

Exposing and addressing tobacco industry conduct in low and middle income countries

Anna B Gilmore (PhD)¹, Gary Fooks (PhD)¹, Jeffrey Drope (PhD)^{2,3}, Stella Aguinaga Bialous (DrPH)⁴, Rachel Rose Jackson (MSc)¹

1 Department for Health and UK Centre for Tobacco and Alcohol Studies, University of Bath, Bath, UK

2 American Cancer Society, Atlanta, USA

3. Department of Political Science, Marquette University, Milwaukee, USA

4 Social & Behavioral Sciences, School of Nursing, University of California, San Francisco

*Corresponding author:

Professor A Gilmore

Department for Health

University of Bath

Claverton Down Road

Bath

BA2 7AY

Email: a.gilmore@bath.ac.uk

Tel: 01225 386810

Funding

This work was supported by Grant Number RO1CA160695 from the National Cancer Institute.

JD's work on this paper was funded by NIH Grant Number 1RO1DA035158-01 and a sub-agreement from the John Hopkins Bloomberg School of Public Health with funds provided by the Bloomberg Initiative to Reduce Tobacco Use.

AG, GF and RRJ are members of the UK Centre for Tobacco Control & Alcohol Studies (UKCTAS), a UK Centre for Public Health Excellence. Funding to UKCTAS from the British Heart Foundation, Cancer Research UK, the Economic and Social Research Council, the Medical Research Council and the National Institute of Health

Research, under the auspices of the UK Clinical Research Collaboration, is gratefully acknowledged.

The content is solely the responsibility of the authors and does not necessarily represent the official views of the National Cancer Institute or the National Institutes of Health or other funders.

Contributor statements:

ABG conceived the idea for and developed the framework for the paper, produced the 1st draft and led further edits and revisions; JD and SAB provided feedback on the framework for the paper; GF, JD and RRJ prepared subsections of the paper; SAB prepared case study material; all authors contributed to editing of the paper and approved the final version.

COI: The authors have no financial conflicts of interest

Acknowledgements

The authors would like to gratefully acknowledge the contribution of Patrick Musavuli and the Campaign for Tobacco Free Kids in providing material for analysis, S.E.A. for providing images, Cathy Flower for administrative support, Silvy Peeters for helping to collate background data and Emily Savell for formatting graphs.

5 key points panel

- The tobacco industry's future depends on increasing tobacco use in low and middle income countries (LMICs), especially among women and youth and contrary to industry claims, tobacco marketing deliberately targets these groups. High levels of marketing are documented in LMICs.
- Tobacco companies consistently contest and seek to circumvent governments' authority to implement public health measures using highly misleading arguments frequently presented via third parties whose links to industry are obscured.
- In LMICs, tobacco companies harness their resource advantages in establishing partnerships with governments to address the trade in illicit tobacco in which there is evidence of their complicity and in using the threat of domestic litigation and arbitration under economic agreements (rarely drawing on the original intent of these agreements) to intimidate governments against comprehensive tobacco control measures.

- Article 5.3 of the Framework Convention on Tobacco Control and its guidelines offer governments a set of strategies to protect public health against the tobacco industry's appalling conduct, but are underutilised.
- An essential first step in addressing tobacco industry interference is changing attitudes to the industry through actively monitoring and exposing its conduct. Exemplar countries show that such efforts underpin the development of effective tobacco control.

INTRODUCTION

The inexorable rise in global deaths from tobacco is increasingly driven by trends in low and middle income countries (LMICs)¹ where, by 2030, it is estimated that 6.8 million of the 8.3 million tobacco-related deaths will occur.² The changing global patterns of tobacco use that underpin these mortality trends reflect the presence and actions of the tobacco industry, whose role in expanding tobacco use globally,³⁻⁵ has led to its label as the vector of the tobacco epidemic.

In recognition that the factors driving the tobacco epidemic, notably the actions of the tobacco industry, transcend national borders, the World Health Organization (WHO) used its treaty making powers for the first time in developing the Framework Convention on Tobacco Control (FCTC). Given overwhelming evidence of the tobacco industry's efforts to subvert public health policy making,⁶ the treaty includes Article 5.3, which requires parties to protect their public health policies from the "vested interests of the tobacco industry".⁷ The FCTC, which is legally binding, entered into force in 2005 and, by December 2014, 180 of the UN's 193 member states were Parties to the Treaty. Yet FCTC implementation has been slow and uneven in large part because of tobacco industry efforts to subvert progress in tobacco control.⁸

This paper provides an overview of tobacco industry practices focusing on LMICs given (a) the growing importance of LMICs to the tobacco industry's future, (b) the increasing tobacco-related disease burden faced by LMICs⁹ which will increase the policy priority afforded to this issue, and (c) the potential, through effective tobacco control policy implementation, to prevent full escalation of the tobacco epidemic, particularly in Africa. As well as exploring tobacco industry market expansion tactics and policy influence generally, we examine in detail three mechanisms through which tobacco companies are increasingly

attempting to prevent progress in tobacco control - the use of international economic agreements, litigation and the illicit trade in tobacco. Tobacco companies are also exploiting the opportunities presented by harm reduction^{10,11} and regulatory developments such as Better Regulation to enhance their influence^{12,13} but these currently have less resonance in LMICs and are not, therefore, covered in detail. Finally, we outline how these problems might be addressed and highlight that, despite the egregious examples of industry influence detailed, some LMICS are exemplars in tobacco control and show what can be achieved by prioritising health over tobacco industry interests.¹⁴

THE TOBACCO INDUSTRY AND MARKET EXPANSION

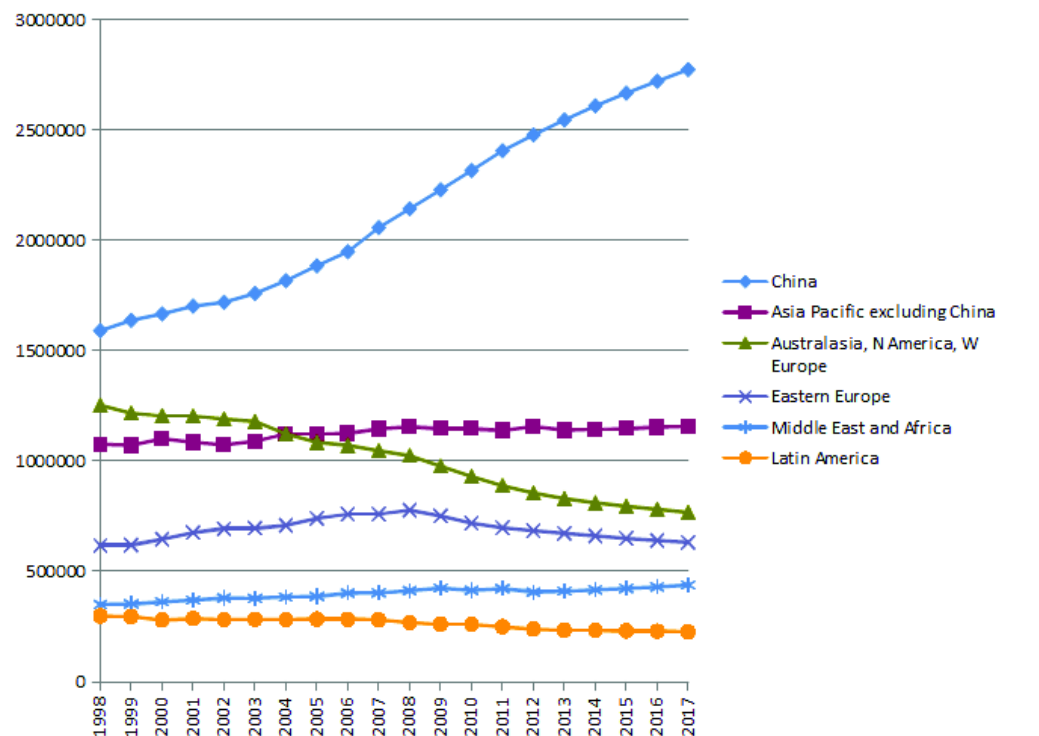
The importance of LMICS

Tobacco industry conduct can be understood in the context of the global tobacco market and the growing importance of and opportunities presented by LMICs. Historically western based tobacco companies expanded their global sales by using investment and trade liberalisation to enter new markets and acquire smaller companies – Latin America in the 1970s, parts of Asia in the 1980s and the former communist bloc in the 1990s.^{4,5} So assiduous was this expansion that the global industry is now dominated by just four privately owned transnational tobacco companies (TTCs) - Philip Morris International, British American Tobacco (BAT), Japan Tobacco International (JTI) and Imperial Tobacco(**Table w1**).¹⁵ While TTCs persistently seek to make inroads into the world's largest and most rapidly growing market, China (**Figure 1**), it remains dominated by the state owned Chinese National Tobacco Company (CNTC), the world's largest tobacco company by volume, which has fiercely guarded TTCs' access¹⁶ and is instead emerging as a competitor, producing brands for export to South East Asia.¹⁷ Beyond this, there are now very few additional state-owned or private companies left to acquire (Table w1).

Consequently, the TTCs' future now depends on driving consumption and stretching profit margins in existing markets. With China largely closed to TTCs and consumption falling in most high income countries (HIC), Latin America and Eastern Europe, their main opportunities for driving consumption arise through promoting smoking in the hitherto underexploited markets of Asia Pacific, Africa and the Middle East, where consumption continues to increase (**Figure 1**).¹⁵ The greatest potential lies in Africa where the largest increases in smoking prevalence are predicted.¹⁸ Population growth¹⁵ and the burgeoning number of adolescents consequent to declining childhood mortality rates⁹ further enhance

the attractiveness of LMICs. So too do the limited opportunities elsewhere. In HICs, the TTCs have been able to increase profits despite declining sales¹⁹ by overshifting taxes (increasing prices over and above a tobacco excise increase)²⁰. Yet this practice, on which TTCs' share prices depend, looks increasingly threatened.²¹ Finally, the opportunities e-cigarettes present may be more limited than some had assumed - sales growth in HICs is already slowing²² and profits on e-cigarettes remain lower than on cigarettes with sales accounting for just 0.4% of total value in the combined, global nicotine and tobacco market in 2013.²¹ Further, evidence suggests that the tobacco industry may simply seek to harness the reputational and access benefits of e-cigarettes while constraining their ability to genuinely compete with cigarettes.^{10,11} This is supported by media reports that tobacco companies are arguing for greater regulation of more innovative (refillable tank) e-cigarette products than cig-a-like products.²³

Figure 1. Cigarette consumption (millions of sticks) by region (historic and forecast data on retail volumes), 1998-2017



Source: Euromonitor data downloaded 7th May 2014

Market Expansion

The tobacco industry's aggressive approach to market expansion has been widely documented and shown to drive rapid increases in tobacco use.^{3-5,24,25} Historic evidence

shows that to drive up sales they market heavily, sell cheaply, systematically flaunt existing tobacco control policies and prevent future policies by lobbying aggressively.^{4,26-32} While such strategies are best documented in HICs, Latin America, parts of Asia and the former Eastern bloc, it is clear they are being repeated worldwide (**Boxes 1 and 2**).³³⁻³⁶

Marketing

Despite tobacco industry claims that it markets only to existing smokers to encourage brand switching, historical industry documents make it abundantly clear that they have deliberately targeted non-smokers, notably young people and women, and that their future depends on driving smoking uptake among these groups.²⁴ For example, as one executive explained “[T]he base of our business is the high school student”,³⁷ while BAT’s marketing plans for its brand Players Gold Leaf referred to targeting those aged “16+” and of “low income low literacy”.³⁸

The industry’s targeting of women in HICs dates back to the 1920s and linked smoking to emancipation, selling cigarettes as ‘torches of freedom’.^{24,39} Consequently the gender gap in smoking narrowed in most HICs, parts of Latin America and Eastern Europe, yet elsewhere, particularly in Asia, Africa and the Middle East, smoking among women remains considerably lower than men.⁴⁰ Such tactics have, therefore, now been repeated worldwide with the industry capitalising on social and economic change by using marketing to make female smoking more socially acceptable (**Box 1**).^{24,39,41}

Box 1. Tobacco Industry Expansion into Emerging Markets: Targeting Women and Children

Sub-Saharan Africa’s rapidly expanding young population and blossoming middle class makes it a prime target for tobacco industry expansion and tobacco companies have been strategically targeting the largely untapped opportunities there.

