

Poland



SUMMARY OF FINDINGS

1. Industry Participation in Policy Development

Since December 2022, Philip Morris Polska and other tobacco companies have participated in the Cooperation Program with the National Revenue Administration, aimed at facilitating compliance with tax regulations. An official cooperation agreement was signed between Philip Morris and the National Revenue Administration. Although tobacco industry (TI) representatives did not take part in the legislative process, the TI proposed extending the *vacatio legis* from 3 to 12 months for the draft amendment to the anti-tobacco law. As a result of this and other requests, some new taxes have been delayed.

There are no representatives of the TI in public health advisory bodies or in the Polish delegation to the COP meetings.

2. Industry CSR Activities

Imperial Tobacco Polska continues to cooperate with educational institutions, including the Technical School in Tarnowo Podgorne and Poznan University of Technology, offering internships, lectures, and participation in career fairs. The company was featured in a regional ranking for financial results and management culture, potentially enhancing its public image. While Imperial Tobacco remains active in corporate social responsibility (CSR) through educational and recruitment initiatives, recent years show a decline in cooperation between tobacco companies and public institutions, with most CSR activities now focused on employees and private entities.

3. Benefits to the Industry

The *vacatio legis* for two health-related tobacco laws (projects UC18 and UD86) was extended from 3 months to 9 and 6 months, after requests from ministries and industry-related organizations. In addition, excise tax on single-use vaporizers was removed from the main tax bill (UD105) and postponed through a separate bill (UD139), delaying both implementation and state revenue. British American Tobacco Polska also received more than PLN 8.9 million in public subsidies for energy-related costs in 2023–2024. Together, these delays and financial support highlight the benefits granted to the TI.

4. Unnecessary Interaction

On June 18, 2024, the Deputy Prime Minister met with the CEO of Philip Morris International during work on a bill (UC18) banning flavored heated tobacco products. The meeting, not disclosed on government websites, coincided with efforts by ministries led by his party to delay the bill's implementation from 3 to 9 months. Although no official lobbying was reported, tobacco companies indirectly influenced the process. Subsequently, TI representatives joined a paid debate with the Deputy Finance Minister where they lobbied to delay excise tax changes, citing the need for regulatory stability.



5. Transparency

The Government Legislation Center publishes records of public consultations on draft laws, including input from the TI, though no recent meetings are recorded. A public lobbying register exists under the 2005 lobbying law, but there is no separate register for tobacco companies. All lobbying entities are listed and updated annually on the government website.

6. Conflict of Interest

Polish law prohibits tobacco companies from sponsoring sports, cultural, educational, or health-related activities. A former Finance Ministry official now lobbies for tobacco interests through a tax consultancy, presenting himself as independent. His former partner now leads the Ministry's excise department working on regulations they previously

contested. Additionally, an ex-Philip Morris manager briefly worked at the Health Ministry's e-Health Center during the drafting of anti-tobacco laws, raising concerns over conflict of interest and a rushed recruitment process.

7. Preventive Measures

The Polish government lacks a formal procedure for disclosing interactions with the TI, and no specific code of conduct exists for public officials regarding such dealings. There is also no system to raise awareness within departments about Article 5.3 of the WHO FCTC. While tobacco companies must report product composition and submit annual reports to the Office for Chemical Substances, contributions or sponsorships from the TI are prohibited.

RECOMMENDATIONS

1. Publish information about Article 5.3 of the WHO FCTC among government officials and local governments. The government should create clear rules for engagement by developing and enforcing written procedures for meetings and data exchanges with the TI.
2. Limit interactions between the government and the TI to only when strictly necessary, ensure transparency of such interactions, and denormalize TI interference with policymaking.
3. Prohibit acceptance of any support or donations from the TI for schools.
4. Terminate all collaboration with the TI. The government should refrain from entering into formal partnerships, agreements, or cooperation initiatives with tobacco companies, including those presented as economic or security related.
5. Monitor conflicts of interest and prevent the employment or contracting of former TI employees or lobbyists in public health or tax policy development.