



SOUTHEAST ASIA TOBACCO CONTROL ALLIANCE



Asia Pacific Tobacco Industry Interference Index 2025

Implementation of Article 5.3 of the WHO
Framework Convention on Tobacco Control

Acknowledgements

This regional index has been made possible with invaluable input from our country partners in compiling the information and evidence and reviewed by members of the SEATCA team. We say a big thank you to:

- Bangladesh: PROGGA (Knowledge for Progress)
- Brunei: Ministry of Health
- Cambodia: Cambodia Movement for Health
- China: Associate Professor Yin Hui & Liu Fangfang, Peking University
- Fiji: Fiji Cancer Society
- India: Narayanan P, Partners In Change & Dutta J, Joseph AR
- Indonesia: RUKKI (Indonesia Health Policy Forum)
- Japan: Japan Society for Tobacco Control
- Korea (Republic of): Korea Center for Tobacco Control Research and Education (KCTCRE)
- Lao PDR: Dr. Vongphosy M, Dr. Phandouansy K
- Malaysia: Malaysian Women's Action for Tobacco Control and Health (MyWATCH)
- Maldives: Global Center for Good Governance in Tobacco Control (GGTC), Endorsement: Maldives Cancer Research Foundation
- Mongolia: Dr. Shagdarsuren T & Jadamba T
- Myanmar: People's Health Foundation
- Nepal: Mulmi SL and Health Rights and Tobacco Control Network
- New Zealand: Cancer Society of New Zealand (National Office)
- Pakistan: Society for Alternative Media and Research (SAMAR)
- Palau: Coalition for a Tobacco Free Palau (CTFP)
- Papua New Guinea: Nema KH
- Philippines: HealthJustice Philippines, Inc.
- Solomon Islands: Global Youth Leadership Nexus (GYLN)
- Sri Lanka: Alcohol & Drug Information Centre (ADIC)
- Thailand: Action on Smoking and Health Foundation, Thailand
- Vietnam: HealthBridge Foundation of Canada, Vietnam Office

Suggested citation

Reyes, Irene N. SEATCA Tobacco Industry Interference Index: Implementation of Article 5.3 of the WHO Framework Convention on Tobacco Control in Asia Pacific Countries, 2025. November 2025. Bangkok: Southeast Asia Tobacco Control Alliance (SEATCA).

The information, findings, interpretations, and conclusions expressed herein are those of the author(s) and do not necessarily reflect the views of the funding organization, its staff, or its Board of Directors. While reasonable efforts have been made to ensure the accuracy of information presented in this report at the time of publication, SEATCA does not warrant that the information in this document is complete and correct and shall not be liable for any damages incurred as a result of its use. Any factual errors or omissions are unintentional. For any corrections, please contact SEATCA via email: info@seatca.org

Published by

Southeast Asia Tobacco Control Alliance (SEATCA), 4D Thakolsuk Place, 115 Thoddamri Road, Dusit, Bangkok 10300 Thailand. Telefax: +66 2 668 3650

Cover Design and Layout Sophie Everett Design - sophieeverett.com.au

© Southeast Asia Tobacco Control Alliance 2025

This document is the intellectual property of SEATCA and its authors. SEATCA retains copyright on all text and graphic images in this document, unless indicated otherwise. This copyright is protected by domestic and copyright laws and international treaty provisions. The information in this document is made available for non-commercial use only. You may store the contents on your own computer or print copies of the information for your own non-commercial use. You are prohibited from modifying or re-using the text and graphics in this document, distributing the text and graphics in this document to others, or 'mirroring' the information in this document in other media without the written permission of SEATCA. All other rights reserved.

For more information about SEATCA, visit:

www.seatca.org

Contents

02 Introduction

04 Summary of Findings

07 Tobacco Industry Interference in Asia Pacific

07 Industry Participation in Policy Development

11 Industry Corporate Social Responsibility Activities Still Not Rejected

14 Benefits Given to the Tobacco Industry

19 Governments Engaged in Unnecessary Interactions with the Industry

23 Transparency

26 Conflict of Interest Persisted

29 Governments Must Adopt Protective Measures

33 Conclusions and Recommendations

44 References

Introduction

Tobacco use remains one of the deadliest yet preventable threats to global public health, killing more than eight million people each year, a staggering toll that falls heaviest on low- and middle-income countries. Governments stand at a critical crossroad, as the World Health Organization Framework Convention on Tobacco Control (WHO FCTC), a global health treaty, sets clear obligations for action. While nearly all countries in the Asia Pacific region are Parties to the WHO FCTC, many still fall short in implementing one of its most powerful tools, Article 5.3 of the WHO FCTC.

This provision calls on governments to protect public health policies from the vested interests of the tobacco industry (TI). In many countries, non-health sectors remain particularly exposed to industry influence, leaving loopholes for interference to thrive unchecked. These are regions where under-resourced health systems struggle to cope with the growing burden of tobacco-related diseases, such as cancers, heart ailments and chronic respiratory conditions.

Even as the world is aware of these dangers, the TI continues to expand aggressively, often in direct defiance of the WHO FCTC, which is a binding legal obligation for governments. Cloaked in the language of 'transformation' and 'harm reduction', transnational tobacco companies (TTCs) are working overtime to secure their profits by expanding nicotine addiction, not ending it. Their strategy is clear: preserve cigarette sales while aggressively marketing new nicotine products, such as heated tobacco devices, oral nicotine pouches, and e-cigarettes, especially in markets where regulation remains weak or fragmented.

This calculated pivot is not a public health revolution, it is a business survival tactic. The TI (TI) opposes stringent regulation, hooks governments with charitable donations disguised as corporate social responsibility, and operates in a deliberately non-transparent manner to preserve its power and profits. It lobbies aggressively to delay or weaken laws, exploits trade and investment agreements, promotes misleading information to cast doubt on proven harms, and targets vulnerable populations with marketing designed to expand and sustain nicotine addiction.

Across the Asia Pacific region, five TTCs dominate: China National Tobacco Corporation (CNTC), Philip Morris International (PMI), British American Tobacco (BAT), Japan Tobacco International (JTI), and Imperial Brands. In this high-stakes marketplace, Korea Tomorrow and Global Corporation (KT&G), a long-established player, has been expanding its global presence and positioning itself to compete more directly with the leading TTCs. All have invested in the electronic smoking device (ESD) market seeking to hook a new generation on nicotine under the guise of innovation.

The 5th Asia Pacific Tobacco Industry Interference Index shines a spotlight on this ongoing challenge. Covering incidents from April 2023 up to March 2025 across 24 countries, the Index offers a snapshot of how governments are faring in safeguarding their policies from industry meddling. This year's report assesses developments in: Bangladesh, Brunei, Cambodia, China, Fiji, India, Indonesia, Japan, Korea, Lao PDR, Malaysia, Maldives, Mongolia, Myanmar, Nepal, New Zealand, Pakistan, Palau, Papua New Guinea, Philippines, Solomon Islands, Sri Lanka, Thailand, and Vietnam.

National civil society partners prepared a national report using a uniform methodology and scoring system to evaluate both the scale of interference and their government's response, guided by Article 5.3 of the WHO FCTC recommendations and relevant domestic policies. The data is drawn solely from publicly accessible sources, which limits in-depth analysis, but nevertheless provides valuable insights into where governments are making progress and where urgent action is still needed.

“

Every compromise with the tobacco industry costs lives. Protecting policy from its interference is not just good governance, it is a moral obligation.

Dr. Prakrit Vathesatogkit,
Executive Secretary, Action on Smoking
and Health Foundation, Thailand

Summary of Findings

The 2025 Tobacco Industry Interference Index Asia Pacific Report highlights ongoing and emerging challenges across Asia and the Pacific, with varying levels of government responses. It reveals a complex and uneven landscape of tobacco control across the region. While some countries have strengthened safeguards against TI interference, the majority continue to struggle with pervasive and evolving tactics from both multinational and domestic companies.

Figure 1 illustrates the overall level of TI interference in 24 countries in the Asia Pacific. A lower score or ranking means better implementation of Article 5.3, which underscores a government's pivotal role in safeguarding tobacco control policies from industry interference.

Brunei remains a rare example of best practice, maintaining strict transparency rules, rejecting industry engagement, and strict licensing requirements for tobacco sales. Despite persistent attempts by the TI to block or weaken measures, several countries in the region have managed to push through strong policies. **Palau**, for instance, has also shown commendable progress by banning e-cigarettes. Several other countries, like **Fiji** and **Maldives**, have made progress through taxation and legislative reforms, though implementation gaps persist. These policy changes show that determined governments can overcome industry pressure.

By contrast, **Indonesia**, **Japan**, **Malaysia**, and **Philippines** continue to face and succumb to high levels of industry interference. These governments have failed to fully insulate public policy from the TI's influence, allowing both direct lobbying and indirect strategies like corporate

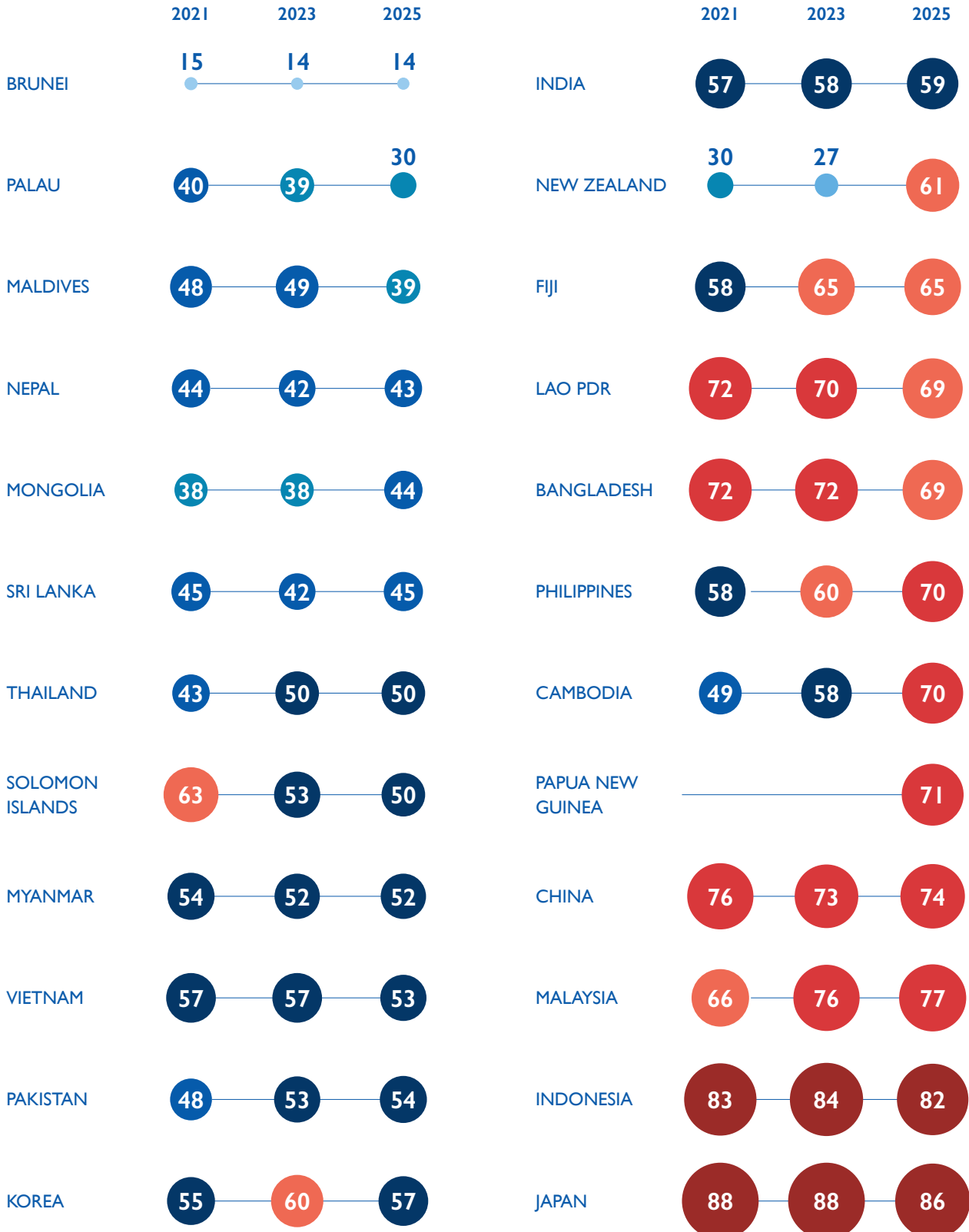
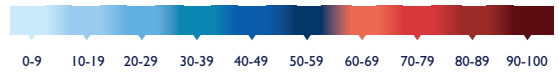
social responsibility (CSR), third-party front groups, and harm reduction narratives to distort policy processes. In **Japan**, where the government retains a large stake (37.56%) in Japan Tobacco Inc. (JTI), interference remains particularly entrenched, with the country maintaining one of the region's highest interference scores despite a minor improvement.

TTCs such as BAT, PMI, JTI, and Imperial Brands continue to dominate markets in **Cambodia**, **India**, **Lao PDR**, **Sri Lanka**, and **Vietnam**. These companies benefit from regulatory loopholes, joint ventures, and even state partnerships, as seen in **Lao PDR**, where a joint venture between the government and the industry is under review but not yet dissolved.

The TI systematically leverages CSR initiatives to forge ties with government bodies and legitimize its presence in policymaking spaces. These tactics have been notably aggressive in several countries where CSR is used as a gateway to influence non-health sectors.

Figure 1: Tobacco Industry Interference in Asia Pacific

The lower the score, the better the ranking



“

The tobacco industry moves quickly and relentlessly, reinventing itself to stay relevant. Governments must move faster—staying vigilant, transparent, and firm in protecting public health.

Dr. Judith Mackay,
Director of the Asian Consultancy on
Tobacco Control and Senior Policy Advisor
to the World Health Organization.

Unnecessary interactions between government officials and tobacco representatives continue in nearly all countries, including those where such conduct is officially restricted. These interactions, often undocumented and informal, allow the industry to exert behind-the-scenes influence, especially in **Indonesia, Lao PDR, and Philippines**.

Transparency in TI engagement remains critically lacking. Only **Brunei** and **Philippines** have introduced some mechanisms to disclose interactions, though no country has implemented a public registry for industry representatives or lobbyists, leaving the full scope of industry influence largely hidden from public view.

Conflicts of interest are deeply rooted in many countries, taking the form of political contributions, job rotations between the government and the industry ('revolving door'), or public investment in tobacco-linked enterprises. In **New Zealand**, for example, recent rollbacks of legislated tobacco endgame policies followed lobbying and revolving door relationships between political figures and the TI.

Despite these systemic challenges, **20 countries** have taken tangible steps to counter industry interference, signaling a growing (if uneven) commitment to Article 5.3. These actions, from adopting codes of conduct to implementing new legislation, reflect increasing recognition of the TI's threat to public health and democratic governance.

The 2025 Index shows that without enforceable policies, political will, and full transparency, the TI will continue to exploit weaknesses in governance across the Asia Pacific region, often at the expense of public health and accountability.

As the industry adapts and reinvents itself, so too must our strategies for resistance. The findings in this report are not just diagnostic, they are a call to action for governments, advocates, and the public to push for stronger safeguards and accountability. Only through vigilance and political will can we begin to dismantle the systems that allow the TI to flourish at the expense of our health.

Tobacco Industry Interference in Asia Pacific Countries

Industry Participated in Policy Development

Across the Asia Pacific, countries show stark contrasts in how they engage with the TI in policymaking. **Brunei, Cambodia, Maldives, Nepal, Pakistan, Palau** and **Sri Lanka** do not endorse policy proposals by or in collaboration with the industry. These countries do not collaborate with the TI or invite the TI to provide input at meetings where policies are decided. However, some meetings do occur between the government and the TI when necessary. In contrast, countries with strong TI ties, such as state ownership (see Table 1), weak safeguards, or strategic partnerships, there is continued industry interference in tax policy, advertising laws, and regulation of electronic smoking devices. These interventions often delay and or weaken public health measures under the guise of economic or illicit trade concerns.

There are no domestic tobacco producers or manufacturers in **Brunei, Maldives** and **Palau**. In **Maldives**, the TI is primarily composed of importers, distributors, and wholesalers. Distributors, who are also involved in other retail businesses, such as food, beverages, and cosmetics, have opportunities to influence policy discussions.¹

Indonesia,^{2,3} **Malaysia**,⁴ and **Philippines**⁵ continue to recognize the TI as a legitimate stakeholder in tobacco control, allowing its involvement in policy development processes.

Table 1: State-owned Tobacco Enterprises in Asia

China	China National Tobacco Corporation (CNTC) State Tobacco Monopoly Administration (STMA)	State monopoly
Japan	Japan Tobacco Inc. (JT)	33% state ownership
Lao PDR	Lao Tobacco Limited (LTL) (Joint venture with Imperial Brands)	47% state ownership
Thailand	Tobacco Authority of Thailand (TOAT), formerly Thai Tobacco Monopoly	Corporatized but state-managed
Vietnam	Vietnam National Tobacco Corporation (Vinataba)	State monopoly

The State Tobacco Monopoly Administration (STMA) continues to exert significant influence to shape tobacco control policy in **China**, leveraging its dual role as both regulator and operator of the TI.⁶ In 2024, it revised key regulations on e-cigarette transactions and logistics, granting itself exclusive authority over policy development, product review, and trading platforms. Despite China's Healthy China Action Plan promoting nationwide indoor smoking bans, the STMA weakened the action plan by promoting designated smoking areas. Additionally, STMA representatives participated in international tobacco control forums (for example, the 10th session of the Conference of Parties to the WHO FCTC (COP10) in Panama), where they opposed stronger tobacco control measures.⁷ In **Vietnam**, the government regularly involves the Vinataba and the Vietnam Tobacco Association in inter-ministerial meetings, legislative discussions, and workshops on anti-smuggling policy and enforcement.⁸

INSUFFICIENT SAFEGUARDS ALLOW INDUSTRY PARTICIPATION

The absence of strong safeguards in policymaking has enabled the TI to interfere significantly in **China, Indonesia, Japan, New Zealand**, and **Philippines**. In **Indonesia**, political resistance, often echoing industry narratives about economic harms, has stalled tobacco control regulations, while national agencies push for relaxed rules on e-cigarettes and heated tobacco products (HTPs). Indonesia's foreign mission has supported TI interests abroad.⁹ In **Japan**, JT has shaped weak national smoke-free laws, promoting 'coexistence' between smokers and non-smokers and sponsoring smoking areas under the guise of public etiquette, undermining stronger local policies.¹⁰ In the **Philippines**, TI interference is embedded across legislative and regulatory processes with lawmakers supporting industry-backed bills and the industry holding a formal seat in the *Inter-Agency Committee-Tobacco* under RA 9211, directly shaping health policy in violation of WHO FCTC.¹¹

In February 2024, **New Zealand's** coalition government repealed world-leading smokefree measures under the law,¹² aligning with TI rhetoric.^{13,14} Earlier, a controversial

'mystery document'¹⁵ containing industry-friendly proposals such as freezing tobacco excise taxes and downplaying nicotine harms, was given to the Ministry of Health (MOH) by an Associate Health Minister, who later faced legal reprimand for attempting to conceal its existence.¹⁶ The government later cut excise taxes on heated tobacco products (HTPs) after a Member of Parliament, affiliated with New Zealand First political party, lobbied for lower taxes and wider availability of these products by citing questionable evidence. This situation prompted calls for an investigation into possible industry influence.¹⁷

