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Tobacco Industry Whitewashing Tactics and Strategies

by

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Acronyms list

ARP: Applied Research Project

ASEAN: Association of Southeast Asian Nations

AT Schweiz: Swiss Association for Tobacco Control

BAT: British American Tobacco

CCs: Combustible Cigarettes

CNTC: China National Tobacco Corporation

ENDS: Electronic Nicotine Delivery Systems

FCTC: Framework for Tobacco Control

FSFW: Foundation for a Smoke-Free World

GNI: Gross National Income

HICs: High-Income Countries

IQOS: I Quit Ordinary Smoking

JAT: Japanese American Tobacco

JTI: Japan Tobacco International

PMI: Philip Morris International

LICs: Low-income countries

LMICs: Lower Middle-Income Countries

MICs: Middle-income countries

MSA: Master Settlement Agreement

NGOs: Non-governmental organizations

SKI: Sloan Kettering Cancer Institute

TI: Tobacco Industry

TNC/ TNCs: Transnational Corporations

UK: United Kingdom

UN: United Nations

USA: United States of America

WB: World Bank

WHO: World Health Organisation

Abstract

The tobacco industry is a well-established sector with the objective of maximizing profits, regardless of environmental, political, or social consequences. The FCTC intends to limit the tobacco industry's interference in the policy-making process. However, over the years PMI has been able to create mechanisms of intrusion to gain legitimacy and recognition at both national and international scales. These mechanisms are perceived as whitewashing tactics, enabling companies such as PMI to gain legitimacy and reshape their image towards multiple stakeholders. This research will examine the nature of whitewashing tactics within the context of the tobacco industry, their main motivation, and how they can be differentiated in relation to the different socio-economic realities. Two main cases will be taken into detail: firstly, the funding of scientific research in HICs, and secondly, the funding of tobacco leaf production in LMICs and LICs. Both of these mechanisms follow an inner but intertwined logic. On the one hand, they seek to expose the benefits associated with the consumption of multiple tobacco products, such as IQOS and ENDS, using science as a mechanism to gain legitimacy. On the other hand, they exploit the context of necessity that characterizes certain populations. In the context of necessity, the industry, under the label of CSR, offers solutions that governments are unable to provide being a mechanism of visibility, recognition, and therefore, power.

1 - Introduction

Estimated at \$941.0 billion in 2023, the tobacco industry is an ever-expanding market growing at an alarming speed. Analysts expect the tobacco market to experience a growth of 2.55% from 2023 until 2028 (Statista, 2023). This booming market is mainly shared among five companies known as the Big 5: BAT, JTI, Imperial Brands, China National Tobacco Company, and PMI. These financial numbers are not abstract; they translate into smokers. In 2020, the WHO estimated that 22.3% of the global population used tobacco. This proportion concerned 36.7% of men and 7.8% of women (WHO, 2023). Often, the most popular tobacco brand is Marlboro, which is estimated to have generated \$36 billion in 2022 alone (Macrotrends, 2023).

The monopoly Marlboro has in the tobacco market is not insignificant. It results from a carefully crafted machine powered since the 19th century in England, where the brand PMI was born. First known as a small tobacco shop before evolving into a giant corporation claiming 14% of the international cigarette market with a net worth estimated at \$140.03 billion in 2023 (Statista, 2023).

Since the 20th century, particularly in 1953 and 1954, the danger of cigarettes became public knowledge through reports published by The American Cancer Society and the then U.S Surgeon General. Despite access to this information, people have continued smoking cigarettes. Moreover, multiple entities like Intergovernmental Organizations, NGOs, and various governmental actors have all invested efforts to regulate the proliferation of tobacco around the world. The limited success of these entities is not accidental. All the Big Five, notably PMII, have designed shrewd tactics to encourage people to continue smoking in order to increase their sales and to have a never-ending market for their products.

Over time, PMI has attempted to convince the global community of the innocence of its activities by adopting its "Smoke-Free World" slogan. These words are an attempt at whitewashing the image of PMI. Whitewashing involves concealing unethical and illegal activities with inoffensive and appealing images and concepts. Precisely, tobacco industry whitewashing refers to the strategies and tactics employed by tobacco companies to present their products and activities in a more favorable light despite the well-documented harmful effects of tobacco on health. It involves concealing unethical and/or illegal activities with inoffensive and appealing images and concepts. It is a tool for propaganda that has the sole objective of deceiving the governments, scientists, lobbyists, activists, civil servants, and citizens who are impacted about the impact of citizens around the world.

Because of the consequence of tobacco on global health, it is essential to know what motivated PMI to shift its image toward something more appealing and less threatening to the international community. This research will attempt to identify these moments while also understanding the mechanisms PMI employs to trick its consumers, policymakers, government officials, and scientists into falling for their carefully crafted schemes in relation to their socio-economic reality.

This research will have two main objectives:

- As part of an ongoing process to comprehend the tobacco industry dynamics, to analyze what whitewashing means for companies such as PMI, which are their mechanisms, targets, and motivations.
- As part of a comparative study between HICs, LMICs, and LICs, to capture the explicit and implicit intentions of the tobacco industry as it deploys its practices and adapts to different socio-economic realities.

In this sense, the following research questions are proposed:

- What does whitewashing mean in the context of the Tobacco industry?
 - Which main whitewashing strategies can be identified? Who are the main targets of these strategies?

- Why and when did companies like PMI started to deploy whitewashing strategies? Which international and national episodes events? motivated this company to develop these strategies?
- What are the consequences of whitewashing strategies at both the national and international levels?
 - What are the differences between HICs, LMICs and LICs?
 - What are the legal mechanisms countries have implemented to prevent whitewashing tactics from taking place in HICs, LMICs and LICs? To what extent have they been successful in this regard? How can this be improved in the near future?