Historical corporate documents indicate that the sale of single stick cigarettes, which continues to this day and makes smoking affordable and accessible particularly for the poor and young, underpins industry expansion in Africa^{33,42,43} and efforts to ban their sale have been contested and circumvented.^{44,45} Numerous other efforts are made to market cigarettes to youth. In many African countries children aged 13-15 are frequently offered free cigarettes by tobacco company representatives.⁴⁶ Recent reports document companies marketing candy-cigarettes near schools,⁴² and sponsoring youth-oriented concerts and events.⁴⁷ Indirectly, youth promotion is also achieved through corporate social responsibility (CSR) activities such as publicly donating sickle cell anaemia screening machines in the Democratic Republic of Congo⁴⁸ where many children are affected by the disease, and sponsoring the education of hundreds of children in Uganda.⁴⁹

Marketing to women and girls who, in LMICs, have lower rates of smoking than men, is also widespread.^{50 51} Efforts include using ‘trend setters’ to promote and normalise the image of the African woman smoker (see below) in an attempt to mollify the cultural barriers to female smoking. The industry’s success is evidenced by the rising uptake of smoking in girls in many developing parts of the world.²⁴



Congo Tobacco Company Celebration of Women in Goma, Eastern DRC, on Women’s Day, March 8 2012

Evidence indicates a causal relationship between tobacco advertising and smoking initiation, and that even brief exposure to advertising has an impact on adolescents.⁵² The high levels of marketing observed across LMICs^{53,54} is therefore of major concern. For example, large numbers of children report being given free cigarettes by tobacco company representatives while the vast majority (between 35% and 97% by country) of professional respondents in schools believe the tobacco industry deliberately encourages youth to use tobacco.⁵³

Price

Price/tax increases are the most effective means of reducing tobacco use.⁵⁵ A key industry tactic in emerging markets, used as part of its aggressive approach to driving up sales, is to keep prices cheap in order to encourage uptake and establish use.^{15,56,57} Given the oligopolistic nature of most tobacco markets, only in some instances are such practices driven by genuine price competition.⁵⁵ Dumping, price discounting, absorbing taxes rather than passing them onto smokers, using smuggling to avoid taxes (see below) and lobbying to keep tobacco taxes low have all been documented as elements of such a strategy.^{4,56,57} BAT has referred to this approach as “share at all costs market dynamics”.¹⁵ Once smoking uptake, tobacco sales and disposable incomes have increased sufficiently, the industry increases prices or encourages consumers to trade up to more expensive brands with larger profit margins; the aim as one PMI document explains, “to trade consumers up to premium brands as economies develop”.⁵⁶

Thereafter, as companies become more established in these markets, the extent of price competition weakens, enabling pricing above competitive levels and generating excess

profits.^{19,55} Evidence from as far afield as Ireland, UK, US, Jamaica and South Africa suggests that tobacco companies then begin to overshift taxes, ie increases prices on top of tax rises, at least on premium brands.^{20,55} This enables them to both increase profits and pretend that the government, through tax increases, is solely responsible for the price rise.⁵⁵ Simultaneously they lobby for low tobacco taxes, arguing *inter alia* that price rises drive illicit trade.^{58 59} Given that the industry itself is responsible for a significant proportion of the price increase, such arguments defy logic.^{20,59} What the industry is effectively appealing for is lower taxes so that it has greater scope to increase prices (and profits).^{20,59} This pattern, and the excess profits enjoyed by tobacco companies in such markets,¹⁹ instead signal scope for governments to further increase tobacco taxes, an opportunity that is frequently overlooked.^{20,59} Where governments have increased taxes, consumption has fallen and tax revenue increased simultaneously.⁵⁵

More detailed analysis shows that, while the overall pattern in established markets is one of overshifting, the tobacco industry simultaneously absorbs the tax increases on its cheapest brands to ensure their real price remains steady or even falls.²⁰ These cheap brands appear to perform two functions – they provide a route into the market for price-sensitive (young) smokers and keep price sensitive (poorer) smokers in the market.²⁰ Such efforts are combined with price-based marketing which has increased in importance consequent to restrictions on other forms of marketing and is also targeted at the least well off.⁶⁰ Collectively they undermine the intended impact of tobacco tax policy and are likely to explain inequalities in smoking rates.²⁰

INFLUENCING POLICY

Political Influence in LMICs

The evidence, including systematic reviews of tobacco industry political activity, indicates that tobacco companies predominantly use the same tactics and arguments repeatedly over time and across jurisdictions.^{34,58,61} Consequently, the existing literature, despite its predominant focus on HICs, can be used to anticipate and, therefore, counter industry activities elsewhere.³⁴ The evidence also suggests some differences in approach, most notably that efforts to influence health policy in LMICs are bolder and, where possible, take advantage of state incapacity and corruption.^{41,62}

Overall tobacco companies continue to place considerable emphasis on economic arguments, rely heavily on third parties, and use litigation aggressively to weaken and

prevent public health measures.^{6,14,34,58,61,63} However, they have also adapted techniques to take account of both challenges to their political legitimacy, now formalised in Article 5.3 of the FCTC, and the opportunities presented by globalisation. For example, in response to their declining political legitimacy, they have increased their use of third parties^{64,65} and attempted to signify a commitment to the public good by rebranding their political activities as corporate social responsibility (CSR) initiatives⁶⁶⁻⁶⁹ and exploiting the political opportunities presented by harm reduction.^{10,11} In response to globalisation, tobacco companies are now actively using economic agreements and the opportunities presented by the global trade in illicit tobacco products to undermine progress in tobacco control. As outlined below, both efforts restrict informed scrutiny to experts - international lawyers or experts in illicit tobacco - and particularly threaten countries without the financial means to mount a legal defence or independently investigate the illicit tobacco trade and industry involvement therein.

Misrepresenting the Costs and Benefits of Tobacco Control

The tobacco industry tends to underplay the potential benefits of proposed policies while emphasising their costs.^{34,70} Consequently, despite the important work of the World Bank showing both the limited economic dependence of LMICs on tobacco and substantial economic benefits of tobacco control,⁷¹ the industry continues to exploit policymakers' misconceptions of the economic importance of tobacco, limited knowledge of the socio economic benefits of tobacco control and short-term interests in revenue generation..^{29,70,72,73}

Its ability to do this is underpinned by efforts to shape understanding of the economic impacts of tobacco through the production of lopsided assessments of the economic benefits of tobacco designed to create what, in most cases, is a false choice between health and economic well-being.⁷⁴⁻⁸⁰ These reports highlight foreign exchange earnings, public revenue and employment associated with tobacco production (agriculture and manufacturing) and use (retail and hospitality), providing a foundation for alliance building with tobacco supply chain workers.^{79,80} Predictably, however, they ignore the economic and social costs associated with tobacco use and growing, the fact that money not spent on tobacco will be spent on other goods generating alternative employment and public revenue,⁷¹ and the potential for tobacco farmers, with targeted support, to diversify.⁸¹

A key audience for such efforts is non-health ministries, whose support is crucial to tobacco companies.^{14,63,82} Recent evidence from Vietnam indicates that concerns over unemployment and public and private debt in LMICs create a particularly receptive policy environment for industry arguments: officials from departments with interests in revenue generation took a “politics-as-usual” approach to tobacco control, characterised by a low priority for health reform and interdepartmental rivalry.⁷³ This reinforces past studies focusing on African and Western Pacific countries.^{29,63}

Such efforts appear to enjoy particular influence in tobacco leaf-growing countries (**Box 2**).²⁹ Yet, it is increasingly apparent that much of the industry’s argumentation on tobacco farming is misleading.⁸¹ Claims that tobacco control measures in leaf-growing nations will suddenly decimate tobacco farming when the majority of the crop is exported and reductions in local consumption will be small and gradual are simply not credible.⁸¹ The vast majority of LMICs are not dependent on tobacco farming⁷¹ and economically sustainable alternatives have been identified in various world regions.⁸¹ While their application may be complex in some countries, perhaps particularly Malawi and Zimbabwe, the only two heavily dependent on tobacco for foreign earnings,⁷¹ continued dependence on tobacco also reflects political choices. By refusing to sign the FCTC, countries like Malawi have cut themselves adrift from international efforts to find alternatives to tobacco through FCTC Articles 17 and 18. Government inertia may also be explained by the dead hand of economic conflicts of interest; Malawi has many high-ranking government officials who grow tobacco.⁸³ Serious concerns are also being raised about the industry’s treatment of tobacco farmers, with bonded labour and child labour key issues.⁸¹ In the absence of competition, tobacco companies have control over leaf grading and price, and can lock farmers into a repetitive cycle of debt in exchange for supplies.^{29,33} Consequently, tobacco farmers are increasingly supporting tobacco control and diversification efforts. In Uganda, for example, a group of farmers who had switched to growing alternative crops recently submitted a petition to the Speaker of the Parliament in support of the Uganda Tobacco Control Bill 2014, stating that “Tobacco growing is tantamount to making a contract with poverty.”

Box 2. Tobacco Industry Influence in Emerging Markets: preventing, stalling and circumventing legislation in Africa

Progress in tobacco control in Africa has been significantly hindered by tobacco industry interference. In Kenya, it took over 13 years for the Tobacco Control Act 2007 to be approved by Parliament and Namibia’s Tobacco Products Control Act, initially introduced in

the early 1990s, was not passed until 2010. These delays were attributed in large part to industry interference.^{33,84} In Nigeria, where tobacco control NGOs have pushed for limitations on tobacco industry involvement in policy-making, BAT Nigeria ran a full page advert in a July 2014 issue of *The Guardian* (Nigerian) attempting to undermine the NGOs by informing the public of the “aggressive propaganda against the Tobacco Industry” and claiming the industry had contributed to stronger tobacco control there and therefore “must be part of the solution”.⁸⁵ In Uganda, where the Tobacco Control Bill was tabled in 2014, BAT claimed that the bill, although having little impact on demand for leaf which is almost entirely exported,⁸⁶ would decimate the livelihoods of over 14,000 farmers with negative economic consequences.⁸⁷ BAT initially cancelled their contracts with the 709 tobacco farmers from the constituency represented by the mover of the bill and later announced they would no longer contract any tobacco farmers in Uganda.^{45,87} While BAT has now blamed the bill for these decisions, it had previously cited the unpredictability of the tobacco crop in Uganda as the primary reason for withdrawal, while its 2013 closure of a leaf processing plant, relocated to Kenya, hinted that the company had been planning its exit for several years.

