



# Women and the Tobacco Industry

March 8, 2021

## GENDER-SPECIFIC RISKS OF TOBACCO PRODUCTS

- 1. 200 million of the world's one billion smokers are women.**<sup>1</sup>
- 2. 2 million women die from tobacco use every year.** Of the 8.71 million annual tobacco deaths, 2.15 million are women (2019),<sup>2</sup> 71% of whom live in low- and middle-income countries.<sup>3</sup>
- 3. 600,000 women fall victim to second-hand smoke (SHS) every year.** 64% of annual SHS-related deaths are women.<sup>4, 5</sup>
- 4. Smoking results in additional risks to women's reproductive health.** In addition to the increased risk of stroke, heart and lung diseases, and cancers,<sup>6, 7, 8</sup> women can suffer reproductive health problems such as increased risk of infertility and delays in conceiving,<sup>9, 10</sup> increased risk of cervical cancer<sup>11, 12</sup> and increased risks of premature delivery, stillbirth and newborn death if they smoke during pregnancy.<sup>13, 14</sup>
- 5. Smoking increases the likelihood of falling into poverty, which fuels domestic violence, especially against women.**<sup>15</sup> The addictive nature of tobacco use crowds out other more productive household spending, such as purchasing food, education, housing, holidays and more.<sup>16, 17, 18</sup> When household resources are scarce, conflict in household decision-making and gender imbalance in decision-making can more easily arise.<sup>19</sup>
- 6. Women laborers in the tobacco sector are disproportionately affected by the negative environmental, health and social impacts of handling tobacco.**<sup>20</sup>
  - Women make up nearly 50% of the agriculture labor force in low-income countries.<sup>21</sup>
  - There is substantial involvement of women in the tobacco labor force, especially in the unorganized and home-based tobacco industry.<sup>22</sup> Women constitute 94% of workers in the kretek hand-rolling factories in Indonesia, while the bidi industry in India employs twice as many women as men.<sup>23</sup>

### 01 The tobacco industry targets women with its marketing campaigns, often marketing to women...through women.

Since the 1960s, the tobacco industry has geared richly-funded marketing campaigns towards women through advertisements that draw on gender stereotypes and falsely link tobacco use to concepts of beauty, slimness, sophistication, prestige, emancipation, freedom, romance and sexual allure.<sup>24, 25, 26</sup> Even today, tobacco companies use the same strategies to market their products, including new ones, on all platforms available including social media through women influencers.<sup>27</sup>

- In 2021, Japan Tobacco International's (JTI) sponsorship of the volleyball World Cup and of the JT Marvelous women's team in Japan's national volleyball league were scrutinized, endangering Japan's bid for the Olympics 2020.<sup>28</sup> Notably, Marvel is a cigarette brand acquired by JTI in the Philippines in 2017.<sup>29</sup>
- In 2018, Philip Morris International (PMI)/Altria funded the Independent Women's Forum (IWF),<sup>30, 31</sup> a U.S.-based women's think tank, which promoted PMI's new tobacco product, IQOS,<sup>32</sup> a heated tobacco product that has not been proven to reduce harm compared to combustible cigarettes. Nevertheless, they are marketed as "less harmful," not "harmless," a strategy fraught with dangers of youth uptake, unproven long-term impact, and potential to mislead. (akin to the "light/mild" cigarettes)<sup>33, 34, 35</sup>

### 02 The tobacco industry uses the sponsorship of women-related initiatives to obscure how its products uniquely harm and kill women.

Every year tobacco companies "celebrate" International Women's Day with a promise of gender equality and equity,<sup>36, 37</sup> but ignore the tens of millions of women harmed by their products and business practices.<sup>38</sup>

- PMI and British American Tobacco (BAT) invest heavily in advertising its efforts on equity in executive compensation and women empowerment/leadership programs.<sup>39, 40, 41</sup> Meanwhile, the companies obscure information regarding the increasing smoking prevalence and deaths among women, especially in low- and middle-income countries:<sup>42, 43, 44, 45, 46, 47</sup> and make it difficult for women to seek justice<sup>48</sup> for their deceptive, targeted marketing; and the addiction and diseases it causes.
- A 2018 report revealed that PMI's public relations campaigns on "Empowering Women" was rolled out in about 30 countries, of which a majority are low- and middle-income ones, where a significant increase in women smoking has been observed.<sup>49, 50</sup>

## 03 Tobacco companies benefit from the poor working conditions women suffer on tobacco farms, while touting gender equity in labor practices.<sup>51</sup>

Tobacco companies are found to be “addicted” to cheap inputs (low-priced raw materials) which perpetuates poor working conditions on tobacco farms<sup>52</sup> where nearly half of laborers are women.<sup>53</sup> Yet, they have avoided scrutiny over the need to compensate not only the millions<sup>54</sup> of female victims to tobacco, but also the thousands laboring under harsh conditions on tobacco farms.<sup>55, 56, 57</sup>

- Transnational tobacco companies used public relations campaigns to show how they are practicing gender equity in compensating its estimated 60,000 female employees,<sup>58, 59, 60</sup> even citing the sustainable development goals (SDGs)<sup>61</sup>, but with no mention of their accountability for the harms their products cause women.
- Tobacco companies are known to sponsor programs on livelihood for women to cleanse its image.<sup>62</sup>

## 04 Transnational tobacco companies deny compensation to the millions of women who fall victim to tobacco use, but paid at least USD \$1 billion in marketing efforts that put more women in harm’s way.<sup>63</sup>

U.S. lawsuits filed in the 1980s and ‘90s by victims have dragged on for decades and remain pending with tobacco companies seeking to avoid payment.<sup>64</sup> Although tobacco companies compensated a small number of women (mostly flight attendants<sup>65</sup>, a majority of whom are women, for exposure to SHS), many women across the world who are similarly situated are not empowered to seek justice. Further, money that could have been used to compensate women for tobacco related harms<sup>66</sup> is instead used for public relations and marketing, including those targeting women:

- In 2021, BAT invested GBP £1 billion in promoting its novel addictive products on TikTok,<sup>67</sup> where 60% of users are women.<sup>68</sup>
- In 2017, PMI funded Foundation for a Smoke-Free World (FSFW) with a USD \$1 billion commitment, a small part of which funds women’s initiatives (e.g. in India, Malawi, the U.S. and New Zealand).<sup>69, 70, 71</sup> Evidence revealed by an insider suggests that FSFW “*actually works to advance PMI’s and Altria’s goals*”,<sup>72</sup> which involves increasing brand value and sales including through so called “socially responsible” activities. In 2020, FSFW<sup>73, 74</sup> awarded small grants for research including for women *bidi* rollers in India.<sup>75</sup>

# Sustainable Development Goal (SDG) 5

## Gender Equality and the Tobacco Industry

### How the tobacco industry's so-called CSR hinders SDG 5 (Gender Equality)

As part of their so-called corporate social responsibility (CSR) activities, tobacco companies sponsor women's initiatives to launder their image<sup>76</sup> and lobby policymakers to undermine tobacco control policies<sup>77</sup> that protect women—with the aim of increasing both sales and profits from its deadly and addictive products.<sup>78</sup> In recent years, the tobacco industry proclaims that its sponsorship of women's programs are efforts to further the SDGs. This is misleading.

