity from the tobacco industry, they become compromised in their role as regulators of the industry. As the pandemic worsened in 2020, the TI targeted COVID-related CSR activities at health departments (which are usually responsible for tobacco control), hospitals and medical professionals that were in desperate need for additional resources.

During the pandemic there was no reported tobacco-related CSR charity in Chile, Côte d’Ivoire, Ethiopia, Gabon, New Zealand, the Netherlands and Norway.

Departments of health in many countries, however; accepted and endorsed these CSR charities (see Appendix A) during the pandemic, effectively giving the TI positive publicity.

The Minister/Secretary of Health in Lebanon, Malaysia, Myanmar and Tanzania publicly welcomed charity from tobacco companies. Tobacco companies also contributed to national COVID-19 funds in Kenya, Georgia, India, Pakistan and Turkey. As these were high-profile funds and often under the auspices of the head of state, contributors received positive publicity.

In Georgia, the government publicized companies that donated to the StopCov Fund as “organizations with high social responsibility.” After protests from local civil society organizations about the fake charity from tobacco companies, the government removed the logos of BAT, PMI and JTI from the Fund’s site.

In Myanmar, despite prohibitions on TI-sponsored CSR activities, the TI contributed funds to the government during the pandemic. In March 2020, the Myanmar traditional cheroot producers’ association donated US $25,000 to the National Central Committee on Prevention, Control and Treatment of Coronavirus Disease (COVID-19), which was received by the Minister of Health.

In the Philippines, in line with a Civil Service Commission (CSC)-Department of Health (DOH) Joint Memorandum Circular (JMC), which prohibits government agencies from accepting donations from the TI, the DOH did not accept 30 ventilators sponsored by PMI subsidiary, Philip Morris Fortune Tobacco Corporation (PMFTC) as part of a larger donation of 400 ventilators by a Singapore foundation. Instead they redirected the ventilators to private hospitals. Pro-industry lawmakers criticized the DOH for not distributing these respirators to public hospitals. In March, the DOH released Department Memorandum No. 2020-0156 reiterating the CSC-DOH JMC, reminding all DOH staff that no donations or assistance from the TI can be accepted. It also required all donors to submit a declaration of interest as an administrative requirement for donations and partnerships.

Nepal’s Tobacco Product Control and Regulatory Directive 2014 prohibits tobacco manufacturers and related parties from providing any financial, technical, material or structural assistance to educational seminaries, theaters, religious discourse or health facilities operated by the government, non-government
or private sectors. In April 2021, Surya Nepal, a subsidiary of ITC Ltd, and BAT, were to sign a Rs 50 million MOU with the state-owned Kathmandu Institute of Child Health towards the construction of a children’s hospital. Following protests from local civil society organizations against this sponsorship from a tobacco company, the hospital rejected the money.76

In Guatemala and Lebanon, the TI met with ministers and offered to repatriate citizens stranded overseas by the pandemic. In Guatemala, one month after their lockdown in April 2020, PMI offered a contribution to the Ministry of Foreign Affairs towards helping 36 citizens stranded in the Dominican Republic due to the pandemic.77 In Lebanon, the State-run Regie Libanaise des Tabacs et Tombacs met with the Ministers of Health and Finance offering to donate US $1 million to bring back Lebanese students from abroad. This sum also included the offer to buy ventilators for COVID-19 patients. The donation was accepted at a Cabinet meeting in March 2020, which Regie publicized.78

In Poland, Philip Morris Polska donated medical equipment and PPE to hospitals and received approval from the Office for Registration of Medicinal Products, Medical Devices and Biocidal Products to convert part of its cigarette factory in Kraków to produce disinfectant for donating to health care institutions.79 In Germany, the health authority of Berlin accepted an offer from PMI to use its cigarette factory as a COVID-19 logistics center.80

In China, the State-owned TI donated about 456 million yuan towards COVID-19-related CSR activities, and strengthened its position as a “pillar of the economy”81 and continued to conduct more high-profile non-COVID-19 related charity around education,82 poverty alleviation,83 disaster relief84 and the construction of smoking rooms for a “civilized smoking environment.”85 Notably, China has not implemented a national 100% smoke-free policy in line with the WHO FCTC. There were other non-pandemic-related TI CSR activities, which governments endorsed. PMI,86 BAT87 and JTI88 conducted public awareness campaigns on cigarette butt litter under the patronage of the Italian Ministry of Ecological Transition.

Egypt has yet to ban TI sponsorship of sports, and the Minister of Youth and Sports endorsed Eastern Company’s sponsorship of the 2021 Golden Cleopatra International Chess Championship, which exposes young chess fans to TI brands and messaging.89

CSR activity was taken to a different level in Indonesia, a non-Party to the WHO FCTC, with the groundbreaking ceremony for the construction of the Kediri International Airport sponsored by the largest local tobacco company, Gudang Garam, as part of the government’s national strategic project in Kediri District, East Java.90

Handing checks to the police or armed forces is rarely done but the TI was able to use the pandemic as a cover and disguise this type of charity as CSR activities. In addition to PPE and hand sanitizers, TI charity also included ambulances and motor vehicles, which were endorsed by army and police chiefs and promoted in mainstream and social media. Countries included: Brazil (one ambulance from Souza Cruz/BAT);91 China (18 ambulances co-sponsored by Shanghai Tobacco Group Corp, eight ambulances from Chongqing Tobacco Monopoly Bureau);92, 93 Italy (35 cars from BAT since 2015);94 and the Philippines (two ambulances from PMFTC).95

Philippine Congresswoman Loren Legarda observed that there seemed to be misleading messages about the role of tobacco in the pandemic, with tobacco companies styling themselves “as a vaccine developer and donor of PPE but they have, in fact, tried to get tax privileges and exemptions from quarantine rules for their supply chains.”96
The tobacco industry received incentives that benefitted its business
Article 5.3 calls on countries to not give benefits to the TI, and several countries proved this was possible. However, despite the pandemic lockdowns, social isolation, human suffering and economic downturn, the TI thrived in most countries.

The TI benefited from various tax breaks, and tobacco production, distribution and sales were not disrupted as they were given permission to function through the pandemic. Some companies were even able to approve, launch and promote new tobacco products. A few countries temporarily stopped tobacco production, but strong lobbying by the industry or its representatives often reversed the stop order.

**TAX BREAKS FOR THE INDUSTRY**

From the data collected, in several countries where TI CSR contributions were reported, the TI appears to have also benefitted from much sought-after tax breaks. Tax breaks in several countries come in the form of a delay in anticipated tax increases, tax exemptions, tax reductions, lowering tax levels for new products or the allowing of late tax payments (see Appendix A).

Where CSR activities in **Malaysia**, **Pakistan**, **Tanzania** and **Zambia** were reportedly intense, it was observed that these countries did not impose any tax increases on tobacco in 2020. In **Pakistan**, while there was no federal excise duty imposed on tobacco, with cigarette prices being low compared to other countries, there was a withdrawal of advance tax on tobacco growers, which helped increase exports of tobacco.96, 99

The following countries also reported increased CSR activity in the reporting period, and further evidence showed that **Myanmar**90 gave tax exemptions to cheroots, cigars and raw tobacco for annual production costs not exceeding US $12,000. **Cambodia**101, 102 maintained the removal of duties for up to 3,000 tons of tobacco leaves exported to Vietnam per year.103 The **Dominican Republic**104 eliminated taxes on locally produced tobacco.105

In **Argentina**, the tax reform resulted in taxes on cigarettes being reduced from 75% to 70%.106 In **Norway**, the real (inflation-adjusted) tax rates on tobacco products have been virtually unchanged since 2011,107 but in 2020 the government made a decision to reduce tax on snus by 25%, effective January 1, 2021.108

Lower tax rates were also applied to HTPs in several countries. In the **Czech Republic**106 and **Italy**, HTPs were taxed only a quarter that of regular cigarettes. In **Poland**, the minimum excise duty for a pack of 20 sticks is approximately PLN 9.09, while for HTPs it is about PLN 1.80 (20%).110

In **Germany**, benefits from a tax exemption for tobacco products that manufacturers offer their employees as an in-kind allowance, amounted to €5 million (US $5.65 million) in 2020. Value-added tax (VAT), which applies to consumer products, are exempted for tobacco in **Guatemala** and **Costa Rica**. Costa Rica loses about US $5 million a year by not collecting VAT.