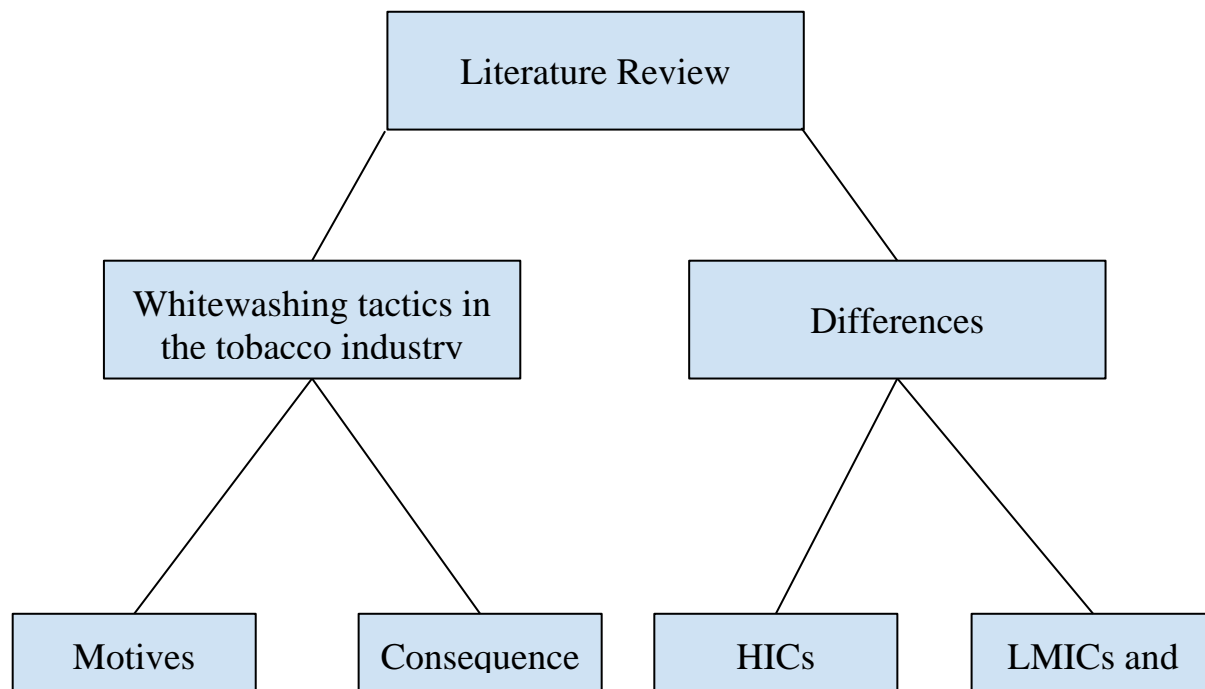
2- Methodology

The report is divided into three sections.

2.1- Literature review

In order to gain a comprehensive understanding of the topic, a wide range of sources have been used for the literature review section, including books, websites, discussion forums, and articles. To enhance the reliability of the research, a series of keywords pertinent to the tobacco industry were employed, encompassing topics such as whitewashing tactics, lobbying, tobacco companies' strategies, corporate social responsibility, and scientific research. Furthermore, a variety of websites have been consulted for increasing our secondary data, including JSTOR, the University of Bath website, Alliance contre le Tabac and Tobacco Tactics.

The literature review is divided into two sections. The first section analyses the historical development of the concept of whitewashing within the tobacco industry and the use of science in this regard. It takes into account the motives that have led to this use and the consequences that have resulted from it. The second section explores the differences in tactics between HICs, LMICs and LICs. It also analyses how whitewashing strategies have been shaped by the different economic realities of each region. The review goes into detail about the cases of science and tobacco farming.



2.2 - Interviews

Eight interviews were conducted in English to acquire primary data. The identification of interviewees was a collaborative process with our partner the Swiss Association for Tobacco Control (AT Switzerland), who provided a list of experts relevant to the research. The interviewees were then contacted for a 90-minute face-to-face/virtual meeting to gain an overview describing how the tobacco industry operates but also how whitewashing tactics are adapted to different contextual scenarios.

Furthermore, the questionnaire (attached in the Appendix section) was designed according to a preliminary analysis based on the literature review and our interest in deepening the issues raised by the objectives of the research. In this sense, there were four main categories: 1) the understanding of whitewashing as a concept and phenomenon, 2) science as a means of whitewashing strategies, 3) ethical and legal considerations in the use of research, and 4) the existence of funding and conflicts of interest between the tobacco industry and the scientific community. Once the interviews were conducted, they were transcribed and analyzed using a critical discourse analysis methodology (described below).

2.2.1- Presentation of the Experts

To give legitimacy to the sample and to avoid misinterpretations, an attempt was made to have an equal number of respondents from HICs, LMICs and LICs. In this respect, the regions of Europe and Africa were chosen. However, for privacy and ethical reasons, which were explicitly mentioned by our interviewees, we decided to anonymize the preferred countries of our interviewees.

The experts from HICs are given the pseudonyms Respondent A, Respondent B, Respondent C, and Respondent D. Identically, four anti-tobacco companies from middle to low-income countries were interviewed to gather data for the research project. The report will refer to them as Respondent 1, Respondent 2, Respondent 3, and Respondent 4.

Finally, this section will be divided between a brief description of the respondents and a rundown of the recurring themes of the interview.

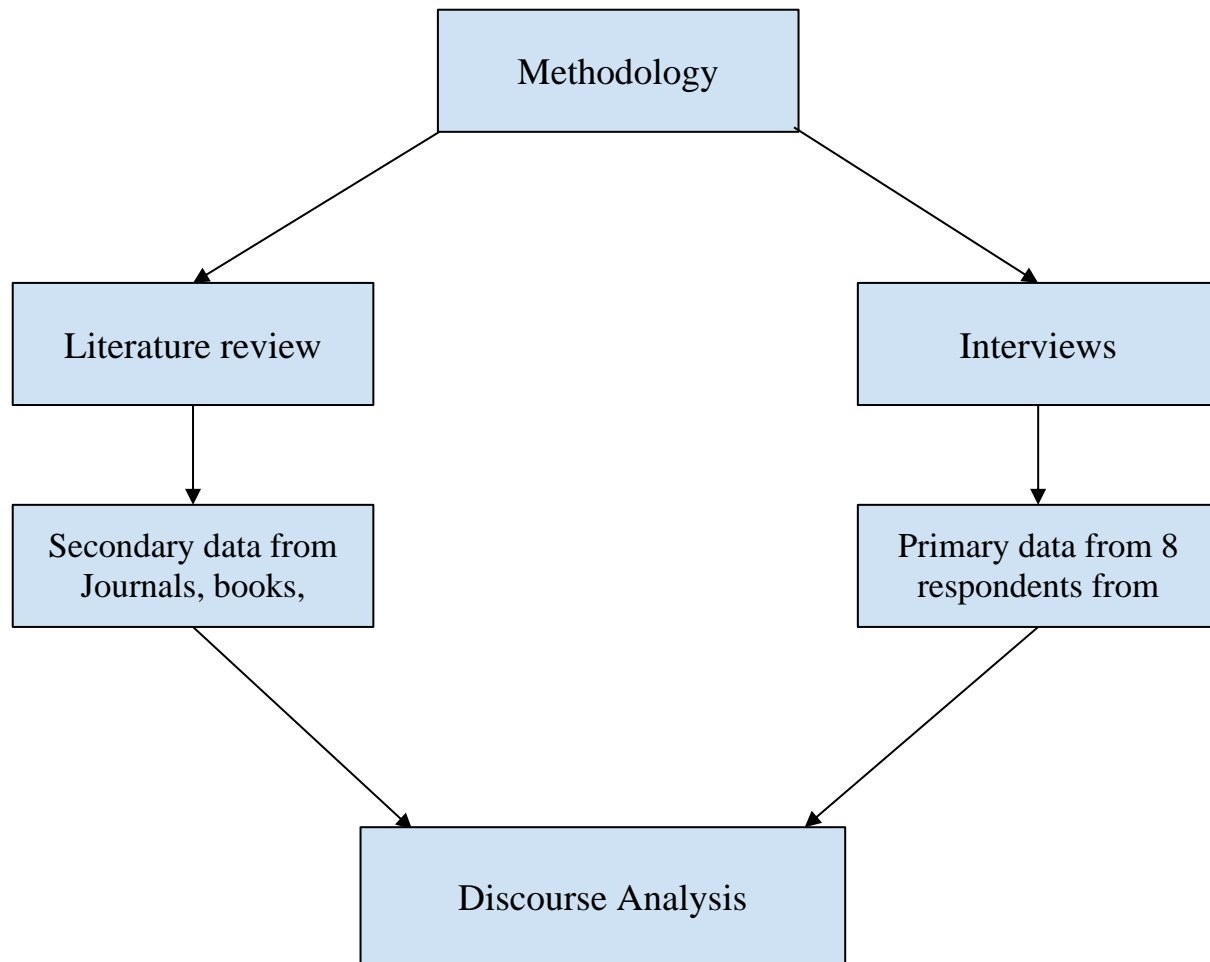
	Region	Description
HICs	Europe	Respondent A is committed to promoting and safeguarding anti-tobacco policies. The interviewee has extensive experience working in a leading international organization where he was instrumental in designing a tool to assess the spread of tobacco worldwide.
		Respondent B is an anti-tobacco activist with more than ten years of experience as a lawyer, particularly in matters concerning privacy laws. The former lawyer now works as an anti-tobacco lobbyist with a leading NGO that aims to regulate tobacco and alcohol through various campaigns.
		Respondent C is a researcher, activist, and investigator focusing on the intersection between the tobacco industry and public health policies. Although initially trained as a scientist, the respondent works as part of various anti-tobacco organizations that aim to expose whitewashing tactics.

