



TOBACCO

**MAPPING THE IMPACT OF ILLICIT TRADE
ON THE SUSTAINABLE DEVELOPMENT GOALS**

ABOUT THE REPORT

On 18 July 2019, the Transnational Alliance to Combat Illicit Trade (TRACIT) in collaboration with the UN Conference on Trade and Development (UNCTAD) organized a forum to discuss the role of illicit trade in inhibiting positive development outcomes and in particular, the implications for the achievement of the UN Sustainable Development Goals (SDGs).

The event featured the launch of TRACIT's report, *Mapping the Impact of Illicit Trade on the UN Sustainable Development Goals*.

The TRACIT report investigates illicit trade in 12 key sectors that participate significantly in international trade and are most vulnerable to illicit trade. For each sector, the negative impacts of illicit trade are mapped against the 17 UN SDGs. The sectors include: agri-foods, agro-chemicals and pesticides, alcohol, counterfeit and pirated goods, forestry, IUU fishing, petroleum, pharmaceuticals, precious metals and gemstones, tobacco products, trafficking in persons and illicit trade in wildlife.

This document excerpts the chapter on "SDGs and illicit trade in tobacco products"

ABOUT TRACIT

The Transnational Alliance to Combat Illicit Trade (TRACIT) is an independent, private sector initiative to drive change to mitigate the economic and social damages of illicit trade by strengthening government enforcement mechanisms and mobilizing businesses across industry sectors most impacted by illicit trade.

FOR MORE INFORMATION

The full report, Executive Summary and the sector specific chapter excerpts can be found at: www.tracit.org/publications_illicit-trade-and-the-unsdgs

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SDGs AND ILLICIT TRADE IN TOBACCO PRODUCTS



INTRODUCTION

Illicit trade and the UN SDGs

The UN Sustainable Development Goals (SDGs) lay out an ambitious set of 17 goals to address the world's most acute economic, social and environmental challenges. They cover everything from poverty eradication and zero hunger to clean water, decent jobs and peace. Since coming into effect in January 2016, governments, private sector and civil society have rallied around the SDGs to guide policy, implement investment strategies and allocate funding.

Among the portfolio of tools available to achieve the SDGs is the expansion of international trade.¹ This is because trade has historically proven to be an engine for development, boosting income generating capacity and contributing to unprecedented reductions in poverty levels.² Over the last few decades cross-border trade has expanded significantly, supporting rising living standards across the globe.

At the same time, the expansion in *legal* trade has been accompanied by the alarming emergence of *illicit* trade, with estimates quantifying it and associated transnational criminal activities at between 8 and 15 percent of global GDP.³

From smuggling, counterfeiting and tax evasion, to the illegal sale or possession of goods, services, humans and wildlife, illicit trade is compromising the attainment of the SDGs in significant ways, crowding out legitimate economic activity, depriving governments of revenues for investment in vital public services, dislocating millions of legitimate jobs and causing irreversible damage to ecosystems and human lives.

Mapping illicit trade against the SDGs

Despite the recognition of international trade as an important means to achieve the SDGs, insufficient attention has been given to the substantial impact that illicit trade has on holding back progress.

In order to help governments and business better understand how their efforts to achieve sustainable development must account for the negative forces of illicit trade, this study maps the 17 UN SDGs against the following sectors: agri-foods, alcohol, fisheries, forestry, petroleum, pharmaceuticals, precious metals and gemstones, pesticides, tobacco, wildlife and all forms of counterfeiting and piracy. These sectors were chosen because they participate significantly in international trade and they are particularly vulnerable to illicit trade. Trafficking in persons is also examined as a particularly abhorrent phenomenon affecting supply chains and basic human rights as well as contributing to illicit trade practices.

To the extent that an SDG—or one of the 169 targets established to track progress on the goals—is impacted by illicit trade, this study examines where and how illicit activity undermines progress to achieve it. In some cases, illicit activity is mapped against an overall goal, such as SDG 3 (Good Health and Well-Being). In other cases, a specific target has been examined, such as SDG Target 8.7 (Eradicate forced labor, end modern slavery and human trafficking).

