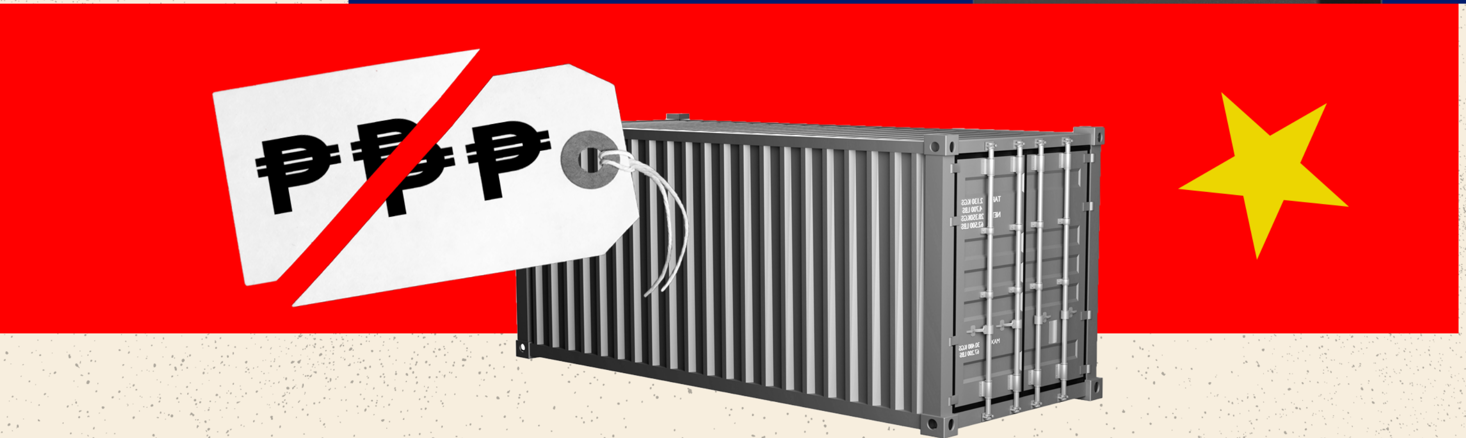
Complicit in Illicit?

Tobacco Industry Tactics in the Philippines



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Introduction

Increasing tobacco taxes is known as a "win-win" tobacco control policy: It effectively reduces tobacco use and boosts tax revenues. But when higher taxes make tobacco unaffordable and tobacco use drops, the tobacco industry's extensive profits become threatened.[1] That is why transnational tobacco companies fight tobacco taxes around the world, using a common playbook of tactics.

One of Big Tobacco's most-used arguments against tobacco taxes is the threat of increased illicit trade.[2] A recent example of this narrative can be found in the Philippines.

The Philippines' Sin Tax Reform Act of 2012 ushered in nearly a decade of declining smoking rates and rising tobacco tax revenues, but in 2022, trends started reversing. Smoking rates began to increase and tobacco tax revenues declined (though there has been a shift back to increased excise tax revenues in the first seven months of 2025).[3] This signaled a potential rise in illicit trade. The tobacco industry has blamed tobacco taxes for this potential increase in illicit trade, and is calling for a lower tax rate.[4,5]

New evidence, however, suggests that tobacco industry activity may be contributing to illicit trade and lower tax revenues, including:

- Potential involvement in the illicit trade of registered cigarette brands via tax stamp violations
- Underpricing cigarettes below a price required to meet minimum tax obligations, suggesting tax evasion

Contrary to the industry's narrative that tobacco taxes harm its revenues, industry pricing behavior also clearly demonstrates that there is room to increase tobacco taxes further—not reduce them—including:

- Incidences of overshifting, or the industry raising prices beyond what is necessary to account for tax increases to boost its profits

This new evidence casts significant doubt on the industry's self-serving argument that falsely blames illicit trade primarily on higher tobacco taxes. It also highlights the need for improved enforcement, not tax decreases, to effectively counter illicit tobacco trade.

Store display of cigarette packages with tax stamps and graphic health warnings.