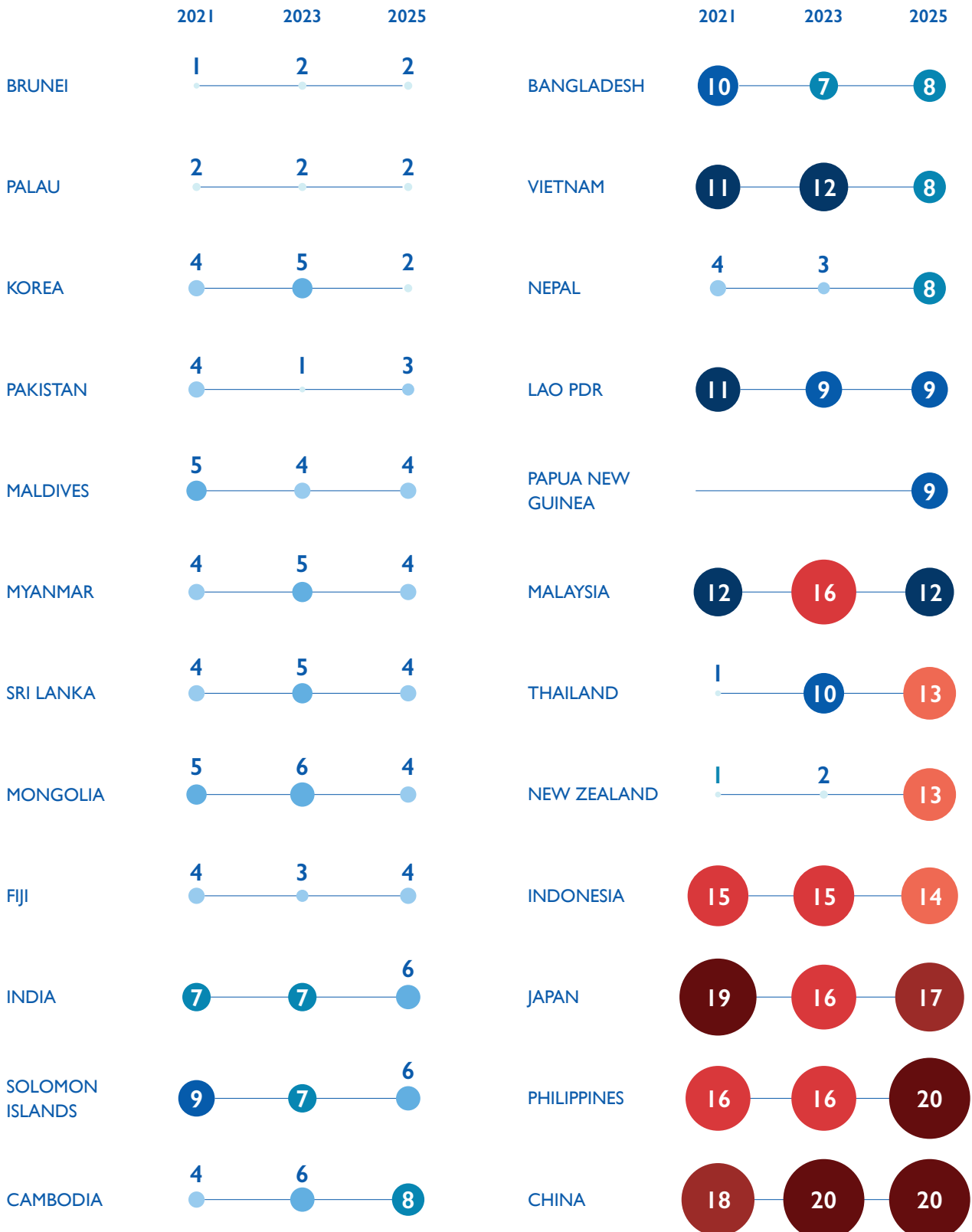
DELAYING AND DILUTING TOBACCO CONTROL POLICIES

In **Malaysia**, the Control of Smoking Products for Public Health Act 2024 (Act 852) passed after significant delays and lobbying from the tobacco and vape industries, which led to the removal of the key generational endgame provision. The Deputy Health Minister admitted that the government was influenced by industry lobbying,¹⁸ and the Health Minister claimed meetings between Members of Parliament and industry lobbyists were appropriate,¹⁹ despite Malaysia's obligations under Article 5.3 of the WHO FCTC. The former Health Minister, who originally championed generational endgame, publicly expressed regret over its removal, calling it, "a sad day for public health."²⁰ Although the law introduced measures, such as mandated health warnings and minimum pricing, as well as bans on online sales, vending machines, and public displays, the government's admission of industry influence and the dilution of the bill highlight the ongoing influence of the TI.²¹

In **Myanmar**, while TI representatives do not hold seats on the National Tobacco Control Board, policy outcomes have nonetheless reflected positions favorable to the sector. For example, the 2024 Union Tax Law introduced only limited adjustments to tobacco taxation, consistent with approaches that align with industry preferences.²² Meanwhile, the implementation of standardized packaging regulations was repeatedly delayed for nearly four years until September 2025, largely due to industry-driven claims of financial and logistical challenges.²³

Figure 2: Tobacco Industry Participation in Policy Development

The lower the score, the better the ranking



INTERFERENCE IN REGULATION OF ELECTRONIC SMOKING DEVICES

In **Bangladesh**, the Ministry of Health and Family Welfare (MoHFW) is reviewing a proposed amendment to the tobacco control law that would comprehensively ban the production, marketing, and import of e-cigarettes and vaping products.²⁴ In response, the Asia Harm Reduction Alliance (AsHRA) and Voice of Vapers Bangladesh (VoV) organized a tobacco harm reduction (THR) summit²⁵ and a roundtable discussion²⁶ promoting opposition to the ban. They also published a newspaper supplement that misrepresented the positions of international health bodies, including the WHO.^{27,28}

Although **Thailand** has banned e-cigarettes and HTPs since 2014, the government continues to face pressure from TI front groups to lift the ban. In September 2023, the House of Representatives formed an ad hoc committee to review laws and measures related to e-cigarette control. Two representatives from ENDS Cigarette Smoke Thailand (ECST), a known industry-linked group, were appointed as committee members. The committee met biweekly to discuss policy recommendations on new tobacco products, with the ECST representatives actively participating and pushing for the revocation of the ban.

In **Indonesia**, the Ministry of Industry showed support for the electronic cigarette industry by requesting the MOH treat electronic cigarettes differently.²⁹ In addition, the Indonesia Parliament's Working Committee for the Health Bill approved the separation of provisions for conventional cigarettes and electronic cigarettes.³⁰ This represents an acquiescence to the electronic cigarette industry.

The vape industry actively lobbied against regulations under Act 852 in **Malaysia**, submitting a joint memorandum to the Prime Minister in September 2024, claiming the rules would harm local businesses.³¹ Despite earlier promises from the industry that taxing vape products could generate RM 300 million annually and support public health, actual revenue from 2021 to 2024 totaled only RM 183.1 million.³² Contrary to previous commitments, the Finance Ministry did not allocate half of the tax revenue to the Health Ministry but instead deposited it into the federal consolidated fund.³³

At the WHO FCTC COP10 in Panama, the **Philippine** delegation was criticized for promoting pro-tobacco and pro-nicotine industry positions, earning a 'Dirty Ashtray' award from an accredited alliance of civil society organizations. Reports indicated that only a minority of the delegation supported public health,³⁴ while the rest echoed industry narratives, questioned experts, and delayed proceedings. Civil society groups and observers expressed concern that the delegation's actions weakened regulatory outcomes and undermined the COP's public health objectives.

Industry Corporate Social Responsibility Activities Still Not Rejected

As global momentum builds to ban tobacco advertising, promotion, and sponsorship in line with Article 13 of the WHO FCTC, the TI has focused increasingly on CSR initiatives, which, while seemingly charitable, serve not only to distract from the harmful effects of tobacco use but also help tobacco companies cultivate a positive public image, gain access to policymakers, and subtly undermine tobacco control efforts.

Although some countries have imposed bans on tobacco-related CSR, many in Asia Pacific continue to endorse or accept such activities, creating opportunities for the industry to maintain legitimacy and influence. (Figure 3).

Brunei, Lao PDR, Malaysia, Maldives, Mongolia, Nepal, and Thailand have banned tobacco-related CSR activities. Other nations have taken measures like prohibiting the publicizing of donations from the TI.

Brunei and **Lao PDR** have upheld strong prohibitions, including the Prime Minister's code of conduct in Brunei and Lao PDR's tobacco control law, both of which explicitly forbid accepting TI gifts, sponsorships or partnerships. In **Sri Lanka**, most forms of CSR activities are banned, but publicity that does not use brand names or trademarks and publicity of industry-sponsored individuals are allowed.³⁵ Despite the ban, a number of TI CSR activities have been reported during the period.³⁶ In the **Philippines**, government officials and employees are prohibited from accepting gifts and donations from the TI,³⁷ but donations from tobacco companies continue.

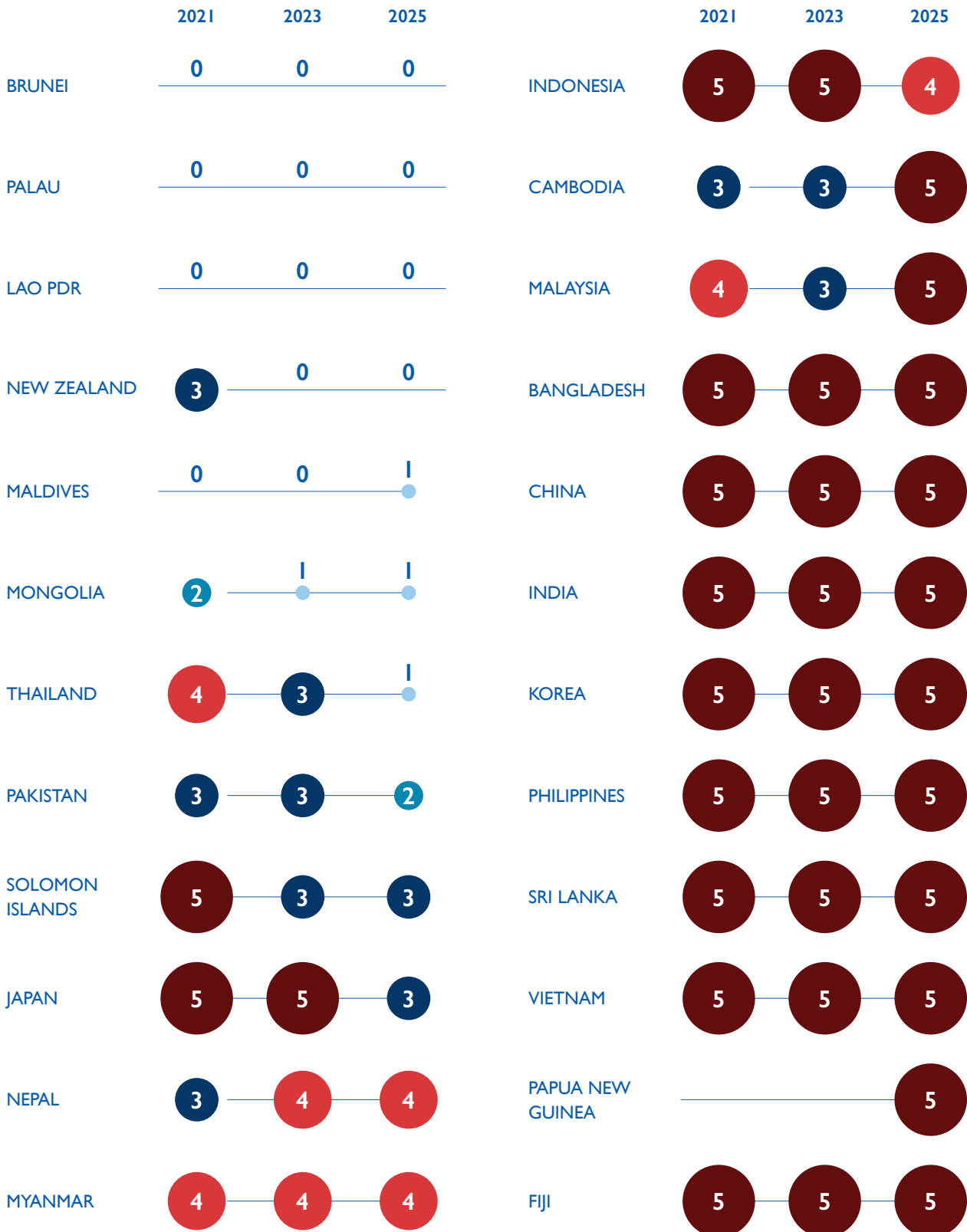
In contrast, other governments have directly partnered with or praised the industry despite bans on CSR. In **India**, state governments have supported ITC Limited's (formerly Imperial Tobacco Company of India Limited) projects on river basin management³⁸ and school recycling,³⁹ despite restrictions under the Cigarettes and Other Tobacco Products Act (COTPA) 2003.⁴⁰ **Malaysia's** Deputy Prime Minister expanded BAT's 'Beyond Benih' program for food farmers into

a national initiative⁴¹ with support from federal and state agricultural agencies.⁴² In 2024, the Department of Agriculture named BAT Malaysia a 'strategic partner' for community farming projects.⁴³ Similarly in **Nepal**, Surya Nepal's donation of ambulances and participation in environmental campaigns have been conducted with the backing of government bodies including the Armed Police Force and the Nepal Army.⁴⁴ In the **Philippines**, tobacco companies like JTI, Philip Morris Fortune Tobacco Corporation (PMFTC), and affiliated groups like the Lucio Tan Group Inc. and Jaime V. Ongpin Foundation Inc. regularly conducted CSR activities⁴⁵ with local governments and police, raising conflict of interest with tobacco control enforcement.⁴⁶

Elsewhere, governments have gone beyond tolerating tobacco-related CSR to actively celebrating or integrating it into public programs, particularly supporting environment and agriculture-themed CSR, which has become the dominant form of partnership. In **Cambodia**, TI CSR is considered a form of sponsorship, and while the use of tobacco brands in sponsorship is prohibited, officials are publicly endorsed.⁴⁷ In **Japan**, JTI has a partnership with the Ministry of Environment for environmental conservation⁴⁸ and Planet Water events, where water tanks were handed over to communities.⁴⁹ In **Papua New Guinea**, the Fresh Produce Development Agency partnered with BAT on solar-powered driers⁵⁰ and with the Human Development Institute on SME Training support.⁵¹ In **Fiji**, senior government leaders praised BAT's reforestation⁵² and greenhouse projects⁵³ and seedling distributions⁵⁴

Figure 3: Tobacco Industry-Related CSR Activities

The lower the score, the better the ranking



as a contribution to national agricultural development. In the **Solomon Islands**, members of parliament have received direct constituent funding from Solomon Islands Tobacco Company Limited (SITC)-BAT,⁵⁵ with industry-funded environment initiatives promoted by the Ministry of Environment.⁵⁶ In **Pakistan**, Pakistan Tobacco Company's reforestation⁵⁷ and agriculture programs have been implemented with support from the National Rural Support Program and the Capital Development Authority. On World Environment Day 2024, BAT **Bangladesh** (BATB) launched a sapling distribution campaign under its 'Bonayan' afforestation program. The Bonayan program itself has been formally recognized by the government as a national tree-planting initiative, reinforcing BAT's positioning as an environmental partner.⁵⁸ BATB also donated BDT 18.54 crore (USD 1,523,345) to the Bangladesh Labour Welfare Foundation (BLWF), with the contribution formally received and publicly acknowledged by the State Minister for Labour and Employment.⁵⁹ In **Vietnam**, state-owned Vinataba and BAT have linked programs such as housing aid,⁶⁰ circular economy initiatives, and women's empowerment directly to national sustainable development goals.⁶¹ In **Sri Lanka**, despite restrictions on tobacco-related CSR, the Ceylon Tobacco Company (CTC) implemented renewable energy projects,⁶² such as solar installations, and collaborated with government-approved recyclers for waste, oil, and lubricant disposal. Across these countries, the CSR is framed as contributing to climate resilience or rural livelihoods, an alignment that allows governments to justify collaboration despite tobacco's harms.

In **Indonesia** and **Korea**, CSR is further enabled by national legislation. **Indonesian** local governments regularly channel industry CSR funds into education,⁶³ food,^{64,65} housing programs,⁶⁶ and environmental initiatives⁶⁷ with companies like PT Nojorono Kudus, PT Djarum, and PT HM Sampoerna publicly recognized by regional leaders. In **Korea**, the Tobacco Business Act facilitates public-private partnership and enables the TI to conduct CSR activities.⁶⁸ KT&G signed memorandum of understandings (MoUs) with various private organizations and companies for technology sharing, environmental protection, and youth support. However, no details of business agreements with the central and local governments could be found. The Ministry of Justice accepted KT&G's donation towards efforts in social settlement of underprivileged groups.⁶⁹

Across these countries, the CSR is framed as contributing to climate resilience or rural livelihoods, an alignment that allows governments to justify collaboration despite tobacco's harms.

Benefits Given to the Tobacco Industry

MANY GOVERNMENTS STILL GIVE BENEFITS TO THE TOBACCO INDUSTRY

In 2023, **Brunei** was the only country that withheld incentives, privileges or benefits to the TI to establish or run its business, as recommended by Article 5.3 of the WHO FCTC. By 2025, **Fiji**, **Maldives**, and **Palau** have followed suit.

Still, the vast majority of governments in the Asia Pacific region continue to give the TI undue advantages. Governments justified their actions as perceived economic contributions, particularly in terms of employment and revenue. Between 2023 and 2025, there has been minimal progress in reversing this trend (see Figure 4). Instead of taking a comprehensive approach to hold the industry accountable for the full social, health, and economic costs of tobacco, most governments in Asia Pacific continue to support the industry. They did so through tax incentives, delays in tax hikes and other regulatory measures, and allowing duty-free allowances for tobacco products purchased by international travelers.

DELAYING TOBACCO CONTROL MEASURES

In many countries, the implementation of tobacco control laws has been repeatedly delayed, diluted, or staggered. Most often in response to pressure from the TI. These delays, extensions, and policy reversals allow the industry to maintain or increase sales and continue harmful practices, undermining public health goals. The following examples show how governments across the Asia Pacific region have granted concessions, whether through court decisions, policy revisions, or regulatory postponements, that ultimately benefit the TI.

In **Bangladesh**, the implementation of pictorial health warnings (PHWs) has stalled since 4 July 2017, after the High Court postponed the government’s implementation following the petition by Bangladesh Cigarette Manufacturers’ Association. Similarly, **Nepal** faced two years of industry delays through legal challenges but their MOH has now mandated 100% PHWs on all tobacco product packages by 16 August 2025.⁷⁰

Table 2: Delays in Standardized Tobacco Packaging Implementation

Country	Law/ Policy Enacted	Original Implementation Deadline	New Deadline/ Delay	Notes on industry influence
Sri Lanka	Standardized (Plain) Packaging (approved April 2018) ⁷¹	April 2018	Still delayed as of 2025 (7+ years)	Industry benefited via tiered pricing loopholes, costing Rs. 9.4B in lost tax revenue
Myanmar	Ministry of Health Notification on Standardized Packaging (Oct 2021)	10 April 2022 (6 months after the approval of the Notification)	21 October 2025 (42-month delay)	Industry failed to comply even after being granted multiple extensions ⁷²
Lao PDR	Standardized Packaging with 75% PHWs (13 May 2024)	5 December 2024 (6 months after the enactment of the law)	Postponed to April 2025, then to August 2025. Still remains unimplemented as of September 2025 (10-month delay)	Industry claimed “large stockpile of printed packets” and lobbied to shrink PHWs to 50% ⁷³

As the table shows, **Lao PDR, Myanmar, and Sri Lanka**, all experienced significant delays in implementing standardized packaging, often citing industry excuses such as ‘stockpiled packets’ or logistical challenges. **Myanmar** allowed the industry an extraordinary 42 months, and tobacco companies finally released compliant packs for sale in September 2025. **Lao PDR** granted a shorter four-month extension, followed by another extension and implementation has now been delayed for 10 months. **Sri Lanka** stands out for its protracted delay of over seven years, with the industry exploiting weak enforcement to reap major tax benefits. In contrast, **Singapore** implemented standardized packaging as scheduled on July 2020, demonstrating best practice by resisting industry interference.

Vietnam illustrates how tobacco tax policy is vulnerable to industry pressure, though with different outcomes. The Ministry of Finance proposed a delay in tobacco tax reforms to 2027, citing the need to support national economic growth targets and respond to global trade tensions. The National Assembly approved this amended Law on Excise Tax in June 2025, introducing a gradual increase of 2,000 VND per pack in 2027 to 10,000 VND by 2031.⁷⁴ While the government did not explicitly accommodate industry requests, the delayed timeline aligns with the industry’s interest in a slower tax adjustment.

