
The Netherlands

**TOBACCO
INDUSTRY
INTERFERENCE
INDEX
2023**

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Background and Introduction

Tobacco control in the Netherlands

The Netherlands has emerged as a frontrunner in tobacco control within Europe, securing an impressive 4th position on the Tobacco Control Scale 2022.¹ This achievement comes on the heels of significant tobacco control measures implemented in 2020 and 2021. Presently, the Netherlands boasts a comprehensive range of tobacco control measures, such as a ban on smoking in public spaces and workplaces, prohibition of tobacco advertising and promotion, elimination of tobacco product displays at point-of-sale, introduction of plain packaging for tobacco products, implementation of smoking bans on school grounds, and enhanced coverage for smoking cessation support under the national health insurance system.² These policy advancements were made possible due to the steadfast commitment of the government of the Netherlands, which proactively placed tobacco control at its policy agenda in preceding years. A pivotal moment occurred in 2018 with the introduction of the National Prevention Agreement (NPA), outlining a strategic framework aimed at realizing a smoke-free generation and reducing the prevalence of adult smoking to a mere 5% by 2040.³ The NPA outlines a set of measures and actions designed to achieve a smoke-free generation and decrease the prevalence of adult smoking to 5% by 2040. Building upon this foundation, further tobacco control measures are currently in the pipeline, including a proposed ban on non-tobacco flavors in e-cigarettes and the prohibition of tobacco sales by supermarkets, slated for implementation in 2024.

The tobacco industry in the Netherlands

The tobacco industry in the Netherlands is currently dominated by four tobacco producers: British American Tobacco (BAT), Imperial Brands, Japan Tobacco International (JTI), and Philip Morris International (PMI).⁴ There are four tobacco factories in the Netherlands. Three of these factories specialize in producing rolling and/or pipe tobacco: Koninklijke Theodorus Niemeyer (BAT), Imperial Brands, and Heupink & Bloemen. The fourth factory belongs to PMI and focuses on manufacturing e-cigarettes and heated tobacco products.

The Association for Dutch Cigarette and Fine Cut Tobacco Manufacturers (VSK) serves as the industry's branch organization and represents both roll-your-own tobacco manufacturers and cigarette manufacturers in the Netherlands.⁵ PMI operates independently and is not affiliated with VSK. Other branch organizations affiliated with the tobacco industry include the Branch Organization for Tobacco Retailers (NSO)⁶, the Branch Organization for Tobacco Wholesale (TZN)⁷, and the Branche Organization for E-cigarette retailers (Esigbond).⁸

Smoking in the Netherlands

As of 2022, 18.9% of adults aged 18 and above in the Netherlands were smokers.⁹ Among them, 13.1% were daily smokers, while 5.7% smoked occasionally (non-daily). Significantly more men (22.7%) reported smoking than women (15.2%). Figure 1 illustrates the smoking rates aggregated by sex and age in 2022.

