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Industry Brief

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Global Action to End Smoking Tax Return Suggests Business as Usual, Despite New Labels

In May 2024, the Philip Morris International (PMI)-funded Foundation for a Smoke-Free World (FSFW) rebranded as Global Action to End Smoking (GAES).

One year later, the group has announced other updates, namely the sudden departure of its CEO amid other operational changes. However, an analysis of the group's 2024 tax return shows much has remained the same.

Here are five indications that GAES is still operating as a science lobby group promoting tobacco industry interests.

1. GAES is still running on cigarette money.

According to its tax return, GAES did not receive funding from any new, large donors, nor has it publicized future commitments from any. The foundation reported $34,698 in contributions from an unidentified donor(s). Aside from this single contribution, the foundation is still funding grants with tobacco money, thanks to a final donation from PMI in 2023 of $140 million. Researchers estimate this amount could sustain the foundation's work until 2030, potentially keeping GAES connected to the tobacco industry for at least the next five years.

2. GAES is still funding more groups based in high-income countries (HICs) than low- and middle-income countries (LMICs).

The group says it is interested in "filling key knowledge gaps in our collective understanding of tobacco production and use, especially in low- and middle-income countries." Its tax return, however, shows it continued its trend in 2024 of allocating far more funding to groups based in HICs than in LMICs. In total, 77% of grant funding went to HICs, while only 23% went to LMICs.

Groups in the United States received the most funding, at $8.48 million dollars, followed by groups in the United Kingdom at $3.82 million, and a group in Italy at $2.14 million.

Country	Total funds received ($US)	Number of grants	World Bank classification
United States	8,483,894	16	High-income
United Kingdom	3,820,111	6	High-income
Italy	2,147,199	2	High-income
Malawi	1,290,021	2	Low-income
Pakistan	765,731	6	Lower-middle
México	623,376	3	Upper-middle
New Zealand	581,475	1	High-income
Philippines	467,792	2	Lower-middle
Nepal	446,977	2	Low-income
Ukraine	239,716	1	Lower-middle
Türkiye	195,859	1	Upper-middle
Indonesia	174,882	1	Lower-middle
India	166,500	1	Lower-middle
Bangladesh	98,492	2	Lower-middle
Serbia	20,024	1	Middle-income
TOTAL	$19,522,049	47	
Group	**Total Grants Paid**		
HICs	$15,032,679		
LMICs	$4,489,370		

While 2024 saw the highest proportion of grant money paid to LMICs to date, the imbalance remains stark and the most recent tax return shows no departure from the foundation's trends.

A large portion of GAES' grant funding ($2,814,757) went to Land O' Lakes Venture37, based in the United States. The funds were reportedly to support the Centre for Agricultural Transformation project in Malawi, and programs that focus on agricultural diversification away from tobacco. Recent research has revealed that many farmers and government extension workers in tobacco-growing regions in Malawi aren't aware of GAES interventions. The research also suggests that crop diversification programs in Malawi run by tobacco companies don't help farmers—in fact, some say they are worse off—and are used by tobacco companies for corporate social responsibility PR opportunities.

3. GAES has restructured its pillars, but most of its grant funding goes to the same grantees.

The organization traditionally funds work through three main streams, or "core pillars," and it appears that the group's name change in 2024 was not the only re-labeling that took place to suggest a break from the past. Looking at its website, it appears that GAES replaced its "Industry Transformation" pillar with a new "Cessation Education" pillar. However, organizations listed under this new pillar include two of GAES' longest-standing grantees: Knowledge-Action-Change (K-A-C), a grantee since 2017 and Centre for Health Research and Education (CHRE), a grantee since 2019. Each organization has received nearly $10 million to date and previously came under the "Health, Science and Technology" pillar. It's business as usual in the re-labelled "Health and Science Research" pillar, too, with the Centre of Excellence for the

Acceleration of Harm Reduction (CoEHAR), which was established with a grant from the Foundation in 2018, now having received $18.4 million to date.

Meanwhile, GAES appears to have discontinued its work related to "industry transformation"—the former FSFW pillar that supported its Tobacco Transformation Index (TII), which has been criticized for its tobacco industry involvement. For the first time since 2019, GAES also discontinued its grant funding to Euromonitor, which had been actively involved in the TII.