		Respondent D is a researcher with several years of experience in analysis, advocacy, and communication. Their expertise lies within the tobacco industry's impact on human rights and sustainability.
LMICs and LICs	Sub-Saharan Africa	Respondent 1 is dedicated to preventing children from accessing and consuming tobacco products in flourishing markets for tobacco products.
		Respondent 2 is dedicated to anti-tobacco activism and lobbying. They have served on various boards, initiatives, and alliances to prevent the tobacco industry from penetrating Public Health decision-making. Their work has been recognized globally.
		Respondent 3 strives to incentivize civil society organizations to build coalitions to favor tobacco control. They are committed to preventing and curbing the spread of tobacco-related diseases.
		Respondent 4 is an anti-tobacco lobbyist dedicated to encouraging future anti-tobacco activities by collaborating with international organizations and budding activists across low-income countries.

2.2.2 - Data analysis

The analysis of these interviews is based on the Habermasian perspective, where the interview is understood as a complex social event. The responses to the answers depend on the sculpture of the questions and the atmosphere during the conversation. In some cases they revealed hidden meanings, implicit biases and the existence of conscious and unconscious hegemonic forces that can influence the speech situation (Wall, Stahl, and Salam 2015; Bondarouk 2004). Therefore, the analysis of the interactions attempted to deconstruct the implicit meanings behind each of the responses, develop active interpretations, and understand the historical context behind the respondents, their goals, and the perspectives of their communities.

Furthermore, the primary data collected through the interviews has been used to compare, contrast and complement previous knowledge on the topic, detailed on the literature review. This data has been also analysed and supplemented with official documents and legislations to provide veracity to the research, arrive to different conclusions and suggest new areas of investigation for future anti-tobacco researchers.



3-Concepts and definitions

This section sets out to define what is understood to be a HIC, a LMIC and a LIC by the WB. Furthermore, the term "whitewashing" as used in the Merriam-Webster dictionary is examined, with particular attention paid to the various connotations that this concept can have in relation to the context in which it is operating.

3.1.HICs: A high-income economy is defined by the WB as a country with a GNI per capita of US\$13,845 or more in 2022, calculated using the Atlas method.

3.2. LMICs: A lower middle-income economy is with a GNI per capita between \$1,136 and \$4,465.

3.3. LICs: A low-income economy is defined as those with a GNI per capita, calculated using the WB Atlas method, of \$1,135 or less in 2022.

3.4. Definition of whitewashing

According to Merriam-Webster Dictionary, Whitewashing refers “to glossing over or covering up something, such as a criminal record or to exonerate someone by means of a perfunctory investigation or through biased presentation of data. Additionally, it refers to “the act of glossing over or covering up something immoral, illegal, or otherwise negative. It involves hiding unethical activities through a biased presentation of evidence, aiming to create a distorted or falsely positive image” (Blackmer, 2019).

3.5. Concept of whitewashing

The concept of whitewashing - is derived from two words: “white” refers to the White Book and “washing” refers to the practice itself as embodied in the book entitled “The White Book (1968)”. It is a concept with a long-standing history of being utilised in different contexts. In the 20th century, some authoritarian states used whitewashing to glorify the results of war during the Warsaw Pact invasion of Czechoslovakia in 1968. The Press Group of Soviet Journalists released a collection of "facts, documents, press reports and eye-witness accounts." It was conceived as “The White Book”, both for its white cover and its attempts to whitewash the invasion, creating the impression that the Warsaw Pact countries had the right and duty to invade the territory (Robson, 2018).

In another popular instance, the concept of “Whitewashing” is linked to the entertainment and film industry highlighting the situations where white actors are cast to portray characters of different ethnicities or races with masks of relevant colours to resemble the targeted race or ethnicities. In this context, the practice is often assumed to aim at overlooking or excluding actors of a specific ethnic or racial background and contributing to the underrepresentation of minority groups in media and perpetuating stereotypes (Merriam-Webster Dictionary).

Relative to the concept of whitewashing, other similar concepts such as greenwashing, pink-washing, purple-washing, blue-washing and more have also emerged under different contexts and have been attributed to deceptive practices, false claims and insincere commitments of relevant players, actors or industries attempting to divert attention from their controversial or unethical business practices or to create a positive public perception about themselves or their activities. These other concepts have also been historically attributed to certain corporations to underline their deceitful, immoral, and sometimes illegal activities. The terms have been attributed to the corporations and institutions under relevant contexts e.g. Greenwashing to environmentalism (Frances Bowen¹ and J. Alberto, 2014), Pink-washing to breast cancer (Laila Agrawal and Eleonora Teplinsky, 2023), Purple-washing to Feminism (Ishika Aggarwal, 2021) and Blue-washing to Humanitarian contexts (A.L. Hirsch & C. Doig, 2017).

In the context of the tobacco industry, and of this research, whitewashing involves conscious efforts by major tobacco companies to reshape the narrative surrounding the dangers and potential risks associated with their products. This includes manipulating information, funding scientific and non-scientific projects, and creating a common focus on global health without admitting the scientific evidence against smoking. It can be referred to as a deliberate and systematic strategy involving the concealment, distortion, or downplaying of morally, legally, or socially reprehensible elements through biased information presentation, manipulation of data, and selective funding of projects.

4- Findings

4.1- Literature review

4.1.1- The empirical dangers of tobacco and the use of science as a whitewashing strategy

Although cigarettes and other tobacco products have been in circulation since the 17th century, they did not become a public health concern until the 1940s and the 1950s, when smoking was recognized as a legitimate cause of lung cancer (Doll, 1999). However, this realization was not shared by all medical practitioners. For instance, in the United States of America, in the 1960s, only a third of physicians believed that tobacco smoking was a significant public health risk (Proctor, 2012). While many medical doctors remained passive concerning the dangers of tobacco, preeminent figures such as Dr. Ernest Wynder and Dr. Everts Graham, as well as Richard Doll and Richard Peto, were among the first to emphasize the cancerous nature of tobacco (Ernest L. Wynder, 1950; Doll, 1999).

In response to this threat, the tobacco industry devised the "Frank Statement" in 1954. This was a commitment from the tobacco industry to safeguard public health while subtly disproving scientific evidence (Tobacco Tactics 2020). This marked a pivotal moment in public health history, as it was the industry's first major attempt to shift its public image and deny evidence linking smoking and cancer (Kessler, 2001).

In a paper published in 1988, the scientist highlights the research to prove the causation between lung cancer and tobacco but also decries the lack of urgency from governments and other health professionals and encourages smoking prevention as a solution, particularly among women and other minorities (Ernst L Wynder, 1988). Even though the work of Dr. Wynder remains groundbreaking in public health and tobacco control prevention, it marks a significant turn in the tobacco tactics used by the tobacco industry, notably PMI, to counter the allegations made by scientists.