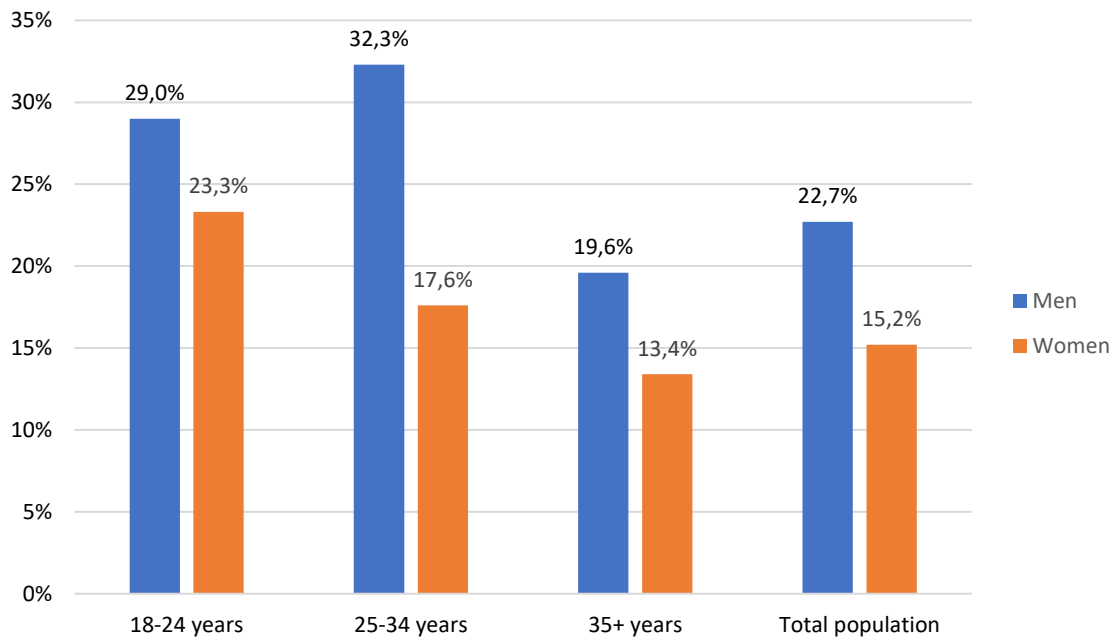


Figure 1. Smoking rates (%) within the Dutch population in 2022 by sex and age

Comparison with the previous Tobacco Interference Index

The previous edition of the Tobacco Industry Interference Index (TII) for the Netherlands was released in 2021, covering incidents from January 2020 to March 2021. At that time, the Netherlands obtained a total score of 35 points. This year, the total score stands at 32 points. Partly, this reduction can be attributed to the rectification of four indicators. In 2019, indicators 8, 14, and 15 were scored as '1' but should have been '0', while indicator 20 was scored as '1' but should have been '2'. Additionally, indicator 6 increased by one point due to a postponement of the ban on e-cigarette flavors and the sell-out period for non-tobacco flavors. Indicator 7 also increased by one point due to the provision of a subsidy to PMI to enhance the sustainability of their manufacturing site. Finally, there was a notable improvement in indicator 19, with the score decreasing by three points (from 4 to 1) because of the government's consistent efforts to raise awareness of FCTC Article 5.3.

Our recommendations align with those put forth in the previous TII report. The first recommendation is to terminate the indefinite Memorandum of Understanding (MoU) signed in 2011 between Dutch Customs and the tobacco industry. The second recommendation emphasizes the importance of establishing clear instructions and deadlines for the transparency registry, in accordance with Article 5.3 of the WHO FCTC.

Methodology

The report is based on a questionnaire developed by the Southeast Asia Tobacco Control Alliance. There are 20 questions based on the Article 5.3 guidelines. Information used in this report is obtained from the public domain only. A scoring system is applied to make the assessment. The score ranges from 0 - 5, where 5 indicates highest level of industry interference, and 1 is low or no interference. Hence the lower the score, the better for the country. The 0 score indicates absence of evidence or not applicable. The report covers information on incidents from April 2021 up to March 2023, but also includes incidents prior to 2021 that still have relevance today.

Summary Findings

1 INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT

No evidence was found of industry involvement in the development of (health) policies between March 2021 and April 2023. Throughout this time frame, the government held six internet consultations, and while they received numerous responses from the tobacco and e-cigarette industry, none of these inputs resulted in any modifications to the proposed bills.

2 INDUSTRY CSR ACTIVITIES

We found no evidence of the government endorsing, supporting, forming partnerships with, or participating in CSR activities of the tobacco industry. We also found no evidence of the government receiving CSR contributions from the tobacco industry during the pandemic.

3 BENEFITS TO THE INDUSTRY

The prohibition of non-tobacco flavors in electronic cigarettes was postponed for six months after the e-cigarette industry raised concerns about carcinogenic flavors. Additionally, the sell-out period for non-tobacco flavors was extended by three months to accommodate industry adjustments and the sale of existing stock.

The government granted a subsidy to Philip Morris in 2021 for sustainability improvements to their manufacturing site, although the company ultimately decided not to implement the measures and repaid the subsidy.

4 UNNECESSARY INTERACTION

Dutch Customs and the tobacco industry have a Memorandum of Understanding (MoU) to combat fraud and the smuggling of tobacco products. This MoU was concluded for an indefinite period of time.

