# The Netherlands

TOBACCO
INDUSTRY INTERFERENCE
INDEX 2025

## November 2025

**Authors:** Eefje Willemse, Bethany Hipple Walters, Kristina Duval, Milly Neuman, and Marc Willemsen

**Acknowledgements:** We would like to thank the Gezondheidsfondsen voor Rookvrij (Health Funds for a Smokefree Netherlands) for funding this report.

## **Suggested citation**

Eefje Willemse, Bethany Hipple Walters, Kristina Duval, Milly Neuman, and Marc Willemsen. The Netherlands Tobacco Industry Interference Index. Utrecht: Trimbos Institute; 2025.





## **Background and Introduction**

#### **Tobacco control in the Netherlands**

In 2023 and 2024, significant tobacco control measures were implemented in the Netherlands. A flavor ban on e-cigarettes was introduced. Laws prohibiting the sale of tobacco products in supermarkets were put into place. In addition, excise duties on tobacco products have significantly increased. In 2023, the excise duty on cigarettes increased by 11%, while the duty on rolling tobacco increased by 28%. In 2024, the increase on excise duty was even higher, with a 24% rise on cigarettes and a 45% increase on rolling tobacco. These measures are the result of a comprehensive range of tobacco control measures implemented in the Netherlands. The Netherlands is a forerunner in tobacco control as all MPOWER measures developed by the WHO have been implemented at the highest level.<sup>2</sup>

A pivotal moment in tobacco control 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 5% by 2040.<sup>3</sup> The NPA ends in 2025. In its place, the government of the Netherlands has introduced a new prevention strategy.<sup>4</sup> Regarding tobacco control, the new prevention strategy continues the work of the NPA and focuses on reducing the number of tobacco sales outlets, encouraging smoke-free environments, and addressing e-cigarette use.

With regard to e-cigarettes, government officials and politicians state that the government is committed to countering the use of e-cigarettes and presented an action plan against e-cigarettes in March 2025. This action plan contains measures to curb illicit trade of e-cigarettes, to prevent initiation of e-cigarette use by educating parents about the harmful effects of e-cigarette use, and to encourage people to quit using e-cigarettes.<sup>5</sup>

## The tobacco industry in the Netherlands

Two transnational tobacco companies operate manufacturing facilities in the Netherlands: Imperial Brands and Philip Morris International (PMI). Imperial Brands focuses on producing rolling tobacco<sup>6</sup> and PMI on manufacturing semi-finished products used in e-cigarettes and heated tobacco products.<sup>7</sup> Another manufacturer, Koninklijke Theodorus Niemeyer, which belonged to British American Tobacco (BAT), closed their factory in the Netherlands in 2023.<sup>8</sup> BAT<sup>9</sup> and Japan Tobacco International (JTI)<sup>10</sup> also have offices in the Netherlands. In addition to these transnational tobacco companies, there are also a number of smaller Dutch companies involved in the production of tobacco and nicotine products. These include manufacturers of specialized tobacco products<sup>11–13</sup>, companies that produce and sell equipment for tobacco processing and the development of new tobacco and nicotine products<sup>14</sup>, and businesses that focus exclusively on the production of e-cigarette products such as vaping liquids<sup>15</sup>.

The Association for Dutch Cigarette and Fine Cut Tobacco Manufacturers (VSK) serves as the tobacco industry's branch organization and represents both roll-your-own tobacco manufacturers and cigarette manufacturers in the Netherlands.<sup>16</sup> Philip Morris International operates independently and is not affiliated with VSK. Other branch organizations affiliated with the tobacco industry in the Netherlands include the Branch Organization for Tobacco Retailers (NSO)<sup>17</sup> and the Branche Organization for E-cigarette retailers (Esigbond)<sup>18</sup>.

In 2023, British American Tobacco (BAT) and its subsidiary Nicoventures filed a lawsuit against the Dutch State claiming the flavor ban on e-cigarettes was unlawful. According to BAT, the flavor ban violated the principle of free movement of goods within the EU and, therefore, was unjustified. BAT argues that the State does not have sufficient scientific evidence that the health of the population in the Netherlands will be protected by a flavor ban. British American Tobacco further argues that a ban will backfire because fewer cigarette smokers will switch to e-cigarettes in an attempt to quit and former smokers who have already switched to e-cigarettes will relapse back to cigarettes. In 2024, the court ruled that the flavor ban was not unlawful. The harmfulness of e-cigarettes, and the appeal of flavors to young people, was seen to justify the flavor ban in light of the goal of a smoke-free generation by 2040.

## **Smoking in the Netherlands**

As of 2024, 18.2% of adults aged 18 and older in the Netherlands were smokers. Among them, 12.3% were daily smokers. Significantly more men (20.8%) reported smoking than women (15,7%). Figure I illustrates the smoking rates aggregated by sex and age in 2024.