### How does the tobacco industry interfere with the SDG<sup>79</sup> of empowering women and promoting gender equality?

- Continuously selling and marketing products that kill over 2 million women annually, as well as introducing addictive products with unknown long-term impact on women.<sup>80</sup>
- Failing to protect women from and compensate<sup>81</sup> women for the gender-specific health risks from tobacco, such as the disproportionate burden of exposure to SHS and use during pregnancy.
- Diverting attention from the plight of women laborers, as well as those who use tobacco products or are exposed to it;<sup>82</sup> by shifting attention to its own corporate gender policies.<sup>83</sup>
- Engaging in women's empowerment programs<sup>84</sup> and sponsorship of women's initiatives as a means to increase brand value, rehabilitate its image,<sup>85</sup> and/or to engage with policymakers and influential persons, while watering down tobacco control measures that protect women.
- Aligning itself with prominent women's groups or personalities to gain legitimacy and credibility for its own so-called CSR.<sup>86</sup> This includes instances when tobacco executives appear in the same line-up as prominent gender experts.<sup>87</sup>
- Funding women's groups that lobby or speak in favor of its deadly, addictive products
- Causing or allowing the exposure or publication of its sponsorship activities/contributions through women's activities or forums; which may undermine CSR bans that exist in over 63 countries.<sup>88</sup>

### Instead of investing in so-called CSR, the tobacco industry should:

- Stop marketing its products to women and cease portraying tobacco companies as beneficial to society, which helps tobacco companies market their products.<sup>89, 90, 91</sup>
- Stop countering efforts to exact payments from tobacco including taxes, fees and surcharges,<sup>92</sup> that would redound to the benefit of victims or their healthcare. Compensate victims for harms caused by tobacco use.
- Stop countering life-saving tobacco control measures such as comprehensive tobacco advertising and sponsorship bans.
- Stop so-called CSR activities, as they can provide opportunities to engage with policymakers and effectively undermine the government's duty to protect public health policy from the commercial and vested interests of the tobacco industry under Article 5.3 of the WHO Framework Convention on Tobacco Control.
- Article 5.3 Guidelines recommend the denormalization, including denouncement,<sup>93</sup> of so-called CSR activities.<sup>94</sup>
- Article 13 mandates a comprehensive ban on all tobacco advertising, promotion and sponsorship, which includes so-called CSR activities or the publication of the same. Governments should not allow exceptions even in the case of disasters (e.g. Vietnam<sup>95</sup>) or under a regime of mandatory CSR<sup>96</sup> such as in India,<sup>97, 98</sup> and potentially, in the Philippines.<sup>99</sup>
- Stop publicising so-called CSR relating to gender as this results in furthering the misconceptions about the true role of the tobacco industry as a gross violator of women's rights to health<sup>i</sup> and to compensation/means of redress.<sup>ii</sup>

<sup>i</sup> The Danish Institute for Human Rights. 4 May 2017. Human rights assessment in Philip Morris International. Available from: <https://www.humanrights.dk/news/human-rights-assessment-philip-morris-international> (accessed 2 March 2021). – "Tobacco is deeply harmful to human health, and there can be no doubt that the production and marketing of tobacco is irreconcilable with the human right to health. For the tobacco industry, the UNGPs therefore require the cessation of the production and marketing of tobacco."

<sup>ii</sup> Declaration of Basic Principles of Justice for Victims of Crime and Abuse of Power (1985), Clause 8, 9, 10, 12, 13. Available from: <https://www.ohchr.org/en/professionalinterest/pages/victimsofcrimeandabuseofpower.aspx> (accessed 4 February 2021). United Nations. 1995. Beijing Declaration and Platform for Action. Beijing+5 Political Declaration and Outcome. Available from: [https://www.unwomen.org/-/media/headquarters/attachments/sections/csw/pfa\\_e\\_final\\_web.pdf?la=en&vs=1203](https://www.unwomen.org/-/media/headquarters/attachments/sections/csw/pfa_e_final_web.pdf?la=en&vs=1203) (accessed 26 February 2021).

## ANNEX. Tobacco Industry's Marketing to Women in Pictures

### BOX 7. TOBACCO INDUSTRY MARKETING: SAME TACTICS, NEW PRODUCTS

Evidence shows how tobacco companies have targeted young women with its cigarette advertisements from the 1970s to 1990s. E-cigarette advertisements now look much like the cigarette advertisement of the past.



Virginia Slim, 1990, PMI (USA, British Virgin Islands, Brazil, Germany)



Blu, 2017, Imperial Brand (USA, UK, France and Italy)

Image Source: Box 7 (Events marketing by tobacco companies for the youth). In: Global Center for Good Governance in Tobacco Control (GGTC). 26 May 2020. *Tobacco industry: Manipulating the youth into a lifelong addiction.*

More women than men smoke "light" cigarettes (63% versus 46%), often in the mistaken belief that "light" means "safer".<sup>100</sup> In fact, "light" smokers often engage in compensatory smoking, inhaling more deeply and more frequently to absorb the desired amount of nicotine.<sup>101</sup> Women's penchant for "safer" products suggest that it is a strong target market for novel products that tobacco companies market as "safer" such as heated tobacco products or e-cigarettes. The gender-specific marketing for cigarette brands like Virginia Slims in the 1990s are replicated in the marketing for the new products IQOS, Blu, Glo or Vype.



Image Source: Box 6 (Tobacco industry marketing: Tobacco vs. new products). In: Global Center for Good Governance in Tobacco Control (GGTC). 26 May 2020. *Tobacco industry: Manipulating the youth into a lifelong addiction.*

PMI's marketing of Marlboro to women over the years parallels its more recent marketing of IQOS to women.



Image Source: Stanford University. Research into the impact of tobacco advertising. Women's Cigarettes. *Glamour*.

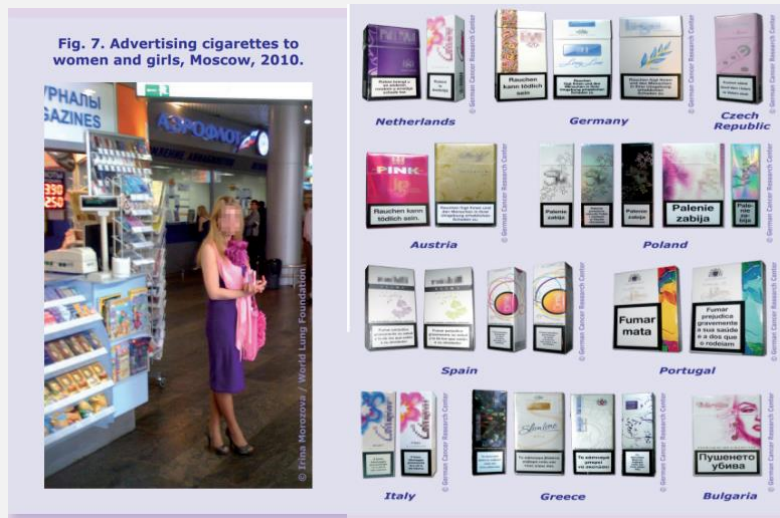
Tobacco companies market a variety of cigarette brands to girls and women, including "female-only" brands that are long, extra-slim, low-tar, light-coloured, mentholated and/or candy-flavoured<sup>‡</sup>. In 2005, JTI contributed to a systematic campaign, run by major tobacco companies, to promote tobacco use among women. For example, JTI launched the *Glamour* cigarettes that target women in a number of countries.<sup>102</sup>

<sup>‡</sup> "Feminizing" of tobacco products can also be seen in low and middle income countries. In Bangladesh, *zarda* and *gul* (forms of smokeless tobacco products) are given very attractive female names, such as Shahzadi (Princess), Shobha (beautiful), shurovhi (fragrance, sweet smell), to attract women to the products.<sup>‡</sup>



Source: Hickman A. 15 May 2020. "Big Tobacco" using COVID-19 messaging and influencers to market products. PR Week.