No evidence was found of other top level government officials meeting with/fostering relations with the tobacco industry between April 2021 and March 2023.

5 TRANSPARENCY

Interactions between the national government and the tobacco industry are disclosed in a national transparency registry, hosted at the website of the government. However, missing documents, such as a response letter from the Secretary of State to the e-cigarette industry, indicate that not all communication has been uploaded to the registry. This raises concerns about the registry's completeness and whether all relevant communication within the given timeframe has been included.

6 CONFLICT OF INTEREST

The government of the Netherlands does not prohibit contributions from the tobacco industry to political parties, candidates, or campaigns. However, political parties are obliged to report any financial contributions over exceeding €10,000. No government officials hold positions in the tobacco industry.

7 PREVENTIVE MEASURES

The government of the Netherlands has procedures, protocols, and code of conducts in place to limit contact with and influence from the tobacco industry. While no plan or system is in place to systematically raise awareness within the government on Article 5.3. of the FCTC, the article is mentioned consistently in all communication with or about the tobacco industry in the Netherlands.

Recommendations

Two recommendations are proposed to reduce tobacco industry interference in the Netherlands. The first recommendation suggests limiting the collaboration between Dutch Customs and the tobacco industry by terminating the indefinite status of the Memorandum of Understanding (MoU) signed in 2011. The absence of an endpoint and the potential influence on tobacco control policies, particularly taxation, raise concerns. The second recommendation focuses on setting clear instructions and deadlines for the transparency registry, in accordance with Article 5.3 of the WHO FCTC. This includes requiring timely upload of communication to the registry and mandating the recording and upload of minutes of all instances of communication.

RECOMMENDATION 1

Limit collaboration between Dutch Customs and the tobacco industry

The Dutch Customs and the tobacco industry signed a Memorandum of Understanding (MoU) in 2011 for an indefinite period of time. The MoU should be terminated to address two key concerns. Firstly, the indefinite nature of the collaboration implies that it will continue unless actively retracted. The longer these parties work together, the less likely this will be. Secondly, the absence of an endpoint may hinder proper evaluation of the collaboration. An endpoint forces both parties to evaluate whether they would like to extend the MoU. Additionally, as Dutch Customs is part of the Ministry of Finance, which formulates taxation policy, the partnership raises concerns about potential tobacco industry influence on tobacco control policies, particularly taxation, but in practice this might extend to other domains as well. To fully align with Article 5.3 of the FCTC, the MoU should be brought to an end.

RECOMMENDATION 2

Set up clear instructions and deadlines for the transparency registry

It is important to establish clear instructions and deadlines for the transparency registry to ensure compliance with Article 5.3 of the WHO FCTC. Several measures can be implemented to enhance the efficiency of the registry, such as:

- Requiring timely upload of communication to the registry, ideally within a specified period such as two months, to ensure prompt disclosure of interactions.
- Mandating the recording and uploading of minutes for all forms of communication, including telephone and face-to-face meetings, to provide a complete record of discussions and decisions.

The Netherlands

Tobacco Industry Interference Index 2023

Results and Findings

	0	1	2	3	4	5
INDICATOR 1: Level of Industry Participation in Policy-Development						
1. The government ¹ accepts, supports or endorses any offer for assistance by or in collaboration with the tobacco industry or any entity or person working to further its interests. ² in setting or implementing public health policies in relation to tobacco control ³ (Rec 3.4)	0					
No incidents were found in which the government accepted, supported, or endorsed any offer for assistance by or in collaboration with the tobacco industry in setting or implementing public health policies in relation to tobacco control between April 2021 and March 2023.						
2. The government accepts, supports or endorses <u>policies or legislation drafted</u> by or in collaboration with the tobacco industry. (Rec 3.4)	0					
<p>Between April 2021 and March 2023, the government conducted six internet consultations concerning (amendments of) legislation on tobacco and other related products. The subjects covered in these consultations were:</p> <ul style="list-style-type: none"> • Prohibition of remote sales (online) of tobacco and related products¹⁰ • Regulation of tobacco products and electronic heating devices, alongside the introduction of standardized appearance for cigarettes¹¹ • Expansion of the advertising ban¹² • Prohibition of tobacco sales in supermarkets¹³ • Regulation of e-cigarette flavors¹⁴ • Regulation of nicotine products without tobacco¹⁵ <p>Internet consultations serve as a platform for the government to gather public input and address concerns before implementing or modifying laws. Individuals, businesses, and civil organizations are invited to share their opinions or concerns regarding proposed laws. The Dutch internet consultations state that in accordance with Article 5.3 of the FCTC, the tobacco industry and tobacco lobby are expected to limit their responses to technical implementation issues related to the draft legislation. The consultations received numerous responses from the tobacco and e-cigarette industry, as well as tobacco and e-cigarette retailers. However, none of these responses have led to amendments in the proposed bills.</p>						