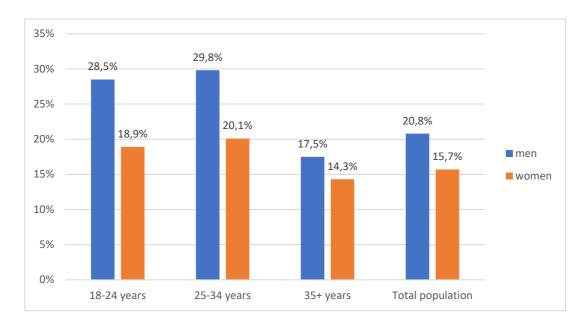


Figure 1. Smoking rates (%) within the Dutch population in 2024 by sex and age

## Comparison with the previous Tobacco Interference Index

The previous edition of the Tobacco Industry Interference Index (TIII) for the Netherlands was released in 2023, covering incidents from April 2021 to March 2023. At that time, the Netherlands obtained a total score of 32 points. This year, the total score stands at 34 points. The majority of the indicators received the same score as in 2023. The increase by two points is because a former spokesperson of the Ministry of Health, Welfare and Sports (2012-2019) has become Director External Affairs Netherlands at Philip Morris International. Besides this, we scored one point for the evidence which shows contact between a member of parliament and the tobacco industry. The tobacco industry can use members of parliament to influence tobacco control policy.

Based on the findings of our research for the 2025 Tobacco Industry Interference Index for the Netherlands, we have developed a number of recommendations to improve tobacco control efforts in the Netherlands. Our first two recommendations align with those put forth in the 2023 Tobacco Industry Interference Index 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. A third, and new, recommendation focuses on improving transparency rules for parliament. In the Netherlands, members of parliament do not view themselves as bound to Article 5.3 of the WHO FCTC. As a result, parliamentarians are not required to be transparent regarding their contact with tobacco industry lobbyists and lobby groups. This lack of transparency has the potential for members of the tobacco industry to influence governmental policies, procedures, and programs through contact and engagement with parliamentarians.

## **Methodology**

The data in this report was collected through a questionnaire, which was developed by the Southeast Asia Tobacco Control Alliance (SEATCA). There are 20 questions based on Article 5.3 guidelines. Data used in this report was obtained from the public domain only. Data was scored using a scoring system. The score ranges from 0 to 5, where 5 indicates the highest level of industry interference, and I means 'low' or 'no interference'. Hence the lower the score, the better a country has implemented Article 5.3. The 0 score indicates absence of evidence or not applicable. Where multiple pieces of evidence are found, the score applied reflects an average. Five researchers scored the indicators independently from each other, using the scoring instructions SEATCA provided. Thereafter the scoring was discussed, and consensus was reached on the score.

To increase readability, references to the sources of evidence are at the end of the report. The report covers information on incidents from April 2023 until March 2025, but also includes incidents prior to 2023 if they still have relevance for the period until March 2025.

## **Summary of Findings**

## I INDUSTRY PARTICIPATION IN POLICY DEVELOPMENT

No evidence was found of tobacco industry involvement in the development of (health) policies in the Netherlands between April 2023 and March 2025. During this time frame, the government held three 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. However, we did find evidence of contact between a member of parliament and a tobacco lobbyist. This indicates that there might be influence by the tobacco industry on health policies through parliamentarians in the Netherlands.

## 2 INDUSTRY CSR ACTIVITIES

We found no evidence of the government endorsing, supporting, forming partnerships with, or participating in Corporate Social Responsibility (CSR) activities of the tobacco industry. We also found no evidence of the government receiving CSR contributions from the tobacco industry during the pandemic between April 2023 and March 2025.

## 3 BENEFITS TO THE INDUSTRY

The prohibition of non-tobacco flavors in electronic cigarettes was already postponed (as described in our previous report). Subsequently, the implementation of this bill was further delayed - from October I 2023 to January I 2024 - following new information indicating that nearly none of the existing e-liquid products on the market comply with the new standard. Therefore the State Secretary wanted to give manufacturers more time to adjust their products.

## 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 signed for an indefinite period of time. Dutch Customs and groups affiliated with the tobacco industry collaborate to combat fraud and the smuggling of tobacco products, including through meetings twice a year and through sharing information related to illegal tobacco trade and counterfeit products.

No evidence was found of other top level government officials meeting with or fostering relationships with the tobacco industry between April 2023 and March 2025.

### 5 TRANSPARENCY

Interactions between the national government and the tobacco industry are disclosed in a national transparency registry, hosted on the website of the government. However, missing documents, such as three letters from the tobacco industry that were sent to the Health, Welfare and Sport committee of the House

of Representatives between April 2023 and March 2025, were not uploaded in the registry. These examples illustrate that the registry is not complete. In addition, a quick review shows that most municipalities and provinces do not have a transparency registry. This raises concerns for a lack of transparency about the interactions between the tobacco industry and the municipalities and provinces.

#### 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 10000 euros. No contributions (>10000 euros) from the tobacco industry have been identified in 2023, 2024, or the initial months of 2025.

No government officials hold positions in the tobacco industry. However, a former spokesperson of the Ministry of Health, Welfare and Sports (2012-2019) has become the Director of External Affairs in the Netherlands at Philip Morris International in May 2023.