COVID-19 also provided a unique marketing opportunity for tobacco companies. In 2020, BAT promoted its product *glo* using women keeping fit and safe (in quarantine) using masks with the e-cigarette brand name. BAT reportedly invested GBP £1 Billion to promote its new products in digital media including the use of influencers. Notably, the tobacco companies were found to be behind the spread of misinformation about how nicotine protects against COVID-19,<sup>103, 104, 105</sup> confounding the fact that smoking worsens outcomes for those afflicted with COVID-19 and vaping has been found to increase risks for developing COVID-19.<sup>106, 107, 108, 109</sup>



Advertising cigarettes to women and girls. Moscow, 2010. Examples of cigarette packs from various European countries targeting women and girls. Source: World Health Organization, 2010. [Empower women: Combating tobacco industry marketing in the WHO European Region.](#)

Other promotional activities targeting women include: mass media advertising and sponsorship of cultural and sporting events; point-of-sale promotional material in shops and kiosks; free distribution of tobacco products; brand-stretching (i.e. marketing of other products such as clothing under tobacco brand names); internet promotions; price and pack designs that appeal especially to women and girls; and funding of women's groups and charities.<sup>110</sup>

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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 strategies and tactics that undermine public health. STOP is funded by Bloomberg Philanthropies and comprised of a partnership between The Tobacco Control Research Group at the [University of Bath](#), [The Global Center for Good Governance in Tobacco Control \(GGTC\)](#), the International Union Against Tuberculosis and Lung Disease (The Union) and [Vital Strategies](#). For more information, visit [exposetobacco.org](#).