Indeed, PMI and other major tobacco companies started relying on science to counter claims made against them. Shortly after the publication of Wynder's seminal "Tobacco smoking as a possible etiologic factor in bronchogenic carcinoma," PMI took notice of the science, particularly of his advocacy for harm reduction or "safer cigarettes." Consequently, PMI provided grants and financial resources to the SKI for various research projects supervised by Wynder (Fields, 2003).

Over time, tobacco went from a benign worry into a significant public issue. The escalation of smoking and different forms of tobacco use worldwide resulted in the loss of 3.5 million lives in 1998, with 70% of those people in developing countries (Fletcher, 2023). Additionally, in 2005, the WHO FCTC was signed by 168 countries. The goal of the treaty was to reduce the tobacco industry's interference in public health decision-making and increase awareness concerning the haphazard nature of tobacco, notably through Article 5.3 (WHO FCTC, 2003). Moreover, following the trial of the United States v. PMI from 1999 until 2006, PMI had to correct misinformed statements via infomercials and newspaper ads concerning the danger of tobacco (The Verdict Is In: Findings from United States v. Philip Morris 2006).

Because of this series of events, the tobacco industry, in general, and PMI, in particular, had to take action to maintain their market position and avoid curtailing revenues because of tighter regulations. Consequently, PMI started relying on science to sanitize its image and presented itself as a legitimate actor worthy of interacting with policymakers (Matthes et al., 2023).

4.1.2 The use of science in different socio-economic realities

A- The role of science as a whitewashing tactic in HICs

Science is a valuable tool for lobbyists because it relies on empirical evidence and data-driven conclusions. As mentioned earlier, Article 5.3 limits the interaction between the tobacco industry and public health actors but also forces the industry to reckon with the dangerous effects of its products. Consequently, PMI attempted to present itself as a credible actor among lobbyists, politicians, and scientists (Hirschhorn, Aguinaga Bialous, and Shatenstein 2001). For example, in 2017, the company established the FSFW, "an independent scientific body" to end smoking worldwide. However, the tax return revealed that PMI was funding the Foundation through donations as significant as \$80 million and connections with various Public Relations firms hoping to sanitize its image (Legg et al. 2019). If the funding of the FSFW has been well-documented over time, it is imperative to assess how the foundation-sponsored research has impacted anti-tobacco lobbying (Daube, Moodie, and McKee 2017; Cohen, Eissenberg, and Zeller, 2024).

Interestingly, FSFW has published 92 scientific articles between 2017 and 2024. However, the disclosure concerning the extent of the collaboration between the FSFW and the authors behind these papers is scarce (Gupta et al. 2024; Haseen et al. 2024). The FSFW has often pressured scientists for editorial control over articles and attempted to erase the truth or make it seem less compromising (Legg, Legendre, and Gilmore 2021). Over time, the Foundation has allocated grants to esteemed institutions such as Yale University (New Haven, CT, USA), Temple University (Philadelphia, PA, USA), University of Michigan (Ann Harbor, MI, USA), University of Catania (Catania, Italy), among others (Greene 2017; Janmohamed et al. 2022).

The association between FSFW and universities is based on two main factors. On the one hand, as mentioned before, research institutions employ rigorous experimentation to safeguard public well-being which gives the tobacco industry a chance to reshape its image. On the other hand, these institutions, in many instances are hampered by financial hurdles, with a heavy reliance on external funding forcing researchers to continuously search for support, making them susceptible to outside influences. The tobacco industry and related entities, like the FSFW, exemplify such influences, potentially swaying the direction and goals of academic research under the pretext of funding. This situation raises questions about the integrity of research influenced by companies with vested interests, such as PMI. The dependence on financially interested parties challenges the mission of universities to maintain independent and unbiased research.

B-Whitewashing tactics in LMICs and LICs

As such, co-opting science through the publication of pseudo-scientific articles has become a notable whitewashing tactic for the tobacco industry. However, this strategy is noted for its use in HICs. Conversely, there is still a vast area of overlooked information concerning whitewashing tactics in LMICs and LICs. Additionally, 80% of smokers reside in what could be considered LMICs to LICs. Moreover, the literature has often sidelined these regions in favor of developed countries or attempted to juxtapose wealthy countries' realities with underprivileged ones (Shankar et al., 2022). Considering this context, the case of Africa becomes particularly intriguing. Marie Maurisse (2019) estimates that 77 million people smoke in Africa, which represents approximately 6.5% of the population of the entire continent. By 2025, this number will rise by 40%, translating to a high rise in mortality (Maurisse, 2019).

Despite the urgency of these statistics, the analysis of whitewashing in the tobacco industry has often sidelined LICs and LMICs. However, these regions play a significant role in the tobacco industry. For instance, according to WHO, Tanzania, Kenya, Zimbabwe, and Mozambique are major leaf tobacco producers and cigarette exporters in Africa. Although global tobacco leaf production decreased by 4.6% from 2005 to 2020, it increased by 35.7% in Africa (World Health Organization, 2024). These regions heavily rely on agricultural practices because they play a significant role in their economies. Therefore, it is essential to note that tobacco sales provide unique incentives and opportunities to their population despite presenting significant challenges to global health. These facets should be understood as whitewashing strategies as they can alter how society perceives tobacco industries and will be carefully examined in this report.

Consequently, it is imperative to study the context and ramifications of PMI's whitewashing tactics in Africa because it has been well-documented that the tobacco giant has increased its reach in the continent over time. For instance, in 2021, the company partnered with data scientists from the continent for a fellowship to study tobacco growing using refined technology (PMI, 2021). Tobacco growing and exportation represent a significant source of revenue for various African states such as the United Republic of Tanzania, Malawi, and Zambia, among others. Kenya is one of the leading producers of cigarettes, alongside South Africa and Nigeria. What is concerning is that these countries have a lower implementation rate of the FCTC due to low taxes on tobacco products and limited regulation of tobacco advertising (Tobacco Tactics, 2022).

Because of this vacuum in terms of regulations and policies, the potential that Africa represents as a market for cigarettes, and the high rentability of tobacco farming, PMI has found it ideal to associate itself with governments through initiatives aimed at empowering tobacco farmers (Fletcher, 2023). For instance, tobacco growing is a sizeable source of income in middle to low-income countries. Although it presents significant health risks, it has significant financial benefits regarding upfront payments and access to other financial initiatives such as loans and credits (Appau et al., 2019).

In conclusion, whitewashing in the tobacco industry is a global phenomenon that impacts more than one region of the globe. It is an insidious tactic that reaches across boundaries, similar to how the reach of the tobacco industry does not know defined bounds. As such, studying its effects and how policymakers and activists can spot it and prevent its reach becomes crucial.

4.2 - Interviews

4.2.1- Limitations

It should be noted that our research presents several limitations. The close and complex relationship between the tobacco industry and numerous national and international stakeholders, constrained by confidentiality agreements, has resulted in a scarcity of data during the research process. In light of these circumstances, we have sought to use a diverse range of sources in order to present an alternative perspective on the functioning of such entities.

Moreover, not all interviewees were able to provide detailed information on the role of science within the tobacco industry due to their different areas of expertise. However, they were able to provide valuable insights into other techniques, such as tobacco leaf production and the tobacco industry's economic incentives in LICs and LMICs, which are detailed in the report and taken as a fundamental part of this investigation.