Even once legislation is passed, the tobacco industry finds innovative ways to circumvent it. For example, in Kenya mandated health warnings on cigarette packages are often applied as removable stickers.³³ In Nigeria, BAT has been accused of misleading senior police staff on the definition of “public places” in order to prevent enforcement of smoke-free legislation.⁸⁸ In Namibia, BAT used legal intimidation to prevent implementation of the 2010 Act.⁸⁴

Corporate Social Responsibility (CSR)

CSR is increasingly central to the tobacco industry’s business strategy, yet what appears under the rubric of this ill-defined term indicates that CSR is aimed at maintaining their status as political insiders with a legitimate role to play within health policymaking.^{15,66-68}

BAT documents indicate that these considerations have driven its CSR programmes from the outset:

“The approach should succeed in hauling us closer to a position of co-operation with governments and other important stakeholders in the developed world, while helping to limit the spread of "demonisation" from the developed world to the emerging markets..”⁸⁹

CSR practices work politically by either facilitating conventional political activities (by generating goodwill amongst policymakers, for instance, charitable donations work to make access to political élites more likely) or creating alternative means of putting conventional political activities, such as constituency building and political access, into effect.^{14,67-69,90,91} Many initiatives do both by exploiting LMICs’ acute need for investment in social projects. Thus, BAT sponsored community water projects and PMI sponsored education projects in tobacco farming areas of Sri Lanka, East Africa and Colombia, for example, build and

maintain alliances with farming communities while simultaneously emphasising the value of the industry to social and economic development.^{67,92} This is taken to extreme lengths by aligning industry charitable donations with governments' objectives of achieving the Millennium Development Goals in, for example, Nigeria and Brazil.^{67,93,94} Given the practice of LMICs defending tobacco on the basis of poverty alleviation and development, such approaches promise to be highly effective.⁹⁵ Certainly, internal industry documents claim such activities enabled them to prevent advertising bans in Sierra Leone and Uganda, and to weaken a tobacco bill in Kenya.⁹⁶

Tobacco industry CSR programmes' underlying narrative of co-operation and commitment to "sensible" regulation⁹⁷ also provide a political lubricant for the industry's other activities including the partnerships they are attempting to establish on illicit tobacco (see below). In Ecuador, for example, companies gained acceptance into policymaking networks by emphasising a commitment to regulation under the FCTC but then using the position to push for weak legislative proposals.^{72,75,98} These are designed to have a limited effect on tobacco consumption and, by filling regulatory space, decrease the likelihood of tobacco legislation being strengthened in the future.^{72,99,100} Continued industry demands to be part of national governments' efforts to develop tobacco legislation^{97,101,102} underline the ongoing risk that such efforts pose to FCTC implementation. A similar strategy involves voluntarily introducing weak versions of FCTC measures with a view to preventing or delaying the implementation of comprehensive ones. In the mid-2000s, BAT increased the size of weak, text-only warnings on cigarette packs in Colombia, Honduras, Costa Rica, and Trinidad & Tobago, it then taking several years for these countries to eventually approve legislation mandating health warnings aligned with Article 11 Guidelines.¹⁰³

Constituency Building and Third Parties

The tobacco industry makes extensive use of third parties to influence health policy in LMICs.^{34,61,75} Third party advocacy carries greater weight with policy élites,¹⁰⁴ colours policymakers' perceptions of the political risks associated with public health measures, and amplifies tobacco industry messaging about the negative impacts of policy, not least because news outlets frequently fail to expose the underlying financial conflicts of interest.¹⁰⁵

Different organisations are used to manage different aspects of the regulatory environment. International business organisations, such as the US Chamber of Commerce and US-ASEAN Business Council,¹⁰⁶ are used to lobby officials on the legal and economic implications of public health measures. For example, in 2013 and 2014 when Jamaica and Ireland, respectively, were legislating on tobacco packaging (Jamaica mandated pictorial health warnings covering 75% of the pack while Ireland aims to introduce standardised packaging of tobacco products), the US Chamber of Commerce wrote to both governments claiming the measures would contravene intellectual property obligations under international trade and investment agreements.^{107,108} The International Tax and Investment Center (ITIC), which describes itself as an independent clearinghouse for best practices in taxation is, as acknowledged on its website, sponsored by all four TTCs, which are also represented on its Board of Directors.¹⁰⁹ It hosts seminars, publishes reports, and sponsors conferences on tobacco tax policy and the illicit tobacco trade which promote the tobacco industry's position on these issues and give it "a seat at the policy-making table".¹⁰⁹ Such tactics have proved successful in influencing tax policies in some countries.¹⁰⁹ In October 2014 it hosted a meeting for finance ministers the day before the FCTC Conference of the Parties meeting (COP) in Moscow where FCTC Article 6 guidelines on tobacco taxation were to be agreed.¹⁰⁹ Clearly intended to threaten progress of the guidelines, ITIC billed the event as a pre-COP meeting giving the impression that it was officially associated with the COP. This prompted WHO to write to all parties explaining that the meeting "is in no manner supported by the Convention Secretariat and cannot be considered as being in any way linked to the COP".¹¹⁰

The International Tobacco Growers Association (ITGA) was established and continues to be funded by the industry as a "front" for its "Third World lobby activities".^{82,111} ITGA presents itself as the voice of the tobacco farmer in contemporary tobacco policy conflicts.¹¹² Its financial links to tobacco companies are rarely disclosed^{111,112} although it is increasingly clear they use ITGA strategically to oppose tobacco control policies.⁸² Farmers are mobilised using misleading arguments about the impacts of policies⁸² and encouraged to intervene using a variety of means, including protests, media outreach, policy submissions and promotion of research, to highlight the negative economic impacts of public health measures.^{112,113} The tobacco industry has even managed to have ITGA oppose FCTC Articles 17 and 18 which aim to help farmers by finding viable alternatives to tobacco growing.⁸² Recently, civil society organisations and farmers groups in Africa have launched a campaign highlighting the ITGA's lack of credibility and independence.¹¹⁴

The use of international trade and investment agreements and domestic litigation to deter and challenge progress in tobacco control

The tobacco industry is increasingly using international trade and investment agreements, including those overseen by the World Trade Organization (WTO),^{115,116} and domestic litigation^{34,61} to challenge existing and deter future tobacco control policies.^{115,116}

Use of trade and investment agreements

Industry documents suggest argument that innovative health warning policies including standardised packaging contravened trade and investment treaties was developed as a deliberate strategy in the 1990s.¹¹⁵ Despite consistent legal advice that the agreements then in existence did not offer protection, the industry successfully used these arguments to deter policy implementation.¹¹⁵ With the growing number of bilateral and multilateral investment treaties including the emerging Transatlantic Trade and Investment Partnership (T-TIP) between the EU and US and Transpacific Partnership (TPP), involving 12 countries and approximately 40% of world trade, this trend looks set to intensify. Moreover, given changes in the nature of such agreements and evidence of industry efforts to influence their content in ways that make it easier to challenge policies, these agreements may now pose even greater challenges to tobacco control.¹¹⁶⁻¹¹⁸ Key concerns are that bilateral investment treaties (BITs) enhance intellectual property rights and, in contrast to most current major economic agreements which only allow governments to lodge formal complaints, give corporations legal standing to directly challenge governments' regulation through investor state dispute settlement (ISDS) arrangements. ISDS arbitration can be costly and uncertain and grants compensation (not sanctioned retaliation, like in the WTO), thereby significantly increasing the financial risks to countries facing such disputes.^{116,117}

Although corporations are unable to directly bring a case to WTO, certain LMIC governments appear willing to act as tobacco industry puppets. Currently, five countries – Ukraine (DS434), Honduras (DS435), the Dominican Republic (DS441), Cuba (DS458) and Indonesia (DS467) – are complainants in a formal WTO dispute against Australia's standardised packaging legislation. These countries, alongside other (predominantly leaf-producing) LMICs, also challenged Australia for many months before the formal dispute within WTO committees¹¹⁹ and expressed concerns about the European Union's Tobacco Product's

Directive when notified to the WTO in 2013.¹²⁰ Similar countries, Malawi among them, continue to vocally challenge other' tobacco control measures in the WTO including bans on tobacco additives Canada and Brazil.^{121,122}

These disputes are rarely genuinely about trade. They are rather about the threat that regulation poses to tobacco companies and their ability to convince governments to challenge such innovation on their behalf. In the case of standardised packs in Australia, the complainants' do not export large volumes of tobacco products to Australia, if at all.¹²³ Instead, PMI or BAT funding for four of the five claims against Australia has been acknowledged.^{124,125} In Malawi, the tobacco industry is thoroughly integrated into official international trade policymaking – it plays leadership roles on the National Working Group on Trade Policy and the Private-Public Dialogue Forum.^{126,127} While the tobacco industry is clearly adept at cultivating strong political ties in countries where tobacco growing is widespread, it is also apparent that they take advantage of poor governance and corruption: 18 of the 27 countries that directly challenged Canada's ban on tobacco additives scored in the corrupt or highly corrupt range on Transparency International's Corruption Perceptions Index, and only 3 in the "Clean" range.¹²⁸

LMICs have also been the victims of industry efforts to use economic treaties to threaten innovative tobacco control policies both historically^{129,130} and recently. Uruguay is currently defending its large, graphic warning labels in international arbitration.¹³¹ PMI (with 2013 revenues of more than US\$59 billion and profits near \$9 billion¹³²) claims that Uruguay (with total budget revenues of approximately \$17 billion and expenditures of \$19 billion¹³³) is violating the provisions of a BIT that the country has with Switzerland (PMI's corporate home), even though Article 2.1 of the BIT clearly provides for a public health exception.¹³⁴ Without an international NGO, Bloomberg Philanthropies, supporting its legal costs, Uruguay would likely have abandoned its regulatory efforts.¹³⁵

Use of Domestic Litigation

Tobacco companies are aggressive litigants, bringing legal challenges even when their own advisers indicate that action is likely to fail,¹³⁶ and reports suggest a fourfold increase in tobacco industry litigation against public health measures between 2005 and 2011.¹³⁷ Such challenges seek to delay, overturn or weaken (allowing, for example, smoking in ventilated areas or limiting the size of health warnings (**Box 3**))¹³⁸ public health measures. Amongst other measures, proposals in LMICs to increase the size of health warnings (Thailand,¹³⁹ Sri

Lanka,^{140,141} Nepal¹⁴²) and introduce graphic health warnings (Paraguay,¹⁴³ Philippines^{1,144}), and restrictions on public smoking (Uganda,¹³⁸ Kenya,¹³⁸ Mexico,^{79,145} Argentina,^{1,146} Brazil¹), marketing (South Africa,^{138,140} Panama,¹ Colombia¹, Brazil¹), and additives (Brazil¹⁴⁷⁻¹⁴⁹) have all recently been challenged in national courts. Interestingly, many of these cases fail,^{1,138,140-142,150-152} reflecting a similar pattern in Europe.^{1,136,140} Given the frequency with which court challenges are made and the breadth of measures that have been subject to legal challenge, the number of informal threats of litigation to policymakers that never come to light but may have deterred progress in tobacco control is likely to be significant.³⁴

Box 3: BAT's efforts to challenge health warning legislation in Sri Lanka

In August 2012 the Sri-Lankan Ministry of Health passed regulations requiring pictorial health warning covering 80% of the front and back of tobacco packs and in February 2014, the Sri-Lankan parliament approved legislation to this end. Meanwhile, however, Ceylon Tobacco Company (CTC), a BAT subsidiary, has brought a series of legal challenges against the legislation that have led ultimately to a significant delay in implementation and a shrinking in size of the warnings to 60%.

The initial lawsuit claimed the regulations were impossible to implement, the company would only comply if the requirements were "reasonable" (35% of the pack surface) and that the Ministry of Health did not have the authority to issue such regulations. The case went through several layers of the court system which at one point suggested that both parties settle with the Ministry of Health reducing the size of the warnings, a suggestion it refused, until CTC ultimately filed the case in the Supreme Court. The Supreme Court first delayed implementation of the warnings before ruling, in May 2014, that the Ministry of Health had the right to impose the health warnings but ordered a reduction in size to between 50-60% of the pack surface. The new warnings were due to be in place by July 1st 2014 but, just two weeks before that, CTC filed a further appeal with the Supreme Court requesting a 10-11 months extension to the date of implementation for the company to sell already available stocks. On July 11th 2014 a final ruling has delayed the 60% pictorial health warnings until January 1 2015.