4. GAES is still funding projects that promote the tobacco industry's products and definition of "harm reduction," and still obscures the projects' links to the tobacco industry.

According to grant descriptions on its tax return, it appears that GAES is trying to build an evidence base that suggests the industry's new products, such as e-cigarettes, heated tobacco products and nicotine pouches, deliver cessation. With sub-grantees carrying out much of this work, the links to industry funding and influence are harder to identify. The tobacco industry only stands to benefit commercially from research that supports the use of its new products.

In 2024, recurring grantee K-A-C received $2,347,114. One of the programs funded was the Tobacco Harm Reduction Scholarship Program. A new paper from K-A-C scholars argues for the inclusion of private sectors in research on tobacco harm reduction, suggesting publicly funded research on tobacco harm reduction is flawed. This appears to be an attempt to normalize industry influence in public health research, including in independent research.

The return also shows GAES funded five new grantees in 2024: the Center for Development Management Consulting; Federal Urdu University of Arts, Science and Technology; the National Harm Reduction Coalition; San Diego State University Research Foundation; and Studio of the Americas. According to the return, all five recipients will be working on projects related to "tobacco harm reduction" and/or "reduced-risk" industry products.

The co-option of Indigenous communities continues

In 2018, FSFW funded the creation of the Centre for Research Excellence: Indigenous Sovereignty and Smoking (COREISS) in New Zealand, which claimed to focus on reducing smoking-related harms among Indigenous peoples around the world. Indigenous health leaders criticized the center for its tobacco industry funding and called for resistance to the industry's co-option of Indigenous culture. It appears that GAES intends to continue this co-option. One of its new grantees, Studio of the Americas, will produce a film about the effect of tobacco use on Native American and Indigenous people and the availability of cessation tools, "including the potential role of tobacco harm reduction."

5. GAES is targeting medical professionals, a commonly used tobacco industry tactic.

GAES' annual report states the group's support for programs that "educate the health care providers who work with [people who smoke]." Trying to influence doctors is a nearly 100-year-old tactic used by tobacco companies. While they began by directly promoting cigarettes to doctors in the 1930s, the industry changed its strategy to promote doubt around the health harms of smoking and secondhand smoke, establishing its own research organizations and publications and sending them to medical professionals. When used by GAES, this tactic could be seen as part of a broader strategy to influence health professionals to recommend the use of the industry's newer products, even though their long-term health effects are unknown. Funding for this work is already underway, according to the latest return: One of GAES' new grantees in 2024, Center for Development Management Consulting, seeks to develop and evaluate programs for frontline health care providers in Malawi.

What happened to the Agricultural Transformation Initiative in Malawi?

In 2024, the tax return shows that the Agricultural Transformation Initiative, a wholly controlled subsidiary of GAES, received a transfer of $1,726,761. Then on February 5, 2025, GAES announced that its Board of Directors approved the dissolution of the Initiative, stating that the dissolution would take place "as expeditiously as possible."

What is behind this sudden scrapping of a subsidiary that appears to closely align with one of GAES' main pillars, Agricultural Transformation? And what has happened or will happen to its recent transfer in excess of $1.7 million?

GAES may be continuing with business as usual, but its future remains uncertain.

In June 2025, the group announced "structural changes" to its operations, reporting that its CEO, who had only served for approximately one year, would be departing. In addition, the group announced plans to eliminate other positions and move its headquarters fully virtual in order to "remain funded and forward-looking." These moves raise questions of instability, which have also been flagged regarding GAES' funding.

Without any future funding from PMI and no new large donors announced, the sustainability of GAES' operations remains in question. In 2024, GAES' investments in U.S. corporate bonds, including in controversial sectors such as weapons manufacture and fossil fuels, and U.S Treasury Securities generated $4.45 million in returns. GAES may fund its operations and a proportion of its grants from these proceeds, but for how long?

The total amount of grants approved for future payment in 2024 alone was $9,547,543.

Despite its uncertain future, one thing remains true: GAES is still linked to the tobacco industry, and is still funding projects with money from one of the largest cigarette companies in the world. The group continues masking the industry's influence over science, and the projects it funds continue to align with the industry's interests.

Given its track record, researchers, policymakers and civil society organizations should avoid working with GAES, and should prioritize independent, proven tobacco control measures.