4.2.2- Recurring Themes

The interviews presented the existence of several whitewashing tactics between HICs, LMICs, and LICs. The **manipulation of science, corporate social responsibility and governmental proximity practices** were identified as themes repeated throughout the interview. Although these practices are similar in HICs, LMICs, and LICs, they differ in the mechanisms and therefore the impact concerning the different regions. In HICs, the focus is mainly on products that differ from traditional cigarettes, including IQOS and shishas. In LMICs and LICs, the focus is on traditional products, with particular attention to the production process and agricultural/farming practices involved.

4.2.3. - Whitewashing strategies

A- HICs

A.1 - The use of science to manipulate information

In several HICs, science represents the backbone of whitewashing tactics within the tobacco industry because it sidelines anti-tobacco activists by attempting to shift the narrative around the dangers of tobacco critics. The potency of science as a whitewashing tactic in HICs boil down to the peer-review process.

Ideally, many research and academic institutions value scientific research and publications because of the analytical rigor and the demanding review process that is required before publishing in prestigious journals (Kelly, Sadeghieh, and Adeli, 2014; Gannon, 2001). For instance, the FSFW world has seen its papers published in *Nicotine and Tobacco Research*, *Heliyon*, the *Journal of Clinical Trial* among others (Haseen et al., 2024; Gupta et al., 2024; Kastratovic et al., 2023).

Another point that characterizes the use of science as a whitewashing tactic boils down to the heavy secrecy concerning the tobacco industry and researchers. As an illustration, a research conducted in Germany opines that PMI not only suppresses projects that it deems unfavorable to its image, but it also tends to conceal agreements between itself and scientists (Grüning, Gilmore, and McKee, 2006). In other words, the clauses concerning financial and other forms of support are not made available to the mainstream public or lawmakers. Thus, the influence of the industry within the scientific community remains hidden and hard to grasp which is beneficial for PMI because it becomes hard to perceive the plots and schemes of the tobacco industry (Grüning, Gilmore, and McKee, 2006; Gannon, 2001; Kelly, Sadeghieh, and Adeli, 2014).

As such, PMI frequently enlists scientists to pursue research projects on its behalf. Researchers and research institutions are ideal targets for this practice because although scientific research is effective and has produced scores of milestones for humanity from vaccines to chemotherapy and other forms of treatments, it is also underfunded. For instance, in 2023, the *Daily Pennsylvanian* published an article profiling Katalin Karikó, a Nobel-prize laureate in medicine. The article argues that although Karikó was instrumental in garnering knowledge on mRNA, a molecule that was central in the development of the COVID-19 vaccine, she had to compound with years of hardship including low-funds, budget cuts, as well as rejection of grant proposals and other funding opportunities because of her project was not deemed scientific enough (Binday, 2023).

This hard reality for researchers is an opportunity window for the tobacco industry. PMI is able to the tobacco industry is able to provide support to scientists across institutions. However, this is not an altruistic gesture. The research projects that relied on funds by the tobacco industry tend to sidestep the dangers of tobacco products or at least promote the benefits of newer products called ENDS such as IQOS. For instance, a paper authored by scientists from the Center for Biological, Chemical Hazards Research and the University of Bern among others was published in *Nicotine and Tobacco Research* in 2023. It claims that exposition to ENDS-products cause “less severe lung injury” compared to CCs (Kastratovic et al., 2023). Although the paper does not list the limitations or point to further inquiries that could be developed further, it is worth noting that the sample used for the experiments was made of mice not humans. However, *The Humane Society of the United States*(2021) asserts that animal experiments are not reliable because human organisms differ from animals organisms.

Additionally, the projects funded by the tobacco industry answer to a call for transparency that has been made by the general public, anti-tobacco activists, and policymakers. In recent years, public health actors have pressured on governments to implement measures that will bind the tobacco industry to be factual concerning the dangers of tobacco (Goel et al. 2023). Seizing this opportunity, the Foundation published papers admitting albeit to an inconsequential level the dangers that tobacco can do on the human body. A paper published in January 2024, argues that the objective of the paper was to prove that “abstaining from tobacco smoking *may* not only improve general health, but also reduce teeth staining and restore teeth whiteness” (emphasis added). The paper goes on to show that because traditional cigarettes deteriorate teeth color, the use of electronic cigarettes thus make for a better substitute(Gupta et al. 2024).

Striking in the previous quote is the use of the word “may”, a word that speaks of a possibility, a probability, an uncertainty. Notwithstanding that it has been proven that abstaining from tobacco does indeed improve general health (Li et al., 2020). Another striking point comes down to the disingenuous admission of one of the detriments of tobacco. Teeth discoloration can be a problem to many, but it is not the first issue that comes to mind when discussing health issues related to tobacco. In a study conducted in Europe, 75.1% of smokers or former smokers revealed that their main concerns over smoking was related to potentially life-threatening health issues (Gallus et al. 2013). In other words, teeth discoloration in itself is not the major issue worth singling out as a major health issue related to tobacco.

The two aforementioned studies performed on mice and the one on teeth discoloration all attempt to present new tobacco products, notably ENDS as a panacea against the dangers of traditional tobacco products. Essentially, this works as an attempt to advertise a product that has not been thoroughly studied due to its novelty on the market (Pisinger and Mackay 2019). Again, this speaks to a new tactic of the tobacco industry is to dilute the risks associated with its newer products.

Yet, it is worth pointing out that the goal of these tactics is not only to promote new products but to discredit those who point out the perils of traditional tobacco products. Because of the plethora of research and actions propelling the anti-tobacco movement forward, the tobacco industry is not satisfied with barely discrediting scientific papers pointing out how hazardous for health tobacco is (Drope 2001). Nowadays, it attempts to manipulate public perceptions and have society question its reality. By claiming that anti-tobacco activists are irrational, crazy, or too emotional to make sound decisions, PMI and other tobacco companies perpetuate the myth of the “Cancer Craze”, a widespread hysteria sweeping across society and presenting anyone who dares point out the risks of tobacco as deranged (Boseley 2015). The industry achieves this trick by appealing into people’s perception of personal freedom.

Over the years, PMI has maintained its position concerning smoking as personal choice. In this view, it speaks to the desire of society to make its own decisions, to be in the driver's seat, a view that PMI has constantly toyed with. A concept that is arguable when considering the fact that nicotine is highly addictive and that reports show as of 2022 around 70% of smokers would rather not to and out of the 31 million who attempt to quit each year, a slim 7.5% succeed (Milov 2022; Widysanto et al. 2024).

More specifically, the dependency that nicotine generates in a human being's organism through dopamine causes the brain to feel pleasure in the span of 20 seconds, faster than alcohol or Benzodiazepine (Widysanto et al. 2024). Attempts to quit tobacco decreases the level of nicotine but engenders cravings that are hard to suppress. Because traditional just like electronic cigarettes contain nicotine, they remain addictive and dangerous to those who use it. PMI's use of science to claim that electronic cigarettes are less harmful fail to disclaim this fact accurately, thus leading to misinformation.

In conclusion, science in HICs represent a substantial whitewashing tactic because it appeals to society's need for evidence, transparency. It exploits scientists while not hesitating to downplay and mislead the public and anti-tobacco actors concerning the dangers of its products.