Background

Higher taxes led to improved public health and increased government revenue

The Sin Tax Reform Act of 2012, which substantially raised taxes on tobacco and alcohol products, has been lauded as a success in both lowering tobacco use and raising tax revenue for the government. Prior to the law, tobacco tax increases in the Philippines had been small and sporadic.[6]

The law simplified the previously tiered tax system, which let tobacco companies sell cheaper cigarettes and pay less in taxes; increased tax rates; and created a framework for annual rate increases.[7,8] This resulted in terrific gains for public health. Between 2009 and 2021, the adult smoking rate dropped from 28.3% to 18.5%.[9,10] The Department of Health's budget rose from Php 42.2 billion in 2012 to Php 209.1 billion in 2023, helping subsidize PhilHealth, the country's universal health care plan.[11]

Between 2022 and 2024, however, tobacco tax revenues declined. In a similar timeframe, between 2021 and 2023, adult tobacco use increased.[12,13] Since illicit tobacco products often skirt taxes, causing government tax revenues to drop, and make tobacco more affordable and accessible, encouraging use, this signaled a potential problem: Illicit tobacco trade may be on the rise.

The tobacco industry has long used the threat of illicit trade to argue against tobacco taxes, despite its own complicity. Industry-funded estimates reported significant increases in illicit trade following the enactment of the Sin Tax Law, but independent evidence shows no correlation between tobacco taxes and the size of the country's illicit market.[14]

This is consistent with studies showing that the illicit tobacco market tends to be larger in countries with lower tobacco taxes and relatively smaller in countries with higher taxes.[15]

Yet in February 2025, after concerted industry lobbying, the House of Representatives passed a bill to lower the rate of tobacco tax increases, citing efforts to fight illicit trade.[16]

Later in the same year, new research further debunked industry assertions, finding that rates of illicit trade vary from city to city across the Philippines. A new report from Action for Economic Reforms (AER) showed that rates were highest in Mindanao, and second-highest in non-Mindanao port cities.[17] Tobacco taxes are consistent across the country. If they were the main cause of illicit trade, as the industry suggests, levels of illicit trade should also be consistent across the country.

Further, new evidence suggests that the industry itself may be involved in the country's illicit trade, and that there is indeed room to increase tobacco taxes, not decrease them.

What is illicit tobacco trade?

Illicit tobacco trade refers to any illegal activity that takes place around the production, shipment, possession, distribution or sale of a tobacco product. Illicit tobacco usually falls into four categories:[18]

Smuggled products: These products are often produced legally, but sold illegally somewhere other than their intended market.

Counterfeit products: These products bear the branding of genuine manufacturers, without the manufacturers' consent. They can be produced domestically or smuggled in, and taxes are never paid on them.

Illicit or "cheap" whites: These products are often produced legally, but may be exported to other countries without the receiving country's domestic taxes having been paid.

Underreported products: These products are never reported by the tobacco manufacturer to the appropriate revenue authorities. They are legally produced, but are slipped into the market without taxes having been paid.

Illicit tobacco renders tobacco control policies less effective. For example, illicit products may have no or non-compliant health warnings. They tend to be cheaper for consumers, which causes demand and consumption to rise. In addition, full taxes are often not paid on illicit products, stunting government tax revenues. The Philippines' Bureau of Internal Revenue estimated that the government lost Php 25.5 billion (US $448.6 million) in tax revenue in 2023 due to illicit tobacco trade.[19]

The industry may be involved in tax stamp violations

In 2024, researchers from Action for Economic Reforms (AER) in the Philippines investigated the illicit trade landscape in eight cities across the country. They looked for indicators of illicit activity including: cigarettes with fake or no tax stamps, cigarette brands that were not registered with the Bureau of Internal Revenue (BIR) and cigarettes being sold below the legal minimum price.

To examine tax stamp authenticity, researchers carried out an empty pack audit across 326 sari-sari stores (small, locally owned retail outlets), in which store owners collected empty cigarette packs from their sales over the course of 14 days. Researchers also gathered empty packs from a mystery shopping exercise carried out in formal retail stores.