Pakistan’s Track and Trace System for tobacco was launched in 2021 but faced repeated delays, with full implementation only occurring in December 2024.⁷⁵ Despite government directives and pressure from the International Monetary Fund, weak enforcement allowed the illicit tobacco sector to evade taxes, which contributed to significant revenue losses for the government.^{76,77}

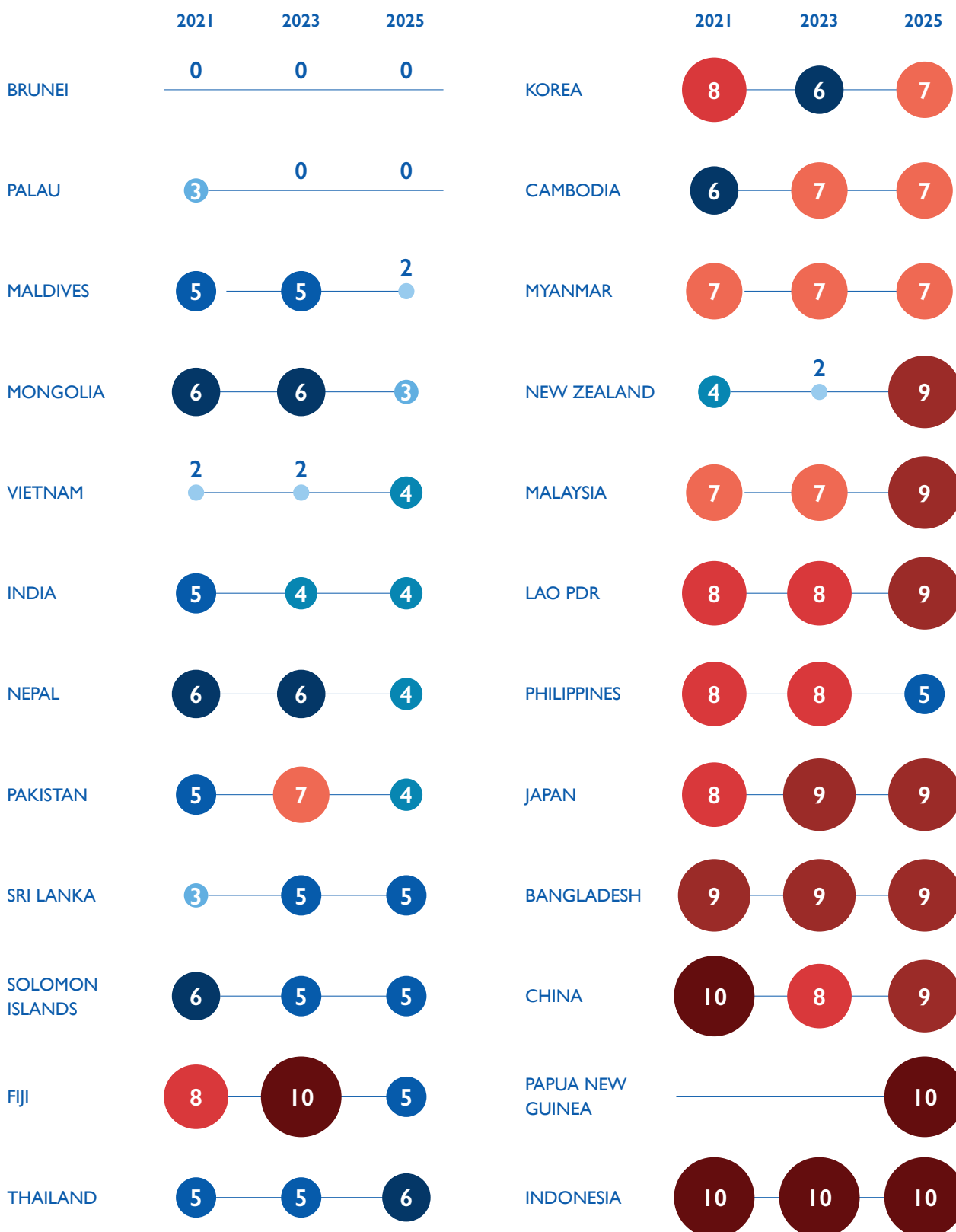
In **New Zealand**, the government delayed the enforcement of new vaping regulations by six months, just days before their scheduled implementation in March 2024. This allowed products like Philip Morris’s IQOS heated tobacco devices to remain on sale,⁷⁸ a move criticized by youth groups. Furthermore, the Smoked Tobacco Retailer scheme, designed to reduce tobacco outlets under the Smokefree Environments and Regulated Products Amendment (SERPA), was suspended in December 2023, and later repealed leading to industry calls for fee refunds.⁷⁹ Backed by the New Zealand First political party, the repeal marked a broader rollback of tobacco control measures, including planned reductions of retail outlets and low-nicotine tobacco requirements.⁸⁰

In **Papua New Guinea**, the TI benefited from significant delays in the implementation of tobacco control laws, particularly the Tobacco Control Act 2016. Although the Act was passed nearly a decade ago, its accompanying regulations have yet to be finalized and enacted.⁸¹ This has given the TI a significant advantage by allowing continued operation without adherence to stricter advertising, packaging, and distribution standards.

In November 2024, the **Thailand** government approved tobacco ingredient regulations, but full implementation came into effect 180 days later, and key provisions on regulating product components and combustion by products will not take effect until after four years from enactment. The regulation also excludes menthol and other additives like sugar and cocoa following a request from the Ministry of Finance, which oversees the tobacco business. A 2022 proposal to ban all tobacco additives, including flavorings, was scaled back due to opposition from tobacco farmers and a political figure, who later became Minister of Public Health.⁸²

Figure 4: Benefits Given to the Tobacco Industry

The lower the score, the better the ranking



GIVING TAX BREAKS OR TRADE INCENTIVES

Many governments across the Asia Pacific region continue to grant tax breaks, trade incentives, and other fiscal benefits to the TI. These concessions come in various forms: reduced excise taxes and import tariff advantages, licensing flexibility and exemptions from regulation. All concessions lower operational costs and reinforce industry profitability.

The **Lao PDR** government's 25-year Investment License Agreement (ILA) with Imperial Brands formed Lao Tobacco Limited (LTL), which gained substantial incentives and tax caps, despite controlling 92% of the cigarette market. Because of this lopsided contract, the Lao government lost about US\$144 million in tax revenues between 2002 and 2017.⁸³ In **China**, STMA prohibits other companies from using low-cost raw materials effectively giving traditional tobacco companies exclusive access to raw materials for e-cigarettes.⁸⁴ In **Cambodia**, a bilateral arrangement with **Vietnam**,⁸⁵ effective from June 2023 to December 2024, exempted tobacco leaves exported from Cambodia to Vietnam from import tariffs. JTI's repeated Gold Tax Compliance awards by the Royal Government of Cambodia earned it two years of audit exemption.⁸⁶ In **Fiji**, the Tobacco Control (Amendment) Act 2022 introduced extended licensing terms and a shift from fixed to prescribed fees, easing administrative burdens and providing BAT Fiji with greater financial predictability.⁸⁷

In **Korea**, electronic cigarettes with synthetic nicotine remain outside tobacco regulations such as warning labels, advertising bans, online sales restrictions, and tobacco-related taxes.⁸⁸ Additionally, Korea's Tobacco Business Act, allows tobacco manufacturers to deduct 5 won per 20 cigarettes for a stabilization fund that supports farmers.⁸⁹ In **Japan**, taxes on HTPs are currently about 30 percent lower than the taxes on cigarettes, with proposed hikes stalled since 2022.⁹⁰ Similar incentives or deferred tax measures were reported in **Indonesia**,⁹¹ **India**,⁹² **Malaysia**,⁹³ **Myanmar**,⁹⁴ and **Papua New Guinea**.⁹⁵

Indonesia's Ministry of Finance granted several privileges to the TI, including: easier licensing, a 90-day excise payment delay for factories in designated agglomeration zones under PMK No. 22/2023,⁹⁶ and a payment relaxation policy for excise stamps.⁹⁷ Additionally, customs offices across the country continued to provide fiscal and procedural benefits, such as, bonded zone permits, excise registration, and excise-free export facilities for both cigarette and e-cigarette manufacturers (based on PMK No. 59/2017).^{98,99,100}

In **New Zealand**, the Associate Health Minister approved a 50% excise tax cut on HTPs.¹⁰¹ Despite opposition from the MOH and Treasury, an NZ\$216 million contingency was set aside to offset revenue losses, with PMI, the sole HTP supplier, identified as the main beneficiary.^{102,103} In **Pakistan**, attempts to raise *naswar* (smokeless tobacco) taxes faced political resistance,¹⁰⁴ while other tobacco tax hikes were rolled back due to pressure from farmers and politicians.¹⁰⁵

In the **Philippines**, excise taxes on e-liquids and HTPs remain significantly lower than those on cigarettes.¹⁰⁶ In **Vietnam**, raising import quotas and maintaining preferential tariff rates under the 2023-2024 decrees strengthened cigarette producers.¹⁰⁷

DUTY-FREE TOBACCO

Only **Brunei** and **Sri Lanka** have prohibited duty-free tobacco products. All other countries still permit duty-free allowances for international travelers, which undermines the effectiveness of tobacco taxation and promotes and normalizes tobacco use (see Table 3).

Table 3: Duty-free Allowances for Tobacco Products for Incoming Travelers

Country	Cigarette sticks	Cigars	Weight (grams)
Brunei and Sri Lanka	0	0	0
Palau	20 sticks	1 cigar	15 grams
New Zealand	50 sticks	50 grams	50 grams
India	100 sticks	25 cigars	125 grams
Vietnam	200 sticks	20 cigars	250 grams
Indonesia	200 sticks	25 cigars	100 grams
Maldives and Nepal	200 sticks	25 cigars	250 grams
Bangladesh	200 sticks	50 cigars	225 grams
Malaysia	200 sticks	-	225 grams
Cambodia, Korea, Lao PDR, Mongolia, and Solomon Islands	200 sticks	50 cigars	250 grams
Pakistan	200 sticks	50 cigars	500 grams
Japan	200 sticks	70 cigars	
Fiji	200 sticks	200 grams	200 grams
Thailand	200 sticks	-	500 grams
China	400 sticks	10 cigars	500 grams
Myanmar and Philippines	400 sticks	50 cigars	250 grams

Governments Engaged in Unnecessary Interactions with the Industry

The guidelines of Article 5.3 of the WHO FCTC emphasize the importance of transparency, avoidance of conflicts of interest, and maintaining a clear separation between government functions and industry agendas. A critical element of these guidelines is limiting unnecessary interactions between government officials and the TI, such as attending industry-sponsored events, entering into partnerships, or entertaining lobbying efforts. Such interactions risk legitimizing industry narratives, distorting policy priorities, and undermining tobacco control efforts.

Brunei, Maldives, Mongolia, and Palau did not have any reports of interactions with the TI. This reflects a commitment on the part of these countries to uphold Article 5.3 of the WHO FCTC and maintain a clear boundary between government officials and the TI. By doing so, they reduce the potential for undue influence and ensure that public health remains at the forefront of tobacco control efforts. Brunei's MOH, in compliance with its Code of Conduct, continues to conduct due diligence when dealing with requests for meetings from foreign entities.¹⁰⁸ For example, the Ministry vetted requests from business interest groups such as the US-ASEAN Business Council, of which the TI is an active member; during the US-ASEAN Business Council's most recent visit to Brunei.¹⁰⁹

GOVERNMENT ENGAGEMENT WITH THE TOBACCO INDUSTRY

Most countries documented instances of government engagement with the TI (see Figure 5), and unnecessary interactions at the highest levels of the government were recorded in **Cambodia, Indonesia, Malaysia, Philippines, Thailand, and Vietnam**.

Cambodia's Deputy Prime Minister met with JTI Cambodia's General Manager at the Council for the Development of Cambodia, praising JTI's role in public-private dialogues and inviting it to raise concerns about illicit tobacco trade and its impact on tax revenue in a working group during the 2025 Cambodia-Japan

Public-Private Sector Meeting.¹¹⁰ **Indonesian** officials, including the Minister of Trade and legislators, repeatedly visited factories such as PT Gudang Garam and PT Sampoerna, facilitated pricing talks with farmers, and inaugurated new kretek production lines,^{111,112} showing the sector's continued political importance.¹¹³ In **Malaysia**, the Ministry of Finance issued a public statement after meeting with the American Malaysian Chamber of Commerce (AMCHAM), pledging to review taxation and regulatory procedures to, "ease business operations."¹¹⁴

In the **Philippines**, access is even higher. The First Lady, and Cabinet Secretaries have repeatedly engaged with the TI through events, partnerships, and public endorsements. Examples include tobacco company partnerships and donations for the First Lady's medical missions, Cabinet members attending industry inaugurations, and policy discussions with industry actors.^{115,116,117} In **Thailand**, the Prime Minister and the Finance Minister met with US-ASEAN Business Council members, including PMI, to discuss investment opportunities.¹¹⁸ In May 2024, the Tobacco Authority of Thailand (TOAT) and a PMI-funded tobacco growers' group met with the Deputy Finance Minister to discuss tobacco tax policies.¹¹⁹ In **Vietnam**, the Department of Science and Technology of Can Tho City held a meeting with local science and technology enterprises. The event was attended by city officials and included participation from Vinataba-Philip Morris Co., Ltd., represented by its General Director.¹²⁰

Other instances of unnecessary interactions include participation in industry events or activities. In **Fiji**, the Minister of Trade officiated BAT's Farmer Awards and praised its role in national growth.¹²¹ The Finance Minister also launched BAT's Project Sovereign, commending the company's economic contributions and continued operations during the pandemic.¹²² In **India**, Andhra Pradesh's Information Technology Minister publicly invited PMI to establish a smoke-free cigarette manufacturing unit in the state.¹²³ ITC Limited has also signed a MoU¹²⁴ with the Department for Promotion of Industry and Internal Trade to utilize its supply-chain expertise to support startups.

TI ties to **New Zealand's** government have raised concerns about undue influence. A known tobacco lobbyist attended the 2024 swearing-in of government ministers and was reportedly consulted by a New Zealand First Member of Parliament on tobacco policy.¹²⁵ Additionally, it has been reported that the Prime Minister's sister-in-law works for BAT as a trade and marketing coordinator.¹²⁶

In **Pakistan**, Pakistan Tobacco Company (PTC) launched Omni™, a global platform promoting THR, with the Minister of State for Finance and various public and private sector stakeholders, policymakers, and media representatives in attendance.¹²⁷ In the **Solomon Islands**, a government MoU with the Solomon Island Chamber of Commerce and Industry (SICCI),¹²⁸ where SITC-BAT is a key member; allows SICCI influence in advising the government on business matters, indirectly providing the TI with continued access to policy discussions, although no new formal partnerships were reported during the period.

In **Japan**, the MOH, Labour and Welfare and the Tokyo Metropolitan Government give a subsidy to small and medium-sized businesses, such as restaurants and hotels, to install smoking rooms under a scheme known as 'Passive Smoking Prevention Measure Subsidy System'. This is despite evidence that smoking rooms do not protect effectively against secondhand smoke, thereby undermining Article 8 of the WHO FCTC. This scheme is promoted on the Tokyo Metropolitan Government website¹²⁹ and JT's website.¹³⁰

DIPLOMATIC SUPPORT

Diplomatic backing further enhances the TI's legitimacy. In **Japan**, JT has engaged diplomats and ambassadors to endorse and promote its business in various countries such as Bangladesh¹³¹ and Egypt,¹³² including participation in office openings and discussions on investment. In **Indonesia**, the Japanese Ambassador joined JT Indonesia's CSR launch, reflecting diplomatic backing that can enhance JT's corporate image and influence.¹³³ Similarly, KT&G has received support from diplomats from **Korea** for its international tobacco operations. In 2025, Korean ambassadors to **Türkiye**¹³⁴ and **Kazakhstan**¹³⁵ attended factory expansion events of KT&G. In 2023, the Korean Embassy in **Indonesia** co-hosted a CSR event with KT&G, further promoting the company's image through diplomatic involvement.¹³⁶

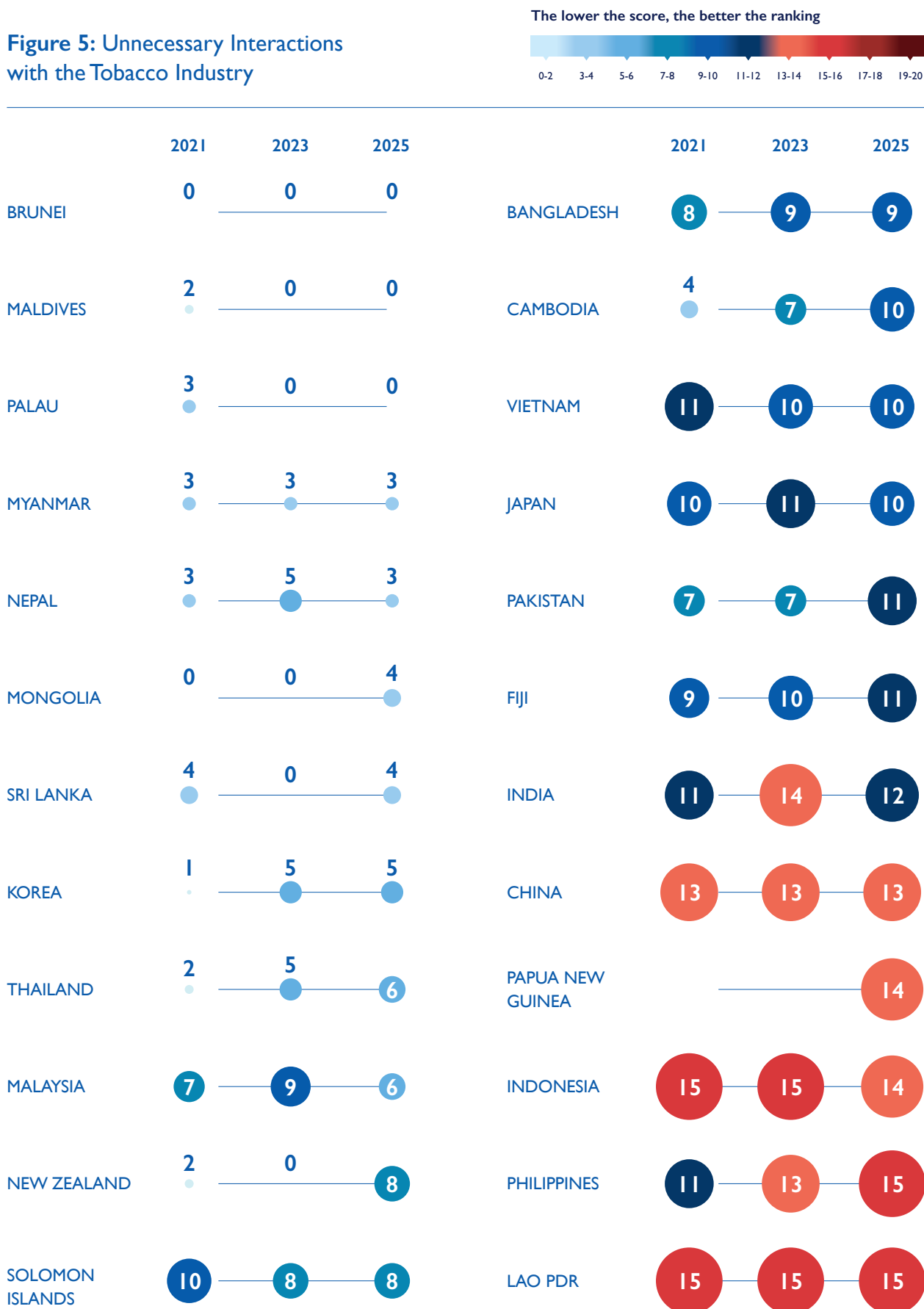
GOVERNMENT AWARDS

Some governments continue to give awards to tobacco companies as 'model taxpayers', such as in **Bangladesh, Korea, Nepal, and Pakistan**. In **Bangladesh**, BATB has received from the Institute of Chartered Accountants of Bangladesh (ICAB), under the Ministry of Commerce, the 'Best Presented Annual Report' for the 8th time; the Commerce Minister presented the award.¹³⁷ In addition, the National Board of Revenue (NBR) again awarded BATB as a top taxpayer.^{138,139} In **Korea**, KT&G received the Presidential Citation at the '2023 Crime Prevention Award' ceremony. The Minister of Justice presented the award to KT&G.¹⁴⁰ In **Nepal**, every year Surya Nepal is awarded as the 'highest tax payer company' and is honored by the government.¹⁴¹ **Pakistan's** Prime Minister awarded PTC the second-highest taxpayer award in all categories of taxes.¹⁴²

GOVERNMENTS COLLABORATED WITH THE TOBACCO INDUSTRY TO COMBAT ILLICIT TRADE

In **Lao PDR**, the Ministry of Industry and Commerce (MOIC) signed a MoU with the TI to enhance smuggling control and obtain enforcement incentives. While MOIC gathers information on illicit tobacco in the domestic market, it does so with little involvement of other ministries, including the Health Ministry.¹⁴³

Figure 5: Unnecessary Interactions with the Tobacco Industry



Tobacco companies frequently position themselves as sources of intelligence on illicit trade, which can result in one-sided narratives that support the industry's agenda. In **India**, the Committee Against Smuggling and Counterfeiting Activities Destroying the Economy of the Federation of Indian Chambers of Commerce and Industry (FICCI CASCADE), chaired by ITC Limited's Head of Corporate Affairs, has been actively engaging with the government to highlight the rise in illicit tobacco trade, which they attribute to high taxes. This includes organizing capacity-building enforcement trainings and leading a public awareness auto rally in August 2024.¹⁴⁴ In **Thailand**, the TOAT and the PMI-funded Tobacco Growers and Traders Association present survey results on illegal cigarette consumption in the country to the parliamentary committee, which informs national security and policy discussions.¹⁴⁵

Tobacco companies have directly participated in enforcement operations, including inspections and raids, often in partnership with law enforcement and revenue agencies. These joint actions undermine the independence of government enforcement efforts and contravene Article 5.3 of the WHO FCTC.