Key findings from the report

The socio-economic impacts of illicit present significant deterrence to all 17 of the SDGs—holding back progress, increasing costs and pushing achievement of the goals further away.

There are notable “macro” impacts where illicit trade cuts deeply across many of the SDGs, undermining achievement of the economic goals for poverty reduction, decent jobs and economic growth (SDGs 1, 2, 3, 4 & 8), and robbing governments of taxable income that can be invested in public services (SDGs 9 & 17). When it generates revenue for organized criminal and terrorist groups, illicit trade undermines goals for peace and stability (SDG 16). Most forms of illicit trade plunder natural resources (SDGs 6, 14 & 15), abuse supply chains and ultimately expose consumers to fake and potentially harmful products (SDG 12).

While findings show that illicit trade poses a threat to all 17 SDGs, nowhere is the nexus as evident than in SDG 16 (Peace, Justice and Strong Institutions) and SDG 8 (Decent Work and Economic Growth).



Illicit trade—in all its forms—stands in direct juxtaposition to SDG 16, by feeding violence and breeding corruption, undermining trust in institutions and the rule of law, and generating enormous illicit financial flows.

Moreover, the links between illicit trade and organized crime are well established, from human trafficking networks and tobacco smuggling, to fuel theft by drug cartels and the involvement of the mafia and organized criminal groups in the trade of counterfeit products. Perhaps most frightening are links to terrorist financing that heighten threats to national and global security.



All types of illicit trade threaten inclusive economic growth and significantly hinder achievement of SDG 8. Lost taxes rob governments of revenues intended for schools, infrastructure and other public services. Illegal and unfair competition reduces sales and dampens the ability of companies

to create lasting and dignified job opportunities. Taken together, economic leakages across the sectors susceptible to illicit trade create an annual drain on the economy of US\$2.2 trillion and present a triple threat to financing the necessary “billions to trillions” dollar gap needed to reach the SDGs.

Business is a partner for achieving the SDGs

As illicit trade weakens the viability and sustainability of industries, it simultaneously dilutes private sector contributions to achieving the SDGs. For example, illicit trade is a form of unfair competition that undermines private sector contributions to economic growth and employment. It chokes off market growth, sabotages global supply chains, squanders natural resources and endangers market security. Fake products and inferior materials in supply chains harm consumers and tarnish consumer perception of a corporation's social responsibility (CSR) performance. In some cases, it poses significant threats to the safety and security of personnel and facilities, all adding to the increasing costs of doing business. Where proliferating illicit trade creates socio-economic instability, it dampens private sector investment, holds back research and development (R&D) and discourages technology transfer.

For these reasons, the private sector has a vital interest in defending against illicit trade, helping itself across industry sectors and playing an active role in promoting the SDGs.



The Transnational Alliance to Combat Illicit Trade (TRACIT) provides a platform for business and governments to collaborate holistically to mitigate the incumbrance of illicit trade on the SDGs. Mapping the impacts of illicit trade on the UN Sustainable Development Goals is part of TRACIT's contribution to the partnership approach embodied in SDG 17 and a means by which business, the public sector and civil society—working in partnership—can more effectively achieve the SDGs.

SDGs AND ILLICIT TRADE IN TOBACCO PRODUCTS

Illicit trade in tobacco is rampant and is perhaps the most widespread and well-documented sector vulnerable to illicit trade.¹ It has been estimated that 1 in every 10 cigarettes and tobacco products consumed globally is illicit.² But while most of the policy attention has centered on illicit trade in cigarettes,³ estimated to be in the range of tens of billions of dollars annually,⁴ other tobacco products, such as smokeless and roll-your-own tobacco, are also smuggled.⁵ Examples include smuggling of smokeless tobacco products from India to Bangladesh, Sri Lanka, and Nepal, and the smuggling of hand-rolling tobacco in Europe, especially the United Kingdom, where smuggling costs HMRC (Her Majesty's Revenue and Customs) £2.2 billion in lost revenue per year.^{6,7}

