

BANGLADESH

TOBACCO INDUSTRY INTERFERENCE INDEX 2021

Report on Implementation of FCTC Article 5.3





BANGLADESH
2021
**TOBACCO
INDUSTRY
INTERFERENCE
INDEX**

Report on Implementation of FCTC Article 5.3



PROGGA Knowledge for Progress





2021 Bangladesh Tobacco Industry Interference Index

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The information from this report will form part of the Global Tobacco Industry Interference Index, a global survey of how public health policies are protected from the industry's subversive efforts, and how governments have pushed back against this influence. The Tobacco Industry Interference Index was initiated by the South-East Asia Tobacco Control Alliance (SEATCA) as a regional report and with support from Bloomberg Philanthropies' Stopping Tobacco Organizations and Products (STOP), is part of a global publication of the Global Centre for Good Governance in Tobacco Control (GGTC) at the School of Global Studies in Thammasat University. We also wish to extend our thanks to Ms. Bungon Ritthiphakdee of GGTC, and Anti-Tobacco Media Alliance (ATMA) for their support and advice.

About PROGGA

PROGGA - Knowledge for Progress is a Bangladeshi non-profit organization for research, advocacy, and capacity building that started its journey in 2008. 'Tobacco Control' is one of the key initiatives of PROGGA, which the organization has been implementing with support from the Campaign for Tobacco Free Kids (CTFK) since 2009. PROGGA also works as the secretariat of Anti-Tobacco Media Alliance (ATMA), a network of 350 members in different chapters all over Bangladesh. The Center for Research and Advocacy to Fight Tobacco (CRAFT), a Bangladeshi tobacco industry monitoring center, is another initiative of PROGGA established in January 2020 with support from the WHO FCTC Secretariat through its Knowledge Hub for Art 5.3, Global Center for Good Governance in Tobacco Control (GGTC).

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INTRODUCTION

Bangladesh experiences one of the highest levels of tobacco industry interference in the world. The dark reality sharply contradicts the country's twofold commitments to ensuring meaningful tobacco control measures. First of all, Bangladesh ratified the WHO Framework Convention on Tobacco Control (FCTC) in 2004, passed a tobacco control law based on the Framework in 2005 (amended in 2013) and adopted the FCTC Article 5.3 Guidelines in 2008 which provides specific measures to protect public health policies with respect to tobacco control from commercial and other vested interests of the tobacco industry. Secondly, apart from WHO FCTC obligation, the Prime Minister of Bangladesh, while addressing South Asian Speakers' Summit on Achieving Sustainable Development Goals (SDGs) in January 2016, announced a long-term goal for a tobacco-free Bangladesh by 2040. However, tobacco industry's incessant interference and aggressive image building activities during COVID-19 have put Bangladesh's commitment at the risk of frustration. As per GATS 2017, the prevalence of tobacco use among adults in the country decreased to 35.3% in 2017 from 43.5% in 2009. This progress while significant but not enough to achieve a tobacco-free country by 2040.

The Tobacco Industry Interference Index is a global index conceptualized and initiated by the Southeast Asia Tobacco Control Alliance (SEATCA) to promote the implementation of Article 5.3 of the WHO FCTC. The Index compares efforts made by governments to tackle industry interference in policy and legislation using a scoring system. It allocates a score of 1–5 to each of 20 indicators with a low score indicating better implementation of Article 5.3.





Information is collected only from publicly available sources including govt. websites, reports published in mass media, reports and websites of tobacco companies.

With a view to assessing how the government of Bangladesh was responding to the tobacco industry's tactics by using the FCTC Article 5.3 Guidelines, PROGGA (Knowledge for Progress), in 2018, released the Tobacco Industry Interference Index, the first report of its kind in Bangladesh. The 2021 Tobacco Industry Interference Index is the fourth country report on Bangladesh since 2018. It forms part of the Global Tobacco Industry Interference Index (GTII), which this year includes 80 countries from around the world.

The findings of the 2021 report are based on evidences gathered between January 2020 and March 2021. What makes the 2021 report stand out from its predecessors is that it covers a country that was, and still is, going through an unprecedented pandemic-induced emergency. The onset of covid-19 pandemic should have strengthened the cause for a robust and time-fitting tobacco control policy. Unfortunately, the opposite took place as tobacco companies managed to exploit the dire situation to the fullest.