In total, researchers sent 7,542 empty packs to the BIR to validate the authenticity of the packs' tax stamps. Of these, 6,791 were linked to registered brands. The BIR conducted a systematic inspection using multiple layers of security checks. They used special tools to scan for key features like taggants, microtext and UV marks. After the analysis, the BIR issued a report showing whether each stamp matched the official standards, along with the cigarette brand and the taxpayer's name.

The important role of tax stamps

Tax stamps affixed to cigarette packs help authorities verify that the correct excise tax has been paid by tobacco producers and importers prior to the sale of the product. This helps authorities identify illicit products.

The Philippines' Bureau of Internal Revenue began requiring tax stamps to be affixed to all cigarette packs sold in the country in 2014.[20] The stamps are paid for by the manufacturer.

BIR Analysis of Packs Gathered from Metro Manila

The BIR found tax stamp violations on packs bearing labels of registered brands from Philip Morris Fortune Tobacco Corp. (PMFTC), a subsidiary of global cigarette giant Philip Morris International (PMI), and Japan Tobacco International.[21] It recorded the highest rate of counterfeit tax stamps in Metro Manila in Quezon City, where 8.4% of registered-brand packs bore counterfeit stamps. In particular, 8.8% of the tested packs that had labels of JTI brands and 8% of packs that had labels of PMFTC brands had counterfeit tax stamps.

Metro Manila

	% of illicit packs (fake and no tax stamps)	% with fake tax stamps	% with no tax stamps
Registered brands	9.5%	6.2%	3.3%
JT International	10.2%	7.2%	3%
PMFTC, Inc.	9.3%	5.3%	4%

BIR Analysis of Packs Gathered from Outside Metro Manila

Of the packs collected outside of Metro Manila (Dagupan, Batangas, Mega Cebu, General Santos City and Zamboanga City), 14.1% of packs bearing the labels of registered brands had either fake tax stamps or no tax stamps.

Non-Metro Manila

	% of illicit packs (fake and no tax stamps)	% with fake tax stamps	% with no tax stamps
Registered brands	14.1%	2.0%	12.1%
JT International	4.5%	2.1%	2.4%
PMFTC, Inc.	8.3%	2.6%	5.7%
Telengtan Brothers & Sons Inc. (La Suerte Cigar and Cigarette Factory)	100%	-	100%
TM8 Enterprises, Inc. - Fort	100%	-	100%

These findings help illustrate the scale of tax stamp fraud in the country, and also highlight a challenge: While these packs bore the branding of registered manufacturers, it is difficult to determine whether the packs were legitimate tobacco industry products—indicating industry involvement in the illicit market—or counterfeits.

Identifying which of these is the case is difficult, especially in the Philippines. Even though cigarettes are mandated to bear security features and tax stamps, the country does not have a comprehensive, up-to-date, independent track and trace system, though a measure to introduce one was recently approved in the House of Representatives.[22] Further, while a tracking and tracing system is useful to identify fake tax stamps and trigger an investigation, the capacity of the BIR to investigate the sources of fake tax stamps must likewise be upgraded.

Without a tracking and tracing system, authorities tend to engage with the companies directly to determine if packs are counterfeit. This is problematic because brand owners, if complicit in illegal activity, would have a clear incentive to falsely identify products as counterfeits in order to conceal their own illegal business practices.[23] The incentive for legal manufacturers to slip packs into the marketplace without proper tax stamps is also large in a system without a supply chain fully secured by the government (for example, through a track and trace system or similar) because tobacco companies can easily blame "counterfeiters." The tobacco industry often portrays counterfeit cigarettes as a major contributor to the global illicit trade market, when data shows they likely only comprise between 2 – 7% of the world's illicit market.[24,25]

The current evidence, plus the industry's historic involvement in illicit trade, raises serious questions about the industry's current business practices.

Unregistered brands without tax stamps being sold alongside packs bearing the labels of registered brands.