¹ The term “government” refers to any public official whether or not acting within the scope of authority as long as cloaked with such authority or holding out to another as having such authority

² The term, “tobacco industry” includes those representing its interests or working to further its interests, including the State-owned tobacco industry.

³ “Offer of assistance” may include draft legislation, technical input, recommendations, oversees study tour

	0	1	2	3	4	5
3. The government allows/invites the tobacco industry to sit in government interagency/ multi-sectoral committee/ advisory group body that sets public health policy. (Rec 4.8)		1				
No evidence was found of the tobacco industry being invited or allowed to sit in a government interagency, multi-sectoral committee, or advisory group that sets public health policy between April 2021 and March 2023.						
4. The government nominates or allows representatives from the tobacco industry (including State-owned) in the delegation to the COP or other subsidiary bodies or accepts their sponsorship for delegates. (i.e. COP 4 & 5, INB 4 5, WG) ⁴ (Rec 4.9 & 8.3)		1				
No such incidents have been identified for the 9th COP, which took place from 8-13 November 2021, online hosted from Geneva. ¹⁶						
INDICATOR 2: Industry CSR activities						
5. A. Government agencies or their officials endorse, support, form partnerships with or participates in activities of the tobacco industry described as “socially responsible” or “sustainable”. For example, environmental programs. (Rec 6.2) B. The government (its agencies and officials) receives CSR contributions ⁵ (monetary or otherwise, including CSR contributions) from the tobacco industry or those working to further its interests during the pandemic. (Rec 6.4)	0					
We found no evidence of government agencies (or their officials) endorsing, supporting, forming partnerships with, or participating in CSR activities of the tobacco industry between April 2021 and March 2023. We also found no evidence of the government (its agencies and officials) receiving CSR contributions from the tobacco industry during the pandemic.						
INDICATOR 3: Benefits to the Tobacco Industry						
6. The government accommodates requests from the tobacco industry for a longer time frame for implementation or postponement of tobacco control law. (e.g. 180 days is common for PHW, Tax increase can be implemented within 1 month) (Rec 7.1)				3		
One incident occurred where a postponement was granted. The prohibition of flavors in electronic cigarettes other than tobacco flavor was delayed for a period of six months. This decision was made after the e-cigarette industry alerted the government about the presence of carcinogenic flavors on a list of 23 substances that were still allowed after the flavor ban						

⁴ Please annex a list since 2009 so that the respondent can quantify the frequency, <http://www.who.int/fctc/cop/en/>

⁵ political, social financial, educations, community, technical expertise or training to counter smuggling or any other forms of contributions

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came into effect. The government then deemed it necessary to commission further testing to ensure the safety of the remaining allowed flavors. Initially scheduled to take effect on July 1st, 2022, the ban was subsequently postponed until January 1st, 2023.¹⁷

Furthermore, the sell-out period for non-tobacco flavors was postponed by three months after reactions from the e-cigarette industry during the internet consultation.¹⁴ Originally scheduled for July 1st, 2023, the new date is now October 1st, 2023. The e-cigarette industry expressed their need for a sell-out period of at least 18 months to allow them to adjust their products and ensure compliance with the new regulations, as well as to sell their existing stock. Taking these concerns into considerations, the ministry of Health, Welfare and Sports granted an additional three-month sell-out period.