In the **Philippines**, tobacco companies like PMFTC and JTI have been actively involved in enforcement activities against illicit trade, partnering with government agencies such as the Bureau of Internal Revenue, Bureau of Customs, and police units through meetings, data sharing, and joint inspections.¹⁴⁶

In **Vietnam**, provincial governments and the Vietnam Tobacco Association (VTA) co-host anti-smuggling workshops.¹⁴⁷ In addition, Circular 19/2015/TT-BTC requires manufacturers to contribute to an anti-

smuggling fund, enabling direct industry involvement in enforcement operations. The fund is given to and managed by VTA.¹⁴⁸ Although this is framed as a compulsory contribution rather than a tax, it still amounts to direct financial support from the TI. At the same time, the government has actively partnered with VTA and companies like BAT in enforcement activities, such as raids and supervision of destruction operations.¹⁴⁹ This is supported by regulations like Circular 19/2015/TT-BTC and Directives from the Prime Minister and Ministries to mandate cooperation between tobacco manufacturers and government bodies.

Sri Lanka's customs authorities have repeatedly partnered with CTC to destroy illicit cigarettes,¹⁵⁰ conducting high-profile destruction events at CTC premises in 2023,¹⁵¹ 2024,¹⁵² and 2025.¹⁵³

“

Meeting and agreeing with the tobacco industry weakens public health. There can be no 'constructive partnership' with an industry built on addiction.

Dr. Edgardo Ulysses Dorotheo,
Executive Director, SEATCA

Transparency

Article 5.3 of the WHO FCTC emphasizes the importance of adopting transparency measures in both government interactions with the TI and within the industry. However, progress in this regard has been limited. As illustrated in Figure 6, **Brunei** stands out for its consistent and regulated disclosure process for interactions with the TI to ensure transparency and conflict avoidance, with no such interactions occurring during the reported period.

In contrast, most other countries lack binding policies or enforcement mechanisms to ensure transparency, raising concerns about hidden industry influence and undermining the effectiveness of tobacco control efforts. Strengthening and enforcing transparency measures are essential to safeguard public health policy from industry interference.

The **Philippines'** Civil Service Commission-Department of Health Joint Memorandum Circular No. 2010-01 mandates reporting of government-TI interactions; however, recent incidents appear to have been unreported to the CSC, contradicting the circular.^{154,155}

Across the Asia Pacific, the lack of public disclosure of interactions with the TI poses challenges to transparency, even in open democracies. Currently in most countries there are no policies in place compelling government officials to publicly disclose their interactions with the TI.

In several countries, limited disclosure of government interactions with the TI exists primarily within health ministries, while other departments often remain opaque. For example, the MOH of **Lao PDR** does not meet with the TI except when necessary for regulation, but other ministries have communications and meetings with the industry that are not disclosed. The MOH is guided by a code of conduct for implementing Article

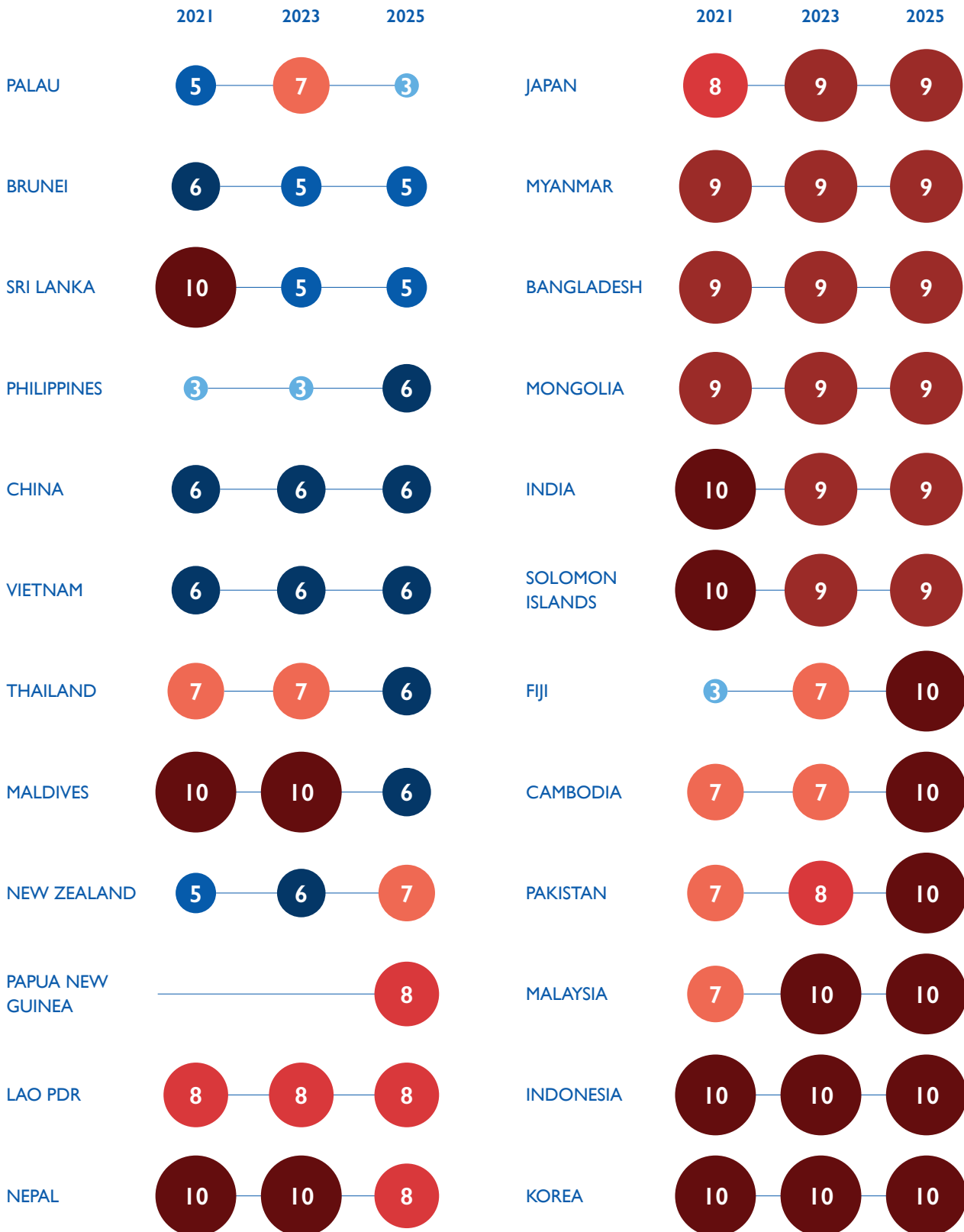
5.3 of the WHO FCTC, which is incorporated in Lao PDR's national tobacco control law. In **Myanmar**, the MOH's Directive No. 91/2020 provides an internal procedure for the MOH to disclose records (such as agenda, attendees, minutes and outcome) of interactions with the TI and its representatives. The **New Zealand** MOH and New Zealand Customs Service record and publish limited information on their interactions with the TI, mainly listing dates, purposes, and attendees without detailed outcomes.¹⁵⁶ However, the New Zealand MOH has not updated its public disclosure webpage since 2021,¹⁵⁷ and recent meetings such as those with the vaping industry, are only partially disclosed.¹⁵⁸ In **Thailand** meeting notes between the MOH and the TI are available upon request.¹⁵⁹

In **Vietnam**, although government personnel and high-ranking officials engage openly with the TI, the specific details of these interactions are not consistently made public.^{160,161}

In countries across the Asia Pacific region, such as **Lao PDR, Myanmar, Palau, Philippines, Sri Lanka**, and **Thailand**, governments have established regulatory frameworks that mandate the registration of the TI. These regulations primarily focus on formalizing the presence of tobacco businesses and ensuring that their operations are subject to oversight by relevant

Figure 6: Transparency in Dealing with the Tobacco Industry

The lower the score, the better the ranking



authorities. Under **Myanmar's** Special Goods Tax Law, all manufacturing facilities and distribution chains are required to register with the government. In **Palau**, licensing of all businesses is required, and foreign businesses must be registered under the Foreign Investment Act.¹⁶² In the **Philippines** and **Sri Lanka**, corporate and business entities are also required to register with the Securities and Exchange Commission to operate.

However, despite these business registration and licensing requirements, there remains a significant regulatory gap across Asia-Pacific countries. Currently, none of these nations have dedicated policies mandating the disclosure or registration of individuals, organizations, or lobbyists affiliated with the TI or disclosure of funds spent on lobbying, marketing, or CSR activities. This absence allows TI actors to influence policymaking without being publicly identified or held accountable for their actions. Consequently, while formal businesses are registered, the broader network of industry influence, such as front groups, public relations firms, consultants, or advocacy organizations with ties to the tobacco sector, can evade scrutiny. Without mandatory disclosure of these affiliations, it becomes difficult to track and mitigate TI interference in policymaking, a concern that has been consistently raised under Article 5.3 of the WHO FCTC.

Currently, none of these nations have dedicated policies mandating the disclosure or registration of individuals, organizations, or lobbyists affiliated with the TI or disclosure of funds spent on lobbying, marketing, or CSR activities.

Conflicts of Interest Persist

Conflicts of interest remain a serious and widespread challenge across the Asia Pacific region. These arise when individuals or institutions tasked with regulating tobacco have overlapping financial or political ties to the very industry they are meant to oversee. Such entanglements, ranging from political donations and public investments to revolving-door appointments, cast doubt on the impartiality and integrity of policy decisions.

Nearly every country in this region grapples with some form of conflict of interest (see Figure 7), allowing the TI to maintain its influence behind the scenes and often at the expense of public health.

While a few governments have adopted safeguards, most continue to fall short of Article 5.3 of the WHO FCTC guidelines, leaving regulatory systems vulnerable to industry interference. Across various government sectors, the practice of discreet political contributions from the TI to candidates and parties remains largely unchecked in Asia Pacific countries. However, there are notable exceptions, such as **Brunei**, where there is no domestic tobacco sector; and the governments of **Lao PDR** and **Vietnam**, where political campaigns are absent due to their unitary/ single party governments.

In **Thailand**, the Organic Act on Political Parties set defined limits for political contributions; namely, no person can donate more than ten million baht (USD 314,203) in value per year, whether in money, property, or other benefits.¹⁶³ In **New Zealand**, political contributions are subject to disclosure rules, including mandatory reporting of any donation over NZD \$15,000 and any anonymous donation over NZD \$1,500. In the **Philippines**, revisions to the Corporate Code lifted prohibitions on domestic corporations making political donations. In addition, individuals representing tobacco companies can also contribute to political campaigns without hindrance.¹⁶⁴ In several other countries, there is an absence of policies or laws that prohibit such contributions, thereby failing to prevent potential conflicts of interest.

A clear conflict of interest emerges when a government is invested in the TI. In this instance a government is acting as both a regulator and a shareholder responsible for enforcing public health policies while also seeking to generate profits from the industry it is meant to control (see Table 4). In some countries, such as **China, Japan, Lao PDR, Thailand, and Vietnam**, the state directly owns tobacco companies. In Japan, the government's ownership in JT is a huge conflict of interest, as it oversees tobacco regulations while also financially benefitting from tobacco sales through dividends and tax revenues to fund government programs.¹⁶⁵ This structural entanglement heightens concerns about impartiality in tobacco control.

In other cases, the government or public entity hold shares in tobacco companies through pension funds or investment bodies, such as in **Bangladesh, India, Korea, and Malaysia**. While these are financial rather than operational stakes, nonetheless, they create incentives that may compromise the independence of tobacco control policies.

Table 4: Public Investments in the Tobacco Business

Public entity	% shares in tobacco companies	Tobacco company
Government of the People's Republic of Bangladesh (President and Investment Corporation of Bangladesh)	8.96 %	BAT Bangladesh ¹⁶⁶
India's government pension funds	Range of investment from 3.40% to 0.19%	ITC Limited ¹⁶⁷
Korean National Pension Service	7.10% shares	KT&G ¹⁶⁸

In **Bangladesh**, the government continues to hold its investment in BAT Bangladesh, which is now at 8.96%.¹⁶⁹ Similarly, in **India** and **Korea**, public financial entities like the social security systems and investment corporations have assumed the role of shareholders in tobacco companies. This strategic positioning with the TI offers financial gains through the industry's market expansion, which compromises the promotion of health goals.

The practice known as the 'revolving door' enables individuals to transition from governmental roles to lobbying or consultancy positions within the same industry, or to assume regulatory positions in sectors they previously worked in. This phenomenon, observed globally, has raised concerns about potential conflicts of interest within governments. For example, in Japan, the practice of 'amakudari', which literally means 'descent from heaven' is a practice where former civil servants get comfortable, well-paid jobs in fields related to their ministries, allowing officials from the Finance Ministry to move freely and reach top leadership positions in the TI.

From 2023-2025, retired government officials in **Bangladesh** joined the TI. Government officials from **India, Indonesia, Japan, Lao PDR, Malaysia, Pakistan, Palau, Philippines, Sri Lanka** and **Thailand**, who joined the TI in previous years, are still connected in the same capacities.

In **Bangladesh**, the Additional Secretary of the Ministry of Finance¹⁷⁰ and the Senior Secretary of the Ministry of Industries¹⁷¹ were listed as Non-Executive Directors of BAT Bangladesh.

In **Cambodia**, government officials, such as senators are holding positions in the LYP Group and Anco Brothers Co., Ltd.^{172,173,174} In **India**, the Additional Secretary of the Department of Investment and Public Asset Management, Ministry of Finance was appointed a Non-Executive Director of the Board of ITC.¹⁷⁵

In **Indonesia**, a civil servant who works at BRIN (National Research and Innovation Agency)¹⁷⁶ is the Chief Executive Officer of the e-cigarette group, Indonesian Vape Consumers Association (AKVINDO).¹⁷⁷

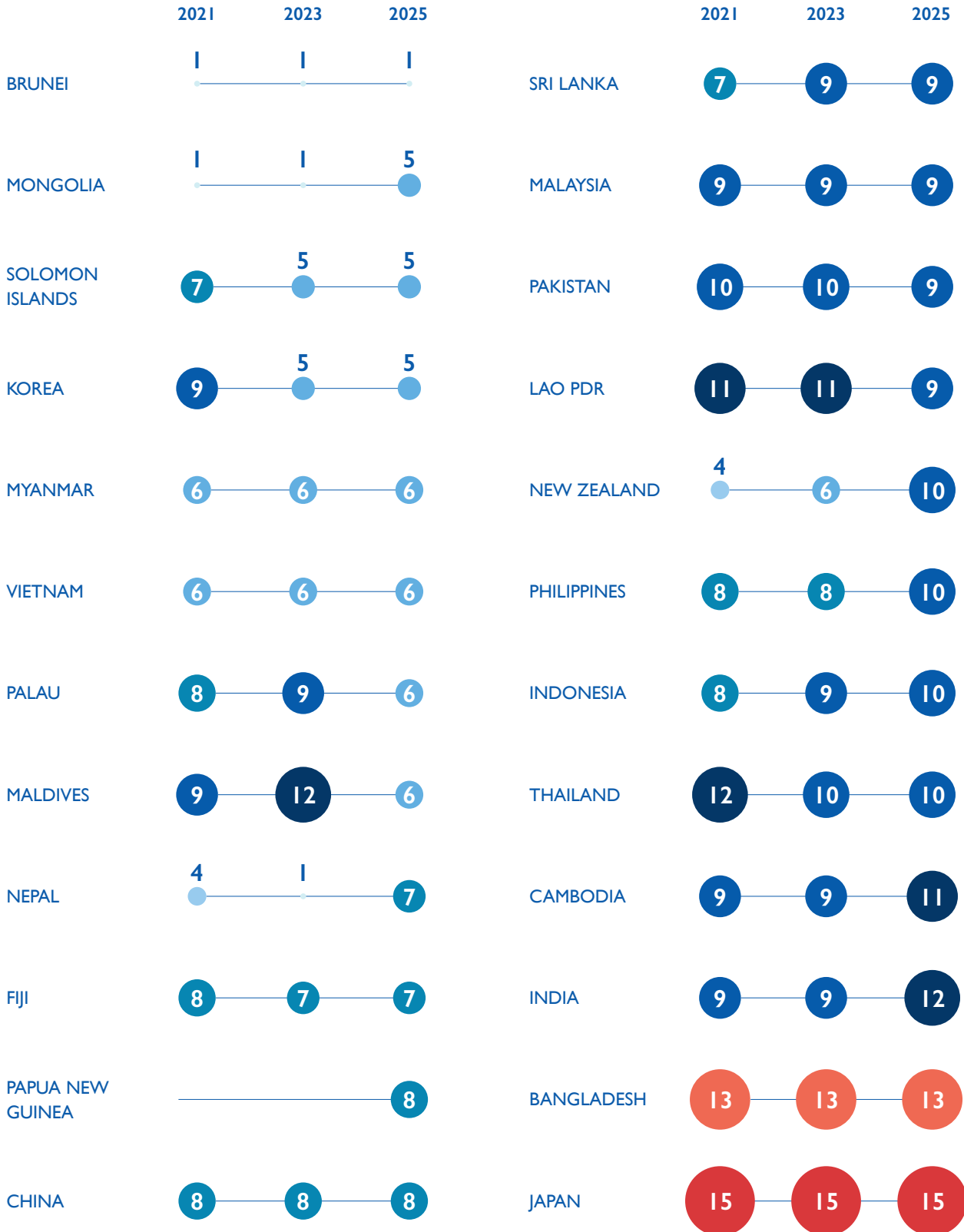
In **Sri Lanka**, the Director-General of the State-Owned Enterprise Restructuring Unit of the Ministry of Finance, Planning, and Economic Development is concurrently the Chairman of CTC.¹⁷⁸ An Independent Director of CTC also serves as the Chairman of the Office for National Unity and Reconciliation of Sri Lanka, as a member of the Board of Investment of Sri Lanka, and as a member of the Financial System Stability Consultative Committee of the Central Bank of Sri Lanka.¹⁷⁹

In **Thailand**, one board member of the TOAT is a senior government official with the Royal Thai Police and another is a Lieutenant General in the military.¹⁸⁰

In **Indonesia**¹⁸¹ and the **Philippines**,¹⁸² measures have been taken to address this issue. These regulations restrict government officials and active civil servants from participating in outside employment or related activities during their tenure in public service, aiming to prevent conflicts of interests and prioritize public service over private interests or corporate agendas.

Figure 7: Conflicts of Interest

The lower the score, the better the ranking



Governments Must Adopt Protective Measures

Strengthening protective measures against TI interference is essential to uphold public health and ensure the integrity of governance. Article 5.3 of the WHO FCTC and its guidelines serve as the foundation for insulating policymaking from the vested interests of the TI and its affiliates. To implement these guidelines effectively, governments must raise awareness and establish systems that ensure transparency, accountability, and institutional safeguards across all sectors, not just within MOH.

SYSTEMATIC PROGRAM TO RAISE AWARENESS ON ARTICLE 5.3 OF THE WHO FCTC

Efforts to raise awareness about Article 5.3 of the WHO FCTC and its importance remain limited and inconsistently implemented. Programs are often ad hoc, under-resourced, and confined to specific government sectors, reducing their impact and reach. Moreover, while legal frameworks against corruption and ethical codes exist in many countries (Annex 2), few have been adapted to specifically address the risks posed by the TI.

In **Brunei, Cambodia, India, Malaysia, Maldives, Mongolia, Nepal, Pakistan, Philippines, Solomon Islands, and Thailand**, efforts to raise awareness on Article 5.3 of the WHO FCTC have been initiated. However, these endeavors are predominantly situated within MOH and occasionally carried out in partnership with civil society groups. These awareness programs are sporadically conducted, frequently constrained by limited resources, and yet to be fully institutionalized.