- <sup>1</sup> World Health Organization. 2010. 10 Facts on gender and tobacco. Geneva, Switzerland: WHO Department of Gender, Women and Health; 2010. Available from: [http://www.who.int/gender/documents/10facts\\_gender\\_tobacco\\_en.pdf](http://www.who.int/gender/documents/10facts_gender_tobacco_en.pdf) (accessed 19 February 2021).
- <sup>2</sup> Global Health Metrics. Tobacco-Level 2 risk. Global burden of disease 2019 risk factor summaries. <https://www.thelancet.com/pb-assets/Lancet/gbd/summaries/risks/tobacco-smoke.pdf> (accessed 24 February 2021).
- <sup>3</sup> Institute for Health Metrics and Evaluation, University of Washington. 2021. GBD Compare / IHME Viz Hub. Global Burden of Disease 2019. Available from: <https://vizhub.healthdata.org/gbd-compare/> (accessed 24 February 2021).  
See 2010 figures: World Health Organization, *supra* note 1.
- <sup>4</sup> World Health Organization, *supra* note 1.
- <sup>5</sup> World Health Organization, *supra* note 1.
- <sup>6</sup> For example, cancer, heart disease and stroke, chronic obstructive pulmonary disease, and much more.
- <sup>7</sup> World Health Organization. 2010. Empower women: Combating tobacco industry marketing in the WHO European Region. Available from: [https://www.euro.who.int/\\_data/assets/pdf\\_file/0014/128120/e93852.pdf](https://www.euro.who.int/_data/assets/pdf_file/0014/128120/e93852.pdf) (accessed 24 February 2021).
- <sup>8</sup> World Health Organization. 2021. Through a gender lens: women and tobacco in the WHO European Region. Copenhagen: WHO Regional Office for Europe; 2021. Licence: CC BY-NC-SA 3.0 IGO. Available from: <https://apps.who.int/iris/bitstream/handle/10665/339328/WHO-EURO-2021-1847-41598-56811-eng.pdf> (accessed 2 March 2021).
- <sup>9</sup> World Health Organization, *supra* note 1.
- <sup>10</sup> World Health Organization, *supra* note 7.
- <sup>11</sup> World Health Organization, *supra* note 1.
- <sup>12</sup> World Health Organization, *supra* note 7.
- <sup>13</sup> World Health Organization, *supra* note 1.
- <sup>14</sup> World Health Organization, *supra* note 7.
- <sup>15</sup> Slabbert, I. 8 August 2016. Domestic Violence and Poverty: Some Women's Experiences. Research on Social Work Practice [Online]. 2017;27(2):223-230. <https://doi.org/10.1177/1049731516662321>. Available from: [https://www.researchgate.net/publication/306002724\\_Domestic\\_Violence\\_and\\_Poverty\\_Some\\_Womens\\_Experiences](https://www.researchgate.net/publication/306002724_Domestic_Violence_and_Poverty_Some_Womens_Experiences) (accessed 27 February 2021).
- <sup>16</sup> Jha P, Renu J, Li D, et al. November 2012. Tobacco Taxes: A Win-Win Measure for Fiscal Space and Health. Mandaluyong City, Philippines: Asian Development Bank; 2012. Available from: <https://www.adb.org/sites/default/files/publication/30046/tobacco-taxes-health-matters.pdf> (accessed 19 February 2021).
- <sup>17</sup> *Ibid.*
- <sup>18</sup> The amount spent on tobacco is comparable to that spent by the poor on key food items such as vegetables, and six times more than what was spent on eggs and milk.
- <sup>19</sup> Jha P, et al., *supra* note 16.
- <sup>20</sup> Lecours N, Almeida GEG, Abdallah JM, Novotny TE. 16 February 2012. Environmental health impacts of tobacco farming: A review of the literature. Tobacco Control. 2012;21:191-196. doi:10.1136/tobaccocontrol-2011-050318. Available from: <https://tobaccocontrol.bmj.com/content/21/2/191> (accessed 19 February 2021).
- <sup>21</sup> International Labour Organization. 2019. Background report for the technical meeting to promote an exchange of views on the further development and implementation of the integrated strategy to address decent work deficits in the tobacco sector. Available from: [https://www.ilo.org/wcmsp5/groups/public/---ed\\_dialogue/---sector/documents/meetingdocument/wcms\\_709808.pdf](https://www.ilo.org/wcmsp5/groups/public/---ed_dialogue/---sector/documents/meetingdocument/wcms_709808.pdf) (accessed 26 February 2021). – According to International Labour Organization (ILO) in 2019, about 49 million workers are employed in tobacco growing and processing, located primarily in Asia, sub-Saharan Africa, Brazil, and the US
- <sup>22</sup> *Ibid.*
- <sup>23</sup> *Ibid.*
- <sup>24</sup> Tobacco Control Research Group – University of Bath. 21 December 2020. Targeting Women and Girls. Tobacco Tactics. Available from: <https://tobaccotactics.org/wiki/targeting-women-and-girls/> (accessed 19 February 2021).
- <sup>25</sup> Maitin-Shepard M, Correll-Carlyle R and Shaikh S. 7 April 2020. Tobacco Industry Targets Women and Girls as Next Generation of Smokers. The Tobacco Atlas. Available from: <https://tobaccoatlas.org/2020/04/07/female-targets/> (accessed 19 February 2021).
- <sup>26</sup> Southeast Asia Tobacco Control Alliance. 7 March 2019. Tobacco industry targets women in Asia. Available from: <https://seatca.org/women-in-the-sights-of-the-tobacco-industry/> (accessed 19 February 2021).
- <sup>27</sup> World Health Organization, *supra* note 8.
- <sup>28</sup> Johnson C. 1 December 2011. Tobacco sponsorship of sports could doom Japan's Olympic bid. The Washington Times. Available from: <http://www.washingtontimes.com/news/2011/dec/1/tobacco-sponsorship-of-sports-could-doom-olympic-b/> (accessed 19 February 2021).
- <sup>29</sup> Philippine Daily Inquirer. 9 September 2017. JTI completes purchase of Mighty assets. 9 September 2017. Inquirer.net. Available from: <https://business.inquirer.net/236493/jti-completes-purchase-mighty-assets> (accessed 26 February 2021).  
See also: Japan Tobacco Inc. 7 September 2017. JTI completes acquisition of assets of tobacco company in the Philippines. Available from: [https://www.jti.com/sites/default/files/press-releases/documents/2017/press-release\\_e\\_final.pdf](https://www.jti.com/sites/default/files/press-releases/documents/2017/press-release_e_final.pdf) (accessed 26 February 2021).
- <sup>30</sup> Malkan S. 19 October 2017. Pushing Toxic Chemicals and Climate Denial: The Dark Money-Funded Independent Women's Forum. U.S. Right to Know. Available from: <https://www.environmentguru.com/pages/elements/element.aspx?id=5634383> (accessed 19 February 2021) and <https://www.ecowatch.com/independent-womens-forum-kochs-2498479784.html> (accessed 26 February 2021).
- <sup>31</sup> Stopping Tobacco Organizations and Products. 2021. Independent Women's Forum. Available from: <https://exposetobacco.org/tobacco-allies/independent-womens-forum/> (accessed 19 February 2021).
- <sup>32</sup> Coley V. 24 January 2018. Julie Gunlock testimony before US Food and Drug Administration Advisory Panel. Independent Women's Forum. Available from: <https://www.iwff.org/2018/01/24/julie-gunlock-testimony-before-us-food-and-drug-administration-advisory-panel/> (accessed 26 February 2021). – US FDA to approve PMI's IQOS e-cigarettes, arguing that women need the products for various biological reasons to help them quit smoking regular cigarettes.  
See also: Lukas C and Gunlock J. 12 August 2017. Independent Women's Forum comment on FDA's IQOS modified rusk tobacco product. In: The Heartland Institute. Available from: <https://www.heartland.org/publications-resources/publications/independent-womens-forum-comment-on-fdas-iqos-modified-risk-tobacco-product> (accessed 26 February 2021).
- <sup>33</sup> World Health Organization. 27 July 2020. WHO statement on heated tobacco products and the US FDA decision regarding IQOS. Available from: <https://www.who.int/news/item/27-07-2020-who-statement-on-heated-tobacco-products-and-the-us-fda-decision-regarding-iqos> (accessed 26 February 2021).  
See also: World Health Organization. March 2020. Heated tobacco products information sheet. 2<sup>nd</sup> ed. Available from: <https://www.who.int/publications/i/item/WHO-HEP-HPR-2020.2> (accessed 26 February 2021).  
See also: World Health Organization. July 2018. Heated tobacco products (HTPs) market monitoring information sheet. Available from: <https://apps.who.int/iris/bitstream/handle/10665/273459/WHO-NMH-PND-18.7-eng.pdf?ua=1> (accessed 26 February 2021).  
Although there is no sufficient evidence of the same and there is no assurance from tobacco companies to compensate for future harms of the experimental product. FDA papers show that products may addict youth, adults.
- <sup>34</sup> US Food and Drug Administration. 7 July 2020. FDA authorizes marketing of IQOS tobacco heating system with "reduced exposure" information. FDA News Release. Available from: <https://www.fda.gov/news-events/press-announcements/fda-authorizes-marketing-iqos-tobacco-heating-system-reduced-exposure-information> (accessed 26 February 2021).  
See also: US Food and Drug Administration. 30 April 2019. FDA permits sale of IQOS Tobacco Heating System through premarket tobacco product application pathway. FDA News Release. Available from: <https://www.fda.gov/news-events/press-announcements/fda-permits-sale-iqos-tobacco-heating-system-through-premarket-tobacco-product-application-pathway> (accessed 26 February 2021).
- <sup>35</sup> Glantz SA. 7 December 2017. PMI's MRTP application for IQOS does not consider IQOS's appeal to youth or adolescents. Available from: <https://tobacco.ucsf.edu/pmi%E2%80%99s-mrtp-application-iqos-does-not-consider-iqos%E2%80%99s-appeal-youth-or-adolescents> (accessed 26 February 2021).  
See also: Lempert LK and Glantz S. 29 June 2020. Analysis of FDA's IQOS marketing authorization and its policy impacts. Tobacco Control [online]. doi: 10.1136/tobaccocontrol-2019-055585. Available from: <https://tobaccocontrol.bmj.com/content/early/2020/06/29/tobaccocontrol-2019-055585> (accessed 26 February 2021).
- <sup>36</sup> e.g. Foundation for a Smoke-Free World (FSFW) issued a statement for International Women's Day, praising "the strength and diversity of women" and affirming its "commitment to achieving gender equality and ensuring gender equity" in its programs and research. British American Tobacco (BAT) and Philip Morris International (PMI) likewise issued statements marking that day.
- <sup>37</sup> International Network of Women Against Tobacco (INWAT) called out PMI's celebration of women's day a hoax, highlighting the deadly impact of tobacco to women and children, and the tobacco company's marketing irresponsible International Big Tobacco is no friend to Women – INWAT. 8 March 2019. Available from: <https://ggtc.world/2019/03/08/big-tobacco-is-no-friend-to-women/> (accessed 19 February 2021).
- <sup>38</sup> Public Health Law Center (2021). United States v. Philip Morris (D.O.J. Lawsuit). Available from: <https://www.publichealthlawcenter.org/topics/commercial-tobacco-control/commercial-tobacco-control-litigation/united-states-v-philip> (accessed 4 February 2021). See also: United States v. Philip Morris USA Inc., 449 F. Supp. 2d 1 (D.D.C. 2006), aff'd in part & vacated in part, 566 F.3d 1095

(D.C. Cir. 2009) (per curiam), cert. denied, 561 U.S. \_\_\_, 130 S. Ct. 3501 (2010). In: US Department of Justice. 2 December 2014. Litigation against tobacco companies home. Available from: <https://www.justice.gov/civil/case-4> (accessed 25 January 2021).