This year, the score for Bangladesh stands at 72 compared to 68 points the previous year (2020), showing an upward trend in tobacco industry interference. Tobacco industry's participation or influence in policy developments, a sharp spike in the industry's CSR activities during pandemic, increased collaboration with government agencies, industry-friendly approach of some ministries and government bodies and conflict of interest led to the deterioration.





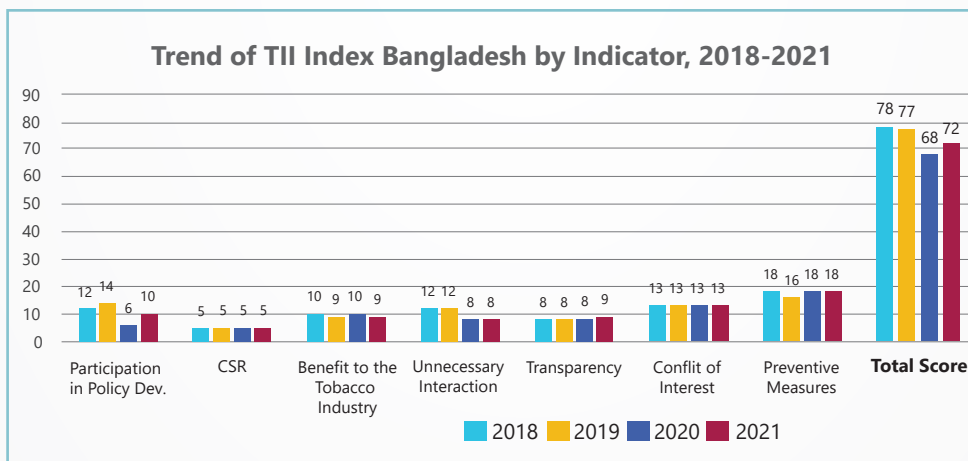
The current report recorded a recurrence of tobacco industry's interference through diplomatic channels. On behalf of JTI, the Ambassador of Japan to Bangladesh, in a letter to the Finance Minister, made a thinly-veiled warning that any substantial tobacco control measure would lead to a cessation of the flow of Japanese FDI into the country. NBR's VAT Department was later assigned to address the grievances mentioned in the letter. While Japan is a party to WHO FCTC, the Ambassador's action violated WHO Conference of Parties' (COP6) decision that urged all Parties to raise awareness and adopt measures to implement Article 5.3 and its implementing Guidelines among all parts of government including diplomatic missions.

Another stark anti-public health move came from the Ministry of Industry (MoInd) that granted two transnational tobacco companies, BAT Bangladesh (BATB) and JTI Bangladesh (the largest two cigarette market players in Bangladesh) special permissions to continue all operations despite nationwide shutdown and also instructed the local administration and law-enforcement agencies to assist these companies. The tobacco industry influence has also managed to drive a wedge between two ministries of the government as MoInd quickly turned down the Ministry of Health and Family Welfare (MoHFW)'s request to withdraw such special permissions. The year 2020 also had an unforeseen rise in tobacco industry's CSR activities as tobacco companies, particularly BATB, managed to take advantage of pandemic-induced emergencies and make even deeper inroads into different influential government bodies. BATB donated masks, Personal Protective Equipment (PPE), distributed 100,000 units of its own brand of hand sanitizer to municipal administrations, local administrative bodies and law enforcement agencies nationwide. The donations were highly publicized. Apart from the aforementioned instances, NBR and other government bodies continued to shower tobacco companies with



accolades for merely complying with the country's law.

Figure 1



While Bangladesh's score of 68 in the previous TI Index (2020) showed promise, the 2021 report's score of 72 marks a deterioration. An analysis of the country's scores in the four TI Index reports done so far, (78 in 2018, 77 in 2019, 68 in 2020 and 72 in 2021) shows fluctuation within a limited range (Figure 1). Overall, this indicates that Bangladesh failed to make any significant headway and appears to be stuck in policy stagnation to thwarting tobacco industry interference, FCTC Article 5.3 compliance and tobacco control, in general.





SUMMARY FINDINGS

Bangladesh has an overall score of 72 points. This shows a worsening of tobacco industry's interference considering the fact that the score of previous year was 68.

1. INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT

Tobacco industry's interference and influence in policy development escalated in 2020, compared to the previous year.