Sources:^{141,153}

Tobacco smuggling

The availability of cheap, illicit tobacco undermines attempts to reduce tobacco use and is a public health concern which has prompted the inclusion of an Illicit Trade Protocol within the FCTC. Yet a far greater concern is the way the tobacco industry is increasingly manipulating the problem of tobacco smuggling for policy gain in ways that seriously threaten progress in tobacco control. Tobacco companies make their profit when they sell to the distributor and whether the cigarettes are then sold through legal or illegal channels makes little difference. However, the sale of cigarettes through illegal channels has a number of advantages for tobacco companies (**Web Box 1**). Despite overwhelming evidence

of the industry's historical involvement in cigarette smuggling (**Web Box 1**) and growing evidence of ongoing complicity, for example through over-producing or over-supplying markets with product that then leaks into illicit channels,¹⁵⁴⁻¹⁵⁶ tobacco companies have managed to shift the illicit tobacco issue from a public relations disaster in which they were identified as the pariah supplier of illicit product^{157,158} to a public relations success story in which they are increasingly perceived as the victim of and solution to the problem. Through their assiduous efforts over recent years, tobacco companies have effectively hijacked the Illicit Trade Protocol (**Box 4**) and are actively using the threat of illicit to counter tobacco control policies by arguing, misleadingly, that tobacco control policies drive increases in illicit.^{58,59,159,160}

Tobacco companies have worked assiduously to achieve this position by taking advantage of the complexity of the issue and using their resource advantage to dominate every aspect of the debate. First, by commissioning reports and surveys, tobacco companies have come to control the data and evidence on illicit and use this to dominate media coverage, secure access to authorities and promote industry messaging on illicit,¹⁶¹⁻¹⁶³ for example that illicit is driven by public health policies rather than weaknesses in customs and law enforcement and that counterfeiting and intellectual property crime are the primary concerns.¹⁶⁴ The volume of industry reports of this nature produced in recent years has been overwhelming, making it impossible for tobacco control groups to adequately respond. Where industry evidence and data from Europe, Africa, Asia, Latin America and Australia have been examined, they have been found to be seriously flawed, to significantly exaggerate the scale of illicit (and the counterfeit element) and underplay industry involvement.^{154,161,163,165-170}

Second, tobacco companies fund activities under the umbrella of CSR (training for border patrol and customs officials, funding for sniffer dogs¹⁷¹⁻¹⁷³) to further cement access and signal the need for "partnership" between industry and authorities. These activities have enjoyed success as far afield as Azerbaijan, Mali, Namibia, South Africa, as well as at supranational level (**Box 4**).¹⁷⁴ Consequently tobacco companies are now cooperating, both formally and informally, with various governments and intergovernmental agencies, contrary to Article 5.3. Alongside extensive CSR efforts (see above) and claimed commitments to harm reduction (which have hitherto largely featured in HICs^{10,11}), such efforts are undoubtedly intended to counter the TTCs' gradual exclusion from the policy arena and undermine Article 5.3. More worryingly, if the norm of cooperation the industry is

seeking to establish in illicit trade seeps over into other areas of policy, it threatens tobacco control more generally.¹⁷⁵

Third, tobacco companies have been funding a growing number of third parties – organisations and individuals (notably ex-policemen) - who provide credibility and are deliberately used as ‘media messengers’ or report authors, their links to industry rarely disclosed.¹⁷⁶ The 2014 report produced by KPMG for the tobacco industry’s Digital Coding and Tracking Association (**Box 4**) and ITIC’s activities (see above) are just recent examples. Press coverage frequently fails to expose industry backing for these reports or their inaccuracy.¹⁶²

Collectively such efforts are enjoying considerable success and should be seen as part of the industry’s audacious attempt to secure control over the Illicit Trade Protocol and ensure it is put in charge of the global track and trace system that the protocol envisages as addressing global cigarette smuggling (**Box 4**). Yet the danger of regulatory capture with the industry coming to control both the data on and how the illicit trade is dealt with is illustrated by the legally binding deals reached between the four TTCs and the European Commission, which growing evidence suggests have failed. While data show that genuine tobacco industry products are still being smuggled in significant volumes in the EU, the payments TTCs have had to make have been so tiny as to provide no effective disincentive.^{156,177} If a legally binding deal in a well-resourced jurisdiction has failed, this raises major concerns about the deals, binding and voluntary, negotiated elsewhere. As experts note, no deal with the tobacco industry has ever led to a positive outcome for public health.¹⁷⁴

Box 4: The tobacco industry’s ongoing attempts to infiltrate and undermine global efforts to address cigarette smuggling

The illicit trade protocol (ITP), a supplementary treaty to the FCTC, was adopted in November 2012 and puts technology, via a global track and trace system, at the heart of addressing illicit tobacco. It specifies clearly that the tobacco industry should play no part in such a system. Leaked industry documents show the TTCs had prepared for this by secretly developing a plan to promote Codentify, a pack labelling system developed and controlled by PMI, as the track and trace system of choice. Not only does Codentify not meet the ITP requirements for a track and trace system,¹⁷⁸ but this would put the TTCs in control of a global system seeking to address the illicit tobacco trade in which they have been extensively involved. Further, it directly contravenes both Article 5.3 and the ITP’s requirement for the system to be independent of industry.

In 2011 the four TTCs collectively established the Digital Coding and Tracking Association

(DCTA) in Switzerland to collaborate with governments and international organisations and promote Codentify, and PMI alone donated Euro15 million to INTERPOL, the world's largest police organisation. By July 2012, DCTA had begun working with INTERPOL to make Codentify accessible to law enforcement agencies globally via INTERPOL's Global Register. Subsequent to the donation, Interpol controversially applied for Observer Status at the November 2012 Conference of the Parties claiming its ability to coordinate and facilitate international cooperation to eliminate illicit trade would be an asset.^{154,164}

In 2014, the industry's DCTA was a major sponsor of the World Customs Organisation conference on illicit tobacco in Brisbane, Australia. KPMG's Robin Cartwright presented in DCTA's timeslot but his presentation did not mention that he is leading a £10million project on behalf of PMI.^{154,179} Simultaneously, KPMG and GS1 UK launched a new report promoting Codentify.¹⁸⁰ While this report acknowledges that KPMG has worked for the tobacco industry and cites funding from DCTA, it fails to note that DCTA is effectively the tobacco industry.

As part of their apparent efforts to further ingratiate themselves with the international law enforcement community, in 2011 PMI donated 55,000Euros to the International Anti-Corruption Academy,¹⁸¹ an organisation initiated by the European Antifraud Office (OLAF) and the UN Office on Drugs and Crime (UNODC)¹⁸² to provide anti-corruption education and research.

THE WAY FORWARD

Addressing tobacco industry interference should be simple. FCTC Article 5.3 guidelines outline the measures needed,⁷ technical reports flesh these out in detail,¹⁸³⁻¹⁸⁶ while this paper shows that industry tactics are repeated over time and place and could therefore be predicted and countered.³⁴ Yet, while growing numbers of countries have taken steps to prevent tobacco industry interference, successful implementation of Article 5.3 is almost non-existent.¹⁷⁴

In practice, countering tobacco industry influence is complex. Even where efforts have been made to implement Article 5.3, tobacco companies offset such efforts by expanding their use of third parties, changing the regulatory architecture in a way that cements corporate access and influence^{12,13,187,188} and influencing economic agreements to enable them to challenge policies.¹¹⁷ Tobacco companies will continue to secure access and influence as long as it remains acceptable to do so. A necessary first step, therefore, and a pre-requisite to advancing tobacco control, is to change attitudes to the tobacco industry. This requires civil society to actively monitor and publicise industry misconduct (as detailed in Article 5.3) and for ministries of health to help disseminate these findings within government and beyond. As tobacco companies spend millions each year attempting to rehabilitate their image¹⁸⁹⁻¹⁹² and as institutional memories are short, such efforts must be ongoing. It is no coincidence

that the countries (in all income groups) with the most successful tobacco control policies also have the most active programmes of industry monitoring (witness Thailand, Brazil, UK, Australia)^{14,193} and that recent progress in others has come in part through recognition of industry malfeasance and efforts to implement 5.3 (**Box 5**). While such efforts currently focus at the national level, industry influence also increasingly occurs at supranational level (the deals with INTERPOL, lobbying by ITIC and regional business organisations, for example). To address this, parties to the FCTC must cooperate, share knowledge, raise awareness among and hold intergovernmental agencies to account, and ensure that industry activity beyond national boundaries is monitored and reported. While WHO has a mandate to monitor the industry's supranational activity, funding for such efforts would need to be met by member states or international NGOs. Finally, TTCs' HIC host governments should play a more active role in holding TTCs to account. In contrast to Switzerland (now home to two TTCs, PMI and Japan Tobacco International), the UK government (home to BAT and Imperial Tobacco) has made a start in developing guidelines for diplomatic posts.¹⁹⁴

Box 5: Progress in the Philippines

In January 2013, after a hard-fought political battle against the tobacco industry (led by PMI) and its allies, and following active efforts to implement Article 5.3,¹⁸³ the Philippines government implemented a major reform of tobacco excise tax structure and rates including hypothecating the tax for health purposes. The reform sought to eventually eliminate a structure that favoured incumbent firms and kept taxes and therefore prices of tobacco products low. Though the country has long endured a reputation for poor governance and corruption^{195,196}, governments can change. In this case, there was strong overt support for the reform from the highest political levels, including the President, the finance minister, the commissioner of the revenue authority and the leaders in both houses of the national legislature^{197,198}. More importantly for countries seeking to replicate this success, the government successfully linked the reform strongly to health, both in terms of mitigating tobacco use but also by earmarking hypothecating the vast proportion of new revenues to providing universal health coverage to the country's most vulnerable populations. These linkages engendered widespread legislative and public support, which ensured the reform's success. As of mid-2014, early estimates suggest that tax revenues have increased and are going to the earmarked hypothecated programs, and smoking prevalence among the young and those of lower income are now declining.^{199,200}

This approach does not overlook the fact that industry influence is a manifestation of the inequalities in power and resources between TTCs on one hand, and nation states and civil society on the other. This is particularly the case in LMICs. Instead it recognises that this resource imbalance can only be directly addressed through radical measures that curtail the tobacco industry's excess profits¹⁹ or fundamentally alter its structure.²⁰¹ The difficulties countries face in implementing even simple tobacco control policies underline that these more radical 'endgame' solutions, while much needed, are unlikely to be achieved without first changing attitudes to the industry through the actions above.

Yet, while the ability of tobacco control policies to rapidly reduce non-communicable diseases in LMICs is widely recognised, the political complexities of implementing such measures are overlooked.⁹ The Gates Foundation and Bloomberg Initiative to Reduce Tobacco Use are exceptional in recognising this problem and supporting policy advocacy for tobacco control, including efforts to address tobacco industry interference. However, until this need is more widely recognised and tobacco control embedded more firmly in the development agenda, progress will remain slow. Economies of scale can be realised by collectively addressing the corporate vectors of NCDs, including tobacco, alcohol, processed food and sugary drinks, and the shared mechanisms (eg international economic agreements) through which their influence is mediated.^{202,203} Governments should also look to, polluter pays principles, hypothecated taxes or price regulation¹⁹ to fund these efforts.