<sup>39</sup> British American Tobacco. Women in Leadership. Diversity Initiatives. Available from: [https://www.bat.com/group/sites/UK\\_9D9KCY.nsf/vwPagesWebLive/DOBDRSBC](https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DOBDRSBC) (accessed 27 February 2021); British American Tobacco. Introducing our Women in STEM initiative. Available from: [https://www.bat.com/group/sites/UK\\_9D9KCY.nsf/vwPagesWebLive/DOBDYFPQ](https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DOBDYFPQ) (accessed 27 February 2021); British American Tobacco. 20 November 2019. British American Tobacco named as a Diversity Leader by the Financial Times. Available from: [https://www.bat.com/group/sites/UK\\_9D9KCY.nsf/vwPagesWebLive/DOBJ3MA2](https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DOBJ3MA2) (accessed 27 February 2021); British American Tobacco. BAT hailed for IWD best practice. Available from: [https://www.bat.com/group/sites/UK\\_9D9KCY.nsf/vwPagesWebLive/DOBHDTT8](https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DOBHDTT8) (accessed 27 February 2021);

<sup>40</sup> Japan Tobacco International. Empowering a new generation of business women in Turkey. Available from: <https://www.jti.com/middle-east/turkey/empowering-new-generation-business-women-turkey> (accessed 27 February 2021).

<sup>41</sup> Philip Morris International. Creating an inclusive workplace. Available from: <https://www.pmi.com/inclusion-diversity> (accessed 25 February 2021).

<sup>42</sup> World Health Organization Framework Convention on Tobacco Control (2003), preamble. Available from: <https://apps.who.int/iris/bitstream/handle/10665/42811/9241591013.pdf;jsessionid=50E2440E3B088A712DFF8DB0E3C3C78D?sequence=1> (accessed 4 February 2021).

<sup>43</sup> World Health Organization, *supra* note 1.

<sup>44</sup> Tobacco Control Research Group – University of Bath, *supra* note 24.

<sup>45</sup> Maitin-Shepard M, et al., *supra* note 25.

<sup>46</sup> Southeast Asia Tobacco Control Alliance, *supra* note 26.

<sup>47</sup> World Health Organization. 2010. Gender, women, and the tobacco epidemic. Manila, Philippines: World Health Organization; 2010. Available from: [https://www.who.int/tobacco/publications/gender/women\\_tob\\_epidemic/en/](https://www.who.int/tobacco/publications/gender/women_tob_epidemic/en/) (accessed 28 February 2021).

<sup>48</sup> Declaration of Basic Principles of Justice for Victims of Crime and Abuse of Power (1985), Clause 8, 9, 10, 12, 13. Available from: <https://www.ohchr.org/en/professionalinterest/pages/victimsofcrimeandabuseofpower.aspx> (accessed 4 February 2021). United Nations. 1995. Beijing Declaration and Platform for Action. Beijing+5 Political Declaration and Outcome. Available from: [https://www.unwomen.org/-/media/headquarters/attachments/sections/csw/pfa\\_e\\_final\\_web.pdf?la=en&vs=1203](https://www.unwomen.org/-/media/headquarters/attachments/sections/csw/pfa_e_final_web.pdf?la=en&vs=1203) (accessed 26 February 2021).

<sup>49</sup> 16% of all monetary charitable contributions were spent on “Empowering women” in Hong Kong, Indonesia, Japan, Malaysia, Pakistan, Philippines, Thailand, Vietnam; Israel, Jordan, Morocco, South Africa, Turkey, Ukraine; Austria, Czech Republic, Estonia, Germany, Greece, Italy, Slovakia, Switzerland; Argentina, Brazil, El Salvador, Panama, Canada, Colombia, Dominican Republic, Mexico. See: Philip Morris International. 2018. 2018 Charitable contributions at a glance. Available from: [https://www.pmi.com/resources/docs/default-source/our\\_company/transparency/charitable-2018.pdf?sfvrsn=d97d91b5\\_2](https://www.pmi.com/resources/docs/default-source/our_company/transparency/charitable-2018.pdf?sfvrsn=d97d91b5_2) (accessed 19 February 2021).

<sup>50</sup> *Ibid.*

<sup>51</sup> International Labour Organization, *supra* note 21. – The International Labour Organization (ILO) estimates that about 49 million workers are employed in tobacco growing and processing, located primarily in Asia, sub-Saharan Africa, Brazil, and the US. It further notes that women make up nearly 50% of the agriculture labor force in low-income countries while highlighting that evidence shows the substantial involvement of women in the tobacco labor force, especially in the unorganized and home-based tobacco industry. It was found that women constitute 94% of workers in the kretek hand-rolling factories in Indonesia and that the bidi industry in India employs twice as many women as men.

<sup>52</sup> Unfairtobacco. 2021. Child labour in tobacco growing. Available from: <https://unfairtobacco.org/en/child-labour-in-tobacco-growing/> (accessed 28 February 2021). Rowe M, Hennig B. 10 May 2019. Dossier: Tobacco’s big child labour problem. Available from: <https://geographical.co.uk/people/development/item/3172-dossier> (accessed 28 February 2021). McGill A. 12 May 2015. From slavery to debt bondage: Big Tobacco’s addiction to cheap labor. Available from: <https://laborrightrights.org/blog/2015/05/slavery-debt-bondage-big-tobacco%E2%80%99s-addiction-cheap-labor> (accessed 28 February 2021). – “Cigarette manufacturers and leaf buyers perpetuate a global system of inequity that bolsters corporate profits at the expense of those who labor at the bottom of the tobacco supply chain”.

<sup>53</sup> International Labour Organization, *supra* note 21.

<sup>54</sup> Global Health Metrics, *supra* note 2. – This refers to the disease burden on females of tobacco as the risk factor, measured in Disability Adjusted Life Years (DALYs).

<sup>55</sup> United Nations Development Programme. May 2017. Discussion paper. The WHO Framework Convention on Tobacco Control: An accelerator for sustainable development. Available from: <https://www.who.int/fctc/implementation/publications/who-fctc-accelerator-for-sustainable-development/en/> (accessed 28 February 2021). Global Center for Good Governance in Tobacco Control, Stopping Tobacco Organizations & Products. 2019. Tobacco control and its role in attaining the sustainable development goals. Available from: <https://exposetobacco.org/wp-content/uploads/2019/09/UNGA-SDGs-and-TC-Chart.pdf> (accessed 28 February 2021).

<sup>56</sup> World Health Organization. 2017. Tobacco control for sustainable development. New Delhi: World Health Organization, Regional Office for South-East Asia; 2017. Available from: <https://apps.who.int/iris/handle/10665/255509> (accessed 28 February 2021).