Illicit trade in tobacco generally includes “any practice or conduct prohibited by law which relates to production, shipment, receipt, possession, distribution, sale, or purchase of tobacco products including any practice or conduct intended to facilitate such activity.”⁸

Criminals engage in many forms of illegal trade in tobacco including contraband cigarettes, counterfeits, illicit or cheap whites, grey market cigarettes and loose tobacco.⁹

Illicit trade in tobacco generally includes:

- Illicit manufacture: cigarettes produced in legal or covert facilities and not declared to tax authorities (e.g., counterfeits of established international brands, non-duty paid production for local consumption, duty and non-duty paid production for smuggling out¹⁰); and
- Illicit importation: tobacco products produced/ brought in one jurisdiction and then illegally transported to another where prices or taxes are relatively higher, either for personal consumption or commercial exploitation (e.g., bootlegging and large-scale smuggling).¹¹

Corruption is a fundamental element and facilitator of the illicit trade in tobacco products.

INTERPOL. (2014). *Countering Illicit Trade in Tobacco Products: a Guide for Policy Makers*. Lyon: INTERPOL.

There are a number of factors contributing to the pervasiveness of illicit tobacco trade. While large price and tax differences between countries or jurisdictions create the financial incentives for tax evasion, other enabling factors include weak governance, high levels of corruption, poor government commitment to combatting illicit tobacco, ineffective customs and tax administration, abuse of free trade zones, lack of enforcement and out-of-date regulatory frameworks to address illicit trade, as well as the presence of informal distribution channels for tobacco products.^{12, 13, 14, 15} Moreover, tobacco products are easily transported and disguised, and the laws and penalties involved are relatively low, thereby making it a *high-profit, low-risk* opportunity.¹⁶

Illicit trade of tobacco products robs governments of much needed tax revenue, fuels corruption and terrorism, and expands the global illegal economy, which hampers competition and free trade and subsidizes other forms of illicit trade, including drugs, arms and human trafficking.¹⁷ Illicit trade also undermines the sustainability of legitimate actors by reducing their profitability, increasing costs of monitoring, compliance and insurance, and causing reputational damage.

Over the years, several efforts have been made to recognize and resolve the detrimental impacts of illicit trade in tobacco. The World Health Organization (WHO) Framework Convention on Tobacco Control (FCTC), for example, aims to tackle illicit trade in tobacco as a critical measure for promoting public health. Within the FCTC, a Protocol to Eliminate Illicit Trade in Tobacco Products (The Protocol) aims to improve tobacco supply chain security through a number of measures, including the establishment of a global tracking and tracing system and stricter penalties for offences. Moreover, it includes several measures aimed at promoting international cooperation and law enforcement.

The Protocol entered into force in September 2018,¹⁸ representing a significant commitment by the international governance community to rally against illicit trade in tobacco.

There have also been several positive developments in recent years by governments who are leading the way in combatting illicit tobacco trade. Notable examples include:

- The EU Parliament's Special Committee on Terrorism has recently expressed its concern "at the scale of illicit tobacco markets in the EU, the proceeds of which can be used to finance terrorism."¹⁹
- The US has introduced tobacco product standards to reduce demand for contraband or nonconforming tobacco products.²⁰
- The UK's HMRC is developing regulatory frameworks to prevent fraud and increasing criminal prosecutions for tobacco offences.²¹
- Australia has taken proactive steps to increase penalties and allocate additional resources to counter illicit trade in tobacco.
- The Government of Costa Rica has opened the door for private companies to actively collaborate in the fight illicit trade in Costa Rica. The "Mixed Commission to Fight Against Illicit Trade" was created to plan, guide, coordinate, consolidate and communicate public policies, projects and interventions against illicit trade.²²

Impact of illicit trade in tobacco on achieving the UN Sustainable Development Goals