However, some governments acted in the interest of public health and treated ENDS and HTPs as tobacco products. This means the same tax rates apply. In June 2020, the **Italian** National Health Institute rejected an application by PMI to have its IQOS HTP classed as less risky than smoking cigarettes.112
HARMFUL PRODUCTS TREATED AS “ESSENTIAL” DURING THE PANDEMIC

After the TI lobbied certain government agencies to consider cigarettes “essential” products, these agencies often acted on behalf of the industry to promote the TI’s interests. In Bangladesh, the Ministry of Industries granted special permissions to BAT and JTI in April 2020 to continue manufacturing, purchasing leaf, supplying finished goods and distributing them amid a nationwide COVID-19 shutdown.13, 14 A request from the Ministry of Health and Family Welfare to withdraw such special permissions15 was quickly turned down.16 In Botswana, cigarette sales and importation were banned during the lockdown in April 2020; however, the ban was lifted after pressure from the TI.117

The Jordanian government considered tobacco products essential and allowed distributors and retailers to open up businesses during the early easing of the pandemic lockdown.118

New Zealand designated a tobacco factory as an “essential business” and permitted it to continue during the COVID-19 lockdown.119 The Association of Brazilian Tobacco Growers, AFUBRA, lobbied city authorities to allow cigarette production. In June 2020, the city mayor of Venâncio Aires, where six tobacco companies are located, authorized the tobacco plants to function at full capacity.120

The Ministry of Industry and Trade in Sudan121 deemed cigarettes essential commodities, as did the Malaysian Deputy Domestic Trade Minister, claiming cigarettes could be sold during the lockdown because they were “essential to cigarette addicts.”122 New York City also deemed tobacco and e-cigarettes “essential” during the pandemic.123

Cigarettes were initially listed as “essential” in Kenya in April 2020,124 and BAT even relaunched its cigarette brands.125 But in March 2021, through a Special Issue of the Kenya Gazette Supplement,126 the government dropped tobacco products from its list of essential products.

In Iraq, the Ministry of Trade distributed locally produced Somar cigarettes together with the free food ration program to poor families.127

APPROVALS OF NEW TOBACCO PRODUCTS DURING THE PANDEMIC

BAT registered its oral nicotine pouch product, Lyft, with the Kenyan Pharmacy and Poisons Board, classifying it as a drug to shield Lyft from being regulated as a tobacco product.128 However, following interventions by tobacco control advocates in April 2021 the government reclassified Lyft to be regulated as a tobacco product.129

PMI started sales of IQOS in Lebanon in February 2020. In Egypt, it reported working with regulators to obtain approval for sales, while the Ministry of Finance was determining the tax rate for HTPs.130, 131 BAT launched its Glo HTP in Spain in 2020.

OTHER BENEFITS GIVEN TO THE TOBACCO INDUSTRY

The Ugandan government sought a supplementary budget of about UGX 11.2 billion (US $3.08 million) to compensate tobacco farmers after the industry refused to pay them despite contracts with them.132 While it is not a direct benefit given to the industry, it nevertheless benefitted by not paying what was reportedly due to the farmers.

The TI was endorsed in Mozambique with the President announcing China would import 60,000 tons of tobacco produced in Mozambique by February 2020 and expressed the need to boost production.133

Governments accommodated delays in the implementation of PHW in Ethiopia134 and in Bolivia,135 and postponed plain packaging in Georgia136 and Turkey.137
Inappropriate interactions occurred between governments and the industry
The COVID-19 pandemic restrictions limited gatherings and public events in 2020; however, the TI managed to foster relationships with and receive endorsements from high-level officials and politicians (see Figure 3).

In several countries, the TI secured face-to-face meetings with heads of state or their office, ministers or other high-ranking officials to seek endorsement of its business such as inauguration ceremonies or factory visits (see Table 1). For example, in **Germany**, the Prime Minister of Saxony endorsed PMI as a “business partner,” posting pictures of his factory visit on his official Facebook and Twitter accounts. When reported in the media, these types of visits provide additional endorsement for the companies, undermining the public understanding that tobacco is a harmful and regulated product. Such visits may be seen as unnecessary interactions. Without a clear policy that limits TI and government interactions to “only when strictly necessary for regulation purposes”, government officials will continue to participate in TI sponsored events and appear jointly on public platforms.

**TABLE 1: ENDORSEMENT OF TOBACCO BUSINESSES BY OFFICIALS**

<table>
<thead>
<tr>
<th>COUNTRY</th>
<th>OFFICIAL</th>
<th>VISITS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brazil</td>
<td>Governor of Rio Grande do Sul</td>
<td>Visited PMI factory&lt;sup&gt;140&lt;/sup&gt;</td>
</tr>
<tr>
<td>Fiji</td>
<td>Attorney General</td>
<td>Opened BAT’s new factory&lt;sup&gt;141&lt;/sup&gt;</td>
</tr>
<tr>
<td>Germany</td>
<td>Prime Minister of Lower Saxony</td>
<td>Visited Reemtsma tobacco factory&lt;sup&gt;142&lt;/sup&gt;</td>
</tr>
<tr>
<td></td>
<td>Prime Minister of Saxony</td>
<td>Visited opening of PMI’s logistics center&lt;sup&gt;142&lt;/sup&gt;</td>
</tr>
<tr>
<td>Kenya</td>
<td>National Environment Management Authority</td>
<td>Visited BAT headquarters in Nairobi to mark World Environment Day 2020&lt;sup&gt;144&lt;/sup&gt;</td>
</tr>
<tr>
<td>Zambia</td>
<td>Acting Minister of Commerce, Trade and Industry</td>
<td>Visited BAT factory in Lusaka&lt;sup&gt;145&lt;/sup&gt;</td>
</tr>
<tr>
<td></td>
<td>Former President</td>
<td>Toured premises of JTI in Chipata&lt;sup&gt;146&lt;/sup&gt;</td>
</tr>
</tbody>
</table>
**Figure 3:** Governments engage in unnecessary interaction with the tobacco industry

The lower the score, the better the ranking
In **Pakistan**, two officials from the Prime Minister’s office officiated the “Made in Pakistan” inauguration ceremony of BAT’s subsidiary, Pakistan Tobacco Company, stating the export initiative complemented the Prime Minister’s ambition of “Making Pakistan business friendly.” During the event, BAT’s new tobacco product, Velo, was launched.147

In **Nicaragua**, unnecessary interaction with the TI was reframed by city officials as boosting tourism. The Estelí cigar festival was organized in collaboration with the local government148 where the basis of the interaction was related to cigar commercialization and promoting the city as a tourist destination for cigars.