7. The government gives privileges, incentives, tax exemptions or benefits to the tobacco industry (Rec 7.3)				3		
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One incident was found where the government provided benefits to the tobacco industry. In 2021, Philip Morris received a subsidy of €268,000 from the Ministry of Economic Affairs and Climate Policy to enhance the sustainability of their manufacturing site. However, Philip Morris eventually decided not to implement the measures for which the subsidy had been granted, leading them to repay the subsidy.¹⁸

Regarding duty-free allowances on tobacco products, specific limits are applicable for both products brought from within and outside the European Union (EU). For products acquired within the EU, the limits are 800 cigarettes/400 cigarillos/200 cigars/1 kilogram of tobacco. For products acquired outside the EU, the limits are 200 cigarettes/100 cigarillos/50 cigars/25 grams of tobacco.¹⁹

INDICATOR 4: Forms of Unnecessary Interaction

8. Top level government officials (such as President/ Prime Minister or Minister ⁶) meet with/ foster relations with the tobacco companies such as attending social functions and other events sponsored or organized by the tobacco companies or those furthering its interests. (Rec 2.1)	0					
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We found no evidence that top level government officials have attended social functions or other events sponsored or organized by the tobacco industry between April 2021 and March 2023.

9. The government accepts assistance/ offers of assistance from the tobacco industry on enforcement such as conducting raids on tobacco smuggling or enforcing smoke free policies or no sales to minors. (including monetary contribution for these activities) (Rec 4.3)						5
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The government of the Netherlands accepts offers of assistance from the tobacco industry related to tobacco smuggling. In 2011, Dutch Customs and the Tobacco industry signed a Memorandum of Understanding (MoU) focused on combatting fraud and the smuggling of

⁶ Includes immediate members of the families of the high-level officials

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tobacco products. This includes accepting training from the tobacco industry on anti-smuggling activities and soliciting feedback on anti-smuggling strategies.²⁰

The MoU is valid for an indefinite time, meaning that the cooperation between customs and the industry does not have a set end date. Contact with Dutch Customs in April 2023 confirmed that this MoU is indeed still active.

I0. The government accepts, supports, endorses, or enters into partnerships or non-binding agreements with the tobacco industry or any entity working to further its interests. (Rec 3.1)	0					
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Except for the collaboration to combat smuggling (see question 9), the government does not accept, support, endorse or enter partnerships with the tobacco industry.

INDICATOR 5: Transparency

I1. The government does not publicly disclose meetings/ interactions with the tobacco industry in cases where such interactions are strictly necessary for regulation. (Rec 2.2)			2			
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Since 2016, the government discloses communication and/or minutes from interactions with the tobacco industry through a transparency registry at a government website.²¹ The government has stated that the following meetings and interactions are allowed²²:

- Ministry of Health, Welfare and Sports: interactions related to the technical implementation of policies and laws, including political consultations in the context of new regulations;
- Ministry of Finance: interactions deemed necessary in relation to taxation, technical questions regarding the implementation of new laws or regulations, or consequences of certain measures on factories and/or the industry.

The Ministry of Finance meets once a year with the tobacco industry - if deemed necessary that year. The discussions during these meetings may revolve around topics such as changing tariff codes, new tax-stamps, or the annual adjustments of the WAP (Weighted Average Price).²²

Between April 2021 and March 2023, 28 interactions were disclosed through the transparency register: 15 from the Ministry of Health Welfare and Sports, 12 from the Ministry of Finance, and 1 from the Ministry of Economic Affairs.²¹

Not all communication that has taken place between the government and (affiliates of) the tobacco industry has been uploaded. For example, in February 2022, the Secretary of State responded to a letter that was sent by the branch organization of e-cigarettes (E-sigbond).²³ The letter of the Secretary of State has not been uploaded to the transparency register. Furthermore, the government and the MoU usually meet every three months. However, no minutes or agenda of these meetings have been uploaded to the transparency register since March 2021. These examples illustrate a shortcoming of the registry: it is not clear whether all communication that has happened has been uploaded.