## 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**

Three recommendations are proposed to reduce tobacco industry interference in the Netherlands. The first two recommendations align with recommendations made in the 2023 Tobacco Industry Interference Index for the Netherlands. The first recommendation suggests limiting collaboration between Dutch Customs and the tobacco industry by terminating the indefinite status of the Memorandum of Understanding (MoU), which was 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 uploading of notes from all instances of communication. A third, and new, recommendation focuses on improving transparency rules for parliament. In the Netherlands, members of parliament do not view themselves as bound to Article 5.3 of the WHO FCTC. As a result, parliamentarians are not required to be transparent regarding their contact with tobacco industry lobbyists and lobby groups. This lack of transparency has the potential for members of the tobacco industry to influence governmental policies, procedures, and programs though contact and engagement with parliamentarians.

## **RECOMMENDATION I**

## 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. This MoU should be terminated to address three key concerns. First, 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. Second, the absence of an endpoint may hinder proper evaluation of the collaboration. An endpoint drives both parties to evaluate whether they would like to extend the MoU. In addition, 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; in practice, this collaboration might extent to other domains as well. To fully align with Article 5.3 of the WHO 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 with members of the tobacco industry.
- Mandating the recording and uploading of minutes and notes for all communication between members of the tobacco industry and the government, including telephone and face-to-face meetings, to provide a complete record of discussions and decisions.

At the level of municipalities and provinces, there is also room for improvement in terms of transparency. All municipalities and provinces should ideally have a webpage about rules and regulation about contact with the tobacco industry.

## **RECOMMENDATION 3**

## Extend rules on transparency to parliament

The Dutch parliament is not considered part of the government and according to its own internal ruling, is not bound to Article 5.3 of the WHO FCTC. Evidence was found of contact between a member of parliament and the tobacco industry. Extending transparency rules to parliamentarians could help prevent the tobacco industry from influencing policy through parliament.

## The Netherlands

# **Tobacco Industry Interference Index 2025 Results and Findings**

	0	1	2	3	4	5
<b>INDICATOR 1: Level of Industry Participation in Policy-Developm</b>	ent					
I. The government <sup>1</sup> 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. <sup>2</sup> in setting or implementing public health policies in relation to tobacco control <sup>3</sup> (Rec 3.4)		ı				

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 2023 and March 2025.

However, we did find evidence of contact between a parliamentarian and the tobacco industry. During a debate in December 2024 on citizens' initiative '*Nicotinee*', a tobacco lobbyist was in contact with a member of parliament from the Freedom party (a coalition party in December 2024) through Whatsapp.<sup>22</sup> This indicates that there might be influence by the tobacco industry on health policies through parliamentarians. According to its internal ruling, the Dutch parliament is not part of the government and, therefore, is not considered to be bound by Article 5.3 of the WHO FCTC.<sup>23</sup>

2.	The government accepts, supports or endorses policies or legislation	0			
	<u>drafted</u> by or in collaboration with the tobacco industry. (Rec 3.4)	U			

No incidents were found in which the government accepted, supported, or endorsed policies or legislation drafted by or in collaboration with the tobacco industry between April 2023 and March 2025.

Between April 2023 and March 2025, the government conducted three internet consultations concerning (amendments of) legislation on tobacco and other related products. The subjects covered in these consultations were:

- Prohibition of flavors in heated tobacco products<sup>24</sup>
- Obligation to register points of sale of tobacco and related products<sup>25</sup>
- Limiting points of sale of tobacco and related products<sup>26</sup>

Internet consultations serve as an instrument 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 government states that in accordance with Article 5.3 of the WHO FCTC, the tobacco industry and the 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 industries, as well as

<sup>&</sup>lt;sup>1</sup> 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

<sup>&</sup>lt;sup>2</sup> The term, "tobacco industry' includes those representing its interests or working to further its interests, including the State-owned tobacco industry.

<sup>&</sup>lt;sup>3</sup> "Offer of assistance" may include draft legislation, technical input, recommendations, oversees study tour

<sup>&</sup>lt;sup>4</sup> Please annex a list since 2009 so that the respondent can quantify the frequency, <a href="http://www.who.int/fctc/cop/en/">http://www.who.int/fctc/cop/en/</a>

<sup>&</sup>lt;sup>5</sup> political, social financial, educations, community, technical expertise or training to counter smuggling or any other forms of contributions

	0		2	3	4	5
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				2		
tobacco control law. (e.g. 180 days is common for PHW, Tax increase				)		
can be implemented within I month) (Rec 7.1)						
la the cassions are sur one described on incident that a commed in other	L _					_

In the previous report, we described an incident that occurred in which a postponement of a law was granted. The prohibition of flavors in electronic cigarettes other than tobacco flavor was delayed for a period of six months, from July 1, 2022 to January 1, 2023. 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 (July 1, 2023 to October 1, 2023). This decision was made after the e-cigarette industry alerted the government about the presence of carcinogenic flavors on the list of 23 substances that were still allowed after the flavor ban came into effect. The government then deemed it necessary to commission further testing to ensure the safety of the remaining allowed flavors.