In **Poland**, with Philip Morris Polska (PMP) as a partner and speaker, the Association of Business Service Leaders hosted an on-site and online forum, “Crisis Boosting Investments,” where speakers included the Prime Minister and Deputy Prime Minister. During the forum to discuss post-COVID economic recovery, PMP’s participation in the event elevated its business profile and provided networking opportunities.149

**COLLABORATION BETWEEN THE TI AND GOVERNMENTS THROUGH AGREEMENTS AND TRAINING**

Article 5.3 Guidelines clarify that interactions with the TI should be limited to only when strictly necessary. The TI, however, collaborates with governments through agreements, training programs and enforcement activities, which effectively sustain interactions, some of which continue for many years. The industry strategically focused on building agreements with specific departments on illicit trade, as this enabled it to collaborate with the agencies involved in developing tax policies, such as customs or commerce departments, and their enforcement, such as the police.

Table 2 shows TI agreements with countries who are all Parties to the FCTC. However, many of them have not ratified the Protocol to Eliminate Illicit Trade in Tobacco Products (ITP).150 Parties to the FCTC, even if not a Party to the ITP, are bound by Article 5.3 and need to terminate agreements with the TI. In 2020, **Egypt** and the **Netherlands** ratified the ITP.

**“**

The newest edition of the Index updates and broadens the scope of this invaluable tool to support accelerated implementation of the WHO FCTC. Translating Article 5.3 and its Guidelines into national legislation and codes is essential and more urgent than ever given the tobacco industry’s insincere ‘redemption’ narrative in recent years. The industry is proposing solutions to a problem they have created, and we need to go back to the basics and stop all industry interference in public health policies.**”**

---

Dr. Douglas W. Bettcher, Senior Advisor, Director-General’s Office, World Health Organization
### Table 2: Agreements, Training and Enforcement with the Tobacco Industry

<table>
<thead>
<tr>
<th>FCTC Parties</th>
<th>ITP</th>
<th>Agreement/ Training/ Enforcement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Colombia</td>
<td>Signed in 2013, not ratified</td>
<td>The National Federation of Departments’ agreement with PMI to address illicit trade (US $500,000).&lt;sup&gt;151&lt;/sup&gt;</td>
</tr>
<tr>
<td>2. Egypt</td>
<td>Party since September 2020</td>
<td>PMI conducted training on illicit trade for Egyptian Customs Authority officials.&lt;sup&gt;152&lt;/sup&gt;</td>
</tr>
<tr>
<td>3. Ethiopia</td>
<td>Not a Party</td>
<td>JTI/National Tobacco Enterprise MOU with Customs Commission under the Ministry of Revenue to address illicit trade.&lt;sup&gt;153&lt;/sup&gt;</td>
</tr>
<tr>
<td>4. Italy</td>
<td>Not a Party</td>
<td>Agreement with BAT (2015–2021) provides 35 cars and addresses illicit trade.&lt;sup&gt;154&lt;/sup&gt;</td>
</tr>
<tr>
<td>5. The Netherlands</td>
<td>Party since July 2020</td>
<td>TI MOU with Dutch Customs focused on combatting fraud and smuggling.&lt;sup&gt;155&lt;/sup&gt;</td>
</tr>
<tr>
<td>6. Peru</td>
<td>Not a Party</td>
<td>The Ministry of Production convened a working group against illicit trade comprising officials (SUNAT, Public Ministry, National Police, INDECOPI) and the Tobacco Committee of the National Society of Industry.&lt;sup&gt;156&lt;/sup&gt;</td>
</tr>
<tr>
<td>7. Philippines</td>
<td>Not a Party</td>
<td>Enforcement and Security Service, Bureau of Customs, destroyed smuggled cigarettes witnessed by JTI.&lt;sup&gt;157&lt;/sup&gt;</td>
</tr>
<tr>
<td>8. Romania</td>
<td>Not a Party</td>
<td>JTI partnership with the Customs and Police since 2013, renewed annually.&lt;sup&gt;158&lt;/sup&gt;</td>
</tr>
<tr>
<td>9. South Africa</td>
<td>Signed in 2013, not ratified</td>
<td>BATSA collaboration with South African Police Services and South African Revenue Service to address illicit trade of tobacco.&lt;sup&gt;159&lt;/sup&gt;</td>
</tr>
</tbody>
</table>

Countries that partner with the TI on illicit trade issues may be dissuaded from ratifying the ITP. El Salvador’s attempt to ratify the ITP in July 2018, was thwarted after BAT intervened through the Ministry of Foreign Affairs and claimed, “It is premature to promote that this ratification will be the solution to the problem that El Salvador has today with respect to the illicit tobacco trade.”<sup>160</sup> Instead, in 2020, BAT and PMI conducted an awareness program on the “Impact of Smuggling Before and After COVID” involving the Attorney General’s Office, Customs Department and UNODC.<sup>161</sup> In Malaysia, JTI presented nine cars and two motorcycles to the Inspector General of Police for enforcement of illicit trade, endorsed by the Japanese Ambassador to Malaysia.<sup>162</sup>
TOBACCO COMPANIES BOOST THEIR IMAGE WHEN GIVEN AWARDS

Another activity that undermines Article 5.3 Guidelines is when senior government officials present awards to tobacco companies. These trivial awards, which were regularly received by the TI, enhance their reputation as exemplary corporate citizens. (Table 3).

In the Philippines, PMFTC, through its charity program, donated two ambulances to the armed forces in March for their frontline role in managing the pandemic, \(^{171}\), and in July the Armed Forces chief awarded PMFTC the stakeholder’s award.

### TABLE 3: AWARDS GOVERNMENTS GAVE TO TOBACCO COMPANIES

<table>
<thead>
<tr>
<th>COUNTRY</th>
<th>OFFICIAL/DEPARTMENT</th>
<th>AWARD</th>
<th>COMPANY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bangladesh</td>
<td>Finance Minister/Chairman</td>
<td>Token of appreciation – among top tax paying companies (^{63})</td>
<td>BAT</td>
</tr>
<tr>
<td></td>
<td>National Board of Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Egypt</td>
<td>Finance Minister</td>
<td>Certificate of Appreciation for paying tax on time (^{64})</td>
<td>Philip Morris Misr</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Korea</td>
<td>Ministry for Gender, Equality and Family</td>
<td>Prime Minister Prize for “Family-friendly Company” (^{165})</td>
<td>KT&amp;G</td>
</tr>
<tr>
<td></td>
<td>Ministry of Justice</td>
<td>Presidential Prize for “Contributing to Law and Order” (^{166})</td>
<td>KT&amp;G</td>
</tr>
<tr>
<td>Philippines</td>
<td>Armed Forces of the Philippines</td>
<td>Stakeholder’s Award for CSR – Project Embrace (^{67})</td>
<td>Philip Morris Fortune Tobacco Corp</td>
</tr>
<tr>
<td></td>
<td>Armed Forces of the Philippines</td>
<td>Kapayapaan Award for CSR – Project Embrace (^{68})</td>
<td>Philip Morris Fortune Tobacco Corp</td>
</tr>
<tr>
<td>Turkey</td>
<td>Minister of Commerce</td>
<td>“Highest investment”, “Highest production” (^{169, 170})</td>
<td>Philip Morris Sabanci</td>
</tr>
</tbody>
</table>
Transparency and accountability decreased
It was a challenge to assess government transparency during COVID-19 lockdowns. Official meetings were switched to a mostly online format and given less visibility. Some face-to-face meetings were still conducted with the TI, but not in a transparent manner (see Figure 4).