A.2 - Governmental proximity practices

Government proximity and/or lobbying practices encompass all strategies used by PMI to align itself closely with key stakeholders in policy-making scenarios. These tactics aim to retain or create potential customers by improving the industry's public image.

In HICs, certain cases need to be highlighted. One of the main motivations for approaching policymakers is based on the ability to manipulate current and future legislation related to tobacco products and public health concerns. Respondent D illustrates the case of Germany, where the focus is on influencing state secretaries in the Ministry of Health, who are responsible for drafting legislation. By operating at this level, the industry can change legislation to suit its socio-economic interests in the future. As well as trying to increase its profits, the industry is also trying to install a new narrative around the new nicotine products, such as IQOS, by trying to show that they are less harmful. This narrative, according to respondent B, is often aligned with other industries, such as oil, gas and alcohol, to promote their interests over public health.

The ability to influence the German government has also had results at the international level. There is evidence that Germany played an important role in the tobacco industry's efforts to undermine the FCTC. In this sense, authors such as Milson suggest that when the FCTC was being drafted, the German delegation played an important role in outlining economic arguments against the framework, adding economics and labour markets to the agenda of the first working group and emphasising the negative economic consequences of tobacco control. (FCTC Interventions 2002) (Gilmore, Gallagher, and Rowell 2019)

Another way of ensuring proximity to the government is to create institutions that can give legitimacy to the industry. Respondent 2 argues that the case of think tanks should be highlighted in this regard. For example, organisations such as Crime Stoppers International and the Center of the American Experiment have produced reports and campaigns funded by the tobacco industry to influence policy under the guise of combating illicit trade (Tobacco Tactics 2024). The illicit tobacco trade provides an opportunity for the tobacco industry and its allies to engage in customs and law enforcement efforts, which in turn gives them opportunities to influence policy more broadly (Gilmore, Gallagher, and Rowell 2019). Another example in the same vein is the Center of the American Experiment, which has openly opposed tobacco taxes and supported tobacco companies' efforts to combat illicit trade (Tobacco Tactics 2024).

In addition, it is important to note that several respondents comprehended that proximity to the government is also guaranteed by the tobacco industry's hiring of politicians to operate in the political arena. The case of the United States is illustrative. In 2023 the Action on Smoking and Health highlighted that there are a total of 927 state-level tobacco industry lobbying registrations (an average of 18.2 per state), listing 856 tobacco industry lobbyists or lobbying firms (an average of 16.8 per state) (Matheny Tegen Berkman Verhagen 2023). The main activity for these paid individuals is based on informing lawmakers and, therefore laws to maintain the smoking rates high. The clearest case in this regard is that the percent of retail price of tobacco cigarettes in the US is 40% while the global standard is at 70% (Global Tobacco Index 2021).

The case of Switzerland, however, is different. Respondent 1 points out that Switzerland's decentralised political structure, with its emphasis on consensus, provides fertile ground for tobacco industry influence. In cantons such as Vaud, where the tobacco industry's budget exceeds local government budgets, politicians can feel intimidated by powerful industry executives. This corruption allows the industry to maintain its consumer base, its presence in the region and its allies. The case of Gregor Rutz in Vaud and the Burrus family in the canton of Jura is highlighted by respondent 1, who presents the lack of need to hire expert tobacco lobbyists because the industry has been historically installed in the country, and in some cases is considered a national legacy that has shaped the country's history (Lillard Tillmann Voorpostel Farago 2018).

Moreover, this situation affects Switzerland's international image. It is still the only country that has not ratified the FCTC. The country is ranked 89th out of 90th on the Tobacco Industry Interference Index (2021), with the Dominican Republic in last place, and Respondent 1 mentions that Switzerland also performs very badly in terms of European standards, being ranked 37th out of 38th after Bosnia and Herzegovina (Smoke Free Partnership 2023).

A.3 - CSR

CSR has been understood as an operation where tobacco companies decide to cover up their unethical behavior towards different targets (At Schweiz, 2017). The United Nations Industrial Development Organisation defines this practice as:

A management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders. CSR is generally understood as being the way through which a company achieves a balance of economic, environmental and social imperatives (“Triple-Bottom-Line- Approach”), while at the same time addressing the expectations of shareholders and stakeholders. (United Nations Industrial Development Organisation; 2022)

The origins of this practice remain in the many historical demands NGOs have made against large TNCs. Various groups, such as Corporate Accountability, began to request accountability from TNCs beyond annual profit and loss reports. They have required them to include the economic, legal, environmental and social impacts of their operations, and have backed up their demands with boycotts, publicity and litigation (Hirschhorn 2004). Thus, in an attempt to promote a positive image, TNCs divert the attention of policymakers from the significant mortality and morbidity caused by their products.

In the tobacco industry, both PMI and BAT have used the label of CSR. By associating itself with social responsibility initiatives, the industry seeks to create an illusion of innocence. Respondent C comprehended CSR as a reputation management strategy in the pursuit of profit-driven goals over social ones, using this cloak to create a positive image, for example in the areas of health and science. This definition was complemented by the definition of Respondent 1, who understood this reputation management including a link with high representatives such as politicians and other companies stakeholders.

The practices of CSR developed by PMI started to take place in the 2000s. The company decided to create a strategy relying on promoting an approach compromised with worldwide issues such as climate change, human rights, and child labor protection (Hirschhorn 2004). In their first letter, the vice president for litigation and Deputy General Counsel PM Companies claimed:

We believe that the Company must become more systematic in managing political and social issues that can impact our business result, shareholder value, corporate reputation, and/or our position in litigation controversies. [W]e believe that “corporate issues management” must now look beyond the wolves at the door on just the tobacco business and begin to deal with the wolves that are likely to come to the door because of the full breadth of our global business... We need to get ahead of the curve on public expectations of a corporation. That will reduce the risks of law suits and improve our standing, when we are sued, as a

“responsible corporation”... As a “leading global consumer products company”, we need to act like our peers in the evolving area of “corporate social responsibility”. Otherwise, we will stand out as a target and will be vulnerable where we have “weak links. (Parrish S, Wall C. 2000)

As a result, PM USA established a Corporate Responsibility Taskforce to explore the development of a social report and to deploy strong links with more stakeholders that can allow them to have a “positive image”. The "discovery" process was largely driven by middle managers but was expanded over the years (Parrish S, Wall C. 2000). Respondent 2 pointed out that in many cases CSR activities are highly targeted at specific groups. For example, the elderly, the disabled, children or students. In addition, how CSR is developed varies greatly from HICs to LICs.

While in low-income countries there is a strong tendency to work on urgent situations, in HICs there are other interests involved, such as the use of art and culture. Corporate social responsibility is moving in the direction of architecture, but at the same time it is funding cultural projects and promoting cultural initiatives. Respondent D highlighted that one example is the funding of major awards in the world of art and music. The University of Bath has carried out research in this area, highlighting that the relationship between the arts and business dates back to the 1960s and is a network of "mutual support". From 1995 to 1999, PMI invested USD 267.4 million in sports in 2,733 events, programs and organizations in the US alone, ranging from local charities to large umbrella of organizations. Outside the US, PMI also sponsored the ASEAN Art Award in 2006 (Tobacco Tactics 2021). In the same field, it is worth mentioning that PMI has its own arts centre called The Power of the Arts. This is a space where the company aims to fund initiatives and institutions that promote an "open society" (The Power of the Arts 2024). The majority of the prizes awarded by this initiative are based in Munich, Berlin and Hamburg and are aimed at people with disabilities to promote integration.