Illicit trade in tobacco has wide-ranging negative impacts on achieving a number of the SDGs. For example, illicit products can be more affordable and accessible, which can have adverse effects on public health and well-being—in particular of young people, the poor and other vulnerable groups. As noted by WHO, the economic and social impacts disproportionately affect developing countries and countries with economies in transition.²³ Illicit trade in tobacco products also represents a major source of illegal income for organized crime and terrorist organizations.²⁴

Illicit trade in tobacco threatens achievement of four of the SDGs:

- SDG 3 (good health and well-being);
- SDG 8 (decent work and economic growth);
- SDG 16 (peace, justice and strong institutions); and
- SDG 17 (partnerships for the goals).

Health



Reducing smoking consumption and mitigating the harmful effects of tobacco smoking is intrinsically linked to SDG 3 (ensure healthy lives and promote well-being for all at all ages). Notably, SDG Target 3A calls for strengthening the implementation of the WHO Framework Convention on Tobacco Control (FCTC) as one of the means to reach the overall health goal of SDG 3. The FCTC Protocol aims at eliminating all forms of illicit trade in tobacco so as to decrease the accessibility and affordability of tobacco products. This would firstly reduce consumption and secondly strengthen associated tobacco control policies. The Protocol aims to secure the supply chain, including by establishing an international tracking and tracing system, by countering illicit trade through dissuasive law enforcement measures and by encouraging a suite of measures to enable international cooperation.²⁵

The availability of low-priced illicit tobacco products undermines tobacco control policy efforts intended to reduce the uptake of tobacco by youth and adults from low-income groups.²⁶ Government health policy objectives are further undermined when lost sales tax revenues drain funding for anti-smoking campaigns and healthcare.²⁷ The larger the problem—such as large-scale cigarette smuggling—the greater the drain on public revenue, the higher the costs of controlling associated organized criminal networks and the greater the risk to public health.²⁸

Furthermore, illicit tobacco products fall outside government health regulations, such as requirements for marketing and labeling. Government tobacco control policies are also undercut when cigarette packs illegally arrive in markets without mandatory labeling requirements or where required health warnings are absent or printed in a foreign language.²⁹

Illicit tobacco products are arguably even more harmful than legal ones, since they do not meet the health regulations of the destination country and can often include spurious ingredients.³⁰

Stable and secure economic growth and development



As noted by the 2015 “Financing for Development Addis Ababa Action Agenda” (later endorsed by the United Nations as part of the SDGs), the effective use of domestic resources, underscored by the principle of national ownership, is central to achieving sustainable development.³¹ Domestic resources and job creation depend in large measure on economic growth. Growth, in turn, is supported by an enabling economic, social, and environment policy environment, sustained in part by domestic resource mobilization through tax and other revenue collection.³² SDG 8 (decent work and economic growth) and SDG Target 17.1 (strengthen domestic resource mobilization) are thus interlinked.

Clause 32 of the Action Agenda identifies price and tax measures on tobacco as an important revenue stream for financing development in many countries, as well as means to reduce tobacco consumption and health care costs. Therefore, increases in tobacco taxes can represent a win-win for developing countries in terms of expanding a country’s tax base and improving public health. However, the effectiveness of such policies can be limited if they do not account for local market circumstances or are not combined with an interconnected policy response to illicit trade.

Illicit tobacco trade not only causes significant financial damage to government revenues, but also hurts the economic stability and competitiveness of traders that comply with regulations—creating a drag on economic growth (SDG 8). Every year, governments lose an estimated US\$40.5 billion in tax-based revenue from unreported illicit trade of tobacco products. In some countries, illicit trade can be as high as 40 to 50 percent of the overall tobacco market.³³ The lost tax revenues are a drain on public budgets and severely limit government ability to mobilize sufficient domestic tax revenue (SDG Target 17.1) to provide for public services, infrastructure and healthcare.³⁴ In addition, expenditures on law enforcement are substantial and further strain limited government funds.³⁵

Child labor in agriculture sectors remains a significant impediment to achieving SDG Target 8.7 (end child labor in all its forms by 2025). According to the International Labor Organization (ILO), 70 percent of the children involved in child labor (about 108 million children) are concentrated primarily in the agriculture sector.³⁶ Illicit actors benefit—either knowingly or with no regard to—the exploitation of child labor. Furthermore, they have no incentive to take responsibility for the production, sourcing and farming of tobacco. In response to these problems, the legitimate tobacco industry has invested significantly in eliminating child labor in all farms where they purchase tobacco, and they are developing systems to monitor that such programs and standards are maintained.