Advocates used freedom of information (FOI) requests to obtain information on unreported meetings that took place between the government and the TI. In 2020, it was only upon inquiry through parliamentary requests for information that advocates discovered at least five meetings that occurred between the TI and high-level government officials in Germany. Similarly in the Ukraine, the Access to Public Information law made it possible to obtain information such as the protocols of government meetings, agendas and participants lists. In Argentina, despite there being a government website for meetings, not every meeting with the TI was reported.

In Bangladesh, the National Board of Revenue conducted a pre-budget meeting with various industries, including the Bangladesh Cigarette Manufacturers Association, which proposed no increase in tax in the coming financial year.

In the Dominican Republic, the President held a closed-door meeting with representatives of the TI and senior government officials. During the meeting the President assured them of the government’s protection of the TI and the participation of a committee of tobacco producers in promoting the industry.

Nigeria’s National Tobacco Control Act stipulates that all meetings involving the government and the industry should be conducted in a transparent manner and the details made readily available to the public (Section 25). National Tobacco Control Regulations 2019 provide for transparency and accountability in government dealings with the TI. However, the implementation and enforcement of the provisions of the Act and Regulations violated this when state and federal government officials allegedly held meetings and interacted with the TI without divulging the details to the public.

The importance of transparency and registering lobbyists is exemplified in New Zealand’s experience. The NZ Taxpayers Union and the NZ Initiative, two lobby groups with TI support, were regular contributors to public debate and government submissions. Both groups previously opposed plain packaging laws, tobacco tax increases and vaping regulations. In another case, a former BAT employee-turned-PR lobbyist was paid to anonymously attack anyone who proposed policy opposed by his tobacco, sugar and alcohol clients. This was revealed in a defamation suit filed by three public health experts against him and the Food and Grocery Council.

27 Global Tobacco Industry Interference Index 2021
Figure 4: Lack of transparency

The lower the score, the better the ranking
Public officials faced conflicts of interest situations
Article 5.3 Guidelines recommend avoiding conflicts of interest for government officials and enacting rules to protect public health policies from TI interference. In many countries, lawmakers have made themselves vulnerable to industry interference by accepting political donations from the TI, being involved in a tobacco business or through a revolving door between the TI and the government (see Table 4).

A revolving door of retiring senior government officials joining tobacco companies or industry executives taking up senior government positions creates opportunities for undue industry influence on tobacco control policies. Table 4 shows a sample of countries with this type of career movement of former officials and industry executives.

Uruguay's Decree 284/008 prohibits all forms of sponsorship of tobacco companies, including donations. Despite this, the largest tobacco company in Uruguay, Monte Paz, contributed US $13,000 towards the election campaign of the President's party.

A former President of Paraguay (2013-2018) is the majority shareholder of Tabacalera del Este S.A. (TABESA), the largest tobacco company in Paraguay. Since TABESA is a major contributor to Paraguayan tax revenues and owned by a politician who is also one of the country's wealthiest businessmen, he has influence in determining tax policy.

In the United Kingdom, although there is no legislation specifically prohibiting the TI from donating to political parties, candidates or campaigns, there are general rules regulating political contributions and the disclosure of such contributions. Donations worth over GBP 7,500 to national political parties must be declared. Several politicians who are senior government officials have a history of receiving money from the TI. While such donations are permitted, Article 5.3 Guidelines state, “Payments, gifts and services, monetary or in-kind, and research funding offered by the tobacco industry to government institutions, officials or employees can create conflicts of interest.”

Ukraine law prohibits all forms of financial or other support by the TI for events, activities, individuals, or groups, including political parties or politicians, sportsmen or sports teams, artists or artist groups, and educational institutions of any form or ownership. The law also prohibits the TI from providing financial support to educational campaigns or events for the public, including youth smoking prevention programs.

Nigeria's National Tobacco Control Act disallows funding of political parties by the TI, but it is a challenge to ascertain any breach of this law as funding of political parties in Nigeria is not transparent.

The importance of separating legislators from the TI is illustrated in Pakistan, where a senator, who is also a local cigarette manufacturer, distributed cigarette packs illegally carrying the monogram of the Senate and without the legally required health warning or other packaging requirements in the parliament house.
**TABLE 4: REVOLVING DOORS BETWEEN GOVERNMENT OFFICIALS AND INDUSTRY EXECUTIVES**

<table>
<thead>
<tr>
<th>COUNTRY</th>
<th>GOVERNMENT</th>
<th>INDUSTRY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Argentina</td>
<td>Chief Advisor to the Cabinet of Ministers of the City Government of Buenos Aires (2016-2018); Undersecretary of Administration, Ministry of Health, Buenos Aires since 2018</td>
<td>BAT Manager (2009-2016)</td>
</tr>
<tr>
<td>Chile</td>
<td>Minister of Economy</td>
<td>Director of BAT</td>
</tr>
<tr>
<td>Colombia</td>
<td>General Vice Minister of Finance</td>
<td>Former Manager of Government Affairs &amp; Special Projects, Coltabaco (PMI)</td>
</tr>
<tr>
<td></td>
<td>Former Presidential Security Adviser</td>
<td>Vice-President of Legal and External Affairs for BAT Colombia</td>
</tr>
<tr>
<td>Fiji</td>
<td>Permanent Secretary for Agriculture</td>
<td>CEO BAT Fiji</td>
</tr>
<tr>
<td>Georgia</td>
<td>Deputy Minister, Ministry of Economy and Sustainable Development</td>
<td>Former Corporate Director, Imperial Tobacco in Georgia and Moldova (2013-2016)</td>
</tr>
<tr>
<td>Guatemala</td>
<td>Secretary of Executive Coordination of Presidency, Advisor for National Coordinator, Disaster Reduction</td>
<td>BAT representative in the Health Commission’s meetings</td>
</tr>
</tbody>
</table>
The lower the score, the better the ranking

**Figure 5: Conflict of interest problem persists**
Switzerland, a non-party to the WHO FCTC, allows tobacco company employees to be elected as members of the Federal Assembly without leaving their job. With no rules against TI participation in policymaking, a member of the National Council since 2012, who is also a salaried president of the Swiss Tobacco Trade Association, openly stated he is committed to supporting an attractive business environment and low taxes and will oppose “unnecessary laws.”

In 2020, the TI in the U.S.A spent more than US $28 million on lobbying, and about four out of five (78.7%) TI lobbyists were former government employees.

As reported in the 2020 Global Tobacco Industry Interference Index, state-owned enterprises of China, Egypt, Iran, Japan, Lebanon and Vietnam continued to pose conflicts of interest for tobacco control as they are treated as a government entity rather than a tobacco company. On the other hand, even when corporatized, such as China National Tobacco Corporation, Japan Tobacco Inc., and KT&G Corp, the tobacco corporate officials continued to maintain a close relationship with policymakers or wield influence on national tobacco control policies.

The governments of Bangladesh, India and Malaysia continued to hold shares in tobacco companies, instead of following the example of the Norwegian government’s pension fund, which stopped investing in tobacco based on the fund’s ethical guidelines.

"Even during the COVID-19 pandemic, when protecting the public’s health has never been more critical, the tobacco industry has continued to undermine life-saving tobacco control policies. And, the industry has even exploited the pandemic to try to grow their business and attract new users. But this report shows that some countries are taking action despite the industry’s insidious behavior, and provides other governments with actions they can take to protect their citizens from industry attacks."