Other countries, such as **Bangladesh, China, Fiji, Japan, Korea, Lao PDR, Myanmar, New Zealand, Palau, Papua New Guinea, Sri Lanka, and Vietnam**, lack any established awareness-raising initiatives or communication plans specifically focused on Article 5.3 of the WHO FCTC. **Indonesia**, not being a Party to the WHO FCTC, has no WHO FCTC program or Article 5.3 awareness.

PERIODIC SUBMISSION OF TOBACCO INDUSTRY INFORMATION

A key action for implementing Article 5.3 of the WHO FCTC is for governments to require TI actors to provide access to detailed information on their activities, including lobbying, marketing, political contributions, and CSR initiatives. While some reporting mechanisms exist, public access to this information is often limited, and crucial areas of industry influence remain unmonitored or undisclosed.

As a requirement imposed on all industries, countries in the Asia Pacific region, mandate registration of certain aspects of their business and submission of varying information, such as structure, production, and revenues. Notably, **Pakistan** stands out as the only country in the region whose registration framework also requires disclosure of crucial elements such as expenditure on lobbying activities, philanthropic endeavors, and political contributions by the TI.^{183,184} In **Korea**, the government collects limited data on production, manufacture, and market share under the Tobacco Business Act, but this information is not publicly accessible.¹⁸⁵ While the upcoming Tobacco Harm Management Act (effective November 2025) mandates disclosure of product ingredients and emissions, the industry is not required to report on marketing expenditures, CSR activities, or other TAPS-related initiatives.¹⁸⁶ In **Thailand**, the Tobacco Products Control Act of 2017 requires the TI to report and share the volume of production or importation, market share, marketing expense, income and expense, annual reports, audited financial statements, and any other information for the benefits of tobacco products control.¹⁸⁷

CODES OF CONDUCT FOR INTERACTION WITH THE TOBACCO INDUSTRY

A comprehensive code of conduct must also be adopted across all branches of government to guide interactions with the TI. Such a code should prohibit unnecessary engagement, require transparency for any regulatory interactions, and reject any form of partnership or support from the industry. Partial or sector-specific guidelines are insufficient, as they leave room for interference through less-regulated channels.

Brunei¹⁸⁸ and **Philippines**¹⁸⁹ have policies applicable to all government officials and employees (Annex 2), which prohibit unnecessary interactions with the TI or its representatives, require transparency in any necessary (regulatory) interaction with the TI, and reject partnerships with and financial support from the TI.

Lao PDR's tobacco control law provides rules for government officials' interactions with the TI that uphold their roles as civil servants and prevent misconduct.¹⁹⁰ The MOH of **Lao PDR**¹⁹¹ also established a code of conduct to guide health professionals in the ministry on their interactions with the TI.

In countries like **Bangladesh, Cambodia, India, Indonesia, Lao PDR, Myanmar, Nepal, Pakistan** and **Thailand** limited guidelines to protect against TI interference often stem from their MOH. This limited scope seemingly allows other government bodies unrestricted engagement with the TI. In **Cambodia**, despite a Sub-Decree incorporating Article 5.3 principles, there is no established procedure for disclosing interactions with the TI.¹⁹² **Indonesia's** MOH adopted a code,¹⁹³ which provides guidelines for managing conflicts of interest between the ministry and the TI. In **Myanmar**, the MOH issued a directive¹⁹⁴ on how to act with regard to interactions with the TI or its representatives. Through this directive, an internal procedure is in place in the MOH for disclosing the records of such interactions. Similar directives for other ministries have been encouraged. **Nepal** has a directive, which prohibits the MOH from accepting any assistance, participation, or cooperation from the TI in any activity or program related to tobacco product control and regulation; it also bans the acceptance of codes, policies, or materials from the TI.¹⁹⁵

Closely linked to these codes of conduct are broader policies to protect governments against TI influence. While most countries already have anti-corruption laws, which often include general provisions on accepting gifts or contributions, these rarely address the specific and pervasive influence of the TI. Most governments have also adopted ethical codes of conduct for public officials; however, these are typically broad in scope and not explicitly designed to prevent interference from tobacco companies.

To effectively safeguard public institutions, these frameworks must be strengthened to directly address TI influence. This includes explicitly prohibiting the acceptance of monetary donations, in-kind support, sponsorships, or other contributions from the TI by any branch or level of government. Clear guidelines are also needed to prevent conflicts of interest, restrict inappropriate interactions, and ensure transparency and accountability in all engagements.

Across the Asia Pacific region, only a limited number of countries; namely, **Brunei, Cambodia, Malaysia, Mongolia, Nepal, Philippines**, and **Thailand**, have taken proactive steps to establish policies at a national level that explicitly ban the acceptance of contributions or gifts from the TI. **Malaysia's** new Control of Smoking Products for Public Health Act, enacted in December 2023, prohibits any form of CSR by the TI, marking a significant shift in the country's approach to tobacco control. In **Cambodia**, all sponsorships, including tobacco CSR activities that display tobacco brands are banned. In addition, the Ministry of Education, Youth, and Sports and Ministry of Tourism issued regulations banning partnerships with the TI.

In several other countries, such as **Bangladesh, India, Indonesia**, and **Myanmar**, existing measures are restricted to certain ministries and lack broader applicability across government sectors. As a result, gaps remain that allow the TI to maintain influence through financial or reputational leverage, which undermines public health goals and policy integrity.

PROCEDURE FOR DISCLOSING RECORDS OF INTERACTIONS WITH THE TOBACCO INDUSTRY

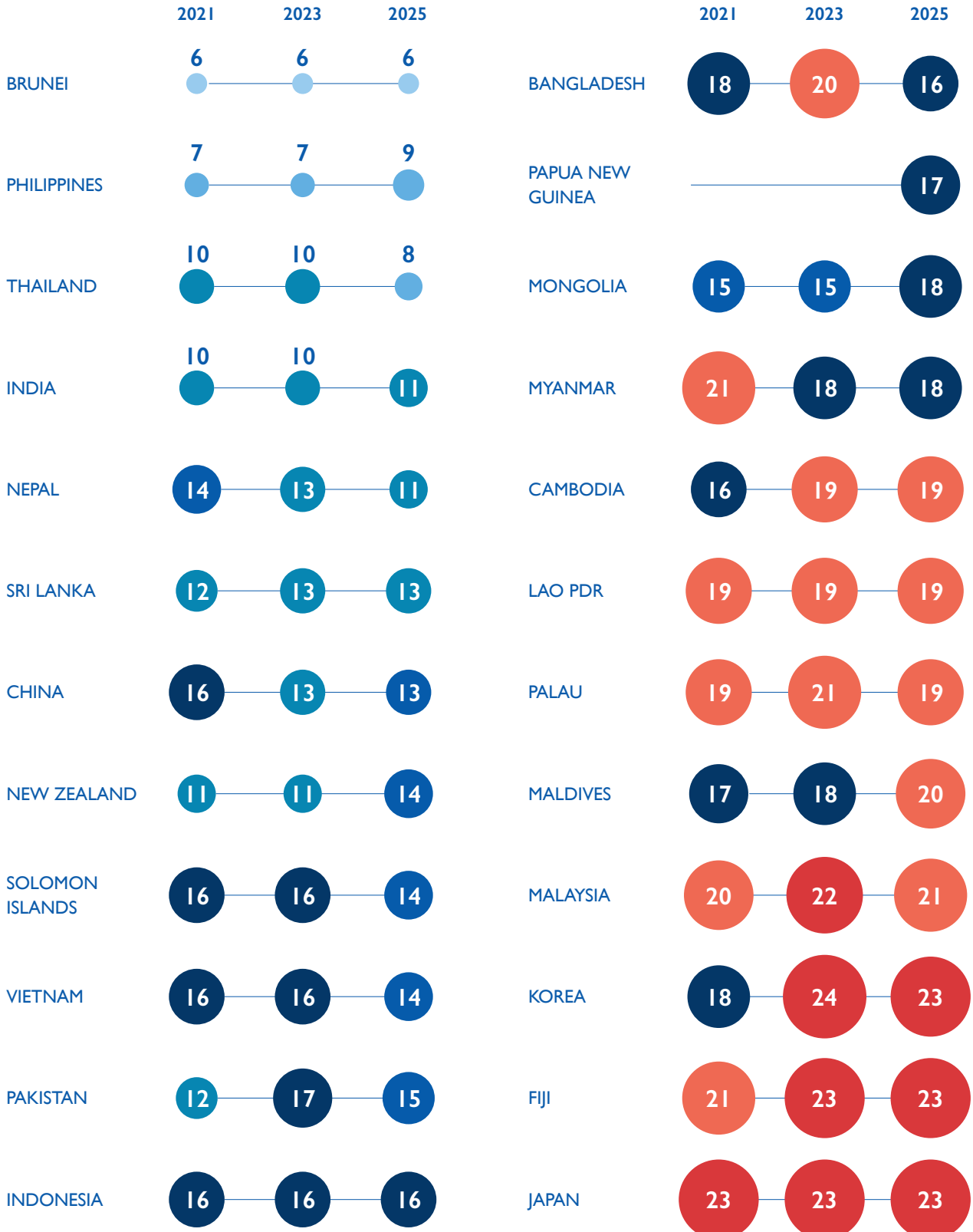
Policies for disclosing records of interactions with the TI and its representatives are in place in **Brunei, India** (at national and state levels), **Maldives, Philippines, Sri Lanka**, and **Thailand**. In **New Zealand**, the MOH and New Zealand Customs Service makes public all meetings with the industry on the website, but the information is limited. Notably, **Solomon Islands** is working to develop a comprehensive policy to institutionalize transparency and accountability in all engagements with the TI. However, the effectiveness of these policies is limited, as many governments fail to ensure that information from interactions with the TI is publicly disclosed or easily accessible.

As highlighted in Figure 8, significant gaps remain in institutionalizing protections against industry interference. However, the commendable efforts of countries such as **Brunei** and **Philippines**, stand as beacons of success in leading the region towards effective implementation of these protective measures. Overall, stronger, coordinated, and government-wide implementation of Article 5.3 of the WHO FCTC is urgently needed to uphold public health priorities and prevent conflicts of interest in policymaking.

The effectiveness of these policies is limited, as many governments fail to ensure that information from interactions with the TI is publicly disclosed or easily accessible.

Figure 8: Preventive Measures

The lower the score, the better the ranking



Conclusion and Recommendations

The TI is unique and like no other industry. Article 5.3 of the WHO FCTC recognizes TI interests as fundamentally opposed to public health policy. Despite the industry's ongoing attempts to rebrand itself as a responsible stakeholder, often through CSR initiatives, selective sponsorships, and strategic public relations, it remains primarily driven by profit, with little regard for the severe health harms of its products.

The TI continues to employ a range of manipulative tactics designed to distort scientific evidence, mislead the public, and influence policymaking in its favor. These include aggressive marketing, the dissemination of pseudoscientific narratives, front group alliances, and covert lobbying efforts aimed at weakening or delaying tobacco control measures. Such practices not only undermine public health policy but also erode public trust and compromise the integrity of democratic decision-making processes.

To uphold the principles of Article 5.3 of the WHO FCTC, governments and public health institutions must remain vigilant and proactive. A comprehensive, government-wide strategy is essential to counteract TI interference effectively. Unfortunately, many non-health ministries remain unfamiliar with Article 5.3 of the WHO FCTC and its implications. This knowledge gap leaves them susceptible to manipulation. Building awareness and capacity across all sectors is therefore critical to creating resilient and accountable governance systems.

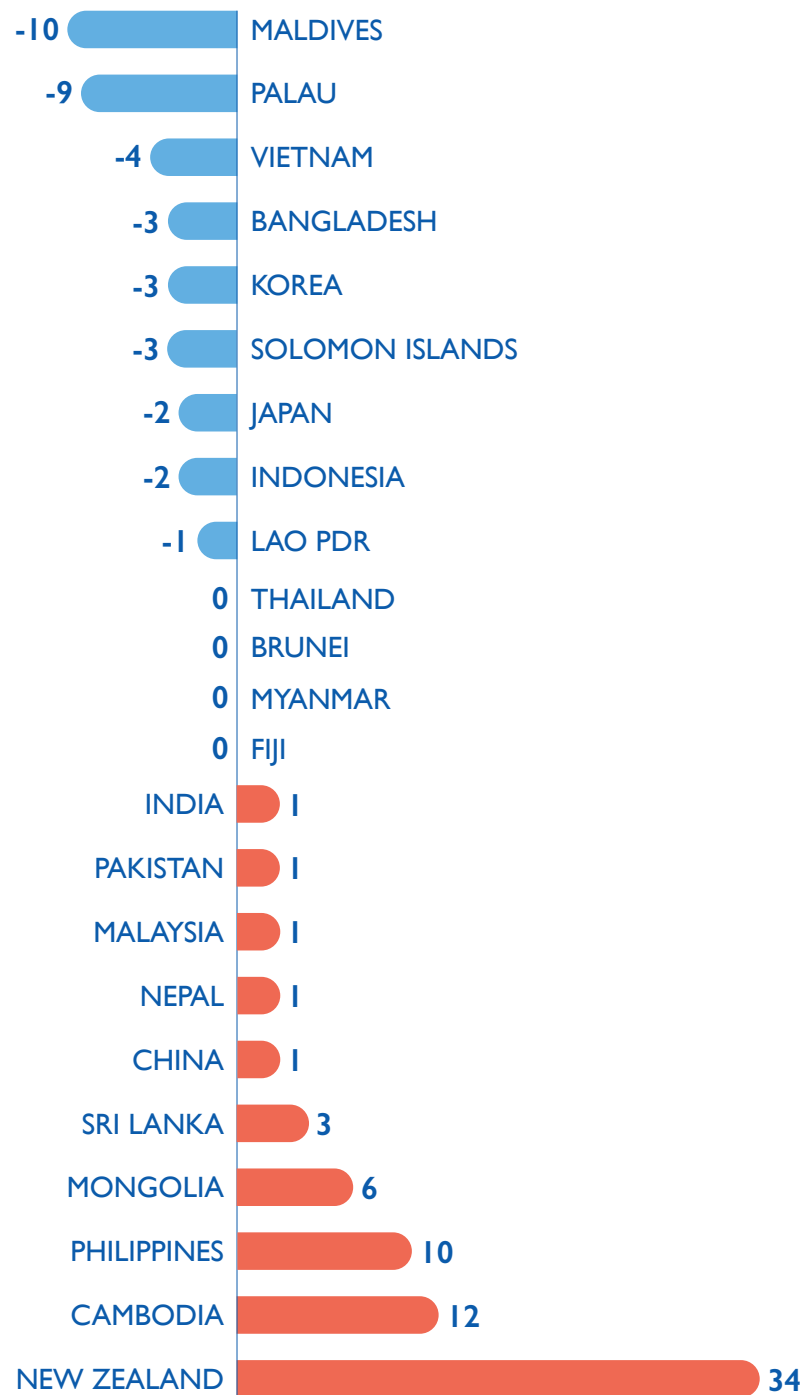
Transparency policies must also be implemented to prevent undue industry influence, ensuring accountability in interactions with tobacco-affiliated entities and fostering a policy environment where health interests

unequivocally take precedence. Strengthening safeguards against industry interference, promoting awareness among stakeholders, and aligning national legislation with international tobacco control standards are essential steps toward protecting public health and advancing the global goal of a tobacco-free future.

To uphold the principles of Article 5.3 of the WHO FCTC, governments and public health institutions must remain vigilant and proactive.

Figure 9: Progress since 2023 in
Countering Tobacco Industry Interference

Improved Deteriorated



In comparison with the 2023 scores, **nine countries** showed improvement, with **Maldives** and **Palau** showing the most significant improvement, followed by **Vietnam, Bangladesh, Korea, and Solomon Islands**. The scores of four countries, **Thailand, Brunei, Myanmar, and Fiji**, remained unchanged while nine countries deteriorated. Notably, the most significant deterioration was observed in **New Zealand**, and followed by **Cambodia and Philippines**. **Papua New Guinea** is included in the Index for the first time and therefore has no 2023 score for comparison.

The following factors likely contributed to these mixed outcomes:

- 1. Intensified industry interference:** The TI's increasingly aggressive and strategic interference in policy-making continues to challenge global and national tobacco control efforts. Their influence, particularly in the context of political vulnerabilities exacerbated by disasters and the COVID-19 pandemic, has led to setbacks in some countries. These opportunistic actions have exploited governance weaknesses and undermined public health gains.
- 2. Stronger civil society monitoring:** On the positive side, rising public awareness and the growing capacity of civil society to expose and monitor the activities of the TI have led to progress in several countries. Civil society actors play a vital role in spotlighting harmful industry practices, thereby fostering resistance to interference and compelling governments to uphold transparency and integrity in policymaking.

3. Shifts in political leadership and priorities:

Changes in government leadership or political administrations can significantly influence tobacco control efforts. In some cases, new leadership may deprioritize public health in favor of economic or political gains, especially if there are close ties to the TI. Conversely, reform-oriented governments may bring renewed commitment to transparency and anti-interference policies.

4. Economic pressures and industry dependence:

In countries where the TI is a significant source of employment, tax revenue, or foreign investment, governments may be more susceptible to industry influence. Economic downturns or budget deficits can increase this vulnerability, prompting authorities to tolerate or even invite industry engagement under the guise of economic recovery or stability.

5. Variation in institutional capacity and governance:

Some governments may lack the technical or administrative capacity to monitor and enforce Article 5.3 of the WHO FCTC effectively. Weak institutions, poor inter-agency coordination, or lack of dedicated resources for tobacco control can lead to inconsistent implementation and increased opportunities for interference.

RECOMMENDATIONS IN ARTICLE 5.3 OF THE WHO FCTC PROVIDE CLEAR GUIDELINES TO PROTECT FROM INDUSTRY INTERFERENCE AND CORRUPTION

To ensure sustained progress in tobacco control and the achievement of broader public health and development goals, governments must strengthen their commitment to implementing Article 5.3 of the WHO FCTC. The implementation guidelines offer concrete measures to shield policymaking from industry influence and corruption and protect public health policy from the vested interests of the TI. This Index identifies particular measures to be prioritized:

a. Institutionalize Article 5.3 of the WHO FCTC Across Government

- Recognize the inherent conflict between the TI's interests and public health.
- Fully exclude the TI from any involvement in public health policy formulation and implementation.
- Develop and enforce a whole-of-government strategy that includes non-health sectors, which are often unaware of or vulnerable to industry interference.

b. Ban Tobacco Industry CSR Activities

- Prohibit all forms of so-called CSR by the TI. These are often disguised attempts to gain legitimacy, public goodwill, and political influence.
- Establish clear legal frameworks to ban tobacco-related CSR, recognizing them as manipulative public relations tactics.

c. Revoke Preferential Treatment and Incentives

- Eliminate all subsidies, tax breaks, or duty waivers granted to the TI under the guise of promoting trade or economic development.
- Reallocate resources to support essential services, such as healthcare, rather than supporting an industry that causes significant health and economic harm.

d. Restrict and Regulate Interactions with the Tobacco Industry

- Limit interactions with the TI strictly to what is necessary for regulation, and ensure that these are transparent, documented, and publicly disclosed.
- Avoid any collaboration with the industry, including in areas such as the illicit trade of tobacco, where their involvement can be counterproductive.

e. Avoid Conflicts of Interest

- Governments must end all investment in the TI, including from state-owned tobacco enterprises, to eliminate institutional conflicts of interest.
- State-owned tobacco companies should be regulated with the same stringency as private tobacco businesses, with no preferential treatment.

f. Ensure Transparency and Accountability

- Strengthen transparency by adopting mandatory disclosure procedures for all interactions with the TI and relevant third parties, limiting interactions to only when strictly necessary.
- Enforce anti-corruption measures, including penalties for failure to report such interactions.

These recommendations respond to the varied factors that influence progress in countering TI interference, from political leadership shifts and economic dependencies to civil society strength and institutional capacity. By acting decisively on these fronts, governments can create an enabling environment for effective tobacco control and safeguard the integrity of public health policy.

g. Strengthen Legal and Policy Frameworks

- Strengthen implementation of existing laws and policies by integrating Article 5.3 of the WHO FCTC guidelines and anti-corruption principles into government procedures, codes of conduct, and regulatory practices, ensuring safeguards are in place to prevent industry influence.

h. Adopt and Enforce a Public Sector Code of Conduct

- Develop a code of conduct or guidance for public officials, especially in non-health ministries, to guide appropriate behavior with interactions in relation to the TI.
- Integrate regular training and awareness-raising programs on Article 5.3 of the WHO FCTC to build capacity and promote vigilance among civil servants.