Peace, justice and strong institutions



Illicit tobacco can also erode the rule of law and upset peaceful existence by financing the operations of criminal networks. This is viewed as a major security threat by governments and consequently the attainment of SDG 16 (Peace, justice and strong institutions).³⁷ Large-scale illicit tobacco trade, which is generally conducted by organized criminal networks, thrives in environments characterized by weak governance, high levels of corruption, and lax law enforcement. Smuggling of other commodities is also common in these countries and regions.³⁸ This illegal activity generates large illicit financial flows (SDG Target 16.4), enables corruption (SDG Target 16.5) and facilitates other transnational organized crimes such as money laundering and/or human trafficking (SDG Target 16.2).³⁹ Numerous case studies show that the proceeds from illicit trade in tobacco products are being laundered by organized criminal networks and redirected to fund other criminal activities, including terrorism.⁴⁰

Second only to trafficking in drugs, trafficking in illicit cigarettes has been cited as one of the main sources of funding for terrorist activities in the sub-Saharan region of Africa where traffickers closely cooperate with regional terrorist groups.⁴¹ In Central and Eastern Africa, “rebels accused of serious human right violations have been shown to use the illegal tobacco trade to finance their activities.”⁴²

CONCLUSIONS



Increases affordability and access to unregulated tobacco products, which may not meet the health regulations of the destination country and can often include spurious ingredients.



Strips governments of billions in tax revenues needed to promote inclusive economic growth and exploits child labor.



Funds organized crime and terrorist activities that threaten peaceful and inclusive societies; and burdens expenditures on law enforcement.



Has a debilitating effect on efforts to improve domestic resource mobilization by denying the government a significant source of tax income.

IMPLICATIONS AND NEXT STEPS

The sweeping, negative impacts of illicit trade on the SDGs point to a wide range of challenges for both governments and business. Hence, it will be expedient to:

Attend to developing and least developed countries. The alarming consequences of illicit trade are especially evident in developing countries hard-pressed to monetize resources, commercialize innovation, attract investment, establish lasting job opportunities and create genuine, long-term economic growth. As such, it will be critical to support the capabilities of developing countries to better defend against illicit trade by *inter alia* taking stock of national government experiences, challenges, priorities and requests for assistance while also identifying where “in-country” efforts would be most valuable and most effective.

Account for the interconnected nature of the challenge. As noted by the UN, the SDGs are integrated and indivisible in nature with significant inter-linkages across the goals and targets. Ending poverty, for example, must go hand-in-hand with strategies that build economic growth and address a range of social needs including education, health, social protection, job opportunities and environmental stewardship. By the same token, a holistic approach is needed to address the significant number of interdependencies and overlapping problems relating to multiple forms of illicit trade. The impacts of illicit trade cannot be examined effectively in isolation of other sectors, nor can they be addressed in isolation of the SDGs.

Promote shared responsibility. Improving public-private dialogue and promoting partnerships will be needed to address the global nature of illicit trade. Public and private actors can play an important role in determining a responsive, evidence-based work program for addressing illicit trade, including delineation of best practices, and, where applicable, development of regulatory standards.

Prioritize the policy response. The findings from this study demonstrate that illicit trade is a significant deterrent to achieving the SDGs. As governments go about formulating policies and implementing programs to achieve the SDGs, a first order consideration should be to reduce the deterrent forces of illicit trade and plug the fiscal leakages associated with it. This approach has the immediate effect of adding resources and revenues back into the global economy, putting more policy tools back on the table, and reducing timelines, costs and other hurdles to achieving the goals. Consequently, a more level playing field, without the economic drags of illicit trade, can improve the efficiency and effectiveness of policies and programs governments are taking to stimulate growth, employment and investment to achieve the SDGs.