There are also other events financed by the tobacco industry to increase the number of stakeholders and diversify their image. The world of motorcycle racing is interesting to analyse in this respect. Since 2018, PMI has created the "Mission Winnow", a global initiative with the "aim" of reminding Formula 1 users of the commitment to use IQOS as a smoke-free element and to advertise tobacco products through more subliminal means (Stanford 2022). In this sense, the

tobacco industry can adapt itself to the different environments in which they want their products to circulate hiding them under the spectrum of innovation and development.

The case of music festivals should also be highlighted. International music festivals, such as Lollapalooza in Latin America, have used youth-centred marketing. PMI has spent money not only on the opportunity to develop this event as a CSR strategy, but also to promote its products in an unrestricted scenario (Hanley 2023). In 2019, Marlboro created a stand-in Lollapalooza's festival in Buenos Aires, where colourful flavoured capsule variants of Marlboro cigarettes were promoted and sold in convenience stores and snack carts alongside sweets and snacks that appeal to children (STOP Report 2022). This situation also occurred at the SoundrenAline music festival in Indonesia, where PMI's sponsorship of the event through Sampoerna allowed it to promote its new cigarette variant. In this context, some observers also noted that cigarettes that weren't Sampoerna brands were confiscated at the entrance to the venue (STOP Tobacco 2022).

Tobacco companies have also developed CSR activities internally. Respondent D highlights that one of the best known policies is based on making their employees feel good about the place where they work. This is linked to the idea of establishing a culture of respect within the company and a set of common principles to maintain employee morale. In many cases, instead of using the term CSR, other labels have been used, such as 'Mission & Values' and 'Our Common Vision'. Their official website states:

Our goal is to be the most responsible, effective, and respected developer, manufacturer, and marketer of consumer products, especially products intended for adults. Our core business is manufacturing and marketing the best quality tobacco products available to adults who choose to use them. (Hirschhorn 2004)

Therefore it can be seen that there is a need of creating a common vision among the employees and to retain them inside this ecosystem.

Even though the strategies vary in relation to the countries, during the COVID-19 the tobacco industry has also operated in HICs. In Italy PMI donated EUR 1000000 to the Civil Protection for medical supplies, medical equipment and first aid goods and launched the campaign #DueVoltePiùVicini (#TwoTimeCloser) to raise additional funds with a commitment to double donations by their employees, tobacconists and consumers registered with IQOS Club (Girvalaki

et al. 2020). Moreover, during the pandemic PMI donated ventilators to Greek hospitals and hand sanitizers in both the United States and Canada (STOP Tobacco 2020).

B- LMICs and LICs

B.1 - The use of science for manipulating information

In Low-Income countries, particularly in Sub-Saharan Africa, the tobacco industry relies on science, albeit to a different extent than in higher-income regions. Although many countries in sub-Saharan Africa are well-equipped and thus prolific in scientific research, scientific research practices are still budding in many regions on the continent (Wenham et al., 2021). Based on research conducted by the World Bank (2014), the research prospects of healthcare science still lag in Africa despite solid progress in STEM fields. Conscious of this fact, the tobacco industry does not fund or engage in scientific projects to disprove the dangers of tobacco. Instead, it relies on local public health actors to spread fictitious data and misinformation based on the research performed by Western scientists, notably those who have collaborated with the Foundation, for instance.

Consequently, there is a close relationship between PMI and physicians in African countries. For instance, PMI subsidized and promoted a set of workshops in South Africa to teach doctors how to encourage patients to quit smoking (Lay, 2024). Moreover, in November 2021, physicians in Kenya endorsed a "safer alternative" to cigarettes, believing them to be less lethal than traditional tobacco products despite research concerning e-cigarettes being scarce because of the novelty of the products (ATCA, 2021).

By repeating these claims concerning the safety of alternative smoking products, both the tobacco industry and the physicians who support them can create and push a narrative that convinces the unsuspecting population concerning the safety of tobacco products.

However, the lack of research within health care on the continent does not exclude the instrumentalization of science on the continent. Indeed, Africa is one of the leading producers of tobacco in the world because of its climate and vegetation but also due to the primordial role Agriculture holds in Sub-Saharan Africa (Shahbandeh 2024; World Health Organization 2024). For instance, between 2022 and 2023, it contributed up to 35% to the continent's GDP (Nachum, 2023). Although rice, cocoa, and coffee are the main cash crops on the continent, tobacco growing represents a sizeable source of income (Africa Eats, 2022). Additionally, Africa boasts a young population attractive to the ever-growing tobacco industry (Egbe et al., 2022). As such, PMI has an incentive to tap into Africa as a market. For example, 90.4% of tobacco production in Africa originates from East Africa, with Tanzania ranking 2nd as the largest producer of Tobacco in Africa in 2024 (The Citizen Reporter, 2024). However, growing agricultural commodities requires labor and land productivity, which is lacking in Africa because of the ravages of climate change and the need for access to resources (Ritchie, 2022).

Therefore, PMI has invested significant resources in developing scientific techniques to increase labor and land productivity. For example, The Tobacco Research Institute of Tanzania, a research center designed to develop techniques to increase tobacco productivity, aligned itself with PMI. The company set 2 billion Tanzanian Shilling (approx. \$769,305/€715,008) to fund soil analysis projects to enhance productivity in the country (*The Citizen*, 2024).

B. 2 - Governmental proximity practices

Africa is a playground for whitewashing because the tobacco industry attempts to influence local governments to push against anti-tobacco regulations. This takes the form of either financial incentives or lobbying (Singh 2023).

Taking advantage of the low public funds within African countries, the tobacco industry pressures African governments to decrease taxes on tobacco products (Sheikh et al. 2023). For instance, a study conducted in 12 African countries demonstrated that taxes are not effectively implemented on tobacco products. In fact, the WHO FCTC Article 6 highlights the need to raise the price of cigarette products by 75%. However, taxes on tobacco products in Africa have only been raised by 40.7% (Sheikh et al. 2023). Additionally, the tobacco industry tends to raise the taxes on high-end tobacco products and lower the prices of cheaper products, which are often favored by people of a lesser economic status (Sheikh et al. 2023).

Finally, an article in the Guardian reported that the tobacco industry has instigated litigations against governments trying to control smoking. These countries include Burkina Faso, Ethiopia, Togo, Gabon, and Namibia (Boseley 2017). Because these countries rely on exports and the growth and sales of tobacco represent a massive contribution to the local economy, these governments are unwilling to counter the tobacco industry and settle for inadequate or weak policies that do not curtail tobacco smoking (Boseley 2017).

B. 3 - CSR

In the case of low-income countries activities are mostly related to filling a gap that governors are not able to provide. The engagement in multiple activities can vary depending on the objectives that the tobacco company can have in that specific space.

One of the main activities in the area of CSR is related to the construction of schools. Respondent 2 highlighted the case of Tabora Tanzania, where Japanese Tobacco decided to build a school at Migungumalo School in Uyui District in 2016. The senior vice president of JTI, Mr Paul Neumann claimed that this project was part of the company's programmes on supporting tobacco farmers and their communities to address the local needs of the populations in which the firm operates. The objective was to establish long-term relationships and improve their quality of life (All Africa, 2016) (The Citizen, 2016)

Investing in the drilling of boreholes is another specific CSR practice aimed at providing citizens with access to a clean and guaranteed supply of water throughout the year. Between 2019 and 2020, PMII invested in clean water supplies in both Malawi and Mozambique, countries known

for their massive leaf production. In Malawi, 43 boreholes and 20 rainwater harvesting systems were built and 70 household filtration systems were distributed, while in Mozambique, 60 hand-pumped boreholes were constructed. In total, these initiatives reached and positively impacted more than 3,500 farmers and 81,000 community members (Philip Morris International, 2019).