Governments and civil society must also look to implement other elements of Article 5.3 (including limiting interactions with industry and ensuring their transparency, rejecting partnerships with industry, avoiding conflicts of interest for officials, denormalising activities industry describes as "socially responsible"). Most ministries of health are now cognisant of tobacco industry misconduct and the requirements of 5.3 and can therefore play a key role in informing other government departments. While departments seeking to control illicit tobacco may need to meet with and obtain data from the tobacco industry, they should ensure such interactions meet the standards of transparency required of Article 5.3 and learn to treat industry data with scepticism. Similarly civil society and ministries of health must urge governments to reverse any agreements tobacco companies have hitherto secured with governments. Prospectively, progress on Article 5.3 is likely to be enabled by first implementing the most feasible measures. For example, many countries have codes of conduct for civil service to which guidance for interaction with the tobacco industry could be

added and provisions consistent with 5.3 can be added to tobacco control legislation as it is being developed. More broadly, improving standards of governance and transparency in policing making and public life and ensuring greater public health involvement in trade and investment agreement negotiations would help.

Beyond this, a number of specific technical interventions should help address industry interference in LMICs and beyond. Technical support and capacity building is needed to enable parties to deal with legal challenges to tobacco control via both domestic courts and international dispute settlement mechanisms and is being addressed via the relevant knowledge hubs.²⁰⁴ Investigative research and capacity building in illicit tobacco is needed to further understand and address this complex issue. Updated research that directly addresses industry economic arguments, including those on tobacco farming, is also needed alongside efforts to accelerate the development of FCTC Article 17 and 18 guidelines on support for economically viable alternative alternatives to tobacco. Moving forward, LMICs must guard against industry efforts to alter the regulatory architecture, for example through the application of Better Regulation principles and business impact assessments, which have been shown to embed and enable corporate influence.^{12,13,188}

CONCLUSION

Tobacco industry interference with governments' efforts to implement tobacco control policies remains one of the greatest challenges to preventing the harm caused by this industry. Tobacco companies continue to promote their lethal product and circumvent or prevent development and implementation of effective tobacco control policies. While select countries in all income groups, including those where the industry is a significant economic player,¹⁹³ show that actively addressing tobacco industry misconduct is achievable and enables effective tobacco control, elsewhere, despite a legal obligation to implement the FCTC, progress is lamentably slow and an epidemic that could be prevented continues to escalate. While debate centres on whether progress can be most rapidly achieved through implementation of FCTC provisions or moving to more radical 'endgame' solutions, actively addressing tobacco industry interference is a pre-requisite to both. Changing attitudes to the tobacco industry through actively monitoring and exposing its conduct is an essential first step.

REFERENCES

1. Eriksen M, Mackey J, Ross H. *The Tobacco Atlas*. Georgia: American Cancer Society, 2012.
http://www.tobaccoatlas.org/uploads/Images/PDFs/Tobacco_Atlas_2ndPrint.pdf (accessed 1 October 2014).
2. Mathers CD, Loncar D. Projections of global mortality and burden of disease from 2002 to 2030. *PLoS Medicine* 2006; **3**: 2011-30.
3. Connolly GN. Worldwide expansion of transnational tobacco industry. *Journal of the National Cancer Institute* 1992; (12): 29-35.
4. Gilmore AB, Fooks G, McKee M. A review of the impacts of tobacco industry privatisation: Implications for policy. *Global Public Health* 2011; **6**(6): 621-42.
5. Bettcher D, Subramaniam C, Guindon GE, et al. *Confronting the Tobacco Epidemic in an Era of Trade Liberalization*. Geneva: World Health Organization, 2001.
6. World Health Organization. *Tobacco industry interference with tobacco control*. Geneva: WHO Tobacco Free Initiative, 2009 .
7. WHO. *Guidelines for implementation of Article 5.3 of the WHO Framework Convention on Tobacco Control*. World Health Organization, 2008.
8. Conference of the Parties to the FCTC. *Implementation of Article 5.3 of the WHO FCTC: evolving issues related to interference by the tobacco industry*. 2014.
9. Jamison DT, Summers LH, Alleyne G, et al. Global health 2035: a world converging within a generation. *The Lancet* 2013; **382**(9908): 1898 - 955.
10. Peeters S, Gilmore AB. Understanding the emergence of the tobacco industry's use of the term tobacco harm reduction in order to inform public health policy. *Tob Control* Published Online First 22 January 2014 doi: 10.1136/tobaccocontrol-2013-051502.
11. Peeters S, Gilmore AB. Transnational Tobacco Company Interests in Smokeless Tobacco in Europe: Analysis of Internal Industry Documents and Contemporary Industry Materials. *PLoS Med* 2013; **10**(9): e1001506.
12. Smith K, Fooks G, Collin J, Weishaar H, Mandal S, Gilmore A. "Working the System"—British American Tobacco's Influence on the European Union Treaty and Its Implications for Policy: An Analysis of Internal Tobacco Industry Documents. *PLoS Med* 2010; **7**(1): e1000202.
13. Ulucanlar S, Fooks GJ, Hatchard JL, Gilmore AB. Use of Scientific Evidence by Transnational Tobacco Companies: a Review of Tobacco Industry Submissions to the UK Government Consultation on Standardised Packaging. *PLOS Medicine* 2014; **11**(3): e1001629. doi: 10.1371/journal.pmed.
14. Charoenca N, Mock J, Kungskulniti N, Preechawong S, Kojetin N, Hamann SL. Success Counteracting Tobacco Company Interference in Thailand: An Example of FCTC Implementation for Low- and Middle-income Countries. *International Journal of Environmental Research and Public Health* 2012; **9**(4): 1111-34.
15. Gilmore AB. Understanding the vector in order to plan effective tobacco control policies: an analysis of contemporary tobacco industry materials. *Tob Control* 2012; **21**(2): 119-26.

16. Holden C, Lee K, Gilmore A, Fooks G, N W. Trade policy, health, and corporate influence: British American tobacco and China's accession to the World Trade Organization. *Int J Health Serv* 2010; **40**(3): 421-41.
17. He P, Takeuchi T, Yano E. An overview of the China National Tobacco Corporation and State Tobacco Monopoly Administration. *Environ Health Prev Med* 2013; **18**(1): 85-90.
18. Mendez D, Alshanteqy O, Warner KE. The potential impact of smoking control policies on future global smoking trends. *Tob Control* 2013; **22**: 46-51.
19. Gilmore AB, Branston JR, Sweanor D. The case for OFSMOKE: how tobacco price regulation is needed to promote the health of markets, government revenue and the public. *Tob Control* 2010; **19**(5): 423-30.
20. Gilmore A, Tavakoly B, Taylor G, Reed H. Understanding tobacco industry pricing strategy and whether it undermines tobacco tax policy: the example of the British cigarette market. *Addiction* 2013; **108**(7): 1317-26.
21. Euromonitor International. *Passport Global Tobacco: Key findings part 2 - OTP, Alternatives and Corporate Strategy*. Euromonitor International, 2014.
22. Euromonitor. *Passport The shift to the functional: Has the pleasure gone out of tobacco?*: Euromonitor, 2014.
23. Neal M. *GIZMODO The Maker of Vuse E-Cigs is Lobbying to Ban Vaping (Updated)*. 2014. <http://gizmodo.com/the-maker-of-blu-e-cigs-is-lobbying-to-ban-vaping-1633442788> (accessed 11 December 2014).
24. WHO. *Gender, Women, and the Tobacco Epidemic*. Geneva: World Health Organization, 2010
http://www.who.int/tobacco/publications/gender/en_tfi_gender_women_marketing_tobacco_women.pdf (accessed 9 June 2014).
25. Chaloupka F, Laizuthai A. *US Trade Policy and Cigarette Smoking in Asia*. Cambridge, MA, USA: National Bureau of Economic Research, 1996.
26. Szilagyi T, Chapman S. Tobacco industry efforts to keep cigarettes affordable: a case study from Hungary. *Cent Eur J Public Health* 2003; **11**(4): 223-8.
27. McKenzie R, Sopharo C, Sopheap Y. "Almost a role model of what we would like to do everywhere": British American Tobacco in Cambodia. *Tob Control* 2004; **13** (Suppl II): ii112-ii7.
28. Madrazo-Lajous A, Guerrero-Alcantara A. [Undue tobacco industry interference in tobacco control policies in Mexico]. *Salud Publica Mex* 2012; **54**(3): 315-22.
29. Patel P, Collin J, Gilmore AB. "The law was actually drafted by us but the Government is to be congratulated on its wise actions": British American Tobacco and public policy in Kenya. *Tob Control* 2007; **16**(1): e1.
30. Aguinaga Bialous SM, Shatenstein S. *Profits Over People: Tobacco Industry Activities to Market Cigarettes and Undermine Public Health in Latin America and the Caribbean*. Washington, DC: Pan American Health Organization, 2002.
31. Alechnowicz K, Chapman S. The Phillipine tobacco industry: "the strongest tobacco lobby in Asia". *Tob Control* 2004; **13**(Suppl 2): 1171-8.
32. Mejia R, Schoj V, Barnoya J, Flores ML, Perez-Stable EJ. Tobacco Industry Strategies to Obstruct the FCTC in Argentina. *CVD Prevention and Control* 2008; **3**(4): 173-9.
33. *Tobacco Industry interference in Kenya: Exposing the tactics*. Nairobi: Ministry of Public Health and Sanitation, Kenya & International Institute for Legislative Affairs, 2013.

34. Savell E, Gilmore AB, Fooks G. How Does the Tobacco Industry Attempt to Influence Marketing Regulations? A Systematic Review. *PLoS One* 2014; **9**(2): e87389.
35. McCall C. Tobacco advertising still rife in southeast Asia. *The Lancet* 2014; **384**(9951): 1335-6.
36. SEATCA. *Industry Intensifies Advertising at Point-of-sale: A case for pack display ban*. SEATCA 2014.
http://seatca.org/dmdocuments/POS_Handout_update_Apr%202014_F.pdf (accessed 1 October 2014).
37. Lorillard. Memo from executive TL Achey to former Lorillard President Curtis Judge re Newport brand. 1978 Bates number(s) TINY0003062
<http://legacy.library.ucsf.edu/tid/cmt22f00/pdf?search=%22tiny0003062%22> (accessed 1 October 2014)
38. Moody L, Lim J. Memo to T Rytkenen. Subject PGL Positioning Statement. BAT(UK and Export) Limited 1992. Bates number(s) 500302242-50
<http://legacy.library.ucsf.edu/tid/sie97a99/pdf?search=%22pgl%20positioning%20statement%22> (accessed 1 October 2014)
39. Amos A, Haglund M. From social taboo to "torch of freedom": the marketing of cigarettes to women. *Tob Control* 2000; **9**(1): 3-8.
40. Hitchman S, Fong GT. Gender empowerment and female-to-male smoking prevalence ratios. *Bulletin of the World Health Organisation* 2011; **89**: 195-202.
41. Gilmore A, Collin J, McKee M. British American Tobacco's erosion of health legislation in Uzbekistan. *British Medical Journal* 2006; **332**: 355-8.
42. Center for Tobacco Control in Africa. *Tobacco Industry Monitoring Regional Report for Africa*. Center for Tobacco Control in Africa August 2013.
[http://ctc-africa.org/images/docments/reports/Regional%20 Report for Africa Aug13.pdf](http://ctc-africa.org/images/docments/reports/Regional%20Report%20for%20Africa%20Aug13.pdf) (accessed 1 October 2014).
43. BAT. Marketing Africa Companies. Bates number(s) 301509119-21
<http://legacy.library.ucsf.edu/tid/eoh18a99/pdf> (accessed 1 October 2014)
44. British American Tobacco Kenya. Notice to Consumers (copy of newspaper advertisement obtained by Tobacco Control Research Group). June 2014.
45. Tobacco Control Research Group. *British American Tobacco Uganda: The Uganda Tobacco Control Bill 2014*. Tobacco Tactics University of Bath 2014.
http://tobaccotactics.org/index.php/British_American_Tobacco_Uganda:_The_Uganda_Tobacco_Control_Bill_2014 (accessed 1 October 2014).
46. Centers for Disease Control and Prevention. *Ever offered a free cigarette by a tobacco company representative*.
<http://nccd.cdc.gov/GTSSData/default/IndicatorResults.aspx?TYPE=&SRCH=C&SUID=GYTS&SYID=RY&CAID=Topic&SCID=C05&QUID=Q07&WHID=WW&COID=&LOID=LL&DCOL=S&FDSC=FD&FCHL=&FREL=&FAGL=&FSEL=&FPRL=&DSRT=DEFAULT&DODR=ASC&DSHO=False&DCIV=N&DCSZ=N&DOCT=0&XMAP=IAB&MPVW=&TREE=0> (accessed 1 October 2014).
47. Tobacco Control Research Group. *British American Tobacco Uganda: Marketing Strategies*. Tobacco Tactics University of Bath 2014.
http://www.who.int/tobacco/mpower/publications/en_tfi_mpower_brochure_e.pdf (accessed 1 October 2014).