After publication of our previous report, the sell-out period was subsequently postponed until January 1, 2024.<sup>31</sup> The State Secretary decided to postpone after a report from the National Institute for Public Health and the Environment was published containing new information about the substances. This information showed that possibly almost none of the existing liquids on the market meet the new standard. Therefore, the State Secretary wanted to give manufacturers more time to adjust their products. The postponement was announced in a letter to the House of Representatives.<sup>32</sup>

7. The government gives privileges, incentives, tax exemptions, subsidies, financial incentives, or benefits to the tobacco industry (Rec 7.3)

3

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, and I kilogram of tobacco. For products acquired outside the EU, the limits are up to 200 cigarettes, 100 cigarillos, 50 cigars, or 25 grams of tobacco. The minimum age for the purchase of tobacco products is 18 in the Netherlands; however, duty-free allowances apply to any importer from the age of 17.<sup>33</sup>

## **INDICATOR 4: Forms of Unnecessary Interaction**

8. Top level government officials (such as President/ Prime Minister or Minister<sup>6</sup>) 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)

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 2023 and March 2025.

<sup>&</sup>lt;sup>6</sup> Includes immediate members of the families of the high-level officials

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

The government of the Netherlands accepts offers of assistance from the tobacco industry related to tobacco smuggling. In 2011, Dutch Customs and groups associated with tobacco industry signed Memorandums of Understanding (MoU) focused on combatting fraud and the smuggling of tobacco products. These Memorandums of Understandings were formed between Dutch Customs, the Cigarette Industry Foundation, and the Netherlands Fine Cut Tobacco Industry Association. The Association of the Industry Association of Industry Association.

The Memorandum of Understanding and the Annex to the Memorandum of Understanding describe how Dutch Customs and groups affiliated with the tobacco-industry will collaborate, including through meetings twice a year<sup>35,36</sup> and through sharing information related to illegal tobacco trade and counterfeit products<sup>36</sup>; the Annex to the Memorandum of Understanding also states that manufacturers of tobacco products are allowed to take samples of tobacco products seized by Customs for investigative purposes.<sup>35</sup>

Minutes of a MoU meeting reveal that the tobacco industry uses these meetings not solely to exchange practical information on illicit trade, but also to discuss policy matters, including the impact of excise duty increases.<sup>38</sup>

As stated in a letter to the House of Representatives, Dutch Customs continues to maintain regular contact with industry representatives to exchange information that supports efforts to combat illegal trade in tobacco products. This suggests that the cooperation between Customs and the tobacco industry remains ongoing and is not subject to a fixed end date.<sup>39</sup>

10. 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)

Excluding for the Memorandums of Understanding and associated collaboration to combat smuggling (see question 9), the government does not accept, support, endorse, or enter partnerships with the tobacco industry.

## INDICATOR 5: Transparency

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

Since 2016, the government discloses communication and/or minutes from interactions with the tobacco industry through a transparency registry at a government website.<sup>40</sup> This registry only discloses interactions that have taken place on a national level. Clarification regarding the guidelines surrounding interactions with the tobacco industry and disclosure are explained in a letter of the Ministry of Health, Welfare and Sports and the Ministry of Finance from 2015.<sup>41</sup> In this letter, the government stated that the following meetings and interactions are allowed on a national level:

- 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 with the tobacco industry once a year, if it is 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 Weighted Average Price.

Furthermore, the Ministry of Health, Welfare and Sports periodically informs other ministries, provinces, and municipalities about Article 5.3. Provinces and municipalities are encouraged to disclose interactions with the tobacco industry on their own official websites.

The presidium of the House of Representatives has stated that Article 5.3 does not apply to representatives, although representatives are encouraged to be transparent about their interactions.<sup>23</sup> However, the WHO FCTC has stated that these guidelines are applicable to representatives.

Between April 2023 and March 2025, 27 interactions were disclosed through the transparency register: 14 from the Ministry of Health, Welfare and Sports, 5 from the Dutch Customs, 4 from the Ministry of Finance, 3 from the Netherlands Food and Consumer Product Safety Authority (an independent agency in the Ministry of Agriculture, Fisheries, Food Security), and 1 from the Finance committee and the Economic Affairs committee of the House of Representatives. It should be noted that three of these interactions took place in 2011 but were made public in 2025.<sup>42</sup>

Not all communication that has taken place between the government and (affiliates of) the tobacco industry has been uploaded. It is stated in the Memorandum of Understanding (MoU) that the Dutch Customs and the tobacco industry meet at least twice a year. However, in 2024, only the minutes of the first meeting were uploaded to the transparency register. The agenda and/or minutes of the second meeting are absent. Furthermore, during our investigation, one of the assistants of the members of the Health, Welfare and Sport Committee provided us, upon request, with three letters from the tobacco industry. These letters were sent to the Health, Welfare and Sport Committee of the House of Representatives between April 2023 and March 2025, but had not been uploaded to the public registry. These examples illustrate that the registry is not complete.

Another important thing to note is the lack of transparency about interactions between the tobacco industry and municipalities and provinces. A quick review shows that most municipalities and provinces do not have a transparency registry. From the ten municipalities that we investigated (Delft, Utrecht, Kampen, Leeuwarden, Bergen op Zoom, Arnhem, Groningen, Amsterdam, Den Haag, Maastricht), only Bergen op Zoom had a dedicated page about interactions between their municipality and the tobacco industry.<sup>44</sup> This is also the municipality where PMI is based in the Netherlands. This makes

0	2	3	4	

it difficult to investigate whether meetings or interactions with the tobacco industry have taken place and if they adhere to Article 5.3. guidelines.