In a letter address to the Finance Minister, the Ambassador of Japan to Bangladesh expressed his discontent regarding taxation changes in 2019, restrictions on import of finished goods (FG) and selling of flavored capsule products in low tier and warned that such tobacco control measures would thwart the flow of Japanese FDI to Bangladesh. NBR's VAT Department was later assigned to address the Ambassador's grievances. Another incident that led to deterioration in this indicator is endorsement from ten (10) Members of Parliaments (MPs) to bidi industry's demand for tax reduction in a Demi Official (DO) letter addressed to the Finance Minister. The demands, however, were not met in the finalized budget.





2. INDUSTRY CSR ACTIVITIES

The 2021 report shows a sharp spike in tobacco industry's CSR activities. Tobacco industry successfully managed to exploit the Covid-19 pandemic to improve its brand image and forge multi-faceted liaison with different influential government bodies. It should be noted that the country has been scoring the highest score (05) in this indicator since 2018.

Covid-19 Related CSR: BATB donated masks, Personal Protective Equipment (PPE) and sanitizing equipment to government hospitals and officers in Dhaka, Chittagong and Rangpur. During April -May 2020, BATB donated more than 1,000,00 units of its hand sanitizer brand Shudhdho, through its newly founded sister concern Prerona Foundation. Distributions went to government agencies including Dhaka North City Corporation (DNCC), Rapid Action Battalion (RAB), Bangladesh Police, Border Guard Bangladesh (BGB), Bangladesh Army and Deputy Commissioners (DC) of various districts. The donations were highly publicized. JTI also distributed essential goods and hygiene products in collaboration with field-level administrative bodies and law-enforcement agencies.

Non-Covid 19 Related CSR: Under its afforestation project, Bonayan, BATB handed over saplings to ministers and high officials of different government agencies all over the country, including Minister of Chittagong Hill Tracts Affairs, MP of Kushtia-1, Mayor of Rajshahi City Corporation (RCC), Director General (DG) of the Rapid Action Battalion (RAB), Superintendent of Police (SP) of Chuadanga district,





Vice-Chancellor of Bangladesh Agricultural University (BAU), central and field-level leadership of Border Guard Bangladesh (BGB). BATB also engaged with influential figures under different initiatives of its other two CSR programs Shujola and Probaho.

3. BENEFITS TO THE INDUSTRY

Compared to the 2020 Bangladesh TI Index, no substantial progress is visible in this indicator.

Citing cigarettes as an essential commodity as per a 1956 Act, the Ministry of Industries (MoInd) granted special permissions for two transnational tobacco companies, BAT Bangladesh and JTI Bangladesh on 3 April 2020 and 5 April 2020 respectively to continue manufacturing, leaf purchase, finished goods supply, and distribution amid nationwide Covid-19 shutdown. A request from Ministry of Health and Family Welfare (MoHFW) to withdraw such special permissions was also quickly turned down. Akij Bidi Industry, a local bidi manufacturer, has also managed to acquire a special permission from District Deputy Commissioner's Office of Lalmonirhat.

Asian Tobacco (Pvt) Ltd, a Bangladeshi company, signed an agreement with Bangladesh Export Processing Zones Authority (BEPZA) to establish a cigarette and tobacco processing plant in Ishwardi Export Processing Zone with an investment of \$2 million.





4. UNNECESSARY INTERACTION

Like previous years, the government continued to handover awards to tobacco companies. Ministers and govt. high officials also continued to attend programs organized by tobacco companies. For example: the Minister of Industries, State Minister and high officials of Ministry of Industries handed over the President's Award for Industrial Development 2018 to BATB in a grandiose event. Mr. Kaus Mia, the owner of smokeless tobacco Hakimpuri Zarda as well as BATB received accolades from NBR for paying taxes. Professional bodies, such as the Institute of Chartered Accountants of Bangladesh (ICAB) and the Institute of Cost and Management Accountants of Bangladesh (ICMAB) handed over “2019 Best Presented Annual Report” and “2018 ICMAB Best Corporate Award” to BATB respectively in presence of Minister of Commerce.

BATB's partnership with the Department of Agriculture Extension (DAE) continued in 2020.

5. TRANSPARENCY

The government did not have a policy of disclosing meetings/ interactions with tobacco industry. Rules for the disclosure or registration of tobacco industry entities, affiliated organizations/ individuals/ lobbyists also do not exist. For example: on 25 March 2021, NBR conducted a pre-budget meeting with Bangladesh Cigarette Manufacturers' Association (BCMA) where some budget proposals were





placed to NBR Chairman from BCMA. Details of the proposals were not officially disclosed.