48. *Pour un renouveau social*. BAT Congo, 2010.
http://tobaccotactics.org/images/8/81/BAT_DRC.pdf.
49. Eremu J. *Over 200 benefited from BAT scholarships*. New Vision.
<http://www.newvision.co.ug/B/D/126/1/7712> (accessed 1 October 2014).
50. Schmidt LA. *Tobacco Industry targeting of women and girls*. Campaign for Tobacco-Free Kids, 2014.
<http://www.tobaccofreekids.org/research/factsheets/pdf/0138.pdf> (accessed 1 October 2014).
51. Tobacco Control Research Group. *British American Tobacco in Africa: A past and present of double standards*. Tobacco Tactics University of Bath 2014.
http://tobaccotactics.org/index.php/British_American_Tobacco_in_Africa:_A_Past_and_Present_of_Double_Standards (accessed 1 October 2014).
52. National Cancer Institute. *The Role of the Media in Promoting and Reducing Tobacco Use*. Bethesda, MD: Department of Health and Human Services, National Institutes of Health, National Cancer Institute; 2009.
53. World Health Organization, Tobacco Free Initiative. *Global youth tobacco survey (GYTS)*. World Health Organization.
<http://www.who.int/tobacco/surveillance/gyts/en/> (accessed 15 February 2015).
54. World Health Organization, Tobacco Free Initiative. *GATS (Global Adult Tobacco Survey)*. World Health Organization.
<http://www.who.int/tobacco/surveillance/gats/en/> (accessed 15 February 2015).
55. IARC. *IARC Handbooks of Cancer Prevention: Tobacco Control. Volume 14. Effectiveness of Price and Tax Policies for Control of Tobacco*. Lyon, France: International Agency for Research on Cancer; 2011.
56. Philip Morris. Latin America Region. Philip Morris 1993 Bates number(s) 2045979119-251 <http://legacy.library.ucsf.edu/tid/lnm50b00/pdf> (accessed 1 October 2014)
57. Vateesatokit P, Hughes B, Ritthphakdee B. Thailand: winning battles, but the war's far from over. *Tob Control* 2000; **9**(2): 122-7.
58. Smith K, Savell E, Gilmore A. What is known about tobacco industry efforts to influence tobacco tax? A systematic review of empirical studies. *Tob Control* 2013; **22**: e1.
59. Gilmore A, Reed H. The truth about cigarette price increases in Britain. *Tob Control* 2013 **23**: e15-6.
60. Garman K, Tavakoly B, Gilmore A. UK: price-based promotions target poor. *Tob Control* 2010; **19**: 263-6.
61. Lee S, Ling PM, Glantz SA. The vector of the tobacco epidemic: tobacco industry practices in low and middle-income countries. *Cancer Causes Control* 2012; **1**: 117-29.
62. Corporate Accountability International. *Tobacco Industry Interference in Health Policy and Measures in the Global Tobacco Treaty to Prevent it*. Corporate Accountability International, 2007.
63. McCool J, McKenzie J, Lyman A, Allen M. Supporting Pacific Island Countries to Strengthen Their Resistance to Tobacco Industry Interference in Tobacco Control: A Case Study of Papua New Guinea and Solomon Islands. *International Journal of Environmental Research and Public Health* 2013; **10**(8): 3424-34.

64. Peeters S, Costa H, Stuckler D, McKee M, Gilmore A. The Revision of the 2014 European Tobacco Products Directive: An Analysis of the Tobacco Industry's Attempts to 'break the health silo'. *Tob Control* In press.
65. Tobacco Control Research Group. *Third Party Techniques*. Tobacco Tactics University of Bath 2014.
http://www.tobaccotactics.org/index.php/Third_Party_Techniques (accessed 1 October 2014).
66. Fooks G, Gilmore A, Collin J, Holden C, Lee K. The Limits of Corporate Social Responsibility: Techniques of Neutralization, Stakeholder Management and Political CSR. *Journal of Business Ethics* 2013; **112**(2): 283-99.
67. Fooks GJ, Gilmore AB. Corporate Philanthropy, Political Influence, and Health Policy. *PLoS One* 2013; **8**(11): e80864.
68. Fooks GJ, Gilmore AB, Smith KE, Collin J, Holden C, Lee K. Corporate Social Responsibility and Access to Policy Elites: An Analysis of Tobacco Industry Documents. *PLoS Med* 2011; **8**(8): e1001076.
69. Tesler LE, Malone RE. Corporate Philanthropy, Lobbying, and Public Health Policy. *Am J Public Health* 2008; **98**(12): 2123-33.
70. Mamudu HM, Hammond R, Glantz S. Tobacco industry attempts to counter the World Bank report curbing the epidemic and obstruct the WHO framework convention on tobacco control. *Social Science & Medicine* 2008; **67**(11): 1690-9.
71. World Bank. *Curbing the Epidemic - Governments and the Economics of Tobacco Control*. Washington, DC: World Bank, 1999.
72. Albuja S, Daynard RA. The Framework Convention on Tobacco Control (FCTC) and the adoption of domestic tobacco control policies: the Ecuadorian experience. *Tob Control* 2009; **18**(1): 18-21.
73. Higashi H, Khuong TA, Ngo AD, Hill PS. Evidence and decision making: tobacco control policy and legislation in Vietnam. *The International Journal of Health Planning and Management* 2013; **28**(1): e72-e94.
74. Deloitte. *Economic and Social Impact of the Tobacco Industry in Honduras British American Tobacco* 2011.
[http://www.batcentralamerica.com/group/sites/bat_881h9a.nsf/vwPagesWebLi ve/DO87JHDY/\\$FILE/medMD9BMN5Z.pdf?openelement](http://www.batcentralamerica.com/group/sites/bat_881h9a.nsf/vwPagesWebLi ve/DO87JHDY/$FILE/medMD9BMN5Z.pdf?openelement) (accessed 16 July 2014).
75. Sebríe EM, Barnoya J, Perez-Stable EJ, Glantz SA. Tobacco industry successfully prevented tobacco control legislation in Argentina. *Tob Control* 2005; **14**(5).
76. Nomisma. *THE EUROPEAN TOBACCO SECTOR: an analysis of the socio-economic footprint*. Nomisma, 2012.
77. Berger R. *The New Tobacco Products Directive – Potential Economic Impact*. 2013.
78. Gilmore A, Radu-Loghin C, Zatushevski I, McKee M. Pushing up smoking incidence: plans for a privatised tobacco industry in Moldova. *Lancet* 2005; **365**: 1354-59.
79. Crosbie E, Sebríe EM, Glantz SA. Strong advocacy led to successful implementation of smokefree Mexico City. *Tob Control* 2011; **20**(1): 64-72.
80. Bettcher DW, da Costa e Silva VL. Advances and Challenges in Tobacco Control: a Parallel between the World and Brazil. *Brazilian Journal of Cancerology* 2011; **57**(3): 395-9.

81. WHO Framework Convention on Tobacco Control. *Economically sustainable alternatives to tobacco growing (in relation to Articles 17 and 18 of the WHO Framework Convention on Tobacco Control)*. Geneva: World Health Organization, 2014.
82. Assunta M. Tobacco industry's ITGA fights FCTC implementation in the Uruguay negotiations. *Tob Control* 2012; **21**(6): 563-8.
83. Makoka D, Munthali K, Drope J. Malawi. In: Drope J, ed. *Tobacco Control in Africa: People, Politics and Policies*. London, UK: Anthem Press and IDRC; 2011.
84. Tam J, van Walbeek C. Tobacco control in Namibia: the importance of government capacity, media coverage and industry interference. *Tob Control* Published Online First 20 June 2013 doi:10.1136/tobaccocontrol-2012-050725.
85. *Increasing aggressive propaganda against the tobacco industry*. The Guardian (Nigeria) 14 July 2014. <http://ntcang.org/wp-content/uploads/2014/08/BAT-advert.pdf> (accessed 30 October 2014).
86. Tentena P. BATU leaf exports to earn Uganda \$50m. East African Business Week 29 November 2013
<http://www.busiweek.com/index1.php?Ctp=2&pI=185&pLv=3&srI=89&spI=525&cI=25> (accessed 1 October 2014).
87. Tentena P. Tobacco firm quits before new Uganda law. East Africa Business Week 14 September 2014
<http://www.busiweek.com/index1.php?Ctp=2&pI=1839&pLv=3&srI=85&spI=464&cI=25> (accessed 1 October 2014).
88. Ezeamalu B. Nigeria: Group accuses British American Tobacco of misleading police on tobacco law. All Africa 18 August 2014
<http://allafrica.com/stories/201408182651.html> (accessed 1 October 2014).
89. Prideaux M. Meeting reasonable public expectations of a responsible tobacco company. 21 June 2000 Bates number(s) 325047074
<http://legacy.library.ucsf.edu/tid/kmt44a99;jsessionid=3646B939A845234B25B5EABA4E133A2C.tobacco04> (accessed 1 October 2014)
90. McDaniel PA, Malone RE. The Role of Corporate Credibility in Legitimizing Disease Promotion. *American Journal of Public Health* 2009; **99**(3): 452-61.
91. McDaniel PA, Malone RE. Creating the "Desired Mindset": Philip Morris's Efforts to Improve Its Corporate Image Among Women. *Women & Health* 2009; **49**(5): 441-74.
92. Corporate Accountability International. *Philip Morris International. Exposed Alternative Annual Report*.
<https://www.stopcorporateabuse.org/sites/default/files/resources/philip-morris-international-pmi-alternative-annual-report-2011.pdf> (accessed 28 January 2015).
93. *Pilares da Responsabilidade Social Corporativa da Souza Cruz*. 2014.
<https://www.unglobalcompact.org/system/attachments/4322/original/COP.pdf?1262614964> (accessed 1 October 2014).
94. *Souza Cruz e o seu compromisso com a sustentabilidade*. Souza Cruz 2014.
<https://www.unglobalcompact.org/system/attachments/773/original/COP.pdf?1262614219> (accessed 1 October 2014).
95. Barraclough S, Morrow M. The political economy of tobacco and poverty alleviation in Southeast Asia: contradictions in the role of the state. *Glob Health Promot* 2010; **17**(1 Suppl): 40-50.