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)

The Netherlands only has a lobby register for the House of Representatives.<sup>45</sup> It is not mandatory for lobbyists to register, but registration has the advantage of gaining an access card. This access card gives access to the semi-public areas of the House. No tobacco industry lobbyists were registered between April 2023 and March 2025 (last update: April 2025). <sup>46</sup>

However, lobbyists can still make individual appointments with representatives without registration. This discrepancy is best shown by the fact that less than 100 lobbyists are registered, while the professional association of public affairs (BVPA) has more than 600 members.<sup>47</sup> Representatives do not have to disclose their calendars.

There is no lobbyist register for high-level government officials like ministers or senior officials. However, ministers are required to make their calendar public. <sup>48</sup> The Open State Foundation regularly investigates if ministers follow the established guidelines. Their research shows that many appointments with lobbyists are not made public. <sup>49</sup>

There is no specific registration required for tobacco industry entities, affiliated organizations, and individuals acting on their behalf.

## **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

The government of the Netherlands only prohibits contributions from foreign countries. It does not specifically prohibit contributions from the tobacco industry to political parties, candidates, or campaigns.

However, political parties are required to maintain transparency regarding the donations they receive. This requirement is established in the Political Parties Financing Act (Wet Financiering Politieke Partijen). Parties are obliged to report any donations exceeding 10000 euros 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.

Additionally, political parties with seats in the parliament are obliged to be transparent about gifts or donations with a value of 1000 euros or more (during 2023 this amount was changed from 4500 to 1000 euros). Gifts or donations exceeding a value of more than 100000 euros are prohibited. Records of these gifts and donations are published yearly. <sup>50</sup>

No contributions (>10000 euros) from the tobacco industry have been identified in 2023<sup>51</sup>, 2024<sup>52</sup>, or the initial months of 2025.<sup>53</sup> Furthermore, no gifts or donations from

	U			- 3	4	5	
the tobacco industry with a value of 4500 euros (between I Januari and I November) or 1000 euros (between 2 November and 22 November) or more have been identified in 2023. <sup>54,55</sup> Data regarding gifts or donations after the election in 2023 and 2024 will be disclosed later in 2025.							
14. Retired senior government officials form part of the tobacco industry (former Prime Minister, Minister, Attorney General) (Rec 4.4)		I					
We found no evidence that retired senior government officials formed part of the tobacco industry between April 2023 and March 2025. However, a former spokesperson of the Ministry of Health, Welfare and Sports (2012-2019) has become Director External Affairs Netherlands at Philip Morris International in May 2023. A press release from Philip Morris International described this person as a former employee of the Ministry of Health, Welfare and Sport.							
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						
We found no evidence that current government officials and relatives held positions in the tobacco industry between April 2023 and March 2025.							
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 and outcome) with the tobacco industry and its representatives. (Rec 5.1)		I					
Since 2016, the government of the Netherlands has embraced transpart the disclosure of all interactions with the tobacco industry and its representation encompasses approved meetings, as well as written exchanges such as The national government strongly encourages all levels of government written communications with the industry. However, it should be note currently no penalties in place for governments that fail to disclose the industry.	rese em to   ed tl	ntat ails pub hat	tives and lish ther	s. Thett theire and	nis ters ir re		
In accordance with the Open Government Act (Wet Open Overheid), that the right to request information from the government that has not public. Nevertheless, the act provides a certain degree of flexibility we disclosure of information, as stated in Article 5.1 of the Open Government reserves the right to withhold information from cases involving the economic and financial interests of the State or who information has been shared by private entities.	t yer hen men	t be t it o nt A the	en r com ct. F	mad es t or blic	e o th	he	
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);		ı					
The government of the Netherlands has a protocol for all civil servants regarding their contact with the tobacco industry and its representatives. <sup>59</sup> Furthermore, all civil servants and other government employees are required to adhere to the Code of Conduct Integrity (Gedragscode Integriteit Rijk). This code of conduct encompasses guidelines on							

interacting with tobacco industry lobbyists, making specific reference to Article 5.3 from the FCTC.<sup>60</sup>

The Dutch parliament is not regarded to be 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.<sup>61</sup> In 2024 the State Secretary repeated the message of the Presidium of the House of Representatives which states that the Article 5.3 does not apply to representatives.<sup>62</sup> This situation that parliamentarians, who ultimately determine whether policies are adopted, would not be bound by the provisions of the FCTC treaty is questioned by Dutch health advocacy organizations such as the Youth Smoking Prevention Foundation.

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 TAPS activities such as CSR or EPR (COP10), as well as on tobacco industry entities, affiliated organizations and individuals acting on their behalf, and tobacco industry funded groups and their research and marketing activities (Rec 5.2, 5.3, and COP9 and 10 Decision)

2

The *Tabaks- en Rookwarenregeling*<sup>63</sup> imposes certain obligations on tobacco producers and importers regarding the submission of information to the Ministry of Health, Welfare and Sports:

- 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;
- Any internal and external studies related to market research, including:
  - 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.

These documents should be communicated to the government within a 'reasonable' amount of time after coming to the attention of the producer or importer.