Dr. Kelly Henning, Public Health Program Lead, Bloomberg Philanthropies
Governments can protect themselves from industry interference
Article 5.3 Guidelines provide a range of actions governments can take to protect their tobacco control policies from being undermined by commercial and vested interests. Despite the pandemic, several governments made progress in passing legislation and adopting codes to guide them (see Figure 6).

India’s Ministry of Health and Family Welfare adopted a code of conduct in July 2020 restricting the collaboration of the ministry’s officials and staff with tobacco industries. The code states that the officials and employees of the ministry and its departments and all institutions under its jurisdiction shall not directly or indirectly accept, support or endorse any partnership. Thirteen states in India already have sub-national policies which require the disclosure of records of interactions with the industry.

In March 2021, Botswana published its tobacco control law which limits interaction between the government and the TI, partnerships with, endorsement and contributions from the TI and giving incentives to the TI. Cambodia’s Ministry of Education, Youth and Sports, banned all forms of partnership among educational facilities with the TI effective February 2021. The regulation was issued in response to a photo exhibition at the Royal University of Phnom Penh Department of Media and Communication, which was sponsored by the tobacco industry.

In response to increased pandemic-related CSR charity in the Philippines, in March 2020, the DOH released Department Memorandum No. 2020-0156, reiterating the CSC-DOH JMC to officials that no donations or assistance from the TI be accepted and a declaration of interest (DOI) must be submitted by all donors as an administrative requirement.

Norway’s 2020 report to the WHO FCTC Conference of the Parties indicated a clear government policy on Article 5.3 for all its agencies. The political leaders of the Ministry did not meet with the industry, while the administrative staff met with it only when it was necessary for regulatory purposes.

**REQUIRE THE INDUSTRY TO DECLARE ITS MARKETING AND LOBBYING ACTIVITIES**

While tobacco companies often publicize their charitable donations and mock-checks, they do not declare their advertising, marketing and lobbying expenditures unless compelled to do so. Few governments require tobacco companies to report these expenditures regularly.

Argentina’s Advertising Decree (No. 602/13) to implement the National Tobacco Control Law makes it an obligation for manufacturers and importers of tobacco products to annually report to the Ministry of National Health all advertising and promotional actions. However, Massalin Particulares (PMI Argentina) did not submit the required document on advertising in 2018 and 2019 and sent them only in 2021 at the request of the Fundacion InterAmericana del Corazon (InterAmerican Heart Foundation) Argentina.

In Chile, tobacco companies must annually report to the Health Ministry details of donations made and expenses incurred on agreements with public institutions, sports and community organizations, academic and cultural entities, and non-governmental organizations. Since 2019, the TI in Thailand has been required by law to provide information including its production, marketing expenditure and revenue.
Uganda’s Tobacco Control Act (sixth schedule) requires the TI to periodically submit information on tobacco production, manufacture, market share, revenue and other activities, including lobbying. The New Zealand Ministry of Health publishes annual tobacco returns filed by tobacco manufacturers and importers on its MOH website. Industry revenues are required to be public by NZ company law. However, the government does not require information from the industry on marketing expenditures and other activity, including lobbying, philanthropy and political contributions. Similarly, Gabon’s Decree of 2016 limits interaction with the TI to address interference in health policies, but does not require the TI to submit information on marketing expenditures, lobbying and philanthropy.

The Netherlands government has a protocol for civil servants on their contact with the TI and its representatives. Additionally, all civil servants and other government employees are obliged to comply with the “Code of Conduct Integrity” of the Dutch government, which references Article 5.3 and includes a paragraph aimed specifically at TI lobbyists.

Public Health England’s protocol for engagement with stakeholders with links to the TI stipulates that meetings with stakeholders on tobacco policy issues should be in writing with a previously prepared agenda. It states that: “PHE employees in an official capacity should not attend or speak at conferences that are organized entirely or largely by the TI or those with links to the TI other than to enable effective communication of regulation in accordance with FCTC Guidelines on Article 5.3 Recommendation 2.1.”

Many countries referred to the existence of national anti-corruption laws that can be used to address wrongdoings of the TI. China applied its law, which has provisions prohibiting the acceptance of funds or gifts, and took action against a tobacco executive for breaking the law.

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The five non-Parties to the WHO FCTC, the Dominican Republic, Switzerland, Indonesia, Argentina and the U.S.A languish behind Parties, with high levels of TI interference undermining and thwarting their health policies, including tobacco control.

Basic measures such as bans on tobacco advertising, promotions and sponsorship and 100% smoke-free public spaces are not in place nationally and tobacco tax levels are far below the optimum level recommended.

Tobacco control in the Dominican Republic is regressing with the industry gaining a plethora of benefits including: a tax exemption, an outdated tobacco control law that is industry-friendly and the state being promoted as the “tobacco state.” The 2019 National Tobacco Relaunch Plan stipulated long-term measures to eliminate more taxes on locally prepared tobacco.

Switzerland maintained its tobacco-friendly reputation and resistance to tobacco control. The lawmaking body, the Federal Council, considers an advertising ban as going too far and is only willing “to restrict [tobacco] advertising to an extent acceptable to the TI.” TI sponsorship was found in official events, such as PMI’s sponsorship of the Swiss government’s pavilion at World Expo 2020 in Dubai, which was revoked after protests from prominent health groups, and the party at the opening ceremony of the new Swiss Embassy in Moscow where PMI set up a smokers’ lounge.

Indonesia consistently maintained high levels of industry interference, with ministers routinely endorsing industry events and welcoming industry business as an important investment to the country. PMI’s local subsidiary, PT HM Sampoerna, wrote to the Regent of Karangasem District (Bali) asking him to revoke its ban on outdoor cigarette advertisements. The Regional Head of Customs and Excise in Central Java paid a visit to the Djarum office to assure it that government policies during the pandemic are effective in helping the industry run its business.
**Figure 6:** Governments that have acted to protect themselves with preventive measures

The lower the score, the better the ranking
Figure 7: Comparison of 57 countries between 2020-2021

Score has improved

Score has deteriorated

0 indicates no change.
MOST-IMPROVED AND MOST-DETERIORATED COUNTRIES

During the pandemic some countries continued to implement Article 5.3 and address TI interference. Between 2020 and 2021, 18 countries showed improvements while 31 countries registered a deterioration in the Index (see Figure 7). **Spain, Chile** and **Sudan** showed the most improvement, while **Peru, Uruguay** and **Solomon Islands** registered the most deterioration compared to the previous year.

**Spain**’s main improvement was a reduction in interactions between government officials and the TI along with decreased participation of government officials in TI CSR activities. TI CSR activities did not decline. For the first time, the Public Health Commission of the National Health System reached an agreement with the health authorities of the regional governments on their obligations under Article 5.3.

In **Chile**, no new CSR activities were identified nor new benefits given to the TI that were on the public record. Similarly in **Sudan**, no tobacco-related CSR activities were recorded during the pandemic nor requests to assist the industry by delaying the implementation of the law.