6. CONFLICT OF INTEREST

No progress was achieved with regard to alleviate conflict of interest between the tobacco control measures and commercial interests of the government and its officials.

In continuation of previous years, the government continued to hold investment in BATB, which is now 9.9%. Apart from electoral donations, there was not any policy in place to prohibit contributions from the tobacco industry. The Secretary of the Ministry of Industries, Additional Secretary of the Ministry of Finance, the Director of the Board of Bangladesh Bank and the Managing Director of Investment Corporation of Bangladesh (ICB) were found to hold positions such as Non-Executive and Independent Directors of BATB.

7. PREVENTIVE MEASURES

Compared to previous year, any move towards meaningful FCTC-compliant preventive measures remained stalled.

Apart from a provision under the Right to Information Act, 2009, there is no procedure in place for disclosing the records of the interaction with tobacco industry. Draft guidelines with regard to Article 5.3 Implementation are yet to be finalized.



The government requires the tobacco industry to submit monthly revenue statements (company wise) only. These statements are submitted as a requirement under the National Board of Revenue. In addition, tobacco companies must submit monthly statements of health surcharge deposit, according to the form attached with the “Health Development Surcharge (Collection and Payment) Rules 2017”. However, the tobacco companies are not required to submit information on their market share, marketing expenditures, revenues, philanthropy and political contributions.





Results and Findings

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1. Level of Industry Participation in Policy-Development

INDICATOR	0	1	2	3	4	5
1.The government ¹ accepts, supports or endorses any offer for assistance by or in collaboration with the tobacco industry ² in setting or implementing public health policies in relation to tobacco control ³ (Rec 3.1)						5

- In January 2021, the Ambassador of Japan to Bangladesh lobbied the Government of Bangladesh on behalf of Japan Tobacco International (JTI) Bangladesh. On 19 January 2021, the Japanese Ambassador sent a letter to the finance minister with the subject line “Re: Japan Tobacco International’s (JTI) Landmark Investment in Bangladesh and Repeated Challenges Posed Due to Policy Shifts and Anti-Competitive Activities”.⁴ The three-page letter expressed discontent that taxation changes in 2019, restrictions on import of finished goods (FG) and selling of flavored capsule products in low tier are hurting the business of JTI Bangladesh. The Ambassador also mentioned that further investments from Japan would depend on the success of JTI.⁵ On 21 February 2021, the letter was forwarded from the Office of the finance minister to NBR and NBR assigned their VAT Department to take necessary actions on the matter.⁶

INDICATOR	0	1	2	3	4	5
2.The government accepts, supports or endorses policies or legislation drafted by or in collaboration with the tobacco industry. (Rec 3.4)				3		

- On 08 May 2020, ahead of national budget for 2020-21, Bidi Workers’ Federation submitted a memorandum to the Prime Minister



through a Members of Parliament of Bagerhat-03, raising demands for reducing tax on bidi and help the business run smoothly.⁷

- In September 2020, ten (10) Members of Parliament (MPs) sent a Demi Official (DO) letter to the finance minister calling for the reduction of bidi taxes imposed in the Budget FY 2020-21 in June 2020.⁸ However, the government did not reduce bidi taxes as of March 2021.

INDICATOR	0	1	2	3	4	5
3.The government allows/invites the tobacco industry to sit in government interagency/ multi-sectoral committee/ advisory group body that sets public health policy. (Rec 4.8)		1				

- The government has not invited the tobacco industry or its representatives to sit in government interagency/ multi-sectoral committee/ advisory group body that sets public health policy.

INDICATOR	0	1	2	3	4	5
4.The government nominates or allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or other subsidiary bodies or accepts their sponsorship for delegates. (i.e. COP 4 & 5, INB 4 5, WG) ⁹ (Rec 4.9 & 8.3)		1				

- There was no tobacco industry representative in the government delegation to the COP in previous years, to COP8 session in 2018.¹⁰



2. Industry CSR activities

INDICATOR	0	1	2	3	4	5
5. A. The government agencies or its officials endorses, supports, forms partnerships with or participates in so-called CSR activities organized by the tobacco industry. (Rec 6.2) B. The government (its agencies and officials) receives contributions¹¹ (monetary or otherwise) from the tobacco industry (including so-called CSR contributions). (Rec 6.4)						5

Covid-19 Related CSR:

- On 30 March 2020, BATB donated 280 pieces of COVID-19 Personal Protective Equipment (PPE) to government hospitals located in Dhaka and Chittagong.¹²
- During April – May 2020, BATB donated more than 1,000,00¹³ units of its newly introduced brand of hand sanitizer ‘Shudhdho’^{14,15} through its newly founded sister concern Prerona Foundation .¹⁶ Distributions were made to a number of government agencies including Dhaka North City Corporation (DNCC)¹⁷, Rapid Action Battalion (RAB)¹⁸, Bangladesh Police¹⁹, Border Guard Bangladesh (BGB)²⁰, Bangladesh Army²¹ and Deputy Commissioners (DC) of various districts²². High officials of the government agencies received hand sanitizers from BATB high officials on different occasions.
- On 4 April 2020, BATB’s Regional Leaf Manager of Rangpur donated masks and sanitizing equipment to Rangpur Metropolitan Police to be distributed among the police staffs to fight COVID-19 pandemic.²³





- On 30 June 2020, JTI Bangladesh distributed 8,070 packages of essential food and hygiene products in collaboration with Rapid Action Battalion (RAB) Bangladesh among the underserved during COVID-19 pandemic.²⁴
- On 07 May 2020, JTI Bangladesh officials handed over 200 packages of essential goods as COVID-19 relief to Upazilla Nirbahi Officer

Non-Covid-19 related CSR

- In continuation of previous years, on 06 September 2020, BATB donated BDT 1.96 Crore to Bangladesh Labour Welfare Foundation (BLWF). BATB representatives handed over the cheque to the State Minister for Labour and Employment.²⁶ The news and pictures of the donation acceptance event were later publicized on Bangladesh Labour Welfare Foundation website.²⁷
- In November 2020, two water booths were installed in the Chattogram Export Processing Zone (EPZ) and Laxipura, Gazipur, as a part of the "Shujola" project, implemented by Swisscontact Bangladesh with financial support of JTI Foundation. Officials of Chattogram City Corporation (CCC), Gazipur City Corporation (GCC) and JTI Bangladesh were present during the inauguration of the water booths.²⁸
- On 14 July 2020, BATB's high officials handed over 2000 saplings to the Director General (DG) of the Rapid Action Battalion (RAB) marking the 40th anniversary of BATB's afforestation project 'Bonayan'.²⁹
- On 24 July 2020, the Minister of Chittagong Hill Tracts Affairs expressed his gratitude to BATB in a video message for providing 2 lac 35 thousands saplings to his Ministry.³⁰
- On 13 July 2020, BATB provided saplings to the Superintendent of Police (SP) of Chuadanga district. Other high officials of district police were present at the event.³¹





- On 16 July 2020, Vice-Chancellor of Bangladesh Agricultural University (BAU) inaugurated a plantation and distribution program of 21,000 saplings under a joint initiative of the BAU and BATB. University Registrar, Treasurer, Heads of various Departments, Hall Provosts, Proctors, Teachers Association as well as other university officials were also present at the event.³²
- On 9 July 2020, BATB and Border Guard Bangladesh (BGB)-6 jointly inaugurated a tree plantation campaign in Chuadanga district. High officials of district BGB and BATB were present at the event.³³
- In September 2020, Border Guard Bangladesh (BGB) and 'Bonayan', an afforestation project of BAT Bangladesh, have signed a Memorandum of Understanding (MoU) to act as strategic partner to make the afforestation programme a success. As a strategic partner, BAT Bangladesh's 'Bonayan' project is collaborating with BGB's tree plantation programme by providing saplings. Additional Director General (Administration) of BGB, Managing Director and Head of Legal and External Affairs of BAT Bangladesh were present on the occasion.³⁴
- On 8 June 2020, BATB Bonayan's 3 km long strip plantation project in Daulatpur, Kushtia was inaugurated by Honorable MP (Kushtia-1).³⁵
- On 18 February 2021, BATB inaugurated the afforestation program "Bonayan" with Rajshahi City Corporation (RCC) at Lalon Shah Park, Rajshahi. Mayor of RCC, Managing Director of BATB inaugurated the program in presence of other high officials of RCC and BATB.³⁶
- On 18 February 2021, BATB inaugurated the "Probaho" water Plant with Rajshahi City Corporation (RCC) in Rajshahi City. Mayor of RCC, Managing Director of BATB inaugurated the program in presence of other high officials of RCC and BATB.³⁷