Annex I: Tobacco Industry Interference in Asia Pacific Countries

INDICATORS	BD	BR	KH	CN	FJ	IN	ID	JP	KR	LA	MY	MV
Level of Participation in Policy Development												
1.The government accepts, supports or endorses offer for assistance by or in collaboration with the tobacco industry in implementing tobacco control policies (Rec 3.1)	4	0	3	5	1	1	5	4	0	5	5	1
2.The government accepts, supports or endorses legislation drafted by/ collaboration with the tobacco industry (Rec 3.4)	2	0	1	5	1	1	5	5	0	2	5	1
3.The government allows the tobacco industry to sit in multi- sectoral committee/ advisory group that sets public health policy (Rec 4.8)	1	1	3	5	1	3	4	5	1	1	5	1
4.The government allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or subsidiary bodies or accepts their sponsorship for delegates (Rec 4.9 & 8.3)	1	1	1	5	1	1	0	3	1	1	2	1
Subtotal	8	2	8	20	4	6	14	17	2	9	17	4
Tobacco-related CSR Activities												
5.The government receives contributions from the tobacco industry (including so-called CSR contributions) (Rec 6.4) The government agencies/officials endorses, forms partnerships with/ participates in tobacco industry CSR activities (Rec 6.2)	5	0	5	5	5	5	4	3	5	0	5	1
Subtotal	5	0	5	5	5	5	4	3	5	5	5	1
Benefits Given to the Tobacco Industry												
6.The government accommodates requests from the industry for longer implementation time or postponement of tobacco control law (Rec 7.1)	4	0	2	5	1	0	5	4	3	4	5	1
7.The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)	5	0	5	4	4	4	5	5	4	5	4	1
Subtotal	9	0	7	9	5	4	10	9	7	9	7	2
Forms of Unnecessary Interaction												
8.Top-level government officials meet with/ foster relations with the tobacco companies such as attending social functions and events sponsored or organized by the tobacco companies (Rec 2.1)	5	0	5	4	5	5	5	4	5	5	2	0
9.The government accepts assistance/ offers of assistance from the tobacco industry on enforcement	0	0	1	5	1	2	4	3	0	5	4	0
10.The government accepts, supports, endorses, or enters into partnerships or agreements with the tobacco industry (Rec 3.1)	4	0	4	4	5	5	5	3	0	5	0	0
Subtotal	9	0	10	13	11	12	14	10	5	15	6	0

INDICATORS	BD	BR	KH	CN	FJ	IN	ID	JP	KR	LA	MY	MV
Transparency												
11.The government does not publicly disclose meetings/ interactions with the tobacco industry where such interactions are strictly necessary for regulation (Rec 2.2)	4	0	5	3	5	5	5	4	5	4	5	5
12.The government requires rules for the disclosure or registration of tobacco industry entities, affiliate organizations, and individuals acting on their behalf including lobbyists.	5	5	5	3	5	4	5	5	5	4	5	5
Subtotal	9	5	10	6	10	9	10	9	10	8	10	10
Conflict of Interest												
13.The government does not have a policy (whether or not written) to prohibit contributions from the tobacco industry or any entity working to further its interests to political parties, candidates, or campaigns or to require full disclosure of such contributions (Rec 4.11)	5	1	5	1	5	5	5	5	5	1	5	5
14. Retired senior officials work for the tobacco industry (Rec 4.4)	4	0	1	3	1	5	4	5	0	3	3	1
15. Current government officials and their relatives hold positions in the tobacco business including consultancy positions (Rec 4.5, 4.8 & 4.10)	4	0	5	4	1	2	1	5	0	5	1	3
Subtotal	13	1	11	8	7	12	10	15	5	9	9	9
Preventive Measures												
16.The government has a procedure for disclosing records of the interaction with tobacco industry and its representatives (Rec 5.1)	5	2	5	2	5	2	5	5	5	5	5	4
17.The government has formulated, adopted or implemented a code of conduct for public officials, prescribing the standards they should comply when dealing with the tobacco industry (Rec 4.2)	2	1	3	2	3	2	2	5	4	2	4	4
18.The government requires the tobacco industry to periodically submit information on tobacco production, manufacture, market share, marketing expenditures, revenues and any other activity, including lobbying, philanthropy, and political contributions (Rec 5.2)	2	0	5	2	3	2	2	3	4	4	5	4
19.The government has a program / system/ plan to consistently raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines (Rec 1.1, 1.2)	5	2	4	4	5	3	5	5	5	3	4	3
20.The government has a policy prohibiting the acceptance of all forms of contributions from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts, or study visit invitations to the government, officials and their relatives (Rec 3.4)	2	1	2	3	5	2	2	5	5	5	3	5
Subtotal	16	6	19	13	21	11	16	23	23	19	21	20
TOTAL	69	14	70	74	65	59	78	86	57	69	77	46

INDICATORS	MN	MM	NP	NZ	PK	PW	PG	PH	LK	SB	TH	VN
Level of Participation in Policy Development												
1.The government accepts, supports or endorses offer for assistance by or in collaboration with the tobacco industry in implementing tobacco control policies (Rec 3.1)	1	1	2	2	1	0	5	5	1	0	5	3
2.The government accepts, supports or endorses legislation drafted by/ collaboration with the tobacco industry (Rec 3.4)	1	2	1	5	0	0	3	5	1	2	2	1
3.The government allows the tobacco industry to sit in multi- sectoral committee/ advisory group that sets public health policy (Rec 4.8)	1	1	2	5	1	1	0	5	1	3	5	3
4.The government allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or subsidiary bodies or accepts their sponsorship for delegates (Rec 4.9 & 8.3)	1	1	1	1	1	0	1	5	1	1	1	1
Subtotal	4	5	3	13	3	1	9	20	4	6	13	8
Tobacco-related CSR Activities												
5.The government receives contributions from the tobacco industry (including so-called CSR contributions) (Rec 6.4) The government agencies/officials endorses, forms partnerships with/ participates in tobacco industry CSR activities (Rec 6.2)	1	4	4	0	2	0	5	5	5	3	1	5
Subtotal	1	4	4	0	2	0	5	5	5	3	1	5
Benefits Given to the Tobacco Industry												
6.The government accommodates requests from the industry for longer implementation time or postponement of tobacco control law (Rec 7.1)	2	4	2	4	2	0	5	0	4	2	4	2
7.The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)	1	3	2	5	2	0	5	5	1	3	2	2
Subtotal	3	7	4	9	4	0	10	5	5	5	6	4
Forms of Unnecessary Interaction												
8.Top-level government officials meet with/ foster relations with the tobacco companies such as attending social functions and events sponsored or organized by the tobacco companies (Rec 2.1)	0	0	3	5	5	0	4	5	0	5	3	4
9.The government accepts assistance/ offers of assistance from the tobacco industry on enforcement	4	0	0	0	3	0	5	5	4	0	2	5
10.The government accepts, supports, endorses, or enters into partnerships or agreements with the tobacco industry (Rec 3.1)	0	3	0	3	3	0	5	5	0	3	1	1
Subtotal	4	3	3	8	11	0	14	15	4	8	6	10

INDICATORS	MN	MM	NP	NZ	PK	PW	PG	PH	LK	SB	TH	VN
Transparency												
11.The government does not publicly disclose meetings/ interactions with the tobacco industry where such interactions are strictly necessary for regulation (Rec 2.2)	4	4	3	2	5	2	5	1	0	5	3	1
12.The government requires rules for the disclosure or registration of tobacco industry entities, affiliate organizations, and individuals acting on their behalf including lobbyists.	5	5	5	5	5	1	3	5	5	4	3	5
Subtotal	9	9	8	7	10	3	8	6	5	9	6	6
Conflict of Interest												
13.The government does not have a policy (whether or not written) to prohibit contributions from the tobacco industry or any entity working to further its interests to political parties, candidates, or campaigns or to require full disclosure of such contributions (Rec 4.11)	5	1	5	5	5	5	5	5	1	5	5	1
14. Retired senior officials work for the tobacco industry (Rec 4.4)	0	3	1	0	4	0	3	5	4	0	2	0
15. Current government officials and their relatives hold positions in the tobacco business including consultancy positions (Rec 4.5, 4.8 & 4.10)	0	2	1	5	0	1	0	0	4	0	3	5
Subtotal	5	6	7	10	9	6	8	10	9	5	10	6
Preventive Measures												
16.The government has a procedure for disclosing records of the interaction with tobacco industry and its representatives (Rec 5.1)	5	2	5	1	5	3	5	1	3	3	3	5
17.The government has formulated, adopted or implemented a code of conduct for public officials, prescribing the standards they should comply when dealings with the tobacco industry (Rec 4.2)	2	2	2	5	2	3	3	1	3	3	2	2
18.The government requires the tobacco industry to periodically submit information on tobacco production, manufacture, market share, marketing expenditures, revenues and any other activity, including lobbying, philanthropy, and political contributions (Rec 5.2)	5	5	2	2	2	5	2	5	3	3	1	2
19.The government has a program / system/ plan to consistently raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines (Rec 1.1, 1.2)	5	5	1	4	1	5	2	1	3	2	1	4
20.The government has a policy prohibiting the acceptance of all forms of contributions from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts, or study visit invitations to the government, officials and their relatives (Rec 3.4)	1	4	1	2	5	3	5	1	1	3	1	1
Subtotal	18	18	11	14	15	19	17	9	13	14	8	14
TOTAL	44	52	43	61	54	30	71	70	45	50	50	53

Annex 2: Measures to Prevent Tobacco Industry Interference in the Asia Pacific

	Preventive measures that apply to the whole bureaucracy	Preventive measures limited to issuing authority
Bangladesh		Ministry of Health and Family Welfare and Ministry of Railway adopted Guidelines for the implementation of WHO FCTC Article 5.3
Brunei	Prime Minister's Office Circular (Code of Conduct) Prohibition of involvement of the TI and smoking in government premises Prevention of Corruption Act*	
Cambodia	Law on Anti-Corruption* Article 13 of Law on Tobacco Control banning sponsorship showing tobacco brands	Ministry of Education, Youth, and Sports regulation banning partnerships between educational institutions and the sports sector with the TI Ministry of Tourism regulation banning all tourist establishments from partnering with the TI
India		Ministry of Health and Family Welfare Code of Conduct for Public Officials in Compliance to Article 5.3 of the WHO FCTC Article 5.3 of the WHO FCTC State Notifications (sub-national level) Codes of Conduct (States of Bihar, Jammu & Kashmir, Karnataka, Kerala, Himachal Pradesh, Punjab, Uttar Pradesh, Jharkhand, Meghalaya, Tamil Nadu, West Bengal, Maharashtra, Mizoram)
Indonesia	Ministry of Administrative and Bureaucratic Reforms Guidelines for Managing Conflict of Interest* Several anti-corruption laws*	Ministry of Health Guidelines for Managing Conflicts of Interest with the TI within the Health Ministry
Lao PDR	Law on Anti-corruption* Tobacco Control Law (amended) (2021)	Ministry of Health Tobacco Control Code of Conduct between Government Health Sector and TI
Malaysia	Control of Smoking Products for Public Health Act prohibits TI CSR Malaysian Anti-Corruption Commission Act 2009 (the MACC Act)*	
Mongolia	Tobacco Control Law	
Myanmar	Anti-corruption Code of Ethics for Companies and Corporate Bodies*	Directive No. 91/2020: Guidelines on Contact with Cigar and Tobacco Product Manufacturer; Distributor; Seller or Related Person
Nepal	Tobacco Product and Control Regulation prohibits acceptance of gifts from the industry	Tobacco Product Control and Regulatory Directive of 2014
New Zealand	Anti-corruption and bribery laws*	
Pakistan	Companies Ordinance of 2017 mandates disclosure of financial data, production, marketing expenses, revenues, and other financial records.	

	Preventive measures that apply to the whole bureaucracy	Preventive measures limited to issuing authority
Palau	General law on transparency, conflict of interests*	
Papua New Guinea	Tobacco Control Act 2016 has a Conflict of Interest provision, requiring interactions with the TI to be transparent and publicly accessible, and undertaken with reasonable efforts to protect against commercial, corporate, and all other interests which do not promote the objectives of the TC law.	
Philippines	Civil Service Commission-Department of Health Joint Memorandum Circular (JMC) 2010-01 Code of Conduct and Ethical Standards for Public Officials and Employees* Anti-graft and Corrupt Practices Act*	Department of Education (DepEd) Order No. 6, s. 2012 - guidelines against TI interference Department of Labor and Employment (DOLE) Memorandum (30 April 2012) – reiterates the JMC Bureau of Internal Revenue (BIR) Memorandum Order No. 16-2012 - restricts interactions with the TI Department of Foreign Affairs (DFA) Memorandum (24 May 2013) – directs compliance with the JMC Metro Manila Development Authority (MMDA) Memorandum (20 August 2013) – amends the Code of Conduct to include protection against TI interference Department of Social Welfare and Development (DSWD) Administrative Order No. 11-2019 - guidelines against TI interference Food and Drug Administration (FDA) Advisory No. 2019- 501 - reminds public physicians to follow the JMC and avoid interaction with the tobacco and ENDS industry
Solomon Islands	Anti-Corruption Act* Tobacco Control Act 2010	
Sri Lanka	National Guideline for implementation of Article 5.3 has been developed (but no code, administrative rules yet)	
Thailand	Office of Civil Service Commission Several anti-corruption laws*	Ministry of Public Health Guidelines on Interaction with Tobacco Entrepreneurs and Related Persons
Vietnam	Ministry of Health Official Letter to other ministries on noncooperation with Global Action to End Smoking (formerly Foundation for A Smoke-free World) funded by PMI Anti-Corruption Law*	

* Not specific to the TI.

References

1. Global Center for Good Governance in Tobacco Control, Maldives Tobacco Industry Interference Index 2025.
2. Article 96 of Law No. 12/2011 on Establishment of Laws and Regulations. Available at https://www.flevin.com/id/lgso/translations/JICA%20Mirror/english/4778_UU_12_2011_e.html
3. Article 5 (4) of Law No. 39/2007 on Amendment to Law No. 11/1995 Concerning Excise. Available at https://www.flevin.com/id/lgso/translations/JICA%20Mirror/english/3003_UU_39_2007_e.html
4. National Kenaf and Tobacco Control Act of 2009. Available at <https://assets.tobaccocontrolaws.org/uploads/legislation/Malaysia/Malaysia-Act-692.pdf>
5. Republic Act No. 9211. Tobacco Regulation Act of 2003, Available at <https://www.officialgazette.gov.ph/2003/06/23/republic-act-no-9211/>
6. Healthy China Action Plan (2019-2030)
7. WHO FCTC. List of Participants. Available at <https://iris.who.int/bitstream/handle/10665/377693/fctc-cop10-div-1-list-of-participants-en.pdf?sequence=1>
8. Vietnam.VN. Strengthening the work of preventing and combating cigarette smuggling and distinguishing counterfeit goods. Available at <https://www.vietnam.vn/en/day-manh-cong-tac-phong-chong-buon-lau-thuoc-la-dieu-va-phan-biet-hang-gia-mao>
9. Antara. DPRD Temanggung apresiasi petani kawal regulasi menyangkut tembakau. Available at <https://www.antaranews.com/berita/3605637/dprd-temanggung-apresiasi-petani-kawal-regulasi-menyangkut-tembakau>
10. Hirano T. Japan Tobacco corporate social responsibility activities misleadingly claim to advance Sustainable Development Goals. 27 Sep 2022. Available at: <https://tobaccocontrol.bmj.com/content/tobaccocontrol/33/3/417.full.pdf>
11. Republic Act No. 9211. Tobacco Regulation Act of 2003, Available at <https://www.officialgazette.gov.ph/2003/06/23/republic-act-no-9211/>
12. Costello C. Beehive. 2024. Smokefree Amendment Bill Introduced. Available at: <https://www.beehive.govt.nz/release/smokefree-amendment-bill-introduced>
13. Hoek J., Edwards R., Waa A. PHCC. 2024. Tobacco industry interference: Is the new Government meeting its international obligations?
14. Newton K. RNZ. 2024. PM Christopher Luxon's tobacco "talking points" contradicted official advice. Available at: <https://www.rnz.co.nz/news/in-depth/512253/pm-christopher-luxon-s-tobacco-talking-points-contradicted-official-advice>
15. Unknown. Costello Office Notes [Internet]. 2023. Available at: <https://www.documentcloud.org/documents/24451462-costello-office-notes/?responsive=1&title=1>
16. Espinar G. RNZ. 2024. NZ First Minister Casey Costello forced to apologise after acting 'contrary to law.'
17. Beehive. Ayesha Verrall Diary Summary [Internet]. 2022. Available at <https://www.beehive.govt.nz/sites/default/files/2023-02/Hon%20Dr%20Ayesha%20Verrall%20-%20November%202022.pdf>
18. CodeBlue. Deputy minister shockingly admits tobacco and vape industry killed GEG proposal. 14 Mar 2024. Available at: <https://codeblue.galencentre.org/2024/03/deputy-minister-shockingly-admits-tobacco-vape-industry-killed-geg-proposal/>
19. CodeBlue. Health Minister defends tobacco vape industry lobbying as mature democracy. 20 Mar 2024 Available at: <https://codeblue.galencentre.org/2024/03/health-minister-defends-tobacco-vape-industry-lobbying-as-mature-democracy/>
20. Malaymail. Khairy says 'congratulations' to Big Tobacco, vape industry after Health Ministry tables anti-smoking law minus GEG clause. Available at https://www.malaymail.com/news/malaysia/2023/11/28/khairy-says-congratulations-to-big-tobacco-vape-industry-after-health-ministry-tables-anti-smoking-law-minus-geg-clause/104648#google_vignette
21. X. Ministry of Health Malaysia. Available at: <https://x.com/drdzul/status/1840731701984792843?s=46>
22. Union Tax Law 2025, State Administration Council Law 6/2025, 31 March 2025.
23. SEATCA. Tobacco Packaging and Labelling Index, Implementation of Article 11 of the WHO Framework Convention on Tobacco Control in ASEAN Countries, 2025. Available at <https://seatca.org/dmdocuments/SEATCA%20ART11%20INDEX%202025.pdf>
24. Dhaka Tribune. Govt looks to ban e-cigarettes to prevent catastrophe. Available at <https://www.dhakatribune.com/bangladesh/320563/govt-looks-to-ban-e-cigarettes-to-prevent>
25. Dhaka Tribune. Experts for developing framework on tobacco harm reduction. Available at <https://www.dhakatribune.com/business/284512/experts-for-developing-framework-on-tobacco-harm>
26. Dhaka Tribune. Roundtable participants: THR Framework key in achieving smoke-free Bangladesh. Available at <https://www.dhakatribune.com/bangladesh/312253/roundtable-participants-thr-framework-key-in>
27. Dhaka Tribune. THR Supplement. Available at <https://epaper.dhakatribune.com/?date=2023-05-31&edition=3&page=1>
28. Bangladesh Post. Tobacco cos blamed for working against law, promoting e-cig. Available at <https://bangladeshpost.net/posts/tobacco-cos-blamed-for-working-against-law-promoting-e-cig-112987>