Foster political will and leadership. Addressing the threat of illicit trade on the SDGs will require political will of government officials at all levels to prioritize the problem, actively pursue solutions and invest in enforcement measures. This study provides a first step in raising awareness on the threat of illicit trade on achieving the SDGs. The work also serves as a roadmap to help policy makers identify areas that merit greater attention and to formulate effective strategies to address the serious threats posed by illicit trade.

NOTES

¹ Melzer, S. and Martin, C. (2016). "A brief overview of illicit trade in tobacco products. In OECD, *Illicit Trade: Converging Criminal Networks* (123-178). Paris: OECD Publishing. Available at: <http://dx.doi.org/10.1787/9789264251847-8-en>

² WHO. (2018). *Tobacco*. Geneva: WHO. Available at: <http://www.who.int/news-room/fact-sheets/detail/tobacco>

³ Illicit cigarettes are essentially defined as cigarettes that evade either or both import duties and / or domestic taxes (includes both smuggled, counterfeit/fake products and products manufactured and sold locally without paying the relevant duties & taxes).

⁴ The Financial Action Task Force (FATF). (2012). *FATF Report: Illicit Tobacco Trade, June 2012*. Paris: FATF/OECD. Retrieved from: <http://www.fatf-gafi.org/media/fatf/documents/reports/Illicit%20Tobacco%20Trade.pdf>

⁵ NIH National Cancer Institute and the World Health Organization. (2016). *Monograph 21: The Economics of Tobacco and Tobacco Control, Section 5 Policy and Other Influences on the Supply of Tobacco Products, Chapter 14 Tobacco Tax Avoidance and Tax Evasion*. n.p.: U.S. Department of Health & Human Services. Retrieved from: https://cancercontrol.cancer.gov/brp/tcrb/monographs/21/docs/m21_14.pdf

⁶ Kabir FHMH, Shukla DS, Iqbal N, Peiris M. (2010). *Tracing illicit tobacco trade in South Asia. Focus countries: Bangladesh, India, Pakistan, and Sri Lanka*. Ottawa: HealthBridge. Retrieved from: <https://healthbridge.ca/images/uploads/library/IllicitTobaccoTradeinSouthAsia.pdf>; Karki, Y.B., Pant, K.D., & Pande, B.R. (2003). *A study on the Economics of Tobacco in Nepal. HNP discussion papers: Economics of tobacco control paper no. 13*. Washington, DC: World Bank and World Health Organization. Retrieved from: http://siteresources.worldbank.org/HEALTHNUTRITIONANDPOPULATION/Resources/281627-1095698140167/Karki-AStudy_whole.pdf

⁷ Her Majesty's Revenue and Customs. (2011). *Tackling tobacco smuggling—building on our success: a renewed strategy for HM Revenue and Customs and the UK Border Agency*. London: HM Revenue and Customs. Available from: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/398461/Tackling_tobacco_smuggling_-_building_on_our_success.pdf

⁸ The United States Department of State / Department of Justice / Department of the Treasury / Department of Homeland Security / Department of Health and Human Services. (2015). *The Global Illicit Trade in Tobacco: A Threat to National Security*. n.p.: A/GIS/GPS. Retrieved from: <https://2009-2017.state.gov/documents/organization/250513.pdf>

⁹ The United States Department of State / Department of Justice / Department of the Treasury / Department of Homeland Security / Department of Health and Human Services. (2015). *The Global Illicit Trade in Tobacco: A Threat to National Security*. n.p.: A/GIS/GPS. Retrieved from: <https://2009-2017.state.gov/documents/organization/250513.pdf>

¹⁰ The licit/illicit nature of exports depend on the local law of the country of manufacture. In some locations, such as manufacturing within free trade zones, the product only becomes 'illegal' once it crosses the border of the destination country, either through under-declaration or because the pack labelling is not compliant with local regulation.