Cigarettes were sold to sari-sari stores below the price required to meet minimum tax obligations

AER researchers also gathered data on underpricing, or the sale of cigarettes below the legal minimum price, also known as the floor price. While underpricing is a violation of regulations, not all cases of underpricing indicate tax evasion. For example, cigarettes can be priced below the floor price (Php 114.60, during the period of data collection) but still be priced high enough to cover the necessary taxes (Php 71.42). AER researchers, however, uncovered numerous cases of cigarettes being sold to sari-sari stores under Php 71.42, prices at which excise and value-added tax obligations cannot plausibly be met.[26]

The researchers found packs bearing registered brands sold below this sum in Mega Cebu, General Santos and Zamboanga. Zamboanga saw the highest rate, at 35% of registered brands being sold below Php 71.42, followed by 18.3% in General Santos. In both cities, the majority of registered packs sold below this threshold bore the brands of Cannon Menthol 100s, and Fort Menthol 100s.[27] Sari-sari stores identified wholesalers (large neighborhood groceries that sell goods in bulk), supermarkets and direct sellers as the main sources of low-priced cigarettes.

The research findings yield useful insights into the practice of underpricing and highlight a potential industry tactic to reduce the price of tobacco and undermine the positive health and fiscal effects of higher tobacco taxes.

While the BIR is responsible for setting the floor price, the tobacco industry has potentially outsized influence over this figure, allowing it to sway the overall price of tobacco. Tobacco companies are required to submit production costs to the BIR in a sworn declaration. The BIR uses these figures to determine the "total reasonable production cost/expense" of the cheapest brand, then adds applicable taxes to determine the floor price.[28]

This gives the industry an opportunity to counter increases in tobacco taxes by submitting lower production costs. Researchers observed possible examples of this, when the production cost suddenly dropped more than 80%, from Php 42.32 in 2023 to just Php 7.16 in 2024—an implausibly low amount. This resulted in the floor price decreasing from Php 114.60 in 2023 to Php 78.58 in 2024.[29]

The industry used overshifting to increase its profits

Overshifting is a common pricing strategy in which tobacco companies increase prices by more than what is required to account for a tax increase. Rather than absorbing all or part of a tobacco tax increase, the companies pass the entire increase along to consumers, plus an additional price increase, helping them maximize their profits.[30] The relative price inelasticity of cigarettes means that when tobacco companies overshift, they may sell fewer cigarettes but still make more overall profits. This is problematic, as gains from higher tobacco prices should benefit government tax revenues and the health programs they support, not tobacco companies.

A recent paper has identified evidence that the tobacco industry has likely overshifted prices in the Philippines.[31] In 2020, price increases well above the expected tax-related increases and general inflation were observed across the most-sold brands, the cheapest brands and premium brands alike. Researchers analyzed how these higher revenues were distributed per pack, looking at value chain costs, profits, retailer margin and tax. They found that the value chain and profit categories, together, increased by more than one-third from 2020 to 2023.

The presence of overshifting indicates that governments have room to increase taxes further, allowing the additional revenue to benefit society instead of the industry.

Industry narratives around illicit trade are misleading and self-serving

The industry often portrays itself as the victim of illicit tobacco trade. It cites tobacco control measures, such as higher tobacco taxes, and third parties, such as criminal groups who smuggle and/or counterfeit products, as the primary causes of illicit trade. It claims illicit trade hurts its profits and that it is working with law enforcement around the world to help combat it.[32]

The industry has a record of facilitating illicit trade

Multiple transnational tobacco companies have faced investigations and legal action resulting from evidence of their participation in illicit trade. Evidence of industry involvement has been documented around the world, including in Canada,[33,34] Lebanon,[35] the former Soviet Union,[36] the United Kingdom,[37] and across Africa,[38] Asia[39] and Latin America.[40]

In 2000, the European Commission (backed by a majority of EU Member States) started court proceedings in the U.S. courts against Philip Morris, RJ Reynolds and Japan Tobacco alleging complicity in smuggling huge quantities of cigarettes from eastern Europe into the EU. The proceedings claimed that hundreds of millions of euros in tax and customs revenue were lost each year as a result of the companies deliberately oversupplying markets, knowing that excess product would spill over into the illegal market.

The court dispute was settled in 2004, when the European Commission entered into anti-illicit trade agreements with multiple transnational tobacco companies, including Japan Tobacco and Philip Morris. The agreements involved the companies making regular payments to the Commission to fund anti-smuggling activities and various clauses focused on the companies improving their supply chains, though academic analysis of the agreements indicates that they were largely ineffective in reducing illicit tobacco trade.