The tobacco industry is not obligated to periodically provide information on marketing expenses, revenue, or other expenditures such as lobbying or CSR activities.

19. The government has a program / system/ plan to consistently<sup>7</sup> raise awareness within its departments on policies relating to FCTC Article 5.3 Guidelines. (Rec 1.1, 1.2)

We did not uncover a specific program, plan, or system to promote awareness among the ministries about policies relating to Article 5.3 of the FCTC guidelines. However, the government consistently mentions Article 5.3 of the FCTC in all their communication

<sup>&</sup>lt;sup>7</sup> 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.

regarding tobacco control policy making, including in written replies to the tobacco industry or affiliated organizations.

Additionally, in 2015, the Ministry of Health, Welfare and Sports, along with the Ministry of Finance, developed a document titled 'Clarification of Article 5.3 of WHO FCTC' (in Dutch: 'Verduidelijking invulling artikel 5.3 WHO-Kaderverdrag').<sup>41</sup> This document was shared with officials at all levels of government. In 2019 and 2024, the document was redistributed to re-emphasize the importance of minimizing any interaction with the tobacco industry.

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)

2

The Code of Conduct for Integrity (*Gedragscode Integriteit Rijk*) serves as a guiding principle for upholding integrity.<sup>60</sup> It encompasses various aspects, such as refraining from accepting gifts that are worth more than 50 euros, critically assessing the appropriateness of accepting gifts or invitations, and informing colleagues about any offered or accepted gifts and/or invitations. Additionally, it is encouraged that expenses related to trips (both domestic and international), diners, 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.

TOTAL 34

#### References

- Rijksoverheid. Maatregelen overheid om roken te ontmoedigen. https://www.rijksoverheid.nl/onderwerpen/roken/rokenontmoedigen#:~:text=Accijns verhogen,heatsticks gaat de accijns omhoog.
- 2. World Health Organization. WHO report on the global tobacco epidemic. https://www.who.int/publications/i/item/9789240077164 (2023).
- 3. Ministry of Health Welfare and Sport. The National Prevention Agreement. https://www.government.nl/documents/reports/2019/06/30/the-national-prevention-agreement (2019).
- 4. Rijksoverheid. Kamerbrief over Samenhangende preventiestrategie. https://www.rijksoverheid.nl/documenten/kamerstukken/2025/06/13/kamerbrief-oversamenhangende-preventiestrategie (2025).
- 5. Rijksoverheid. Actieplan tegen vapen. https://www.rijksoverheid.nl/documenten/publicaties/2025/03/12/actieplan-tegen-vapen (2025).
- 6. Imperial brands Joure website. https://www.imperial-tobacco-joure.nl/.
- 7. Willemsen, M. C. Tobacco Control Policy in the Netherlands. Tobacco Control Policy in the Netherlands (2018). doi:10.1007/978-3-319-72368-6.
- 8. NOS. Einde aan twee eeuwen tabaksproductie in Groningen: BAT Niemeyer dicht. https://nos.nl/artikel/2378738-einde-aan-twee-eeuwen-tabaksproductie-in-groningen-bat-niemeyer-dicht (2021).
- 9. British American Tobacco Netherlands website. https://www.bat.com/contact-us/global-directory/netherlands.
- 10. |TI in the Netherlands.
- II. Heupink & Bloemen website. https://www.jti.com/en/our-company/where-we-operate/netherlands.
- 12. Cigar Factory 'de Olifant' website. https://www.jti.com/en/our-company/where-we-operate/netherlands.
- 13. Sigarenfabriek van 't Veen B.V. website. https://www.sigarenfabriekvantveen.nl/overons/.
- 14. ITM Group website. https://www.itmgroup.eu/nl/over-itm.
- 15. Millers Juice website. https://www.millersjuice.com/en/#navigation.
- 16. VSK. https://www.vsk-tabak.nl/.
- 17. NSO. https://nsoretail.nl/.
- 18. Esigbond. https://www.esigbond.nl/.
- 19. De Rechtspraak. Staat mocht smaakverbod voor e-sigaretten invoeren. https://www.rechtspraak.nl/Organisatie-en-contact/Organisatie/Rechtbanken/Rechtbank-Den-Haag/Nieuws/Paginas/Staat-mocht-smaakverbod-voor-e-sigaretten-invoeren.aspx (2024).
- 20. de Rechtspraak. ECLI:NL:RBDHA:2024:17892. https://uitspraken.rechtspraak.nl/details?id=ECLI:NL:RBDHA:2024:17892 (2024).
- 21. Trimbos-instituut i.s.m. RIVM en CBS. Gezondheidsenquete/Leefstijlmonitor. (2024).
- 22. Tabaknee. Tabakslobbyist appt met Kamerlid tijdens Nicotinee-debat. https://www.tabaknee.nl/nieuws/item/3 I 54-tabakslobbyist-appt-met-kamerlid-tijdens-nicotinee-debat (2025).
- 23. Tweede Kamer. Brief van het Presidium over vragen gesteld tijdens het plenaire debat over het Preventieakkoord van 3 september jl. over de verhouding tussen artikel 5.3 van het WHO-Kaderverdrag inzake tabaksontmoediging en de grondwettelijke positie van Kamerleden.
  - https://www.tweedekamer.nl/kamerstukken/detail?id=2019Z22401&did=2019D46538