¹¹ WHO. (n.d.). *Illicit Trade and Tobacco – a summary of evidence and country responses [Powerpoint]*. Geneva: WHO. Retrieved from: <http://www.who.int/tobacco/economics/illicittrade.pdf>

¹² FATF. (2010). *Money Laundering vulnerabilities of Free Trade Zones*. Paris: FATF/OECD. Retrieved from: <http://www.fatf-gafi.org/media/fatf/documents/reports/ML%20of%20Free%20Trade%20Zones.pdf>

¹³ NIH National Cancer Institute and the World Health Organization. (2016). *Monograph 21: The Economics of Tobacco and Tobacco Control, Section 5 Policy and Other Influences on the Supply of Tobacco Products, Chapter 14 Tobacco Tax Avoidance and Tax Evasion*. n.p.: U.S. Department of Health & Human Services. Retrieved from: https://cancercontrol.cancer.gov/brp/tcrb/monographs/21/docs/m21_14.pdf

¹⁴ INTERPOL Office of Legal Affairs. (2014). *Countering illicit trade in tobacco products: a guide for policy makers*. Lyon: INTERPOL. Retrieved from: <https://www.interpol.int/News-and-media/Publications2/Guides-manuals/Countering-Illicit-Trade-in-Tobacco-Products-A-guide-for-Policy-Makers-June-2014>

¹⁵ WHO. (n.d.). *Illicit Trade and Tobacco – a summary of evidence and country responses [Powerpoint]*. Geneva: WHO. Retrieved from: <http://www.who.int/tobacco/economics/illicittrade.pdf>

¹⁶ INTERPOL Office of Legal Affairs. (2014). *Countering illicit trade in tobacco products: a guide for policy makers*. Lyon: INTERPOL. Retrieved from: <https://www.interpol.int/News-and-media/Publications2/Guides-manuals/Countering-Illicit-Trade-in-Tobacco-Products-A-guide-for-Policy-Makers-June-2014>

¹⁷ The United States Department of State / Department of Justice / Department of the Treasury / Department of Homeland Security / Department of Health and Human Services. (2015). *The Global Illicit Trade in Tobacco: A Threat to National Security*. n.p.: A/GIS/GPS. Retrieved from: <https://2009-2017.state.gov/documents/organization/250513.pdf>

¹⁸ WHO FCTC. (2018). *The Protocol to Eliminate Illicit Trade in Tobacco Products is live! [Press release]*. Geneva: WHO. Available at: <http://www.who.int/fctc/mediacentre/press-release/protocol-entering-into-force/en/>

¹⁹ European Parliament. (2018). *Draft report on findings and recommendations of the Special Committee on Terrorism (2018/2044(INI))*. Brussels: European Parliament. Retrieved from: <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-%2F%2FEP%2F%2FNONSGML%2BCOMPARL%2BPE-621.073%2B01%2BDOC%2BPDF%2BV0%2F%2FEN>