<sup>57</sup> Global Center for Good Governance in Tobacco Control, Stopping Tobacco Organizations & Products, *supra* note 55.

<sup>58</sup> Philip Morris International. Who we are. Available from: <https://www.pmi.com/who-we-are/overview> (accessed 25 February 2021). – **Philip Morris has approximately 73,500 employees.** See also: Philip Morris International, *supra* note 41. – **Women make up 42% of PMI’s workforce; approximately, 31,000 female employees.**

<sup>59</sup> British American Tobacco. 2021. 2019 key Group statistics. Available from: [https://www.bat.com/group/sites/UK\\_9D9KCY.nsf/vwPagesWebLive/DO6LMNZV](https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DO6LMNZV) (accessed 25 February 2021). – **BAT has approximately 53,000 employees.** See also: British American Tobacco. Annual Report and Form 20-F 2019. Available from: [https://www.bat.com/ar/2019/pdf/BAT\\_Annual\\_Report\\_and\\_Form\\_20-F\\_2019.pdf](https://www.bat.com/ar/2019/pdf/BAT_Annual_Report_and_Form_20-F_2019.pdf) (accessed 25 February 2021).

See also: British American Tobacco. ESG Report 2019. Available from: [https://www.bat.com/group/sites/UK\\_9D9KCY.nsf/vwPagesWebLive/DOAWWEKR/\\$file/BAT\\_ESG\\_Report\\_2019.pdf](https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DOAWWEKR/$file/BAT_ESG_Report_2019.pdf) (accessed 25 February 2021). – **Female representation among all employees group-wide is 28%, equal to approximately 15,000 female employees worldwide.**

<sup>60</sup> Japan Tobacco International. Who is JTI? Available from: <https://www.jti.com/> (accessed 25 February 2021). – JTI has 44,000 employees around the world. See also: Japan Tobacco Inc. 9 February 2021. 2020 Earnings Report. Available from: [https://www.jti.com/investors/results/forecast/pdf/2020/Full\\_Year/20210209\\_10.pdf](https://www.jti.com/investors/results/forecast/pdf/2020/Full_Year/20210209_10.pdf) (accessed 25 February 2021). – **JTI has 62,000 employees worldwide.** See also: Japan Tobacco Inc. Company Overview. Corporate profile. Available from: <https://www.jti.com/about/outline/index.html> (accessed 25 February 2021). – JTI has 61,975 employees See also: Japan Tobacco Inc. FY 2017 JT Group Sustainability Report. Available from: [https://www.jti.com/sites/default/files/global-files/documents/jti-pdft/JT\\_Group\\_Sustainability\\_Report\\_FY2017\\_web\\_HQ.pdf](https://www.jti.com/sites/default/files/global-files/documents/jti-pdft/JT_Group_Sustainability_Report_FY2017_web_HQ.pdf) (accessed 26 February 2021). – No data on number or percentage of females represented in the workforce in 2018 to 2020, but only with respect to the directors and executive offices. As of 2017, when JT had about 55,000 employees, 22% thereof were women, equal to approximately 12,000 female employees. **Assuming that there is the same percentage of female employees in 2021 (22%), there would be approximately 14,000 female employees.**

<sup>61</sup> Philip Morris International. Integrated Report 2019. Available from: <https://pmidotcom3-prd.s3.amazonaws.com/docs/default-source/sustainability-reports-and-policies/pmi-integrated-report-2019.pdf> (accessed 28 February 2021); British American Tobacco. Sustainability Strategy Report 2019. Available from: [https://www.bat.com/group/sites/UK\\_9D9KCY.nsf/vwPagesWebLive/DOAWWEKR/\\$file/BAT\\_Sustainability\\_Strategy\\_Report\\_2019.pdf](https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DOAWWEKR/$file/BAT_Sustainability_Strategy_Report_2019.pdf) (accessed 27 February 2021);

<sup>62</sup> <https://apps.who.int/iris/bitstream/handle/10665/339328/WHO-EURO-2021-1847-41598-56811-eng.pdf>

<sup>63</sup> For examples, see: Hopkinson N. 13 November 2020. Nick Hopkinson: Tobacco industry collaborators sending equality up in smoke. BMJ Opinion. Available from: <https://blogs.bmj.com/bmj/2020/11/13/nick-hopkinson-tobacco-industry-collaborators-sending-equality-up-in-smoke/> (accessed 19 February 2021). Amcham held gender equality forum to promote more labour participation of women. 1 April 2019 Apr 1. Available from: <https://bit.ly/2Eyo18B>. In: Assunta M. November 2020. Global Tobacco Industry Interference Index 2020. Bangkok, Thailand: Global Center for Good Governance in Tobacco Control (GGTC); 2020. Available from: [https://exposetobacco.org/wp-content/uploads/GlobalTIIIndex2020\\_Report.pdf](https://exposetobacco.org/wp-content/uploads/GlobalTIIIndex2020_Report.pdf) (accessed 19 February 2021). Stopping Tobacco Organizations and Products. Costa Rica. Available from: <https://exposetobacco.org/country/costa-rica/> (accessed 1 March 2021). PMI, Industrias del Tabaco, Alimentos y Bebidas S.A. (ITABSA, PMI affiliate in Ecuador). Vicepresident.gob.ec. Vice President of the Republic: In the National Government the most difficult and important positions are led by brave women. 2019 Sep 25. Accessed on 2020 Jul 17. Available from: <https://bit.ly/39y1L3k>. In: Assunta M. November 2020. Global Tobacco Industry Interference Index 2020. Bangkok, Thailand: Global Center for Good Governance in Tobacco Control (GGTC); 2020. Available from: [https://exposetobacco.org/wp-content/uploads/GlobalTIIIndex2020\\_Report.pdf](https://exposetobacco.org/wp-content/uploads/GlobalTIIIndex2020_Report.pdf) (accessed 19 February 2021). The Women’s Foundation 15th Anniversary, Hong Kong. Thank you Advertisement. South China Morning Post. 9 November 2019. British American Tobacco. Introducing our Women in STEM initiative. Available from: [https://www.bat.com/group/sites/UK\\_9D9KCY.nsf/vwPagesWebLive/DOBDYFPQ](https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DOBDYFPQ) (accessed 27 February 2021). WISE. Available from: <https://www.wisecampaign.org.uk/> (accessed 27 February 2021). British American Tobacco. 20 November 2019. British American Tobacco named as a Diversity Leader by the Financial Times. Available from: [https://www.bat.com/group/sites/UK\\_9D9KCY.nsf/vwPagesWebLive/DOBJ3MA2](https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DOBJ3MA2) (accessed 27 February 2021). Kelly M. 18 November 2020. Europe’s most inclusive companies – as ranked by employees. Special Report Diversity Leaders. Financial Times. Available from: <https://www.ft.com/content/cb8978ea-f901-4842-9957-cca03b3fe7cc> (accessed 27 February 2021). British American Tobacco. BAT hailed for IWD best practice. Available from: [https://www.bat.com/group/sites/UK\\_9D9KCY.nsf/vwPagesWebLive/DOBHDTT8](https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DOBHDTT8) (accessed 27 February 2021). International Women’s Day. 2021. About International Women’s Day. Available from: <https://www.internationalwomensday.com/About> (accessed 27 February 2021); British American Tobacco Global Careers. Available from: <https://web.facebook.com/BATcareers/posts/1212005218998852> (accessed 1 March 2021). British American Tobacco. Sustainability Strategy Report 2019. Available from: [https://www.bat.com/group/sites/UK\\_9D9KCY.nsf/vwPagesWebLive/DOAWWEKR/\\$file/BAT\\_Sustainability\\_Strategy\\_Report\\_2019.pdf](https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DOAWWEKR/$file/BAT_Sustainability_Strategy_Report_2019.pdf) (accessed 27 February 2021). British American Tobacco. ESG Report 2019. Available from: [https://www.bat.com/group/sites/UK\\_9D9KCY.nsf/vwPagesWebLive/DOAWWEKR/\\$file/BAT\\_ESG\\_Report\\_2019.pdf](https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DOAWWEKR/$file/BAT_ESG_Report_2019.pdf) (accessed 27 February 2021). Japan Tobacco International. Empowering a new generation of business women in Turkey. Available from: <https://www.jti.com/middle-east/turkey/empowering-new-generation-business-women-turkey> (accessed 27 February 2021).