3. Benefits to the Tobacco Industry

INDICATOR	0	1	2	3	4	5
6.The government accommodates requests from the tobacco industry for a longer time frame for implementation or postponement of tobacco control law. (e.g. 180 days is common for PHW, Tax increase can be implemented within 1 month) (Rec 7.1)					4	

- The lawful implementation of pictorial health warnings (PHW) on tobacco packs has been delayed since the High Court postponed the government order dated July 4, 2017, following the further review petition by Bangladesh Cigarette Manufacturers' Association. Implementation of PHW remains uncertain to this date.
- On 24 September 2020, the Large Taxpayer Unit (LTU) of NBR issued a Show Cause Notice to BAT Bangladesh following the High Court (HC) judgment dated 21st September 2020 regarding the Writ Petition on whether low segment cigarette price should be BDT 27 or 35. The Show Cause Notice claimed unpaid VAT & SD of BDT 2,437 crore from 1st June 2017 to 6th June 2018 for selling low segment cigarettes at BDT 27 per 10 stick pack at the rate of 52% SD instead of BDT 35 per 10 stick pack at the rate of 55% SD. Against the claim, on 4th October 2020, BAT Bangladesh moved a Civil Miscellaneous Petition (CMP) and obtained stay on HC judgment. Since HC judgment is stayed, the Show Cause Notice proceedings shall also be deemed to have been stayed. Subsequently, BAT Bangladesh filed Civil Petition (CP) in the Appellate Division of the Supreme Court on 17th December 2020. The order of stay on HC judgment has been extended.³⁸
- On 25th July 2018, the Appellate Division of the Supreme Court of Bangladesh gave the judgment that the demand of LTU of NBR for a retrospective VAT and SD of BDT 1,924 crore against BAT Bangladesh for selling its products Bristol and Pilot in the low segment instead of medium segment is unlawful. Against the judgment of the Appellate Division of the Supreme Court of Bangladesh, the government filed a



Civil Review Petition in March 2019. The hearing is yet to take place as of May 2021.³⁹

INDICATOR	0	1	2	3	4	5
7. The government gives privileges, incentives, exemptions or benefits to the tobacco industry (Rec 7.3)						5

- Citing the Essential Commodities Act 1956 where cigarettes are listed as essential commodities, BAT Bangladesh and JTI Bangladesh managed to acquire special permissions respectively on 3 April 2020 and 5 April 2020 from the Ministry of Industries (MoInd) to continue manufacturing, leaf purchase, finished goods supply, and distribution while the nation is only one week into the countrywide COVID-19 pandemic shutdown. Following protests from tobacco control groups, on 18 May 2020, the Ministry of Health and Family Welfare (MoHFW) issued a letter to MoInd requesting for withdrawal of such special permission as well as calling for a temporarily ban on tobacco production and sale during COVID-19 outbreak. Two days later, on 20 May 2020, the MoI turned down the request by MoHFW. The mounting pressure on MoHFW forced them to withdraw their letter of request itself.^{40,41,42,43,44,45,46}
- On 13 April 2020, Akij Bidi Industry managed to acquire a special permission from the District Deputy Commissioner's Office of Lalmonirhat into the countrywide pandemic shutdown to open its four factories within the district's jurisdiction.⁴⁷
- On 24 February 2021, the finance minister has given appreciation letter to BAT Bangladesh for special contribution as Highest Tax Payers in the FY 2019-20.⁴⁸
- On 23 December 2020, Asian Tobacco (Pvt) Ltd, a Bangladeshi company, signed an agreement with Bangladesh Export Processing Zones Authority (BEPZA) to establish a cigarette and tobacco processing plant in Ishwardi Export Processing Zone with an invest-



ment of \$2 million. The company will produce annually 1195 million Sticks of Cigar & Cigarettes and Cigarette Filter, Cigarette Packet, Cigarette Box Packet including 73,205 kg Tobacco.⁴⁹

- On 13 April 2020, the Government issued a circular that allowed tobacco companies to continue to purchase tobacco leaf at their purchasing center under the supervision of the Department of Agriculture Marketing (DAM) during COVID-19 lockdown.⁵⁰
- Bangladesh customs continued to allow international travelers to bring 200 sticks of cigarettes or 50 cigars or 225 gm of tobacco without any duty or tax into the country.⁵¹

4. Forms of Unnecessary Interaction

INDICATOR	0	1	2	3	4	5
8. Top level government officials (such as President/ Prime Minister or Minister ⁵²) meet with/ foster relations with the tobacco companies such as attending social functions and other events sponsored or organized by the tobacco companies or those furthering its interests. (Rec 2.1)						5

High level government officials have had unnecessary interaction with tobacco industry executives by attending their functions or handing them awards.