Another example of companies taking advantage was during the COVID-19 pandemic. Respondent C claimed that PMI spent a huge amount of money on research and development of vaccines, fans and health instruments during this international crisis. This has been a factor characterizing both, HICs and LICs. For example in 2020, PMI developed a partnership with Medicigo, where the tobacco industry took advantage and declared a common image with this group, disseminating a "public-private partnership", stating that it was in line with the company's efforts to leverage science and innovation. In response, public health advocates raised concerns about the investment and urged other public health organizations to support a call for the Canadian government to end the conflictual agreement with Medicigo, claiming that it violates several articles of the WHO FCTC, to which Canada is a party (STOP Tobacco, 2022b) (STOP, 2022).

Moreover, in country based examples, the cases of Georgia and Turkey can be highlighted. In Georgia during the Covid 19 pandemic, not only PMI but also BAT and JTI donated around USD 30000 each to the special governmental Fund named "StopCov". In Turkey, PMI and JTI made donations to the national COVID-19 help campaign with around 675000 USD. (Girvalaki et al., 2020)

In the Philippines, PMI donated hundreds of sacks of rice and tinned sardines to the Cagayan de Oro city government after the blockade, and weeks later donated ventilators worth \$37,440 to the northern regions of Mindano. The partnership between the company and government stakeholders enabled the distribution of ambulances, ventilators, polymerase chain reaction machines for COVID-19 testing, personal protective equipment, food, and rapid test kits throughout the country. In this sense, the tobacco companies take advantage of the need of the countries to present themselves as part of the solution, to get closer to the governments and enable them to interfere and undermine health policies aimed at reducing tobacco consumption (Eco-Business, 2019)

Respondent A pointed out that in some countries there has been a link between the tobacco industry and international days and celebrations. In this sense, International Women's Day is a clear

example. For many years, PMI has sought to align its objectives with women's empowerment and has held celebrations within the company, such as the Women's Week with 42 employee role models (PMI, 2019). Recognising their careers and achievements has been a way of shifting their previous image of showing the benefits of smoking to women, saying that they want to recognise their careers worldwide and to be a source of inspiration for others.

C- Outlier: The case of Whitewashing in France

The sales generated from tobacco in France represents a sizeable contribution to France with the sales of cigarettes expected to generate \$19.3bn in 2024(Tobacco Products- France 2023). However, the sales of cigarette have seen a decline over time. For instance, in 2005, the tobacco industry manages to sell 55,000 tons of cigarettes and in 2022, only 40,000 tons in 2022(Tobacco Products- France, 2023). To achieve this result, France has implemented robust and efficient mechanisms to tackle the issue of tobacco. For instance, France has signed the WHO FCTC on June 16, 2003, and ratified it in October 19, 2004 (WHO Framework Convention on Tobacco Control, 2003). In other words, France has enforced laws protecting its population from the ills of tobacco.

Additionally, France has designed and strengthened an institution called the Parliamentary Office for the Evaluation of Scientific and Technological Choices (in French "*Office parlementaire d'évaluation des choix scientifiques et technologiques*" or *OPECST*) to ensure that the French parliament remains aware of the consequences of science and technology in society before making decisions (OPECST Presentation, 2019). As such this entity brings together members of both the National Assembly and the Senate in close collaboration with an independent board of scientists. The goal of this collaboration is to thin the gap between scientists and politicians(OPECST Presentation, 2019). The scientists involved in the OPECST are all required to disclose any source of conflict of interest that could occur.

Consequently, the tobacco industry is less likely to use science as a device to gain legitimacy. Furthermore, campaigns in favor of tobacco control, as well as national bans of tobacco promotion have been noted in the country(The Tobacco Atlas- Country Profiles, 2024). Moreover, the case for Corporate Social Responsibility as a whitewashing tactic is easy to disprove as the tobacco industry is banned from sponsoring events or other activities.

Nevertheless, the main whitewashing tactic in France is related to illicit trade(Tobacco Reporter, 2023). A report from the Tobacco Reporter argued that from 2021 until 2022 illicit trade has increased by 32%. Quoting the then French Deputy Minister for Public Accounts, the article stated that illicit trade was a loss for the country's economy, that resulted among others in fund for illegal or trafficking communities(Tobacco Reporter, 2023).

5- Conclusions and suggestions

This research details how the tobacco industry extensively and systematically employs "whitewashing" strategies. These strategies are designed to downplay the harmful impacts of tobacco and boost the industry's public image through various means. Key among these are the manipulation of scientific research, establishing close connections with governmental bodies, and engaging in CSR efforts. The approach and intensity of these tactics vary widely depending on the economic context, with more sophisticated manipulation observed in HICs involving scientific collaborations and CSR activities. In contrast, in LMICs and LICs, the strategies are more aligned with exploiting economic and regulatory weaknesses. These tactics represent not only a significant public health issue but also raise larger concerns about ethics and governance within these regions.

Based on this analysis we have written the following suggestions:

- Developing robust monitoring and evaluation practices is essential, from the Framework Convention on Tobacco Control down to national and local governments. This will ensure that international legislation is thoroughly considered and implemented at all levels. In this sense establish international guidelines to hold the tobacco industry accountable for its action in both civil and criminal courts.
- It is also vital to encourage the ratification of the FCTC in countries that have not yet adopted it, to ensure a global standard in tobacco control efforts.
- International and national mechanisms must deny tobacco companies the possibility of having CSR activities understanding that the industry production consequences are a public health concern.
- There must be a mandatory public disclosure by companies and foundations about funding received from tobacco companies. This is particularly crucial in sectors like art and health, which often operate through intermediaries. A rigorous review in these areas will ensure responsible use of funds and uphold accountability standards.
- Promote practices such as the delisting of PMI from the SDGs in 2017, to discourage tobacco industry influence on global health initiatives

- Reject practices that enforce the development of confidentiality agreements such as the one between the University of Zurich and PMI in order to ensure transparency between the entities involved.
- Advocate for legal strategies such as the "Tobacco-Free Germany 2040" which calls for awareness-raising campaigns to educate universities and research institutions about the tobacco industry's manipulation of research.
- Propose that the international community boycott journals that publish tobacco industry-funded research.
- Implement taxation measures targeting the tobacco industry's unpaid tax bills and creative accounting practices used to avoid taxes. This can serve as a repercussion for their unethical practices.

By implementing these recommendations, stakeholders would more effectively counteract the tobacco industry's influence and protect public health, particularly in regions most vulnerable to the industry's manipulative practices.

Moreover, there are a series of questions that remain unanswered and can be potential points for future research proposals:

- An analysis of the multiple CSR practices developed by PMI during the COVID-19 pandemic
- The advantages and potential objectives of creating OpenSource tobacco research by FSFW
- The multiple ways in which illicit trade can be used as a strategy to interfere in policy making processes

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7 - Appendix

7.1 - Interview questions

In order to access to the interview questions, please click on this [link](#)

7.2 - Data Analysis

In order to access to our data analysis, please click on this [link](#)