96. British American Tobacco. Consumer and Regulatory Affairs. 30 September 1996 Bates number(s) 900004840-4
<http://legacy.library.ucsf.edu/tid/tbq72a99> (accessed 1 October 2014)
97. British American Tobacco. *Framework Convention on Tobacco Control (FCTC). A global policy for local issues.*
http://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DO9EBF2Q?opendocument&SKN=1 (accessed 21 April 2014).
98. *La salud no se negocia.* Fundacion InterMerican del Corazon Argentina.
http://www.ficargentina.org/index.php?option=com_content&view=article&id=249:la-salud-no-se-negocia&catid=92:publicaciones&Itemid=84&lang=en (accessed 1 October 2014).
99. Chavez J, Drope J, Lencucha R, McGrady B. *The Political Economy of Tobacco Control in the Philippines: Trade, Foreign Direct Investment and Taxation* Quezon City: Action for Economic Reforms and Atlanta: American Cancer Society; 2014.
100. Lencucha R, Drope J, Chavez J. Whole-of-government approaches to NCDs: The case of the Philippines Interagency Committee on Tobacco. *Health Policy and Planning* Published Online First: 5 August 2014 doi: 10.1093/heapol/czu085
101. Japan Tobacco International. *Framework Convention on Tobacco Control (FCTC).* <http://www.jti.com/how-we-do-business/regulating-tobacco-products/framework-convention-on-tobacco-control-fctc/> (accessed April 21 2014).
102. Philip Morris International. *Regulating Tobacco Products.*
http://www.pmi.com/eng/tobacco_regulation/regulating_tobacco/pages/regulating_tobacco.aspx (accessed 21 April 2014).
103. Sebrie EM, Blanco A, Glantz SA. Cigarette labeling policies in Latin America and the Caribbean: progress and obstacles. *Salud Publica Mex* 2010; **52 Suppl 2**: S233-43.
104. Druckman JN. On the Limits of Framing Effects: Who Can Frame? *Journal of Politics* 2001; **63**(4): 1041-66.
105. Gilmore AB, Britton J, McKee M. BBC must ensure commentators' tobacco industry links are made public. *The Lancet* 2014; **383**(9921): 952-3.
106. Assunta M. *Tobacco industry front groups and activities.* SEATCA Bangkok 2010.
http://global.tobaccofreekids.org/en/global_updates/detail/report_tobacco_industry_front_groups_and_activities_in_southeast_asia.
107. U.S. Chamber of Commerce. Letter to Jamaican Prime Minister Miller. 2013.
108. Beesley A. Tobacco lobby steps up campaign against plain packaging. *The Irish Times* 18 June 2014 <http://www.irishtimes.com/news/politics/tobacco-lobby-steps-up-campaign-against-plain-packaging-1.1835924> (accessed 11 December 2014).
109. Tobacco Control Research Group. *International Tax and Investment Centre.* Tobacco Tactics University of Bath 2014.
http://tobaccotactics.org/index.php/International_Tax_and_Investment_Center (accessed 1 October 2014).
110. WHO FCTC Secretariat. Letter to Parties. 2014.
111. Tobacco Control Research Group. *International Tobacco Growers Association.* Tobacco Tactics University of Bath.

- http://tobaccotactics.org/index.php/International_Tobacco_Growers_Association (accessed 1 October 2014).
112. Campaign for Tobacco Free Kids. *Tobacco Industry Front Group: The International Tobacco Growers' Association*. Washington DC: Campaign for Tobacco Free Kids, 2011.
 113. Rachman A. Talks over new Indonesian tobacco regulation continue to drag on. *Jakarta Globe* 2 November 2010
<http://www.thejakartaglobe.com/home/talks-over-new-indonesian-tobacco-regulation-continue-to-drag-on/404407> (accessed 17 July 2014).
 114. Framework Convention Alliance. *International Tobacco Growers Association: Frequently asked questions*. 2014.
http://tobaccotactics.org/images/b/b4/ITGA_FAQ_July_2014.pdf (accessed 4 January 2015).
 115. Crosbie E, Glantz S. Tobacco industry argues domestic trademark laws and international treaties preclude cigarette health warning labels, despite consistent legal advice that the argument is invalid. *Tob Control* 2012; **23**: e7.
 116. Mitchell A, Sheargold E. Protecting the autonomy of states to enact tobacco control measures under trade and investment agreements. *Tob Control* 2014; **0**: 1-7.
 117. Fooks G, Gilmore AB. International trade law, plain packaging and tobacco industry political activity: the Trans-Pacific Partnership. *Tob Control* 2013; **4**(23): e1 doi:10.1136/tobaccocontrol-2012-050869
 118. Sy DK, Stumberg RK. TPPA and tobacco control: threats to APEC countries. *Tob Control* 2014; **23**(6): 466-70.
 119. WTO-Trade-Related Aspects of Intellectual Property (TRIPS) Council. *Official meeting minutes (June)*. Geneva: World Trade Organization, 2011.
 120. Gruszczynski L. *The New Tobacco Products Directive and WTO Law: Much ado about nothing?* Fourth Biennial Global Conference; World Trade Institute, University of Bern: The Society of International Economic Law; 13 June 2014.
 121. WTO-Technical Barriers to Trade (TBT) Committee. *G/TBT/M/49 Official meeting minutes (November)* Geneva: World Trade Organization, 2009.
https://docs.wto.org/dol2fe/Pages/FE_Search/FE_S_S009-DP.aspx?language=E&CatalogueIdList=99791,89598,81738,80313,94266,103378,106242,104442,87898,62393&CurrentCatalogueIdIndex=5&FullTextSearch= (accessed 18 December 2014).
 122. WTO-Technical Barriers to Trade (TBT) Committee. *G/TBT/M/53 Official meeting minutes (March)*. Geneva: World Trade Organization, 2011.
https://docs.wto.org/dol2fe/Pages/FE_Search/FE_S_S009-DP.aspx?language=E&CatalogueIdList=89194&CurrentCatalogueIdIndex=0&FullTextSearch= (accessed 18 December 2014).
 123. United Nations. *United Nations Statistics Division - Commodity Trade Statistics Database (COMTRADE)*. 2014. <http://comtrade.un.org/db/> (accessed 1 October 2014).
 124. Martin A. Philip Morris Leads Plain Packs Battle in Global Trade Arena. 2013 Bates number(s) <http://www.bloomberg.com/news/articles/2013-08-22/philip-morris-leads-plain-packs-battle-in-global-trade-arena> (accessed 22 April 2014)
 125. Tobacco Control Research Group. *Australia: Challenging Legislation*. Tobacco Tactics University of Bath.

- http://www.tobaccotactics.org/index.php/Australia:_Challenging_Legislation (accessed 1 October 2014).
126. WTO-Trade Policy Review Body. *Trade Policy Review - Malawi*. Geneva: World Trade Organization, 2002.
 127. World Bank. *Business Environment Strengthening Technical Assistance Project - the Malawi Experience*. Washington DC: World Bank, 2014.
 128. Transparency International. *Corruption Perceptions Index 2013*. <http://www.transparency.org/cpi2013/results> (accessed July 15 2014).
 129. MacKenzie R, Collin J, Sriwongcharoen K, Muggli M. "If we can just 'stall' new unfriendly legislations, the scoreboard is already in our favour": transnational tobacco companies and ingredients disclosure in Thailand. *Tob Control* 2004; **13**: 79-87.
 130. MacKenzie R, Collin J. 'Trade policy, not morals or health policy': The US Trade Representative, tobacco companies and market liberalization in Thailand. *Global Social Policy* 2012; **12**(2): 149-72.
 131. Lencucha R. Philip Morris versus Uruguay: health governance challenged. *The Lancet* 2010; **376**: 852-3.
 132. Fortune. *Fortune 500 2012 - Philip Morris International (99)*. 12-2013 2013. <http://fortune.com/fortune500/2012/philip-morris-international-inc-99/> (accessed 22 April 2014).
 133. Central Intelligence Agency. CIA World Factbook - Uruguay. Washington DC: CIA; 2014.
 134. Uruguay Republic of Swiss Confederation. Accord entre la Confederation suisse et la Repbulique orientale de l'Uruguay concernant la promotion et la protection reciproques des investissements. 1991.
 135. Castellanos M. Tobacco Firms' Legal Tactics Aimed at Poorer Nations, Including Uruguay, Fight Anti-Smoking Laws. 2013 Bates number(s) <http://www.latinpost.com/articles/4916/20131217/phillip-morris-hold-on-uruguay-tobacco-firms-strategy-limits-poorer-nations-smoking-laws.htm> (accessed 22 April 2014)
 136. Mandal S, Gilmore A, Collin J, Weishaar H, Smith K, McKee M. *Block, amend, delay: tobacco industry efforts to influence the European Union's Tobacco Products Directive (2001/37/EC)*. Brussels: Smokefree Partnership, 2012.
 137. Simpson D. World Conference: A Watershed Event. *Tob Control* 2012; **21**(4): 387-90.
 138. Tumwine J. Implementation of the Framework Convention on Tobacco Control in Africa: Current Status of Legislation. *International Journal of Environmental Research and Public Health* 2011; **8**(11).
 139. Corben R. Tobacco industry challenges Thai government. *Deutsche Welle* 13 October 2013.
 140. Corporate Accountability International. *Tobacco Industry Interference By Litigation Since COP4 (Nov 2010)*. http://www.stopcorporateabuse.org/sites/default/files/resources/intimidation_by_litigation.pdf (accessed 7 September 2014).
 141. Campaign for Tobacco Free Kids. *Ceylon Tobacco v Minister of Health*. http://www.tobaccocontrolaws.org/litigation/case_listing/141 (accessed 9 June 2014).
 142. Hefler M. Nepal: supreme court quashes tobacco industry appeal. *Tob Control* 2014; **23**(2): 93-6.

143. Campaign for Tobacco Free Kids. *Tabacalera del Este S.A., et al. v. Paraguay*. undated.
<http://tobaccocontrolaws.saforian.com/litigation/decisions/py-20101018-tabacalera-del-este-s.a.-et-a> (accessed September 7 2014).
144. Campaign for Tobacco Free Kids. *The Philippines: Advocates and Government Agencies Work to Combat Industry Interference*.
http://global.tobaccofreekids.org/en/industry_watch/case_studies/the_philippines_advocates_and_government (accessed 17 July 2014).
145. von Bertrab AX. *Part II: A troubled model for reform in Mexico. Government's ties to industry slow-track tobacco controls*. 2014.
<http://www.publicintegrity.org/2010/11/15/4032/part-ii-troubled-model-reform-mexico> (accessed 7 September 2014).
146. Sebríe EM, Glantz SA. Local smoke-free policy development in Santa Fe, Argentina. *Tob Control* 2010; **19**(2): 110-6.
147. Campaign for Tobacco Free Kids. *Brazil: Advocates Successfully Counter Tobacco Industry Front Groups and Misinformation Campaign*.
http://global.tobaccofreekids.org/en/industry_watch/case_studies/2012_12_17_brazil (accessed July 17 2014).
148. Campaign for Tobacco Free Kids. *Sinditabaco v. ANVISA*. undated.
<http://tobaccocontrolaws.saforian.com/litigation/decisions/br-20121217-sinditabaco-v.-anvisa> (accessed September 7 2014).
149. Bialous S, da Costa e Silva V, Drope J, Lencucha R, McGrady B, Richter A. *The Political Economy of Tobacco Control in Brazil: Protecting Public Health in a Complex Policy Environment*. Rio de Janeiro: Centro de Estudos sobre Tabaco e Saúde, Escola Nacional de Saúde Pública/FIOCRUZ, and Atlanta: American Cancer Society, 2014.
150. Lefevre AS. Bigger health warnings for Thai cigarette packs. 2014 Bates number(s) <http://www.reuters.com/article/2014/06/27/us-thailand-cigarettes-idUSKBN0F21AC20140627> (accessed 1 October 2014)
151. International Union Against Tuberculosis and Lung Disease. *Tobacco Industry appeal against graphic health warnings quashed by Nepali Supreme Court*. 2014. <http://www.tobaccofreeunion.org/index.php/news-2/200-tobacco-industry-appeal-against-graphic-health-warnings-quashed-by-nepali-supreme-court> (accessed September 6 2014).
152. Campaign for Tobacco Free Kids. *Costa Rica: Successful Media Campaign allows Tobacco Control Advocates to Overcome Years of Industry Interference*.
http://global.tobaccofreekids.org/en/industry_watch/case_studies/2013_05_02_costrica (accessed 17 July 2014).
153. *Sri Lanka to have graphic package warnings - finally*. Framework Convention Alliance 16 July 2014, . <http://www.fctc.org/fca-news/opinion-pieces/1190-sri-lanka-to-have-graphic-warnings-finally> (accessed 17 July 2014).
154. Gilmore A, Rowell A, Gallus S, Lugo A, Joossens L, Sims M. Towards a greater understanding of the illicit tobacco trade in Europe: A review of the PMI funded, KPMG authored “Project Star” report. *Tob Control* Published Online First: 12 December 2013 doi:10.1136/tobaccocontrol-2013-051240.
155. HMRC fines cigarette maker for oversupplying Belgium. BBC News 13 November 2014 <http://www.bbc.co.uk/news/business-30038328> (accessed 28 January 2015).