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- <sup>65</sup> Broin v. Philip Morris Companies, et al., 641 So.2d 888 (Fla. App. 1994). In: Campaign for Tobacco-Free Kids. 2021. Litigation by country: United States. Broin v. Philip Morris Companies, Inc. Available from: <https://www.tobaccocontrol.org/litigation/decisions/us-19940315-broin-et-al.-v-philip-morris> (accessed 4 February 2021).
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- <sup>86</sup> *See:* Hopkinson N. 13 November 2020. Nick Hopkinson: Tobacco industry collaborators sending equality up in smoke. BMJ Opinion. Available from: <https://blogs.bmj.com/bmj/2020/11/13/nick-hopkinson-tobacco-industry-collaborators-sending-equality-up-in-smoke/> (accessed 19 February 2021). – In 2020, PMI co-sponsored with the Financial Times an online gender equality conference. PMI representative shown with other speakers: Megan O'Donnell, the Assistant Director, Gender Program at the Centre for Global Development, Irene Natividad the President of the Global Summit

of Women, Alaina Percival, CEO of [Women Who Code](#), Claire Barnett Executive Director, [UN Women](#) UK and Helen Grant [MP](#) who is a former Parliamentary Under-Secretary of State for Justice and for Women and Equalities.

See also: Special Report. Diversity leaders. The Financial Times. Available from: <https://www.ft.com/reports/diversity-leaders> (accessed 2 March 2021). British American Tobacco. 20 November 2019. British American Tobacco named as a Diversity Leader by the Financial Times. Available from: [https://www.bat.com/group/sites/UK\\_9D9KCY.nsf/vwPagesWebLive/DOBJ3MAZ](https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DOBJ3MAZ) (accessed 27 February 2021);

<sup>87</sup> See: Hopkinson N. 13 November 2020. Nick Hopkinson: Tobacco industry collaborators sending equality up in smoke. *BMJ Opinion*. Available from: <https://blogs.bmj.com/bmj/2020/11/13/nick-hopkinson-tobacco-industry-collaborators-sending-equality-up-in-smoke/> (accessed 19 February 2021). - In 2020, PMI co-sponsored with the Financial Times an online gender equality conference. PMI representative shown with another speakers: Megan O'Donnell, the [Assistant Director](#), Gender Program at the [Centre for Global Development](#), Irene Natividad the [President](#) of the Global Summit of Women, Alaina Percival, CEO of [Women Who Code](#), Claire Barnett Executive Director, [UN Women](#) UK and Helen Grant [MP](#) who is a former Parliamentary Under-Secretary of State for Justice and for Women and Equalities.

See also: The Women's Foundation 15<sup>th</sup> Anniversary, Hong Kong. Thank you Advertisement. South China Morning Post. 9 November 2019. - In 2019, PMI supported/sponsored The Womens Foundation (TWF) Gala Dinner and was featured along with other prominent/respected supporters. The event featured PMI along with Bloomberg and other companies like Cathay Pacific, Manulife, among others.

<sup>88</sup> World Health Organization. WHO report on the global tobacco epidemic 2019. Geneva: World Health Organization; 2019. - Table 6.12 (Additional bans on indirect advertising). Available at [https://www.who.int/tobacco/global\\_report/en/](https://www.who.int/tobacco/global_report/en/) (accessed on 03 May 2020).

<sup>89</sup> Leatherdale, S., Sparks, R., and Kirsh, V. (June 2006). Beliefs about tobacco industry (mal) practices and youth smoking behaviour: insight for future tobacco control campaigns (Canada). *Cancer Causes Control*. Retrieved from <https://pubmed.ncbi.nlm.nih.gov/16633918/> (accessed on 25 May 2020). - "Occasional and regular smoking behaviour was significantly related to student beliefs about tobacco companies doing good things in the community, manipulating young people to think smoking is cool, advertising to youth, and using athletes and sports sponsorships to get young people to smoke."

<sup>90</sup> Studies show that CSR increases brand value. Consumers are more likely to purchase a product that is tied with a socially responsible activity. The Nielsen Company. October 2015. Global sustainability report. The sustainability imperative: New insights on consumer expectations. Available from: [https://www.nielsen.com/wp-content/uploads/sites/3/2019/04/Global20Sustainability20Report\\_October202015.pdf](https://www.nielsen.com/wp-content/uploads/sites/3/2019/04/Global20Sustainability20Report_October202015.pdf) (accessed 2 March 2021). Cone Communications LLC. 2017 Cone communications CSR study. Available from: <https://www.conecomm.com/research-blog/2017-csr-study> (accessed 2 March 2021).

<sup>91</sup> Studies show that CSR increases brand value. Consumers are more likely to purchase a product that is tied with a socially responsible activity. The Nielsen Company. October 2015. Global sustainability report. The sustainability imperative: New insights on consumer expectations. Available from: [https://www.nielsen.com/wp-content/uploads/sites/3/2019/04/Global20Sustainability20Report\\_October202015.pdf](https://www.nielsen.com/wp-content/uploads/sites/3/2019/04/Global20Sustainability20Report_October202015.pdf) (accessed 2 March 2021).

<sup>92</sup> GHK. (April 2012). A study on liability and the health costs of smoking. Retrieved from [https://ec.europa.eu/health/sites/health/files/tobacco/docs/tobacco\\_liability\\_final\\_en.pdf](https://ec.europa.eu/health/sites/health/files/tobacco/docs/tobacco_liability_final_en.pdf) (accessed on 25 May 2020); WHO Framework Convention on Tobacco Control (5 June 2014). Implementation of Article 19 of the Convention: "Liability" Report of the expert group. Retrieved from [https://apps.who.int/gh/fctc/PDF/cop6/FCTC\\_COP6\\_8-en.pdf](https://apps.who.int/gh/fctc/PDF/cop6/FCTC_COP6_8-en.pdf) (accessed on 25 May 2020). In: Global Center for Good Governance in Tobacco Control. August 2020. Fact Sheet. Tobacco industry: Manipulating the youth into a lifelong addiction. Available from: <https://ggtc.world/2020/11/11/tobacco-industry-manipulating-the-youth-into-a-lifelong-addiction-2/> (accessed 26 February 2021).