29. Bigwanto M, Sundari L, Kowi U, Tantra R, Maruf MA. *Pelemahan Regulasi Kesehatan di Indonesia: Studi Kasus Pasal Pengamanan Zat Adiktif dalam UU dan RPP tentang Kesehatan*. Ruang Kebijakan Kesehatan Indonesia (RUKKI) & Yayasan Lentera Anak, 2025:[40 (Tabel 13) p.]. Available at <https://rukki.org/pelemahan-regulasi-kesehatan-di-indonesia-studi-kasus-pasal-pengamanan-zat-adiktif-uu-dan-rpp-kesehatan/>
30. Tirto.id. Nur MF. *Panja RUU Kesehatan Klaim Akomodasi Kepentingan Banyak Pihak*. Available at <https://tirto.id/panja-ruu-kesehatan-klaim-akomodasi-kepentingan-banyak-pihak-gMc3>
31. FOCUS Malaysia. Vape industry opposed Malaysia drastic laws on vape fears retail display ban will destroy industry. Available at: <https://focusmalaysia.my/vape-industry-opposes-malaysias-drastic-law-on-vape-fears-retail-display-ban-will-destroy-industry/>
32. The Star Malaysia. RM183mil in taxes collected from vape products. Available at https://www.thestar.com.my/news/nation/2024/10/24/rm183mil-in-taxes-collected-from-vape-products#goog_rewarded
33. FreeMalaysiaToday. Why redirect vape tax revenue from health initiatives, asks think tank. Available at <https://www.freemalaysiatoday.com/category/nation/2024/07/11/why-redirect-vape-tax-revenue-from-health-initiatives-asks-think-tank/>
34. WHO FCTC. List of Participants. Available at <https://iris.who.int/bitstream/handle/10665/377693/fctc-cop10-div-1-list-of-participants-en.pdf?sequence=1>
35. Sri Lanka. National Authority on Tobacco and Alcohol Act No. 27 of 2006; section 36.
36. Ceylon Tobacco Company PLC. Annual Report 2023, Above & Beyond. Available at https://cdn.cse.lk/cmt/upload_report_file/460_1713752522299.pdf
37. CSC-DOH Joint Memorandum Circular No. 2010-10. Protection of the Bureaucracy Against Tobacco Industry Interference. Philippines. Available at: <https://assets.tobaccocontrolaws.org/uploads/legislation/Philippines/Philippines-JMC-2010-01-national.pdf>
38. Deccan Herald. Business giant ITC ties up with state govts of Maharashtra, Karnataka for river basin rejuvenation. Available at <https://www.deccanherald.com/business/business-giant-itc-ties-up-with-state-govts-of-maharashtra-karnataka-for-river-basin-rejuvenation-3461989>
39. ITC Limited, 2023. ITC's Yippee! Better World programme recycles plastic waste into school benches. Available at <https://www.itcportal.com/media-centre/press-releases-content.aspx?id=2673&type=C&news=itc-s-yippee-better-world-programme-recycles-plastic-waste-into-school-benc>
40. COTPA prohibits all direct and indirect forms of tobacco advertising. Section 5, clause 3, subclause (b) of COTPA states: No person, shall, under a contract or otherwise promote or agree to promote the use or consumption of...(b) any trade mark or brand name of cigarettes or any other tobacco product in exchange for a sponsorship, gift, prize or scholarship given or agreed to be given by another person.
41. Focus Malaysia. DPM Zahid launches national expansion of BAT Malaysia's "Beyond Benih" programme. Available at DPM Zahid launches national expansion of BAT Malaysia's "Beyond Benih" programme
42. BAT Malaysia 2023 Annual Report, Building a Better Tomorrow. Available at: <https://www.batmalaysia.com/content/dam/endmarkets/my/en/download/investors-and-reporting/reporting/medMDD3YGF7.pdf> pg 81
43. Bernama. Agri Dept, BAT Malaysia to have nine more Kebuniti locations this year. Available at: <https://bernama.com/en/news.php?id=2273713>
44. Surya Nepal Pvt. Ltd. (n.d.) Asha – Hope for the Future. Available at: <https://www.snpl.com.np/csr/asha>.
45. Medical Mission was conducted in Tondo, Manila on May 20, 2023, with the support of various organizations including the Joint Task Force National Capital Region, 11th Civil-Military Operations Battalion, Jaime V Ongpin Inc., 1Life Inc., Local Government Unit of Manila, and Manila Police District. Available at <https://www.facebook.com/watch/?v=645193143799247>
46. JTI Philippines donated sacks of rice for the personnel of the Municipal Police Station in Puttol, Apayao. Available at https://www.facebook.com/100009051972028/posts/pfbid0RvWd2jaJRySDmcBiL6FqKr8B7CJJu2bhmrPvgtZ7hcKvciJt4Naz1Eh7aEZDbAQCI/?_rdc=1&_rdr
47. Banteay Srey District Administration's official Facebook page, posted August 20, 2023. Available at: https://m.facebook.com/story.php?story_fbid=pfbid02VzAfw7Avv25YaZXV-ZUMswuQPF6MAK3oMSRAvYaFHyHNjPUSR1AMBdGifLT9FGWoCI&id=100069402960577&mibextid=qC1gEa
48. Khmer Times, JTI Cambodia and Ministry of Environment Sign MoU to Strengthen Environmental Conservation and Sustainable Development. Available at https://www.khmer-timeskh.com/501514253/jti-cambodia-and-ministry-of-environment-sign-mou-to-strengthen-environmental-conservation-and-sustainable-development/#google_vignette
49. Banteay Srey District Administration's official Facebook page. Available at https://www.facebook.com/story.php?story_fbid=pfbid02VzAfw7Avv25YaZXVZUMswuQP-F6MAK3oMSRAvYaFHyHNjPUSR1AMBdGifLT9FGWoCI&id=100069402960577&mibextid=qC1gEa&_rdr
50. Post-Courier. Solar dryer project to be launched in Daulo. Available at <https://www.postcourier.com.pg/solar-dryer-project-to-be-launched-in-daulo/>.
51. Post-Courier. British American Tobacco commits money to drive SME growth. Available at <https://www.postcourier.com.pg/british-american-tobacco-commits-money-to-drive-sme-growth/>
52. Ministry of Forestry April 2023 Newsletter. Available at https://www.forestry.gov.fj/docs/news/april%20issue_1.pdf

53. Fiji Village. Moala to boost income with new greenhouse and seedlings from BAT and Agriculture Ministry. Available at: <https://www.fijivillage.com/news/Moala-to-boost-income-with-new-greenhouse-and-seedlings-from-BAT-and-Agriculture-Ministry-8r4xf5/>
54. Facebook post of the Ministry of Agriculture and Waterways Fiji. Minister Rayalu Applauds BAT Fiji for Grow+ 1 Million Seedlings. Available at <https://www.facebook.com/fiji.agriculture/posts/minister-rayalu-applauds-bat-fiji-for-grow-1-million-seedlingsgrowingagriculture/988962013275435/>
55. Solomon Star. Osifelo E. Minister Bosawai to meet with Tobacco Committee. Available at <https://www.solomonstarnews.com/minister-bosawai-to-meet-with-tobacco-committee/>
56. Water Stewardship Assurance Services. Certification Report. Available at <https://a4ws.org/wp-content/uploads/2024/01/AWS-000500-BAT-Solomon-Islands-CERTIFICATION-REPORT-22-12-2023.pdf>
57. Pakistan Tobacco Company. Annual Report 2024, p. 12, 42. Available at <https://www.ptc.com.pk/content/dam/endmarkets/pk/en/download/investors-and-reporting/corporate-reporting/PTC-Annual-Report-2024.pdf>
58. United News of Bangladesh. Bonayan to distribute 5 million saplings for World Environment Day. Available at <https://web.archive.org/web/20250524090246/https://unb.com.bd/category/Environment/bonayan-to-distribute-5-million-saplings-for-world-environment-day/136914>
59. Annual Report 2024, BAT Bangladesh, page 213: see BATB donated to Bangladesh Labour Welfare Foundation (BLWF). Available at https://web.archive.org/web/20250524090455/https://www.batbangladesh.com/content/dam/endmarkets/bd/en/download/investors-and-reporting/financial-statements/Annual_Report_2024.pdf
60. Vinataba. *Support of 500 million VND for building Great Solidarity Houses for poor people in Điện Biên province (Vinataba ủng hộ 500 triệu đồng hỗ trợ làm nhà đại đoàn kết cho người nghèo tỉnh Điện Biên)*. Available at <https://www.vinataba.com.vn/2023/05/15/vinataba-ung-ho-500-trieu-dong-ho-tro-lam-nha-dai-doan-ket>
61. BAT Vietnam. BAT Vietnam promotes ESG strategy contributing to global sustainable development achievements (BAT Việt Nam thúc đẩy chiến lược ESG, góp phần vào thành tích phát triển bền vững toàn cầu). 23 May 2024. Available at: <https://vneconomy.vn/bat-viet-nam-thuc-day-chien-luoc-esg-gop-phan-vao-thanh-tich-phat-trien-ben-vung>
62. Ceylon Tobacco Company PLC. Annual Report 2023. Available at https://cdn.cse.lk/cmt/upload_report_file/460_1713752522299.pdf
63. Radar Malang. Mahmudan. Bupati Malang Minta Pabrik Rokok Danai Sekolah. Available at <https://radar-malang.jawapos.com/pendidikan/814829893/bupati-malang-minta-pabrik-rokok-dana-sekolahan>
64. Antara. Anggota DPR Usul Dana Makan Bergizi Gratis Diambil dari Cukai Rokok. Available at <https://m.antaranews.com/amp/berita/4589906/anggota-dpr-usul-dana-makan-bergizi-gratis-diambil-dari-cukai-rokok>
65. CNN Indonesia. Irma NasDem Usul Dana Makan Bergizi Gratis Diambil dari Cukai Rokok. Available at <https://www.cnnindonesia.com/nasional/20250117115736-32-1188271/irma-nasdem-usul-dana-makan-bergizi-gratis-diambil-dari-cukai-rokok>
66. PPID Kudus. Hasil Kerja Sama CSR, 100 Rumah Sederhana Layak Huni Diserahkan. Available at https://ppid.kuduskab.go.id/post/1107/hasil-kerja-sama-csr--100-rumah-sederhana-layak-huni-diserahkan-?utm_
67. PMI. A holistic approach to water stewardship at our Sukorejo plant in Indonesia. Available at <https://www.pmi.com/sustainability/case-studies-and-market-stories/water-stewardship-at-sukorejo-plant-in-indonesia>
68. Ministry of Government Legislation. Tobacco Business Act, Article 25-3. Available at <https://www.law.go.kr/LSW/lsInfoP.do?efYd=20170726&lsiSeq=195019#0000>
69. N. KT&G donates funds to the Ministry of Justice to support social settlement of underprivilege groups. Available at <https://n.news.naver.com/mnews/article/421/0007656297>
70. New Business Age. Nepal's Tobacco Industry Criticizes 100% Health Warning Mandate. Available at <https://newbusinessage.com/article/directive-mandating-100-health-warning-coverage-on-tobacco-products-hurts-domestic-industry-surya-nepal> 13 Feb 2025
71. Daily News. 'Plain packaging' for tobacco products in Sri Lanka. Available at <https://dailynews.lk/2016/11/08/local/98470?page=1>
72. SEATCA. Tobacco companies fail to comply with Myanmar's Standardized Tobacco Packaging. Available at <https://seatca.org/tobacco-companies-fail-to-comply-with-myanmars-standardized-tobacco-packaging/>
73. SEATCA. Tobacco industry must comply with Lao PDR's standardized packaging law. 6 Dec 2024. Available at: <https://seatca.org/tobacco-industry-must-comply-with-lao-pdrs-standardized-packaging-law/>
74. Vietnam Law & Legal Forum. 'NA Passes Amended Laws on Corporate Income Tax, Excise Tax.' Available at <https://vietnamlawmagazine.vn/na-passes-amended-laws-on-corporate-income-tax-excise-tax-74440.html>
75. Pakistan Today. PM directs for track, trace system in cigarette manufacturing units within two weeks. Available at <https://www.pakistantoday.com.pk/2023/04/04/pm-directs-for-track-trace-system-in-cigarette-manufacturing-units-within-two-weeks/>
76. The Nation. PM Shahbaz says Track & Trace system is nothing but a cruel joke. Available at <https://www.nation.com.pk/27-Apr-2024/pm-shahbaz-says-track-trace-is-nothing-but-a-cruel-joke>
77. Pakistan Today. MPs reiterate govt pledge to combat powerful tax evaders, leakages. Available at <https://www.pakistantoday.com.pk/2023/06/15/mps-reiterate-govt-pledge-to-combat-powerful-tax-evaders-leakages/>

78. Associate Minister of Health. Smokefree 2025: Progressing Coalition Agreement Commitments. 2024. Ministry of Health. Cover brief for draft Cabinet paper - Smokefree 2025: progressing Coalition Agreement commitments. Available at https://www.health.govt.nz/system/files/2024-05/h2024036577_cover_brief_for_draft_cabinet_paper_-_smoke-free_2025_progressing_black_box.pdf
79. Retail NZ. Tobacco and vaping update for Retail NZ members. Available at <https://retail.kiwi/smokefree-2025-and-vaping-returns-update/>
80. New Zealand First. Let's Take Back Our Country: Election Manifesto 2023, New Zealand First Party Vote. Available at <https://assets.nationbuilder.com/nzfirst/pages/4158/attachments/original/1696631089/2023-New-Zealand-First-Policy-Manifesto-1.pdf?1696631089>
81. Tobacco Control Act of 2016. Available at <https://assets.tobaccocontrolaws.org/uploads/legislation/Papua%20New%20Guinea/Papua-New-Guinea-TC-Act-No.-53-of-2016-native.pdf>
82. TobaccoAsia. Tobacco's role in Thailand's economy. Available at: <https://www.tobaccoasia.com/features/tobacco%E2%80%99s-role-in-thailand%E2%80%99s-economy/>
83. The News Lens. Tobacco Companies Making a Fortune in Southeast Asia. Available at <https://international.thenewslens.com/article/90722>
84. Administrative Measures for E-cigarette Management. Available at <https://assets.tobaccocontrolaws.org/uploads/legislation/China/China-Admin-Measures-for-E-Cig-Management.pdf>
85. Vietnam VN. Import tariff quota for rice, dried tobacco leaves from Cambodia. Available at <https://www.vietnam.vn/en/luong-han-ngach-thue-quan-nhap-khau-doi-voi-gao-la-thuoc-la-kho-tu-campuchia>
86. Khmer Times. JTI Cambodia and Ministry of Environment Sign MoU to Strengthen Environmental Conservation and Sustainable Development. Available at https://www.khmer-timeskh.com/501514253/jti-cambodia-and-ministry-of-environment-sign-mou-to-strengthen-environmental-conservation-and-sustainable-development/#google_vignette
87. Government of Fiji Gazette Supplement. An Act to Amend the Tobacco Control Act 2010 (2022). Available at <https://assets.tobaccocontrolaws.org/uploads/legislation/Fiji/Fiji-2022-Amtd.-Act-native-native.pdf>
88. AJP News Agency. Synthetic nicotine cigarette regulations fail again at the National Assembly's subcommittee. Available at <https://www.ajunews.com/view/20250218143204579>
89. Ministry of Government Legislation. Enforcement Decree of the Tobacco Business Act. <http://www.law.go.kr/lsInfoP.do?lsiSeq=205413&efYd=20190101#0000>
90. Bloomberg Law. Japan Mulls Earlier Tax Hike on Heated Tobacco Products: Sankei. Available at: <https://news.bloomberglaw.com/daily-tax-report-international/japan-mulls-earlier-tax-hike-on-heated-tobacco-products-sankei?context=search&index=4>
91. Antara. Dukung Industri Hasil Tembakau, Pemerintah Tetapkan Aturan Aglomerasi Pabrik Hasil Tembakau. Available at https://www.antaranews.com/berita/3654912/dukung-industri-hasil-tembakau-pemerintah-tetapkan-aturan-aglomerasi-pabrik-hasil-tembakau?utm_
92. The Economic Times. ITC, Godfrey Phillips, VST Industries in focus as Budget 2025 leaves tobacco taxes unchanged. Available at <https://economictimes.indiatimes.com/markets/stocks/news/itc-godfrey-phillips-vst-industries-in-focus-as-budget-2025-leaves-tobacco-taxes-unchanged/article-show/117873594.cms>
93. The finance minister introduced a 5% excise duty on chewing tobacco but there was no tax increase on tobacco in Malaysia for the 10th consecutive year. Code Blue. Budget 2024: New Chewing Tobacco Tax, Sugary Drinks Tax Raise. Available at: <https://codeblue.galencentre.org/2023/10/budget-2024-new-chewing-tobacco-tax-sugary-drinks-tax-raise/>
94. Myanmar gave tax exemptions to producers of cheroots, cigars and raw tobacco if their annual production cost does not exceed MMK 20 million. People's Health Foundation, Tobacco Industry Interference Index 2025.
95. Papua New Guinea Excise Tariff (2025 Budget) (Amendments) Act 2024. Available at <https://www.treasury.gov.pg/wp-content/uploads/2025/02/Excise-Tariff-Act-2024.pdf>
96. Kemenkeu.go.id. Dukung Industri Hasil Tembakau, Pemerintah Tetapkan Aturan Aglomerasi Pabrik Hasil Tembakau. Available at <https://www.kemenkeu.go.id/informasi-publik/publikasi/berita-utama/Pemerintah-Tetapkan-Aturan-Aglomerasi-Pabrik-HT?utm>
97. Kontan.co.id. Masitoh S. Pemerintah Kembali Beri Relaksasi Pelunasan Pita Cukai 90 Hari, Ini Tujuannya. Available at <https://nasional.kontan.co.id/news/pemerintah-kembali-beri-relaksasi-pelunasan-pita-cukai-90-hari-ini-tujuannya>
98. Beacukai.go.id. Bea Cukai Jatim I Beri Izin Fasilitas Kawasan Berikat ke Produsen E-Cigarette. Available at <https://www.beacukai.go.id/berita/bea-cukai-jatim-i-beri-izin-fasilitas-kawasan-berikat-ke-produsen-e-cigarette.html>
99. Kompas.com. Gewati M. Bea Cukai Yogyakarta Berikan Izin Tambah Lokasi Usaha ke Produsen Tembakau Iris. Available at <https://regional.kompas.com/read/2024/04/26/100819078/bea-cukai-yogyakarta-berikan-izin-tambah-lokasi-usaha-ke-produsen-tembakau>
100. Tempo.co. Rakhmi BS. Bea Cukai Yogyakarta Fasilitas PT Taru Martani Ekspor Tembakau Iris ke Jepang. Available at <https://www.tempo.co/info-tempo/bea-cukai-yogyakarta-fasilitas-pt-taru-martani-ekspor-tembakau-iris-ke-jepang-1218604>
101. RNZ. Guyon Espinar. NZ First Minister Casey Costello orders 50% cut to excise tax on heated tobacco products. Available at <https://www.rnz.co.nz/news/in-depth/522429/nz-first-minister-casey-costello-orders-50-percent-cut-to-excise-tax-on-heated-tobacco-products>
102. RNZ. Most benefit of government's tobacco tax cuts will go to tobacco company Philip Morris, officials told Casey Costello. Available at <https://www.rnz.co.nz/news/in-depth/529387/most-benefit-of-government-s-tobacco-tax-cuts-will-go-to-tobacco-company-philip-morris-officials-told-casey-costello>