**Peru**, on the other hand, prioritized and authorized tobacco production during the pandemic under phase two of the Economic Reactivation Program, over other economic activities.237 and bills were proposed by Congress to transfer the role of regulating tobacco from the Ministry of Economy and Finance to the Congress.238, 239

**Uruguay**, reputed for its strong tobacco control policies, deteriorated by 15 points compared to the previous year. An Executive Branch Decree eliminated the prohibition on the sale of HTPs, paving the way for the TI to sell more tobacco products.240, 241 This Decree not only allowed the sale of these devices, but also helped the TI to apply pressure on other countries in the region, citing Uruguay as an example. Although Uruguay prohibits TI contributions to political parties, the main national tobacco company made contributions to the recent presidential campaign.242

The **Solomon Islands** government signed an MOU with the Chamber of Commerce and Industry (SICCI), which has BAT as a key executive committee member, enabling it to actively engage with senior government officials through a public-private partnership.243 The SICCI convened a roundtable on “how the Government can be the best enabler for private sector growth”244 that was attended by officials from the Ministry of Commerce, Industry, Labour and Immigration, the Prime Minister’s Office, the Governor of the Central Bank, and the Director of the Economic Reform Unit. The SICCI also signed an MOU with the Police Force (RSIPF) which facilitated “establishing an essential services list of businesses and the process of better managing necessary exemptions for businesses during an event of a lockdown due to the current COVID-19 situation.”245
EMERGING CHALLENGE

Canada’s implementation of Article 5.3 deteriorated after its collaboration with Medicago Inc. for the development of a COVID-19 vaccine. PMI holds one-third equity in Medicago Inc., a Quebec-based vaccine developer. The absence of a government-wide code to implement Article 5.3 helped facilitate the US $130 million collaboration with Medicago. PMI was quick to publicize its role in vaccine development. Elsewhere, PMI and BAT have supported vaccination initiatives.

The tobacco industry, through acquisitions, is buying into entities that have technology to expand their portfolio of products, marketing them as “health” or “pharmaceuticals” to revamp its corporate image and frame itself as being part of the solution. Governments can succumb to charity from the tobacco industry if they don’t adopt government-wide guidelines to protect public health. In September 2021, PMI acquired Vectura Group Plc, a British health care company that makes asthma inhalers. Health groups have strongly protested the acquisition.

LIMITATIONS

This report is limited to publicly available information which does not adequately capture all evidence of policy interference that would have occurred.

Lack of transparency makes it hard to collect information on industry interference, which is an important clause in the FCTC guidelines. With pandemic-related lockdowns and movement restrictions introduced in many countries, some interference and lobbying activities of the TI would have become virtual, making these less transparent and harder to monitor and document.
Conclusion

Despite many countries facing economic downturn, transnational tobacco companies registered profits for 2020.

As human health suffered across the globe, the TI prioritized the approval and sale of its products, some of which are known to worsen COVID-19 outcomes.

While some countries utilized the pandemic to overcome tobacco industry interference and curb tobacco use, many economically vulnerable governments succumbed to the TI’s influence through so-called charity, which compromised their role as industry regulators. Non-health departments remain particularly vulnerable to industry interference, often promoting or representing TI interests in policy development.

“Halting tobacco industry interference is in the hands of governments.”

Applying a whole-of-government approach and a commitment to implementing Article 5.3 would empower countries to block TI influence. This report shows progress is possible because some countries have taken action but more countries need to step up. If governments are to stop the tobacco epidemic’s devastating impact on public health and prevent millions of avoidable deaths, they must act now.
Only governments can halt TI interference in public health policy. The quicker governments act to meet their WHO FCTC obligations, the better they can protect and advance their tobacco control policies. They must act on the recommendations in Article 5.3 Guidelines that call on governments to be transparent in all transactions with the industry and these transactions should only occur when strictly necessary. Specific actions include the following:
1. **The whole government, not just the health sector, must curb tobacco industry interference.**

   To reduce vulnerability to industry interference, a whole-of-government approach to implementing Article 5.3 is needed such as done in Botswana, the Philippines and the United Kingdom.

2. **Endorsement of tobacco industry activities must stop.**

   Governments must limit interactions with the TI to only when strictly necessary for regulation and not endorse an industry that causes significant harm to society.

3. **De-normalize so-called socially responsible activities of the tobacco industry.**

   Governments must reject TI CSR activities and their official endorsement as these are a form of tobacco promotion and compromise the integrity of government officials to regulate tobacco.

4. **Reject non-binding agreements with the tobacco industry.**

   Governments are often disadvantaged when they agree to cooperate with the TI. There should be no collaboration between governments and the TI.

5. **Stop giving incentives to the tobacco industry.**

   The TI should not be granted incentives or any preferential treatment to run its business as incentives directly conflict with tobacco control policy.

6. **Governments must divest from the tobacco industry.**

   State-owned enterprises should be treated like any other TI. Divesting from the tobacco business increases government independence from the industry and prioritizes the protection of public health.

7. **Require greater transparency for increased accountability.**

   Transparency when dealing with the TI will reduce instances of interference by ensuring government officials and the industry are accountable. All interactions with the TI must be recorded and publicly available.

8. **Implement a code to provide a firewall.**

   To limit interactions with the TI, avoid conflicts of interest and strengthen transparency and accountability, governments must adopt a code of conduct with clear guidance on interactions with the TI.

9. **Compel the tobacco industry to provide information about its business.**

   The tobacco industry should be compelled to disclose its expenditure on marketing, lobbying and philanthropic activities.
## Summary Table

<table>
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### The government allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or subsidiary bodies or accepts their sponsorship for delegates (Rec 4.9 & 8.3)

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### The government receives contributions from the tobacco industry (including so-called CSR contributions) (Rec 6.4) The government agencies/officials endorse, form partnerships with or participate in tobacco industry CSR activities (Rec 6.2)

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### Top-level government officials meet with/foster relations with the tobacco companies such as attending social functions and events sponsored or organized by the tobacco companies (Rec 2.1)

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### The government accommodates requests from the industry for longer implementation time or postponement of tobacco control laws (Rec 7.1)

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### The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)

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### TOBACCO-RELATED CSR ACTIVITIES

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### Global Tobacco Industry Interference Index 2021
The government does not publicly disclose meetings/interactions with the tobacco industry where such interactions are strictly necessary for regulation (Rec 2.2)

The government requires rules for the disclosure or registration of tobacco industry entities, affiliate organizations and individuals acting on their behalf including lobbyists

The government does not have a policy (whether or not written) to 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)

Retired senior officials work for the tobacco industry (Rec 4.4)

Current government officials and their relatives hold positions in the tobacco business including consultancy positions (Rec 4.5, 4.8 & 4.10)

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<thead>
<tr>
<th>TRANSPARENCY</th>
<th>ARG</th>
<th>BGD</th>
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<p>| CHN | COL | CRI | CIV | CZE | DOM | ECU | EGY | SLV | ETH | FJI | FRA | GAB | GEO | DEU | GHA | GTM | HND | IND | IDN | IRN |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
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| 3   | 5   | 5   | 5   | 5   | 5   | 3   | 4   | 0   | 1   | 0   | 2   | 3   | 5   | 4   | 4   | 5   | 3   | 5   | 5   | 5   |
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| 16  | 16  | 22  | 16  | 20  | 23  | 21  | 23  | 19  | 12  | 21  | 11  | 11  | 22  | 22  | 22  | 21  | 18  | 10  | 16  | 10  |
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| 76  | 76  | 48  | 50  | 61  | 91  | 71  | 64  | 54  | 49  | 58  | 33  | 48  | 80  | 68  | 56  | 72  | 59  | 57  | 79  | 39  |</p>
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<tr>
<td>The government accepts, supports or endorses offers for assistance by or in collaboration with the tobacco industry in implementing tobacco control policies (Rec 3.1)</td>
<td>8</td>
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<td>The government accepts, supports or endorses legislation drafted by/collaboration with the tobacco industry (Rec 3.4)</td>
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<td>The government allows the tobacco industry to sit in multi-sectoral committee/advisory group that sets public health policy (Rec 4.8)</td>
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<td>3</td>
</tr>
<tr>
<td>The government allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or subsidiary bodies or accepts their sponsorship for delegates (Rec 4.9 &amp; 8.3)</td>
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<td>1</td>
<td>3</td>
<td>5</td>
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<td>1</td>
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<tr>
<td>The government receives contributions from the tobacco industry (including so-called CSR contributions) (Rec 6.4) The government agencies/officials endorse, form partnerships with or participate in tobacco industry CSR activities (Rec 6.2)</td>
<td>1</td>
<td>1</td>
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<td>The government accommodates requests from the industry for longer implementation time or postponement of tobacco control laws (Rec 7.1)</td>
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<td>The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)</td>
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<tr>
<td>Top-level government officials meet with/foster relations with the tobacco companies such as attending social functions and events sponsored or organized by the tobacco companies (Rec 2.1)</td>
<td>4</td>
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<td>4</td>
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<td>5</td>
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<tr>
<td>The government accepts, supports, endorses or enters into partnerships or agreements with the tobacco industry (Rec 3.1)</td>
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</table>
The table below represents the Global Tobacco Industry Interference Index 2021. Each cell contains a number representing the level of interference, with higher numbers indicating greater interference.