Industry reporting around illicit trade, however, is rife with potential conflicts of interest and cannot be trusted. Industry-commissioned research on the illicit market, which represents much of the available data, has been found to often inflate estimates of illicit activity when compared to independent estimates, as part of its efforts to undermine tobacco control policy.[41]

In reality, the industry may benefit from illicit trade in many ways:

Lower taxes, greater profits: Manufacturers may underreport what they legally produce, lowering their tax obligation, and profiting from the unreported products.

Lower prices, easier access: Smuggled, counterfeit or underpriced cigarettes are often cheaper, making them more accessible. This helps tobacco companies hook young people and others with low incomes, and keep them addicted.

Fewer tobacco control measures: Illicit products may lack appropriate graphic health warnings and can bypass age restrictions, undermining effective tobacco control measures that reduce smoking.

False arguments to fuel attacks on tobacco control: The industry cites illicit trade to oppose almost every tobacco control policy. It argues that demand for the illicit product, rather than its supply, drives the problem and that the tobacco control policy in question would only make this worse.

More opportunities to work with governments: Presenting themselves as victims of illicit trade creates opportunities for companies to suggest they should collaborate with governments on official partnerships to tackle the problem. This gives tobacco companies more access to policymakers and increases the risk for industry influence on public health policies, such as tobacco taxes.

While transnational tobacco companies are busy creating unsubstantiated narratives around illicit trade aimed at undermining tax policy, products bearing their registered brand names continue to be widely available on the illicit market, despite companies' claims to be effectively securing their supply chains.

Cigarette pack bearing the mandated graphic health warning and tax stamp.

Recommendations

These findings add to a large body of evidence that tobacco taxes are not the primary driver of illicit trade, as the tobacco industry alleges. In the Philippines, strengthening enforcement, not lowering tobacco taxes, is the key to reducing illicit trade and restoring the positive trends in tobacco tax revenue collection and reducing tobacco use.

Policymakers must:

Strengthen enforcement: Appropriate authorities must consistently carry out inspections and enforce tax and pricing regulations throughout the tobacco supply chain, especially at ports and borders. Doing so will require a collaborative approach between local governments and national enforcement agencies such as the Bureau of Internal Revenue (BIR) and the Bureau of Customs. Implementing an independent track and trace system would also allow authorities to better identify illicit products and their origins.

Reject industry pressure to roll back taxes: The tobacco industry has consistently used the threat of increasing illicit trade to argue against tobacco taxes around the world. Independent data does not support this claim. Policymakers must recognize the industry's misleading narratives and focus instead on evidence showing that tobacco taxes are an effective way to reduce tobacco use and increase tax revenues.

Revise how floor prices are set: Current BIR rules give the tobacco industry undue leeway in influencing the setting of the legal floor price, allowing for huge fluctuations in short periods of time. The government should therefore make the rules more transparent and easier to understand and enforce.

Reject any form of engagement with the tobacco industry: Because the industry has a history of carrying out deceitful behavior and misleading narratives to serve its own commercial interests, it is not a trusted partner. Governments must not collaborate with the industry on regulation enforcement or track and trace measures. As the tobacco industry has a vested interest in undermining such systems, and has made extensive efforts to try to do so around the world, it is crucial that governments or other independent actors, rather than the industry, have oversight of such systems.[42,43]

Ultimately, governments should not view the industry as a trusted stakeholder in the fight against illicit tobacco trade. As a Party to the WHO FCTC, the Philippine government is obligated to align with Article 5.3 of the treaty and avoid unnecessary interaction and collaboration with the industry, including on activities relating to illicit trade.

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STOP. A GLOBAL TOBACCO INDUSTRY WATCHDOG

About STOP (Stopping Tobacco Organizations and Products)

STOP is a global tobacco industry watchdog whose mission is to expose the tobacco industry tactics that undermine public health. Comprised of a network of academic and public health organizations, STOP researches and monitors the tobacco industry, shares intelligence to counter its tactics, and exposes its misdeeds to a global audience. STOP is funded by Bloomberg Philanthropies as part of the Bloomberg Initiative to Reduce Tobacco Use. For more information, visit exposetobacco.org.