103. RNZ. Millions set aside for heated tobacco product tax cuts a 'contingency' Available at <https://www.rnz.co.nz/news/political/523628/millions-set-aside-for-heated-tobacco-product-tax-cuts-a-contingency>
104. Dawn. More taxes by federal, KP govts leave tobacco growers worried. Available at [https://www.dawn.com/news/1838756#:~:text=Unmanufactured%20tobacco%20will%20be%20levied%20Rs50%20per,Provincial%20Excise%20Duty%20\(Unmanufactured%20Tobacco\)%20Act%202024.&text=The%20Virginia%20tobacco%20\(flue%20cured%2C%20Barley%20and%20dark%20Daired%20cured\),Rs30%20per%20kg%20and%20snuff%20at%20Rs7.](https://www.dawn.com/news/1838756#:~:text=Unmanufactured%20tobacco%20will%20be%20levied%20Rs50%20per,Provincial%20Excise%20Duty%20(Unmanufactured%20Tobacco)%20Act%202024.&text=The%20Virginia%20tobacco%20(flue%20cured%2C%20Barley%20and%20dark%20Daired%20cured),Rs30%20per%20kg%20and%20snuff%20at%20Rs7.)
105. The News. KP govt decision to increase tobacco taxation backed. Available at <https://www.thenews.com.pk/print/1197329-kp-govt-decision-to-increase-tobacco-taxation-backed>
106. Republic Act No. 11346 and Republic Act No. 11467.
107. Vietnam. Quota for raw tobacco imports set at nearly 72,000 tonnes. Available at <https://en.vietnamplus.vn/quota-for-raw-tobacco-imports-set-at-nearly-72000-tonnes-post275628.vnp>
108. Prime Minister's Department Circular Letter No. 9/2019, State of Brunei Darussalam. Available at: <https://www.pmo.gov.bn/Circulars%20PDF%20Library/jpmsk08-2019.pdf>
109. Information from the Ministry of Health, Brunei Darussalam. Available at: <https://www.pmo.gov.bn/Circulars%20PDF%20Library/jpmsk08-2019.pdf>
110. Khmer Times. JTI Cambodia's courtesy call to Deputy Prime Minister Sun Chanthol. Available at <https://www.khmer-timeskh.com/501572683/jti-cambodias-courtesy-call-to-deputy-prime-minister-sun-chanthol/>
111. Tvonenews.com. Imron M. Menteri Perdagangan Bertemu Petani Tembakau dan Pemilik Pabrik Rokok di Kediri, Ini yang Dibahas.... Available at <https://www.tvonenews.com/daerah/jatim/141996-menteri-perdagangan-bertemu-petani-tembakau-dan-pemilik-pabrik-rokok-di-kediri-ini-yang-dibahas?page=1>.
112. Suaramerdeka.com. Wijayanto W. Ketua DPR Puan Maharani Bangga Bisa Sambangi Gadis Kretek di Bojonegoro. Available at <https://www.suaramerdeka.com/nasional/0411581832/ketua-dpr-puan-maharani-bangga-bisa-sambangi-gadis-kretek-di-bojonegoro>
113. SindoNews. Wijayanto N. Sampoerna Buka Fasilitas Produksi SKT di Tegal dan Blitar, Serap 3.500 Pekerja. Available at <https://ekbis.sindonews.com/read/1504321/34/sampoerna-buka-fasilitas-produksi-skt-di-tegal-dan-blitar-serap-3500-pekerja-1734412320>
114. Media Statement, Deputy Minister of Finance II. Ministry of Finance Receives Courtesy Call by the American Malaysian Chamber of Commerce (AMCHAM). Ministry of Finance Malaysia. 10 Jul 2023 Available at: <https://dmedia.penerangan.gov.my/upload/km/10072023.1565254226.pdf>
115. GMA. New manufacturing facility in Batangas seen to boost economy. Available at <https://www.gmanetwork.com/regional/tv/news/101407/new-manufacturing-facility-in-batangas-seen-to-boost-economy/story/>
116. Inquirer.Net. DSWD hit for accepting tobacco firm's donations. Available at <https://newsinfo.inquirer.net/1971731/dswd-hit-for-accepting-tobacco-firms-donations>
117. Philstar. DOH secretary under fire for posing with tobacco execs. Available at <https://www.philstar.com/headlines/2025/03/25/2430858/doh-secretary-under-fire-posing-to-bacco-execs>
118. The Nation. 'US-ASEAN Business Council member discuss investment opportunities' Available at <https://www.nationthailand.com/business/trading-investment/40033100>
119. Thansettakij.com. 'Chulaphan ready to review cigarette tax structure, discuss with "Excise Department" tomorrow. Available at <https://www.thansettakij.com/business/economy/597322>
120. Vietnam VN. Government accompanies science and technology enterprises to promote development. Available at <https://www.vietnam.vn/en/chinh-quyen-dong-hanh-cung-doanh-nghiep-khcn-thuc-day-phat-trien>
121. Fiji Village. BAT Fiji awards 500 star farmers more than \$70,000 worth of farming equipment. Available at <https://www.fijivillage.com/news/BAT-Fiji-awards-500-star-farmers-more-than-70000-worth-of-farming-equipment-4fxr58/>
122. Fiji Village. 'BAT Fiji invests \$4.5 million in upgrading Suva factory.' Available at <https://www.fijivillage.com/news/BAT-Fiji-invests-45-million-in-upgrading-Suva-factory-r58x4f/>
123. Nara Lokesh, 2024. Facebook Post on meeting Andrea Gontkovikova, Vice Chairperson for Southeast Asia at Philip Morris International. Available at: <https://www.facebook.com/naralokesh/posts/i-met-andrea-gontkovikova-vice-chairperson-for-southeast-asia-at-philip-morris-i/1178455373643963/>
124. APAC News Network. ITC Collaborates with DPIIT to Strengthen Indian Startup Ecosystem. Available at: <https://apacnewsnetwork.com/2025/01/itc-collaborates-with-dpiit-to-strengthen-indian-startup-ecosystem/>
125. The Post. Vance A. Tobacco lobbyist guest at Ministers' swearing-in ceremony. Available at <https://www.thepost.co.nz/politics/350158370/tobacco-lobbyist-guest-ministers-swearing-ceremony>
126. Stuff. Witton B. PM Christopher Luxon's sister-in-law works for tobacco company. Available at <https://www.stuff.co.nz/politics/350166539/pm-christopher-luxons-sister-law-works-to-bacco-company>
127. Associated Press of Pakistan. PTC launches OMNI TM in Pakistan to advance tobacco harm reduction. Available at <https://www.app.com.pk/business/ptc-launches-omni-in-pakistan-to-advance-tobacco-harm-reduction/>
128. Memorandum of Understanding between the Solomon Islands Government and the Solomon Islands Chamber of Commerce and Industry. Available at <https://www.solomon-chamber.com.sb/media/1353/mou-between-sig-sicci.pdf>
129. Tokyo Metropolitan government. Available at <http://www.sangyo-rodo.metro.tokyo.jp/tourism/kakusyu/syukuhaku/>
130. Japan Tobacco. Smoking and non-smoking areas. Available at <https://www.jti.co.jp/tobacco/bunen/subsidy/index.html>

-
131. Facebook post by the Embassy of Bangladesh, Tokyo. Available at <https://www.facebook.com/BangladeshEmbassyTokyo/posts/this-morning-04-november-2024-a-delegation-led-by-mr-ryohei-sugata-director-inte/974884134676331/>
132. Daily News Egypt. JT Group opens new office in Cairo. Available at: <https://www.dailynewsegypt.com/2024/03/04/jt-group-opens-new-office-in-cairo/>
133. Peace Village. Wahid Foundation and Japan Tobacco International Indonesia Develop Peace Village in Banyuwangi to Build Community Resilience. Available at: <https://peacevillage.id/detailpost/wahid-foundation-dan-japan-tobacco-international-indonesia-kembangkan-desa-damai-di-banyuwangi-untuk-bangun-ketahanan-masyarakat>
134. TobaccoAsia. Rossel S. KT&G Drives Global Expansion. Available at <https://www.tobaccoasia.com/news/kt-g-drives-global-expansion/>
135. The Korea Herald. KT&G completes Kazakhstan plant to accelerate growth in Eurasia. Available at <https://www.korea-herald.com/article/10471952>
136. PR Newswire. KT&G successfully hosts a joint Indonesian-Korean plugging event to celebrate the 50th anniversary of diplomatic ties between Indonesia and South Korea. Available at <https://www.prnewswire.com/apac/news-releases/ktg-successfully-hosts-a-joint-indonesian-korean-plugging-event-to-celebrate-the-50th-anniversary-of-diplomatic-ties-between-indonesia-and-south-korea-301938872.html>
137. Daily Bangladesh Post. BAT Bangladesh wins ICAB National Awards. Available at <https://web.archive.org/web/20250705064809/https://bangladeshpost.net/posts/bat-bangladesh-wins-icab-national-awards-124314>
138. The Asian Age. Tax cards awarded to 141 individuals and organizations. Available at <https://dailyasianage.com/news/317259/tax-cards-awarded-to-141-individuals-and-organizations>
139. Daily Star. BAT Bangladesh honoured as one of top taxpayers for 10th consecutive year. Available at <https://web.archive.org/web/20231224054828/https://www.thedailystar.net/business/organisation-news/press-releases/news/bat-bangladesh-honoured-one-top-taxpayers-10th-consecutive-year-3501826>
140. DTE News 24. KT&G Receives Presidential Citation at the 2023 Crime Prevention Awards Ceremony hosted by the Ministry of Justice. Available at <https://www.dtnews24.com/news/articleView.html?idxno=759992>
141. Surya Nepal Private Limited (SNPL). (n.d.) Highest Tax Payer. Available at: <https://www.snpl.com.np/news-and-event/highest-tax-payer> (Accessed: 22 May 2025).
142. Express Tribune. BAT threatens to exit over tax hikes. Available at <https://tribune.com.pk/story/2468753/bat-threatens-to-exit-over-tax-hikes>
143. WHO FCTC. Lao People's Democratic Republic WHO FCTC Needs Assessment. February 2015. Available at <https://fctc.who.int/publications/m/item/lao-people-s-democratic-republic-needs-assessment>
144. FICCI CASCADE, 2024. Newsletter (December 2024). Available at https://www.ficcicascade.in/wp-content/uploads/2025/01/CASCADE_NEWSLETTER_DECEMBER_2024.pdf.
145. Bangkok Business. 'The Chairman of the Security Committee has agreed to crack down on illegal cigarettes. Rangsiman Rome points out that the issue must be addressed quickly.' Available at https://www.bangkokbiznews.com/politics/1129284#google_vignette
146. Facebook post showing PMFTC and JTI joined the CIDG 7 Mandaue City Field Unit, the BIR, AFP, MCPO in the inspection of a warehouse in Barangay Looc, Mandaue City, Cebu. Available at <https://www.facebook.com/thefreemannews/posts/pfbid06UGPdefQ3WXsKDwKogZBbDNaPjs7He3busRVt5oGV1qqDzZFhBeHn7tGtHDS5biNI?rdid=tJTi7JMhhM-VyRkZ>
147. Thông tin và Truyền thông Bình Phước. Workshop on Preventing Smuggled and Counterfeit Tobacco – Current Situation and Solutions (Hội thảo phòng chống thuốc lá lậu, thuốc lá giả - thực trạng và giải pháp). 2 July 2025. Available at <https://binhphuoc.dms.gov.vn/tin-chi-tiet/-/chi-tiet/hoi-thao-phong-chong-thuoc-la-lau-thuoc-la-gia>
148. Thu Vien Phap Luat. Circular 19/2015/TT-BTC of the Ministry of Finance. Available at <https://thuvienphapluat.vn/van-ban/Thuong-mai/Circular-No-19-2015-TT-BTC-initiatives-against-contraband-cigarettes-counterfeit-tobacco-production-trading-301561.aspx>
149. Báo Đời Sống & Pháp Luật. Ho Chi Minh City Destroys 5,505 Units of Violating Goods (TP. Hồ Chí Minh tiêu hủy đối với 5.505 đơn vị sản phẩm hàng hóa vi phạm). Available at <https://www.doisongphapluat.com/tp-ho-chi-minh-tieu-huy-doi-voi-5-505-don-vi-san-pham-hang-hoa>
150. The Morning. Illicit cigarettes and liquor: The long-standing battle continues. Available at <https://www.themorning.lk/articles/BrbgZqrPYLN9OiKROKOT>
151. Daily News. Customs destroy Rs. 748 million worth counterfeit cigarettes. Available at <https://www.dailynews.lk/2023/08/12/local/72913/customs-destroy-rs-748-million-worth-counterfeit-cigarettes/>
152. Daily Mirror Online. Customs, CTC destroy Rs. 390 Mn worth illicit fags seized from BIA. Available at <https://www.dailymirror.lk/breaking-news/Customs-CTC-destroy-Rs-390-Mn-worth-illicit-fags-seized-from-BIA/108-295569#>
153. Adaderana.lk. Illegally imported foreign cigarettes worth Rs 1.2 billion destroyed. Available at <https://www.adaderana.lk/news.php?nid=106287>
154. Philippine News Agency. BOC partners with tobacco firms vs. illicit trade. Available at <https://www.pna.gov.ph/articles/1206668>
155. Department of Finance official Facebook page. DOF Secretary in a meeting with Japan Tobacco International. Available at <https://www.facebook.com/100068789787117/posts/822554033380915/?rdid=lpPwofKNt2sV1YPM>

156. Ministry of Health. Obligations under the WHO Framework Convention on Tobacco Control (FCTC): Article 5.3. Available at: <https://www.health.govt.nz/strategies-initiatives/programmes-and-initiatives/smokefree-2025/who-framework-convention-on-tobacco-control/obligations-under-the-who-framework-convention-on-tobacco-control-fctc-article-53>
157. Beehive. Diary Summary. Available at: <https://www.beehive.govt.nz/sites/default/files/2024-06/FINAL%20Proactive%20Diary%20April%202024.pdf>
Beehive. Diary Summary Hon Casey Costello. Available at: <https://www.beehive.govt.nz/sites/default/files/2024-09/FINAL%20Proactive%20Diary%20August%202024.pdf>
158. Ministry of Health. Meetings with vaping industry representatives. Available at: <https://www.health.govt.nz/regulation-legislation/vaping-herbal-smoking-and-smokeless-tobacco/about-the-smokefree-act/meetings-with-vaping-industry-representatives>
159. Regulation of Department of Disease Control Re: How to Contact Tobacco Entrepreneurs and Related Persons B.E. 2553 (2010). Available at https://seatca.org/dmdocuments/thailand_annex5_in_relation_to_article_5_3.pdf
160. Công Nghiệp Tiêu Dùng. "Increasing Special Consumption Tax on Tobacco Raises Concerns About Growth of Illicit Tobacco Trade." December 18, 2024. Available at <https://congnghieptieudung.vn/tang-thue-tieu-thu-dac-biet-nganh-thuoc-la-lo-ngai-thuoc-la-nhap-lau-gia-tang>. Vinataba held a conference to launch Party-building activities and 2025 business tasks, attended by senior Party, government, and enterprise leaders.
161. Vinataba. "Vietnam Tobacco Association Congress Reviews Term VII and Sets Directions for Term VIII (2024–2029)." May 29, 2024. Available at <https://www.vinataba.com.vn/2024/05/30/dai-hoi-hiep-hoi-thuoc-la-viet-nam-vta-nhiem-ky-viii-2024-2029/>. On May 29, 2024, the Vietnam Tobacco Production and Consumption Association held its congress to review the 2019–2023 term and outline directions for 2024–2029 with the participation of government representatives and related agencies.
162. UN Trade and Development. Palau Foreign Investment Act. Available at <https://investmentpolicy.unctad.org/investment-laws/laws/327/palau-foreign-investment-act>
163. Organic Act on the Political Parties B.E. 2560 (2017), Thailand. Available at https://www.ect.go.th/web-upload/1xf-0d34e409a13ef56eea54c52a291126/m_laws/2480/7264/file_download/m_laws_file_2480_202308101691652410.pdf
164. Republic Act 11232. Philippines. An Act Providing for the Revised Corporation Code of the Philippines. Available at <https://www.officialgazette.gov.ph/downloads/2019/02feb/20190220-RA-11232-RRD.pdf>
165. abc.net.au. 'Why Japan's smoking laws are stuck in the last century.' Available at <https://www.abc.net.au/news/2018-03-18/why-japan-smoking-laws-are-stuck-in-the-last-century/9559222>
166. BAT Bangladesh, Shareholding Position as of 31 December 2024. Available at <https://web.archive.org/web/20250209204413/https://www.batbangladesh.com/investors-and-reporting/shareholdings-position#bat-com-chart-454b5320ef-table-tab>
167. Chahar P, Kapoor S, Yadav A, Pandey A, J. Singh R. Government pension schemes and tobacco investment in India: Investigative research. Tobacco Induced Diseases. 2025;23(1):A393. Available at <https://www.tobaccoinduced-diseases.org/Government-pension-schemes-and-tobacco-investment-in-India-An-investigative-research,206302.0.2.html>
168. Signal. The National Pension Service puts the brakes on KT&G's push to exclude cumulative voting for the CEO. Available at <https://www.sedaily.com/NewsView/2GQBIP0ZJ9>
169. BAT Bangladesh, Shareholding Position as of 31 December 2024. Available at <https://web.archive.org/web/20250209204413/https://www.batbangladesh.com/investors-and-reporting/shareholdings-position#bat-com-chart-454b5320ef-table-tab>
170. BAT Bangladesh: Profile of the Directors, Mr. Shirajun Noor Chowdhury. Available at <https://web.archive.org/web/20241211201245/https://www.batbangladesh.com/who-we-are/profiles-of-the-directors/mr-shirajun-noor-chowdary>
171. BAT Bangladesh: Profile of the Directors, Ms. Zakia Sultana. Available at <https://web.archive.org/web/20241211181224/https://www.batbangladesh.com/who-we-are/profiles-of-the-directors/ms-zakia-sultana>
172. Senate of the Kingdom of Cambodia's official page: List of Senators for the 4th Mandate (2018-2024). Available at: <https://senate.gov.kh/senate-leaders/fourth-legislature/>
173. The Nation. Ly Yong Phat: The King of Koh Kong driving crony capitalism in Cambodia. Available at <https://www.nationthailand.com/news/asean/40052342>
174. Anco Brother Co., Ltd. <https://www.oknha.news/oknha/31100>
175. ITC Limited, Board of Directors. Available at <https://www.itcportal.com/about-itc/leadership/board-of-directors.aspx>
176. Badan Riset dan Inovasi Nasional RI. *Surat Keputusan Kepala Badan Riset dan Inovasi Nasional No. 9/KP/2023 tentang Penempatan Aparatur Sipil Negara di Lingkungan Badan Riset dan Inovasi Nasional*. Badan Riset dan Inovasi Nasional RI, 2 Januari 2023. Available at https://ugc.production.linktr.ee/7PRmfzXOSSKHmmsUc0vW_SK%20Penempatan%20ASN%20di%20lingkungan%20BRIN%202023.pdf. Also see LinkedIn profile. Available at <https://www.linkedin.com/in/paido-siahaan-92738a297/?originalSubdomain=id>
177. Antara. Nurcahyani I. Asosiasi konsumen dukung BRIN riset produk tembakau alternatif. Available at <https://www.antaranews.com/berita/3395757/asosiasi-konsumen-dukung-brin-ri-set-produk-tembakau-alternatif>.
178. Ceylon Today. Suresh Shah to head proposed SOE restructuring Unit. Available at <https://ceylontoday.lk/2022/09/10/suresh-shah-to-head-proposed-soe-restructuring-unit/>

-
179. Ceylon Tobacco Company. Kushan D'Alwis Independent Non-Executive Director. Available at <https://www.ceylontobaccocompany.com/who-we-are/corporate-governance/our-leadership/kushan-d-alwis>
 180. Tobacco Board of Thailand. Available at <https://www.thaitobacco.or.th/board-toat/>
 181. The Minister of Administrative and Bureaucratic Reforms Regulation No. 37/2012 on "Guidelines for Managing Conflict of Interest."
 182. Republic Act No. 6713, Code of Conduct and Ethical Standards for Public Officials and Employees. Available at https://www.ombudsman.gov.ph/docs/republicacts/Republic_Act_No_6713.pdf
 183. Orders Issued Under Companies Ordinance 1984. Available at <https://www.secp.gov.pk/enforcement/orders/companies-ordinance-1984/>
 184. An Act to reform and re-enact the law relating to companies and for matters connected therewith. Available at <https://www.secp.gov.pk/document/companies-act-2017/?wpdm-dl=28472>
 185. Tobacco Business Act. Available at https://elaw.klri.re.kr/eng_mobile/subjectViewer.do?hseq=55341&type=subject&key=01&pCode=10&pName=Environment%20Harmful%20to%20Juvenile
 186. Act on the Management of Harmfulness of Tobacco. Available at https://elaw.klri.re.kr/eng_mobile/viewer.do?hseq=68297&type=part&key=36
 187. Article 40, Tobacco Control Act of 2017. Available at <https://assets.tobaccocontrollaws.org/uploads/legislation/Thailand/Thailand-TC-Act-2017.pdf>
 188. Prime Minister's Office. Prohibition of involvement of the tobacco industry and smoking in government premises. Brunei Darussalam. 2019. Available at <https://www.pmo.gov.bn/Circulars%20PDF%20Library/jpmsk08-2019.pdf>
 189. CSC-DOH Joint Memorandum Circular No. 2010-10. Protection of the Bureaucracy Against Tobacco Industry Interference. Philippines. Available at: <https://assets.tobaccocontrollaws.org/uploads/legislation/Philippines/Philippines-JMC-2010-01-national.pdf>
 190. Tobacco Control Law (Amended) Law No. 240-2021. Available at <https://seatca.org/dmdocuments/Lao%20PDR%20Amended%20Tobacco%20Control%20Law%202021.pdf>
 191. Ministry of Health. Code of Conduct between the Health Sector and Tobacco Industry. Lao PDR. 2018. Available at https://seatca.org/dmdocuments/Lao%20PDR_MOH%20Code%20of%20Conduct%20on%20article%205.3-Eng.pdf
 192. Sub-Decree on the Establishment and Functioning of the Committee for Tobacco Control (CTC) (2017).
 193. Ministry of Health Regulation No. 60. Guidelines for Managing Conflicts of Interest with the Tobacco Industry within the Health Ministry. Available at <https://assets.tobaccocontrollaws.org/uploads/legislation/Indonesia/Indonesia-Reg.-No.-50-of-2016-on-Conflicts-of-Interest.pdf>
 194. Directive No. 91/2020, Directive to Comply with Guidelines on Contact with Cigar and Tobacco Product Manufacturer, Distributor, Seller or Related Person." Available at https://assets.tobaccocontrollaws.org/uploads/legislation/Myanmar/Myanmar-MoHS-Directive-No.-91_2020.pdf
 195. Ministry of Health. Tobacco Product and Regulatory Directive 2014. Available at: https://gti-bucket.s3.ap-southeast-1.amazonaws.com/article_5.3_pdfs/Nepal.pdf

**A future free
from tobacco and
nicotine addiction.**



www.seatca.org

www.tobaccowatch.seatca.org