	0	1	2	3	4	5
12. The government requires rules for the disclosure or registration of tobacco industry entities, affiliated organizations, and individuals acting on their behalf including lobbyists (Rec 5.3)						5
<p>In the Netherlands, lobbyists in general need to register to gain access to the House of Representatives.²⁴ Access is given to the semi-public areas of the House. No tobacco industry lobbyists were registered between April 2021 and March 2023 (last update: May 2023).²⁵⁻²⁷</p> <p>There is no additional specific registration required for tobacco industry entities, affiliated organizations, and individuals acting on their behalf.</p>						
INDICATOR 6: Conflict of Interest						
13. The government does not prohibit contributions from the tobacco industry or any entity working to further its interests to political parties, candidates, or campaigns or to require full disclosure of such contributions. (Rec 4.11)						5
<p>The government of the Netherlands does not prohibit contributions from the tobacco industry to political parties, candidates, or campaigns.</p> <p>However, political parties are required to maintain transparency regarding the donations they receive. This requirement is established in the Political Parties Financing Act (<i>Wet Financiering Politieke Partijen</i>).²⁸ Parties are obliged to report any donations exceeding €10,000 to the Ministry of the Interior and Kingdom Relations within three days of receiving them. Subsequently, these contributions are published on the government's official website.</p> <p>No contributions from the tobacco industry have been identified in 2021²⁹ and the initial months of 2023.³⁰ Contributions made in 2022 will be disclosed later this year.</p>						
14. Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4)	0					
<p>We found no evidence that retired senior government officials formed part of the tobacco industry between April 2021 and March 2023.</p>						
15. <u>Current government officials</u> and relatives hold positions in the tobacco business including consultancy positions. (Rec 4.5, 4.8, 4.10)	0					
<p>We found no evidence that current government officials and relatives held positions in the tobacco industry between April 2021 and March 2023.</p>						
INDICATOR 7: Preventive Measures						
16. The government has put in place a procedure for disclosing the records of the interaction (such as agenda, attendees, minutes		1				

	0	1	2	3	4	5
and outcome) with the tobacco industry and its representatives. (Rec 5.1)						
<p>Since 2016, the government of the Netherlands has embraced transparency by ensuring the disclosure of all interactions with the tobacco industry and its representatives. This encompasses approved meetings, as well as written exchanges such as emails and letters.²¹ The national government strongly encourages all levels of government to publish their written communications with the industry. However, it should be noted that there are currently no penalties in place for governments that fail to disclose their contacts with the industry.</p> <p>In accordance with the Open Government Act (<i>Wet Open Overheid</i>), the general public has the right to request information from the government that has not yet been made public.³¹ Nevertheless, the act provides a certain degree of flexibility when it comes to the disclosure of information, as stated in Article 5.1. For instance, the government reserves the right to withhold information from the public in cases involving the economic and financial interests of the State or when confidential information has been shared by private entities.</p>						
17. The government has formulated, adopted or implemented a code of conduct for public officials, prescribing the standards with which they should comply in their dealings with the tobacco industry. (Rec 4.2)		1				
<p>The government of the Netherlands has a protocol for civil servants regarding their contact with the tobacco industry and its representatives.³² Furthermore, all civil servants and other government employees are required to adhere to the Code of Conduct Integrity (<i>Gedragcode Integriteit Rijk</i>). This code of conduct encompasses guidelines on interacting with tobacco industry lobbyists, making specific reference to Article 5.3 from the FCTC.³³</p> <p>The Dutch parliament is not part of the government and therefore not bound to Article 5.3 of the FCTC. In July 2021, two political parties (Volt and D'66) filed a motion to prohibit contacts between members of the parliament and the tobacco industry. However, this motion was rejected as the majority of members of the parliament voted against it.³⁴</p>						
18. The government requires the tobacco industry to periodically submit information on tobacco production, manufacture, market share, marketing expenditures, revenues and any other activity, including lobbying, philanthropy, political contributions and all other activities. (5.2)			2			
<p>The <i>Tabaks- en Rookwarenregeling</i>³⁵ imposes certain obligations on tobacco producers and importers regarding the submission of information to the Ministry of Health, Welfare and Sports:</p> <ul style="list-style-type: none"> • A comprehensive list of all brands and types of tobacco and tobacco-related products (such as e-cigarettes and liquid refills) that are manufactured; • An overview of sales volumes, by brand name and product type; • Details regarding emission levels and ingredients of new and modified products intended for sale in the Netherlands. 						