- On 27 November 2020, the Institute of Chartered Accountants of Bangladesh (ICAB) awarded BATB for the best presented annual report in 2019. The commerce minister presented the awards at the Pan Pacific Sonargaon Hotel in Dhaka.⁵³
- On 29 December 2020, the Ministry of Industries gave President's Award for Industrial Development 2018 to BATB. The award was handed over to the company representatives in a grandiose event where the Minister, State Minister and high officials of Ministry of Industries were present.⁵⁴



- On 14 December 2020, BATB's Battle of Minds Grand Finale 2020 was virtually attended by Minister of Foreign Affairs as the Chief Guest of its Battle of Mind 2020 Grand Finale event.⁵⁵
- On 05 March 2021, NBR awarded the owner of smokeless tobacco Hakimpuri Zarda Mr. Kaus Mia, as the best taxpayer of Mujib Year. NBR Chairman handed over the award at a ceremony at the NBR headquarter.⁵⁶
- On 11 February 2021, BAT Bangladesh was recognized as one of the highest income tax paying companies in the country for the tax year 2019-20. The National Board of Revenue (NBR) awarded BATB with the recognition of top taxpayer. The State Minister of Public Administration physically handed over NBR's "token of appreciation" while the finance minister was connected virtually.⁵⁷
- On 25 February 2021, the Institute of Cost and Management Accountants of Bangladesh (ICMAB) awarded "ICMAB Best Corporate Award 2018" to BATB, based on a review of the company's annual report. The commerce minister handed over the award.⁵⁸
- On 11 February 2021, The National Board of Revenue (NBR) honored smokeless Tobacco factory (jarda) owner Kaus Miah as the best taxpayer in business category in fiscal 2019-20. NBR Chairman greeted the taxpayers and expressed gratitude while Finance Minister attended virtually.⁵⁹

INDICATOR	0	1	2	3	4	5
9. The government accepts assistance/ offers of assistance from the tobacco industry on enforcement such as conducting raids on tobacco smuggling or enforcing smoke free policies or no sales to minors. (Including monetary contribution for these activities) (Rec 4.3)	0					

- No such instance was found in public domain.



INDICATOR	0	1	2	3	4	5
10.The government accepts, supports, endorses, or enters into partnerships or agreements with the tobacco industry. (Rec 3.1) NOTE: This must not involve CSR, enforcement activity, or tobacco control policy development since these are already covered in the previous questions.				3		

- BATB collaboration with the Department of Agricultural Extension (DAE) continued in 2020 to support farmers for better crop protection practices.⁶⁰

5. Transparency

INDICATOR	0	1	2	3	4	5
					4	
11.The government does not publicly disclose meetings/ interactions with the tobacco industry in cases where such interactions are strictly necessary for regulation. (Rec 2.2)						

- On 25 March 2021, National Board of Revenue (NBR) conducted a pre-budget meeting with Bangladesh Cigarette Manufacturers Association (BCMA).⁶¹ On behalf of BCMA, the Managing Director of BATB placed the budget proposals to NBR Chairman that includes not increasing tax on tobacco in the upcoming budget FY 2021-22. However, details of the meeting were not disclosed.⁶²



INDICATOR	0	1	2	3	4	5
12.The government requires rules for the disclosure or registration of tobacco industry entities, affiliated organizations, and individuals acting on their behalf including lobbyists (Rec 5.3)						5

- Rules for the disclosure or registration of tobacco industry entities, affiliated organizations/ individuals/ lobbyists do not exist.

6. Conflict of Interest

INDICATOR	0	1	2	3	4	5
13.The government does not 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

- In continuation of previous years, the government continued to hold investment in BATB, which is now 9.9%.⁶³ There was not any policy in place to prohibit contributions from the tobacco industry. However, in general, election candidate required disclosing contributions received to bear election expense at the time of submitting nomination paper, according to section 44A of the Representation of the People Order, 1972.⁶⁴

INDICATOR	0	1	2	3	4	5
14.Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4)					4	

- The former Secretary of the Ministry of Industries of Government of Bangladesh Mr. K. H. Masud Siddiqui has been serving as an Independent Director of BATB since October 2010 to till date.⁶⁵