| Country  | MYS | MDV | MEX | MNG | MOZ | MMR | NPL | NZL | NIC | NGA | NOR | OMN | PAK | PLW | PAN | PRY | PER | PHL | POL | ROU |
|----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
|          | 12  | 5   | 8   | 5   | 7   | 4   | 4   | 2   | 1   | 2   | 11  | 1   | 5   | 4   | 2   | 11  | 13  | 11  | 16  | 9   | 12  |
|          | 3   | 1   | 3   | 1   | 3   | 1   | 1   | 0   | 0   | 0   | 0   | 3   | 0   | 0   | 1   | 0   | 3   | 3   | 4   | 5   | 4   | 5   |
|          | 3   | 0   | 3   | 2   | 2   | 2   | 1   | 0   | 0   | 0   | 3   | 0   | 3   | 1   | 0   | 4   | 4   | 4   | 5   | 4   | 5   |
|          | 5   | 3   | 1   | 1   | 1   | 0   | 1   | 1   | 0   | 1   | 4   | 0   | 1   | 1   | 1   | 3   | 5   | 2   | 5   | 0   | 1   |
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|          | 4   | 0   | 3   | 2   | 4   | 4   | 3   | 0   | 3   | 0   | 4   | 0   | 2   | 3   | 0   | 2   | 3   | 1   | 5   | 4   | 5   |
|          | 4   | 0   | 3   | 2   | 4   | 4   | 3   | 0   | 3   | 0   | 4   | 0   | 2   | 3   | 0   | 2   | 3   | 1   | 5   | 4   | 5   |
|          | 7   | 5   | 3   | 6   | 7   | 7   | 6   | 4   | 4   | 4   | 6   | 4   | 3   | 5   | 3   | 6   | 7   | 7   | 8   | 7   | 10  |
|          | 5   | 2   | 1   | 1   | 3   | 4   | 4   | 2   | 0   | 1   | 4   | 0   | 1   | 3   | 0   | 2   | 3   | 3   | 3   | 3   | 4   | 5   |
|          | 2   | 3   | 2   | 5   | 4   | 3   | 2   | 2   | 4   | 3   | 2   | 4   | 2   | 2   | 3   | 4   | 4   | 4   | 5   | 3   | 5   |
|          | 7   | 2   | 10  | 0   | 6   | 3   | 3   | 6   | 2   | 8   | 10  | 3   | 7   | 7   | 3   | 11  | 8   | 6   | 11  | 6   | 15  |
|          | 5   | 0   | 4   | 0   | 3   | 0   | 2   | 1   | 0   | 5   | 4   | 3   | 5   | 5   | 0   | 4   | 5   | 2   | 4   | 4   | 5   |
|          | 2   | 1   | 3   | 0   | 3   | 0   | 0   | 5   | 0   | 0   | 2   | 0   | 2   | 0   | 3   | 3   | 3   | 3   | 4   | 1   | 5   |
|          | 0   | 1   | 3   | 0   | 0   | 3   | 1   | 0   | 2   | 3   | 4   | 0   | 2   | 0   | 3   | 4   | 0   | 1   | 3   | 1   | 5   |
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<td>1</td>
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<td>The government has a program/system/plan to consistently raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines (Rec 1.1, 1.2)</td>
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<td>The government has a policy prohibiting the acceptance of all forms of contributions from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts or study visit invitations to the government, officials and their relatives (Rec 3.4)</td>
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The government does not publicly disclose meetings/interactions with the tobacco industry where such interactions are strictly necessary for regulation (Rec 2.2)

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## Summary Table

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<td>The government allows the tobacco industry to sit in multi-sectoral committee/advisory group that sets public health policy (Rec 4.8)</td>
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<td>The government allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or subsidiary bodies or accepts their sponsorship for delegates (Rec 4.9 &amp; 8.3)</td>
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<tr>
<td>The government receives contributions from the tobacco industry (including so-called CSR contributions) (Rec 6.4) The government agencies/officials endorse, form partnerships with or participate in tobacco industry CSR activities (Rec 6.2)</td>
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<td>The government accommodates requests from the industry for longer implementation time or postponement of tobacco control laws (Rec 7.1)</td>
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<td>The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)</td>
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<td>Top-level government officials meet with/foster relations with the tobacco companies such as attending social functions and events sponsored or organized by the tobacco companies (Rec 2.1)</td>
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<th>Country</th>
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Tobacco-related charity and tax benefits given to the industry
<table>
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<tr>
<th>COUNTRY</th>
<th>CSR CHARITY</th>
<th>TAX BENEFIT TO TI</th>
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<tr>
<td>Argentina</td>
<td>PMI conducted charity in the Municipality of Merlo through “Asociación Conciencia,” Alliance One Tobacco and BAT conducted a program on child labor in tobacco-producing provinces through “Brazos Abiertos” (Open arms).</td>
<td>A tax reform resulted in taxes on cigarettes being reduced from 75% to 70%. Transnational tobacco companies control 75% of cigarette market share.</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>PMI allocated several million CZK to support large hospitals during the pandemic.</td>
<td>HTPs were taxed only a quarter that of regular cigarettes.</td>
</tr>
<tr>
<td>Indonesia</td>
<td>PT HM Sampoerna (PMI affiliate) provided East Java provincial government with grocery packages and disinfectant during pandemic.</td>
<td>Governor of East Java supported tobacco trade groups in opposing tax increase.</td>
</tr>
<tr>
<td>Malaysia</td>
<td>JTI and BAT contributed to MyKasih, a charity for families affected by the pandemic. MyKasih’s board has retired high profile officials including a former senior Finance Ministry official.</td>
<td>There was no tax increase for tobacco in the 2021 budget.</td>
</tr>
<tr>
<td>Myanmar</td>
<td>Myanmar Cheroot Producers Association donated US $25,000 to the National Central Committee on COVID-19 Prevention, Ministry of Health.</td>
<td>There was a tax exemption given to cheroots, cigars and raw tobacco for annual production costs not exceeding MMK 20 million kyats.</td>
</tr>
<tr>
<td>Pakistan</td>
<td>PMI contributed RS.20,040,000 (US $268,942.21) to the COVID-19 Pandemic Relief Fund and BAT provided mobile doctor units.</td>
<td>No tax increase on tobacco and a withdrawal of advance tax on tobacco growers which helped increase tobacco exports.</td>
</tr>
<tr>
<td>Paraguay</td>
<td>Union of Tobacco Companies renewed an agreement with the Ministry of Labour to support small and medium-sized companies.</td>
<td>Tobacco companies pay a low rate of 18% tax, compared to other countries in the region with averages between 40% and 80%.</td>
</tr>
<tr>
<td>Poland</td>
<td>Philip Morris Polska donated funds for PPE and produced disinfectants to support government in pandemic relief efforts.</td>
<td>Delay in the introduction of tax and a lower rate of tax for HTPs (20%).</td>
</tr>
<tr>
<td>Tanzania</td>
<td>Member of Parliament for Nyasa, who is also deputy Minister for Industry and Trade, endorsed CSR charity from the tobacco industry for people with disabilities.</td>
<td>There was no tax increase for tobacco in 2021.</td>
</tr>
<tr>
<td>Turkey</td>
<td>Philsa Philip Morris Sabancı donated TRY 5,979,000 (US $700,000) to the National Solidarity Campaign to support COVID-19 relief efforts.</td>
<td>Minimum fixed tax rates for cigarettes and other tobacco products did not increase in the revaluation rate for first 6 months of 2021; special consumption tax rate was reduced from 67% to 63%.</td>
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<tr>
<td>Zambia</td>
<td>JTI contributed US $300,000 towards government COVID-19 relief efforts in health facilities and schools.</td>
<td>There was no tax increase for tobacco in 2021.</td>
</tr>
</tbody>
</table>
MAIN COUNTRY COLLABORATORS