	0	1	2	3	4	5
<ul style="list-style-type: none"> Any internal and external studies related to market research, including: <ul style="list-style-type: none"> Information on the preferences of various consumer groups, including young people and current smokers; Ingredients and emission levels; Summaries of market studies conducted during the launch of new products. <p>These documents need to be communicated to the government within ‘reasonable’ time of coming to the attention of the producer or importer.</p> <p>The tobacco industry is not obligated to periodically provide information on marketing expenses, revenue, or other expenditures such as lobbying or CSR activities.</p>						
<p>19. The government has a program / system/ plan to consistently⁷ raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec 1.1, 1.2)</p>		1				
<p>We did not discover a specific program, plan, or system to promote awareness among the ministries on policies relating to the FCTC Article 5.3 guidelines. However, the government consistently mentions FCTC Article 5.3. in all their communication, including in written replies to the tobacco industry or affiliated organizations.</p> <p>Additionally, back in 2015, the Ministry of Health, Welfare and Sports, along with the Ministry of Finance, developed a document titled ‘Verduidelijking invulling artikel 5.3 WHO-Kaderverdrag’.²² This document was shared with all levels of government. In 2019, the document was redistributed to re-emphasize the importance of minimizing any interaction with the tobacco industry.</p>						
<p>20. The government has put in place a policy to disallow the acceptance of all forms of contributions/ gifts from the tobacco industry (monetary or otherwise) including offers of assistance, policy drafts, or study visit invitations given or offered to the government, its agencies, officials and their relatives. (3.4)</p>			2			
<p>The Code of Conduct for Integrity (<i>Gedragcode Integriteit Rijk</i>) serves as a guiding principle for upholding integrity.³³ It encompasses various aspects, such as refraining from accepting gifts that are worth more than €50, critically assessing the appropriateness of accepting gifts or invitations, and informing colleagues about any offered or accepted gifts/invitations. Additionally, it is encouraged that expenses related to trips (both domestic and international), dinners, lunches, and similar activities are preferably covered by the government rather than external parties. The code of conduct does not explicitly mention the tobacco industry.</p>						
TOTAL SCORE	32					

⁷ For purposes of this question, “consistently” means: a. Each time the FCTC is discussed, 5.3 is explained. AND b. Whenever the opportunity arises such when the tobacco industry intervention is discovered or reported.

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Annex A: Sources of Information

	TOP TOBACCO COMPANIES	MARKET SHARE	BRANDS	SOURCE
1	Philip Morris International	Not publicly available	Marlboro, Chesterfield, L&M	Link
2	British American Tobacco	Not publicly available	Lucky Strike, Kent, Dunhill, Pall Mall, Rothmans	Link
3	Imperial Brands	Not publicly available	Gauloises, JPS, Bastos, Drum, News, Van Nelle, Rizla	Link
4	Japan Tobacco International	Not publicly available	Camel, Winston,	Link

	TOP NEWSPAPERS/ MEDIA	URL
1	NOS	www.nos.nl
2	Telegraaf	www.telegraaf.nl
3	Trouw	www.trouw.nl
4	Tabaknee	www.tabaknee.nl
5	The Investigative Desk	www.investigativedesk.com

	TOBACCO INDUSTRY ALLIES/ FRONT GROUPS	TYPE (FRONT GROUP, AFFILIATE, INDIVIDUAL)	SOURCE
1	Vereniging Nederlandse Sigaretten-Kerftabakfabrikanten (VSK)	Branch organization	www.vsk-tabak.nl
2	Brancheorganisatie voor de tabaks- en gemaksdetailhandel (NSO)	Branch organization	www.tabaksdetailhandel.nl
3	Brancheorganisatie voor de tabaks- en zoetwarengroothandel (TZN)	Branch organization	www.tzn-nederland.nl
4	Elektronische Sigaretten Bond (Esigbond)	Branch organization	www.esigbond.nl
5	VNO-NCW	Employers' organization	www.vno-ncw.nl