INDICATOR	0	1	2	3	4	5
15. Current government officials and relatives hold positions in the tobacco business including consultancy positions. (Rec 4.5, 4.8, 4.10)					4	

- According to the BATB website, as of 12 May 2021, the Secretary⁶⁶ of the Ministry of Industries and Additional Secretary⁶⁷ of the Ministry of Finance held positions as Non-Executive Directors of BATB since 21st June 2020.
- The Director⁶⁸ of the Board of Bangladesh Bank, the central Bank of Bangladesh, held the position of Independent Director of BATB since 2019.
- The Managing Director of Investment Corporation of Bangladesh (ICB) Mr. Md. Abul Hossain held the position of Non-Executive Director of BATB since 2019.⁶⁹

7. Preventive Measures

INDICATOR	0	1	2	3	4	5
16. The government has put in place a procedure for disclosing the records of the interaction (such as agenda, attendees, minutes and outcome) with the tobacco industry and its representatives. (Rec 5.1)					4	

- There is no procedure in place for disclosing the records of the interaction with tobacco industry in particular. However, there was a provision under the Right to Information Act, 2009 to get information by submitting application.





INDICATOR	0	1	2	3	4	5
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17. The government has formulated, adopted or implemented a code of conduct for public officials, prescribing the standards with which they should comply in their dealings with the tobacco industry.				3		
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- Regarding the progress made in implementing Article 5.3 in the past two years, Bangladesh Party Report 2020 mentioned, “No progress has made. Only draft guideline is prepared”.⁷⁰ These codes, however, were yet to be finalized.

INDICATOR	0	1	2	3	4	5
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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, political contributions and all other activities. (5.2)			2			
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- The government required the tobacco industry to submit monthly revenue statements (company wise) only. These statements were provided since it was a requirement as per the form KHA and GA of National Board of Revenue.⁷¹
- In addition, tobacco companies had to submit monthly statements of health surcharge deposit, according to the form attached with the “Health Development Surcharge (Collection and Payment) Rules 2017”.⁷²
- However, the tobacco companies are not required to submit information on their market share, marketing expenditures, revenues, philanthropy and political contributions.





INDICATOR	0	1	2	3	4	5
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19. The government has a program / system/ plan to consistently ⁷³ raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec 1.1, 1.2)						5
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- The National Tobacco Control Cell (NTCC) of Ministry of Health and Family Welfare (MoHFW) did not have any program/ system/ plan to raise awareness on FCTC Article 5.3 guidelines in 2020.

INDICATOR	0	1	2	3	4	5
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20. The government has put in place a policy to disallow the acceptance of all forms of contributions/ gifts from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts, or study visit invitations given or offered to the government, its agencies, officials and their relatives. (3.4)					4	
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- The government had no specific policy to disallow the acceptance of contributions/ gifts from the tobacco industry. However, general orders and anti-corruption laws exist and this should apply overall.⁷⁴





RECOMMENDATIONS

The government must fully implement Article 5.3 guidelines. Following measures should be undertaken immediately to fulfill the requirements of Article 5.3:

1. Amend existing tobacco control law to make it more compliant with WHO FCTC by incorporating a comprehensive ban on all types of corporate social responsibility (CSR) activities of tobacco companies, among other issues.
2. Exclude cigarettes from the list of essential commodities by amending “The Control of Essential Commodities Act, 1956”.
3. Formulate and implement a simple tobacco price and tax policy in line with the WHO FCTC Article 6 in order to reduce the demand for tobacco.
4. Divest investment from tobacco companies within a specific period of time by 2022. To prevent conflict of interest, government officials must terminate their positions in tobacco companies.
5. Undertake awareness raising of non-health sectors (particularly as Finance Ministry, Industries Ministry and Commerce Ministry) on Article 5.3 obligations by Ministry of Health and Family Welfare (MoHFW) and how to comply with it across the whole of government.





6. Expedite the adoption of a code of conduct for all government officials in dealing with the tobacco industry by 2021.
7. Declare tobacco companies 'ineligible' for any accolade or recognition from the government. Halt all participation in award ceremonies involving the tobacco industry. Disclose all interactions with the tobacco industry and its representatives.
8. Bar the entry of new foreign and local tobacco companies and related investment into Bangladesh. Also deny establishment of new tobacco related factories in the country's Special Economic Zones (SEZs) and Export Processing Zones (EPZs).





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BANGLADESH

TOBACCO INDUSTRY
INTERFERENCE INDEX

2021