Argentina: Fundación InterAmericana del Corazón Argentina
Bangladesh: PROGGA Knowledge for Progress
Bolivia: Fundación InterAmericana del Corazón
Botswana: Anti-Tobacco Network
Brazil: ACT Health Promotion (ACT), Center for Tobacco and Health Studies/National School of Public Health/Fiocruz
Brunei Darussalam: Ministry of Health
Burkina Faso: Afrique Contre le Tabac
Cambodia: Cambodia Movement for Health
Canada: Action on Smoking & Health (ASH Canada)
Chile: Mesa Ciudadana Tabaco o Salud
China: Consultant
Colombia: Red PaPaz
Costa Rica: Red National Anti-Tobacco Network
Côte d’Ivoire: Comité/Club Unesco Universitaire pour la lutte contre la drogue et Autres pandémies
Czech Republic: First Faculty of Medicine, Charles University, Prague
Dominican Republic: Alianza Dominicana Antitabaquismo
Ecuador: Fundación Ecuatoriana de Salud Respiratoria (FESAR), Corporate Accountability-Oficina para América Latina
Egypt: Cairo Association Against Smoking, Tuberculosis and Lung Diseases
El Salvador: Center for Consumer Advocacy
Ethiopia: Health Development & Anti Malaria Association
Fiji: Fiji Cancer Society
France: National Committee Against Smoking
Gabon: Mouvement Populaire pour la Santé au Gabon
Georgia: Tobacco Control Alliance, Georgia
Germany: Consultant – Laura Graen
Ghana: Vision for Alternative Development
Guatemala: Departamento de Investigacion, Unidad de Cirugia Cardiovascular
Honduras: Centro de Promoción en Salud y Asistencia Familiar
India: Partners In Change
Indonesia: Consultants – Widyastuti Soerojo, Mouhamad Bigwanto
Iran (Islamic Republic): Iranian Anti-Tobacco Association
Iraq: Alrafidain Center
Israel: Smoke Free Israel
Italy: Laboratory of Lifestyle Epidemiology, Mario Negri
Japan: Japan Society for Tobacco Control
Jordan: Framework Convention Alliance
Kazakhstan: For a Smoke-Free Kazakhstan
Kenya: Consumer Information Network
Korea (Republic of): National Cancer Center
Lao PDR: Consultant - Maniphanh Vongphosy
Lebanon: Hala Alalouie, Rima Nakkash, American University of Beirut
Malaysia: Women’s Action for Tobacco Control and Health
Maldives: NCD Alliance
Mexico: Salud Justa México
Mongolia: Healthy City Association
Mozambique: Associação Moçambicana de Saúde Publica
Myanmar: People’s Health Foundation
Nepal: Health Rights & Tobacco Control Network
The Netherlands: Trimbos Institute
New Zealand/Aotearoa: Cancer Society of New Zealand
Nicaragua: Fundación Movimiento Contra el Cáncer, Movicáncer (Movicáncer Foundation)
Nigeria: Environmental Rights Action
Norway: Norwegian Cancer Society
Oman: Consultant - Ruth Mabry
Pakistan: Society for Alternative Media and Research
Palau: Coalition for a Tobacco Free Palau
Panama: Facultad de Economía de la Universidad de Panamá
Paraguay: Enfoque Territorial
Peru: National Anti-Smoking Control Commission (COLAT)
The Philippines: HealthJustice Philippines
Poland: Department of Public Health and Social Medicine, Medical University of Gdansk
Romania: AER Pur Romania
Senegal: Ligue Sénégalaise Contre Le Tabac
Solomon Islands: Global Youth Leadership Nexus
South Africa: Consultant - Dhamaravelli Moodley, National Council for Anti Smoking
Spain: Catalan Institute of Oncology
Sri Lanka: Alcohol & Drug Information Centre
Switzerland: Swiss Association for Smoking Prevention
Sudan: Consultant and Ministry of Health
Tanzania: Tanzania Tobacco Control Forum
Thailand: Action on Smoking and Health Foundation
Turkey: Turkish National Coalition on Tobacco or Health
Uganda: Consultant - Hellen Neima
Ukraine: Advocacy Center LIFE
United Kingdom: Tobacco Control Research Group, University of Bath
U.S.A: Action on Smoking & Health
Uruguay: Centro de Investigación para la Epidemia del Tabaquismo (CIET), Sociedad Uruguaya de Tabacología (SUT)
Venezuela: Asociación Civil Tabaco o Salud
Vietnam: HealthBridge Vietnam
Zambia: Tobacco-Free Association of Zambia
ENDNOTES


10. STOP Tobacco pay up. Available from: https://exposetobacco.org/campaigns/tobacco-pay-up/


17. General Resolution No. 4257 as amended. Internal Revenue Law. text replaced by Section 1° of Law No. 24 674 Tobacco Industry (Title II - Chapter I); updated amounts of taxes provided for in Sections 15, 16 and 18; 2021 Mar. Available from: https://bit.ly/3lV0v8


26. Mulikeka M. BAT Zambia contributes K80m in taxes. Times of Zambia. 2020


30. Lassiné Diawara. Chairperson of Board of MABUCIG Imperial Tobacco Branch Letter to Mr Amédée Prosper Djiguimde, Minister of Health Ouagadougou. 2015 May 12


34. Knesset Labor, Welfare and Health Committee, meeting protocol 64, September 8, 2020, 10:10 a.m., pp. 15-18.


46. Philip Morris Fortune Tobacco Corporation (PMFTC), Juul Labs, Philippine E-Cigarette Industry (PECIA), The Vapers Philippines, Japan Tobacco International (Philippines), RELX Technology, Harm Reduction Alliance of the Philippines, R Street Institute

47. Philippines House Bill No. 9007, Sec. 2, An Act Regulating the Manufacturer, Use, Sale, Packaging, Distribution, Advertisement, and Promotion of Electronic Nicotine and Non-Nicotine Delivery Systems and Heated Tobacco Products (HB 9007).


50. LinkedIn. Christian Obmerga. Manager Smoke-free Communications at PMI. Available from: https://www.linkedin.com/in/christian-obmerga-


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