<sup>93</sup> World Health Organization. 2012. Tobacco industry interference: A global brief. Available from: [https://www.euro.who.int/\\_data/assets/pdf\\_file/0005/165254/Tobacco-Industry-Interference-A-Global-Brief.pdf](https://www.euro.who.int/_data/assets/pdf_file/0005/165254/Tobacco-Industry-Interference-A-Global-Brief.pdf) (accessed 26 February 2021). p. 17.

<sup>94</sup> Recommendation 6, pars. 17(6), 26 and 27. In: WHO FCTC COP (22 November 2008). Guidelines for implementation of Article 5.3 of the WHO FCTC (Protection of public health policies with respect to tobacco control from commercial and other vested interests of the tobacco industry). FCTC/COP3(7). Available at [https://www.who.int/fctc/treaty\\_instruments/Guidelines\\_Article\\_5\\_3\\_English.pdf?ua=1](https://www.who.int/fctc/treaty_instruments/Guidelines_Article_5_3_English.pdf?ua=1) (accessed on 8 February 2021).

<sup>95</sup> BAT's "Empowering Women", exposed women to tobacco sponsorship of women's empowerment and livelihood programs, labour welfare, leadership training sessions, and loans. The program was allowed in Vietnam despite a general ban on tobacco advertising and sponsorship, due to a loophole that allows sponsorships for poverty alleviation and disaster relief projects; Vietnam News. Positive signals from BAT Vietnam's Empowering Women programme. 9 May 2019. <https://bit.ly/3iuldQj>. In: Reyes JL. November 2020. SEATCA Tobacco Industry Interference Index: Implementation of Article 5.3 of the WHO Framework Convention on Tobacco Control in Asian Countries, 2020. Bangkok, Thailand: Southeast Asia Tobacco Control Alliance (SEATCA); 2020. Available from: <https://seatca.org/dmdocuments/SEATCA%202020%20TII%20Index%20in%20Asian%20Countries.pdf> (accessed 19 February 2021). British American Tobacco Vietnam. "Empowering Women" program. Available from: [http://www.batvietnam.com/group/sites/BAT\\_9VJH58.nsf/vwPagesWebLive/DOBQEMZW?opendocument](http://www.batvietnam.com/group/sites/BAT_9VJH58.nsf/vwPagesWebLive/DOBQEMZW?opendocument) (accessed 2 March 2021).

<sup>96</sup> Goelzer D. 8 September 2014. Mandatory corporate social responsibility reporting: Coming soon to a country regulating you. *Global Compliance News*. Available from: <https://globalcompliance.com/news/csr-mandatory-20140908/> (accessed 26 February 2021). Cervantes FM. 20 May 2020. Corporate social responsibility bill gets final House nod. Philippine News Agency. Available from: <https://www.pna.gov.ph/articles/1103485> (accessed 2 March 2021). Mercado NA. 20 May 2020. House approves bill encouraging corporate social responsibility among companies. *Inquirer.net*. Available from: <https://newsinfo.inquirer.net/1278308/house-approves-bill-encouraging-corporate-social-responsibility-among-companies-2> (accessed 2 March 2021).

<sup>97</sup> In India, where CSR is mandatory for large companies including the tobacco industry, CSR activities in women empowerment, health, and poverty are legitimized with detrimental results for women. VST Industries Annual Report (2018-2019). India. <https://bit.ly/31rmQYd>. In: Reyes JL. November 2020. SEATCA Tobacco Industry Interference Index: Implementation of Article 5.3 of the WHO Framework Convention on Tobacco Control in Asian Countries, 2020. Bangkok, Thailand: Southeast Asia Tobacco Control Alliance (SEATCA); 2020. Available from: <https://seatca.org/dmdocuments/SEATCA%202020%20TII%20Index%20in%20Asian%20Countries.pdf> (accessed 19 February 2021).

<sup>98</sup> Godfrey Phillips CSR Report (2018-2019). India. <https://bit.ly/2QogVgo>. In: Reyes JL. November 2020. SEATCA Tobacco Industry Interference Index: Implementation of Article 5.3 of the WHO Framework Convention on Tobacco Control in Asian Countries, 2020. Bangkok, Thailand: Southeast Asia Tobacco Control Alliance (SEATCA); 2020. Available from: <https://seatca.org/dmdocuments/SEATCA%202020%20TII%20Index%20in%20Asian%20Countries.pdf> (accessed 19 February 2021).

<sup>99</sup> Philippine House of Representatives. House Bill No. 6137. Available from: [https://www.congress.gov.ph/legisdocs/third\\_18/HBT6137.pdf](https://www.congress.gov.ph/legisdocs/third_18/HBT6137.pdf) (accessed 2 March 2021). Cervantes FM. 20 May 2020. Corporate social responsibility bill gets final House nod. Philippine News Agency. Available from: <https://www.pna.gov.ph/articles/1103485> (accessed 2 March 2021). Mercado NA. 20 May 2020. House approves bill encouraging corporate social responsibility among companies. *Inquirer.net*. Available from: <https://newsinfo.inquirer.net/1278308/house-approves-bill-encouraging-corporate-social-responsibility-among-companies-2> (accessed 2 March 2021).

<sup>100</sup> World Health Organization, *supra* note 1.

<sup>101</sup> National Cancer Institute. *Risks Associated with Smoking Cigarettes with Low Machine-Measured Yields of Tar and Nicotine*. Tobacco Control Monograph No. 13. Bethesda, MD: U.S. Department of Health and Human Services, National Institutes of Health, National Cancer Institute. NIH Pub. No. 02-5047, October 2001. Available from: <https://cancercontrol.cancer.gov/brp/tcrb/monographs/monograph-13> (accessed 3 March 2021).

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<sup>103</sup> University of Bath - Tobacco Control Research Group. 28 January 2021. COVID-19. Tobacco Tactics. Available from: <https://tobaccotactics.org/wiki/covid-19/> (accessed 1 March 2021).

<sup>104</sup> Campaign for Tobacco-Free Kids. 24 April 2020. Contrary to recent headlines, evidence indicates smokers are at greater risk, not protected, from COVID-19. Statement of Matthew L. Myers, President, Campaign for Tobacco-Free Kids. Available from: [https://www.tobaccofreekids.org/press-releases/2020\\_04\\_24\\_tobacco-risk-covid-19](https://www.tobaccofreekids.org/press-releases/2020_04_24_tobacco-risk-covid-19) (accessed 1 March 2021).

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<sup>108</sup> World Health Organization. 27 May 2020. Coronavirus disease (COVID-19): Tobacco. Available from: <https://www.who.int/emergencies/diseases/novel-coronavirus-2019/question-and-answers-hub/q-a-detail/coronavirus-disease-covid-19-tobacco> (accessed 1 March 2021).

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<sup>110</sup> World Health Organization, *supra* note 7 and 8.