- (2019).
- 24. Overheid.nl. Consultatie w ijz. Tabaks- en rookwarenregeling ivm verbod op kenmerkende aroma's voor verhitte tabaksproducten. https://www.internetconsultatie.nl/verbodenadditieven/b1 (2023).
- 25. Overheid.nl. Consultatie registratieplicht verkooppunten tabaksproducten en aanverwante producten. (2023).
- 26. Overheid.nl. Consultatie beperken verkooppunten tabaksproducten en aanverwante producten. (2024).
- 27. Tabaknee.nl. Tabakslobbyist praat mee over vervolg Preventieakkoord. https://www.tabaknee.nl/nieuws/item/3178-tabakslobbyist-praat-mee-over-vervolg-preventieakkoord#:~:text=De tabakslobby aan tafel bij,het woord voert over tabak. (2025).
- 28. WHO. FCTC/COP/10/DIV/I List of participants. https://fctc.who.int/resources/publications/i/item/fctc-cop-10-div-I-list-of-participants (2023).
- 29. Tabaknee.nl. Esigbond veroorzaakt uitstel smaakjesverbod e-sigaretten. https://www.tabaknee.nl/nieuws/item/2591-esigbond-veroorzaakt-uitstel-smaakjesverbod-e-sigaretten (2022).
- 30. Overheid.nl. Consultatie regeling reguleren smaken e-sigaret. https://www.internetconsultatie.nl/smaakjesverbod (2022).
- 31. NOS. Uitstel smaakjesverbod e-sigaretten en vapes tot 1 januari. https://nos.nl/artikel/2480374-uitstel-smaakjesverbod-e-sigaretten-en-vapes-tot-1-januari (2023).
- 32. Rijksoverheid. Addenda RIVM bij twee rapporten smaakverbod e-sigaretten. https://www.tweedekamer.nl/kamerstukken/brieven\_regering/detail?id=2023Z11943& did=2023D28411 (2023).
- 33. Belastingdienst. Hoeveel sigaretten of tabak mag ik belastingvrij meenemen naar Nederland? https://www.belastingdienst.nl/wps/wcm/connect/nl/bagage/content/sigaretten-of-tabak-meenemen-naar-nederland (2025).
- 34. Rijksoverheid. MoU Douane-SSI over samenwerking bestrijding smokkel van en handel in illegale en nagemaakte tabaksproducten. https://www.rijksoverheid.nl/onderwerpen/roken/documenten/convenanten/2011/06/16/mou-douane-ssi-over-samenwerking-bestrijding-smokkel-van-en-handel-in-illegale-en-nagemaakte-tabaksproducten (2011).
- 35. Rijksoverheid. Annex bij MoU tussen Douane, SSI en VNK over samenwerking bestrijding smokkel van en handel in illegale en nagemaakte tabaksproducten. https://www.rijksoverheid.nl/onderwerpen/roken/documenten/publicaties/2011/06/16/annex-bij-mou-tussen-douane-ssi-en-vnk-over-samenwerking-bestrijding-smokkel-van-en-handel-in-illegale-en-nagemaakte-tabaksproducten (2011).
- 36. Rijksoverheid. MoU Douane-VNK over samenwerking bestrijding smokkel van en handel in illegale en nagemaakte tabaksproducten. https://www.rijksoverheid.nl/onderwerpen/roken/documenten/convenanten/2011/06/16/mou-douane-vnk-over-samenwerking-bestrijding-smokkel-van-en-handel-in-illegale-en-nagemaakte-tabaksproducten (2011).
- 37. Rijksoverheid. Verslag Ie MoU vergadering 2024. https://www.rijksoverheid.nl/onderwerpen/roken/documenten/publicaties/2024/05/08/verslag-Ie-mou-vergadering-2024 (2024).
- 38. Rijksoverheid. Verslag 2e MoU vergadering 2023. https://www.rijksoverheid.nl/onderwerpen/roken/documenten/publicaties/2023/11/27/