156. *European Parliament's Committee on Budgetary Control. Workshop "Cigarette Smuggling" Proceedings.* European Parliament Brussels January 2014.
<http://www.europarl.europa.eu/document/activities/cont/201401/20140116ATT77675/20140116ATT77675EN.pdf> (accessed 4 July 2014).
157. House of Commons, Committee of Public Accounts. *Third report: tobacco and smuggling.* London: Houses of Parliament, 2003.
158. Tobacco Control Research Group. *Tobacco Smuggling.* Tobacco Tactics University of Bath. http://tobaccotactics.org/index.php/Tobacco_Smuggling (accessed 21 July 2014).
159. Tobacco Control Research Group. *Australia: Smuggling and Illicit Trade Threats.* Tobacco Tactics University of Bath.
[http://tobaccotactics.org/index.php/Australia: Smuggling and illicit trade threats](http://tobaccotactics.org/index.php/Australia:_Smuggling_and_illicit_trade_threats) (accessed 21 July 2014).
160. Tobacco Control Research Group. *Countering Industry Arguments Against Plain Packaging: It will Lead to Increased Smuggling.* Tobacco Tactics University of Bath.
[http://tobaccotactics.org/index.php/Countering Industry Arguments Against Plain Packaging: It will Lead to Increased Smuggling](http://tobaccotactics.org/index.php/Countering_Industry_Arguments_Against_Plain_Packaging:_It_will_Lead_to_Increased_Smuggling) (accessed 21 July 2014).
161. Rowell A, Gilmore A. *European Parliamentary Committee and Japan Tobacco: a violation of article 5.3 of the FCTC?* British Medical Journal Blog 2012. <http://blogs.bmj.com/tc/category/smuggling/> (accessed 11 October 2012).
162. Rowell A, Evans-Reeves K, Gilmore AB. Tobacco industry manipulation of data on and press coverage of the illicit tobacco trade in the UK. *Tob Control* Published Online First 10 March 2014 doi:10.1136/tobaccocontrol-2013-051397.
163. van Walbeek C, Shai L. Are the tobacco industry's claims about the size of the illicit cigarette market credible? The case of South Africa. *Tob Control* Published Online First: 11 June 2014 doi:10.1136/tobaccocontrol-2013-051441.
164. Liberman J. Combating counterfeit medicines and illicit trade in tobacco products: minefields in global health governance. *The Journal of law, medicine & ethics : a journal of the American Society of Law, Medicine & Ethics* 2012; **40**(2): 326-47.
165. van Walbeek C. Measuring changes in the illicit cigarette market using government revenue data: the example of South Africa. *Tob Control* Published Online First 15 January 2014 doi:10.1136/tobaccocontrol-2013-051178.
166. Blecher E. A mountain or a molehill: is the illicit trade in cigarettes undermining tobacco control policy in South Africa? *Trends in Organized Crime* 2010; **13**(4): 299-315.
167. *Asia - 11 Illicit Tobacco Indicator 2012 More myth than fact. A critique by SEATCA.* International Tax and Investment Center and Oxford Economics September 2013.
http://seatca.org/dmdocuments/ITIC%20report_More%20Myth%20than%20Fact_2%20July%202014.pdf (accessed 1 October 2014).
168. Quit Victoria Cancer Council. *Analysis of KPMG LLP report on use of illicit tobacco in Australia 2013 Full year report.* Victoria: Quit Victoria, Cancer Council, 2014. http://www.cancervic.org.au/downloads/mini_sites/Plain-facts/analysis-kpmg-illicit-tobacco.pdf (accessed 1 October 2014).

169. Scollo M, Bayly M, Wakefield M. Availability of illicit tobacco in small retail outlets before and after the implementation of Australian plain packaging legislation. *Tob Control* Published Online First: 10 April 2014 doi:10.1136/tobaccocontrol-2013-051353.
170. Inglesias R, Biz A, Monteiro A. *Porque aumentar a carga tributaria e o preco dos cigarros no Brasil*. ACTbr, 2011.
171. *Customs Committee: in Azerbaijan private and state sector fight illegal tobacco trade at level of partnership*. 20 February 2014. <http://abc.az/eng/news/main/79568.html> (accessed 4 July 2014).
172. *JTI holds seminar for Azerbaijani customs officials*. 19 February 2014. http://en.apa.az/xeber_jti_holds_seminar_for_azerbaijani_custom_207359.html (accessed 4 July 2014).
173. Fight against illicit trade in tobacco: FBR receives presentation on 'Codentify' system. *Business Recorder* 19 February 2014 <http://www.brecorder.com/taxation/181:pakistan/1154873:fight-against-illicit-trade-in-tobacco-fbr-receives-presentation-on-codentify-system/> (accessed 4 July 2014).
174. Malone RE, Bialous SA. WHO FCTC article 5.3: promise but little progress. *Tob Control* 2014; **23**(4): 279-80.
175. Liberman J, Blecher E, Carbajales AR, Burke F. Opportunities and risks of the proposed FCTC protocol on illicit trade. *Tob Control* 2011; **20**(6): 436-8.
176. Evans-Reeves KA, Hatchard JL, Gilmore AB. 'It will harm business and increase illicit trade': an evaluation of the relevance, quality and transparency of evidence submitted by transnational tobacco companies to the UK consultation on standardised packaging 2012. *Tob Control* Published Online First: 3 December 2014 doi:10.1136/tobaccocontrol-2014-051930.
177. Joossens L, Gilmore AB, Berteletti F. *The anti-contraband agreement with PMI should not be extended*. *Europolitics* 25 June 2014. <http://europolitics.info/anti-contraband-agreement-pmi-should-not-be-extended>.
178. Joossens L, Gilmore AB. The transnational tobacco companies' strategy to promote Codentify, their inadequate tracking and tracing standard. *Tob Control* 2014; **23**(e1): e3-e6.
179. KPMG. *Robin Cartwright*. KPMG. <http://www.kpmg.com/UK/en/about/AboutKPMG/KPMGFoundation/Pages/robin-cartwright.aspx> (accessed 4 July 2014).
180. KPMG. *Track and Trace Approaches in Tobacco*. KPMG. <http://www.kpmg.com/UK/en/IssuesAndInsights/ArticlesPublications/Documents/PDF/Issues%20and%20Insights/track-trace-tobacco.pdf> (accessed 1 October 2014).
181. *Philip Morris International Contributes 55,000 EUR*. International Anti-Corruption Academy (IACA) 2013. <http://www.iaca.int/245-philip-morris-international-contributes-55-000-eur> (accessed 1 October 2014).
182. *International Anti-Corruption Academy (IACA) - About Us*. International Anti-Corruption Academy. <http://iaca.int/about-us/general-information> (accessed 1 October 2014).
183. Campaign for Tobacco-Free Kids. *Essential Elements of FCTC Article 5.3 Implementing Measures*. http://www.tobaccocontrollaws.org/files/Essential%20Elements%20of%20FCTC%20Article%205_3_FINAL.pdf (accessed March 29 2013).

184. WHO. *Technical resource for country implementation of WHO Framework Convention on Tobacco Control Article 5.3*. World Health Organization, 2012.
185. International Union Against Tuberculosis and Lung Disease. FCTC Article 5.3 Toolkit. 2012. http://www.theunion.org/what-we-do/publications/english/pubtc_factsheets-set.pdf (accessed 4 January 2015).
186. Corporate Accountability International. *Roadmap to protecting health from big tobacco: A guide for implementation of the Framework Convention on Tobacco Control's Article 5.3*. http://www.stopcorporateabuse.org/sites/default/files/new_map_booklet_en_web.pdf (accessed 4 January 2015).
187. Hatchard J, Fooks G, Evans-Reeves KA, Ulucanlar SE, Gilmore AB. A critical evaluation of the volume, relevance and quality of evidence submitted by the tobacco industry to oppose standardised packaging of tobacco product. *BMJ Open* 2014; 1-18.
188. Smith K, Fooks G, Collin J, Weishaar H, Gilmore A. Is the increasing policy use of Impact Assessment in Europe likely to undermine efforts to achieve healthy public policy? *Journal of Epidemiology and Community Health* 2010; **64**: 478-87.
189. Philip Morris International. *2013 Annual Report*. Philip Morris International, 2013.
190. Imperial Tobacco. *Annual Report and Accounts 2013. Focused on Sustainable Growth*. Imperial Tobacco Group PLC, 2013.
191. Japan Tobacco. *Annual Report 2013*. Japan Tobacco, 2013.
192. BAT. *Annual Report 2013. Delivering today. Investing in tomorrow*. British American Tobacco, 2013.
193. da Costa e Silva VL, Pantani D, Andreis M, Sparks R, Pinsky I. Bridging the gap between science and public health: taking advantage of tobacco control experience in Brazil to inform policies to counter risk factors for non-communicable diseases. *Addiction* 2013; **108**(8): 1360-6.
194. Department of Health. *Guidance for overseas posts on support to the tobacco industry*. London: Department of Health, 2014.
195. Azfar O, Gurgur T. Does Corruption Affect Health Outcomes in the Philippines? *Economics of Governance* 2008; **9**(3): 197-244.
196. Kang DC. *Crony Capitalism: Corruption and Development in South Korea and the Philippines*. Cambridge UK,; Cambridge University Press 2002.
197. Chavez J, Drope J, Lencucha R, B M. *The Political Economy of Tobacco Control in the Philippines: Trade, Foreign Direct Investment and Taxation 2014*. Quezon City: Action for Economic Reforms and Atlanta: American Cancer Society; 2014.
198. Drope J, Chavez JJ, Lencucha R, McGrady B. The political economy of foreign direct investment—Evidence from the Philippines. *Policy and Society* 2014; **33**(1): 39-52.
199. Social Weather Stations. *Usage, Attitudes and Behavior of Filipinos Towards Smoking*. Manila: Department of Health 2014.
200. Food and Nutrition Research Institute. *2013 Philippine National Nutrition Survey*. Manila: In cooperation with the Department of Health National Center for Disease and Prevention and Control (DOH-NCDPC), Philippine Health Insurance Corporation (PhilHealth), Philippine Coconut Authority (PCA), Philippine Council for Health Research and Development, Philippine

- Society of Endocrinology and Metabolism (PSEM), and the Royal DSM Company), 2013.
201. Callard CD, Collishaw NE. Supply-side options for an endgame for the tobacco industry. *Tob Control* 2013; **22**(suppl 1): i10-i3.
 202. Labonte R, Mohindra K, Lencucha R. Framing international trade and chronic disease. *Globalization and Health* 2011; **7**(1): 21.
 203. Gilmore A, Savell E, Collin J. Public health, corporations and the New Responsibility Deal: promoting partnerships with vectors of disease? *Journal of Public Health* 2011; **33**(1): 2-4.
 204. FCTC/COP6(18) Issues related to implementation of the WHO FCTC and settlement of disputes concerning the implementation or application of the Convention. Conference of the Parties to the FCTC on Tobacco Control. Moscow, Russian Federation; 2014.