- verslag-2e-mou-vergadering-2023 (2023).
- 39. Tweede Kamer der Staten-Generaal. *Voortgang Vape- en Tabaksbeleid*. https://www.tweedekamer.nl/kamerstukken/brieven\_regering/detail?id=2025Z14643& did=2025D33577 (2025).
- 40. Kamer, T. Duidelijkheid over contact met de tabaksindustrie. https://www.rijksoverheid.nl/onderwerpen/roken/transparant-over-contact-tabaksindustrie.
- 41. Tweede Kamer. Verduidelijking invulling artikel 5.3 WHO-Kaderverdrag. https://www.rijksoverheid.nl/documenten/brieven/2015/09/24/verduidelijking-invulling-artikel-5-3-who-kaderverdrag (2015).
- 42. Tabaknee. Douane publiceert MoU met tabaksindustrie. https://www.tabaknee.nl/nieuws/item/3166-douane-publiceert-mou-met-tabaksindustrie (2025).
- 43. Tweede kamer. MoU Douane-SSI over samenwerking bestrijding smokkel van en handel in illegale en nagemaakte tabaksproducten. https://www.rijksoverheid.nl/onderwerpen/roken/documenten/convenanten/2011/06/16/mou-douane-ssi-over-samenwerking-bestrijding-smokkel-van-en-handel-in-illegale-en-nagemaakte-tabaksproducten (2011).
- 44. Gemeente Bergen op Zoom. Contact gemeente en tabaksindustrie. https://www.bergenopzoom.nl/contact-gemeente-en-tabaksindustrie.
- 45. Tweede Kamer. Lobbyisten. https://www.tweedekamer.nl/contact\_en\_bezoek/lobbyisten (2025).
- 46. Tweede Kamer. Lobbyistenregister. https://www.tweedekamer.nl/sites/default/files/2025-04/Lobbyistenregister 04-04-2025.pdf (2025).
- 47. BVPA. Over de BVPA. https://bvpa.nl/over-ons/over-de-bvpa.
- 48. Ministerie van Algemene Zaken. Uitvoeringsrichtlijn Openbare agenda bewindslieden. https://www.communicatierijk.nl/vakkennis/openbare-agendabewindslieden/uitvoeringsrichtlijn-openbare-agendabewindslieden.
- 49. Open State Foundation. Vervolgonderzoek Open State: Ondanks verbetering scoort kabinet-Schoof nog steeds onvoldoende op transparantie. https://openstate.eu/nl/2024/11/english-vervolgonderzoek-open-state-ondanks-verbetering-scoort-kabinet-schoof-nog-steeds-onvoldoende-op-transparantie/ (2024).
- 50. Tweede Kamer. Giften en subsidies politieke partijen. https://www.rijksoverheid.nl/onderwerpen/democratie/rol-politieke-partijen/giften-ensubsidies-politieke-partijen.
- 51. Tweede Kamer. Overzicht substantiële giften aan politieke partijen 2023. https://www.rijksoverheid.nl/documenten/jaarverslagen/2023/01/27/overzicht-substantiele-giften-aan-politieke-partijen-2023 (2024).
- 52. Tweede Kamer. Overzicht substantiële giften aan politieke partijen 2024. https://www.rijksoverheid.nl/documenten/jaarverslagen/2024/01/11/overzicht-substantiele-giften-aan-politieke-partijen-2024 (2025).
- 53. Tweede Kamer. Overzicht substantiële giften aan politieke partijen 2025. https://www.rijksoverheid.nl/documenten/jaarverslagen/2025/01/31/overzicht-substantiele-giften-aan-politieke-partijen-2025 (2025).
- 54. Tweede Kamer. Overzicht giften en schulden politieke partijen Tweede Kamerverkiezing 2023. (2023).
- 55. Tweede Kamer. Aanvullend overzicht giften en schulden politieke partijen Tweede Kamerverkiezing 2023. https://www.rijksoverheid.nl/documenten/rapporten/2024/01/22/aanvullend-overzicht-

- giften-en-schulden-politieke-partijen-tweede-kamerverkiezing-2023 (2024).
- 56. Tabaknee. Oud-woordvoerder VWS Ole Heil nu toplobbyist van Philip Morris. https://www.tabaknee.nl/nieuws/item/2788-oud-woordvoerder-vws-ole-heil-nutoplobbyist-van-philip-morris (2023).
- 57. Philip Morris. Philip Morris International benoemt Ole Heil tot Director External Affairs Nederland. https://www.pmi.com/markets/netherlands/nl/media-standpunten (2025).
- 58. Overheid.nl. Wet open overheid. https://wetten.overheid.nl/BWBR0045754/2023-04-01#Hoofdstuk5.
- 59. Tweede Kamer. Protocol wijze van omgang met de tabaksindustrie. https://www.rijksoverheid.nl/onderwerpen/roken/documenten/publicaties/2016/03/07/protocol-over-de-wijze-van-omgang-met-de-tabaksindustrie (2016).
- 60. Tweede Kamer. Gedragscode Integriteit Rijk. https://www.rijksoverheid.nl/documenten/richtlijnen/2017/12/01/gedragscode-integriteit-rijk-gir (2019).
- 61. Tabaknee.nl. Motie Gündoğan: Kamerleden moeten tabakslobby buitensluiten. https://www.tabaknee.nl/nieuws/item/2378-motie-gundogan-kamerleden-moetentabakslobby-buitensluiten (2021).
- 62. Tabaknee. Van Ooijen: 'Kamer beslist zelf over toelaten tabakslobby'. https://www.tabaknee.nl/nieuws/item/2985-van-ooijen-kamer-beslist-zelf-over-toelaten-tabakslobby (2024).
- 63. Overheid.nl. Tabaks- en Rookwarenregeling. https://wetten.overheid.nl/BWBR0037958/2023-04-19/0/Paragraaf4/informatie.

# **Annex A: Sources of Information**

	TOP TOBACCO COMPANIES	MARKET SHARE	BRANDS	SOURCE
I	Philip Morris International	Not publicly available	Marlboro, Chesterfield, L&M	<u>Link</u>
2	British American Tobacco	Not publicly available	Lucky Strike, Kent, Dunhill, Pall Mall, Rothmans	<u>Link</u>
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
ı	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

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