- ²⁰ U.S. Food and Drug Administration. (2018). *Illicit Trade in Tobacco Products after Implementation of an FDA Product Standard*. Silver Spring, MD: U.S. Food and Drug Administration. Retrieved from: <https://www.fda.gov/downloads/tobaccoproducts/newsevents/ucm601047.pdf>
- ²¹ HM Revenue & Customs & Border Force. (2015). *Tackling illicit tobacco: From leaf to light: The HMRC and Border Force strategy to tackle tobacco smuggling*. London: HM Revenue & Customs. Retrieved from: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/418732/Tackling_illicit_tobacco_-_From_leaf_to_light__2015_.pdf
- ²² Reforma Decreto ejecutivo N° 38410 "Declaración de interés público y nacional la lucha contra el comercio ilícito y la creación de la comisión mixta contra comercio ilícito" N° 40014-MEIC-S-G-MSP-MAG-H, available at: http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=83049&nValor3=106494&strTipM=TC
- ²³ WHO FCTC. (n.d.). *Protocol to Eliminate Illicit Trade in Tobacco Products [Powerpoint presentation]*. Geneva: WHO. Available at: <http://docplayer.net/21662067-Protocol-to-eliminate-illicit-trade-in-tobacco-products.html>
- ²⁴ The United States Department of State / Department of Justice / Department of the Treasury / Department of Homeland Security / Department of Health and Human Services. (2015). *The Global Illicit Trade in Tobacco: A Threat to National Security*. n.p.: A/GIS/GPS. Retrieved from: <https://2009-2017.state.gov/documents/organization/250513.pdf>
- ²⁵ WHO FCTC. (2018). *About the Protocol to Eliminate Illicit Trade in Tobacco Products*. Geneva: WHO. Available at: <http://www.who.int/fctc/protocol/about/en/>
- ²⁶ WHO Regional Office for South-East Asia. (2015). *Stop illicit trade of tobacco products [News]*. New Delhi: WHO Regional Office for South-East Asia. Available at: <http://www.searo.who.int/mediacentre/features/2015/stop-illicit-trade-of-tobacco-products/en/>
- ²⁷ The United States Department of State / Department of Justice / Department of the Treasury / Department of Homeland Security / Department of Health and Human Services. (2015). *The Global Illicit Trade in Tobacco: A Threat to National Security*. n.p.: A/GIS/GPS. Retrieved from: <https://2009-2017.state.gov/documents/organization/250513.pdf>
- ²⁸ NIH National Cancer Institute and the World Health Organization. (2016). *Monograph 21: The Economics of Tobacco and Tobacco Control, Section 5 Policy and Other Influences on the Supply of Tobacco Products, Chapter 14 Tobacco Tax Avoidance and Tax Evasion*. n.p.: U.S. Department of Health & Human Services. Retrieved from: https://cancercontrol.cancer.gov/brp/tcrb/monographs/21/docs/m21_14.pdf
- ²⁹ Some tobacco markets do not require tar and nicotine labelling and/or health warnings printed on packs. If these products illegally arrive in markets where such labelling, including plain packaging legislation, are required then the objectives of SDG 3 and government tobacco control policies are circumvented.
- ³⁰ The United States Department of State / Department of Justice / Department of the Treasury / Department of Homeland Security / Department of Health and Human Services. (2015). *The Global Illicit Trade in Tobacco: A Threat to National Security*. n.p.: A/GIS/GPS. Retrieved from: <https://2009-2017.state.gov/documents/organization/250513.pdf>
- ³¹ The World Bank. (2016). *Advancing public health and financing goals under the Universal Health Coverage (UHC) Agenda: A Proposed Tobacco Tax and Illicit Trade Joint Learning Network (JLN) Module: Concept Note*. Washington, DC: The World Bank. Retrieved from: <http://pubdocs.worldbank.org/en/797851469022590179/Concept-Note-tobacco-tax-and-illicit-trade-JLN-module-july-2016.pdf>
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AGRI-FOODS		1 NO POVERTY	2 ZERO HUNGER	3 GOOD HEALTH AND WELL-BEING	8 DECENT WORK AND ECONOMIC GROWTH	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	16 PEACE, JUSTICE AND STRONG INSTITUTIONS				
AGROCHEMICALS AND PESTICIDES		1 NO POVERTY	2 ZERO HUNGER	3 GOOD HEALTH AND WELL-BEING	6 CLEAN WATER AND SANITATION	8 DECENT WORK AND ECONOMIC GROWTH	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	14 LIFE BELOW WATER	15 LIFE ON LAND	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	
ALCOHOL		3 GOOD HEALTH AND WELL-BEING	8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY INNOVATION AND INFRASTRUCTURE	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	17 PARTNERSHIPS FOR THE GOALS					
COUNTERFEIT AND PIRACY		1 NO POVERTY	3 GOOD HEALTH AND WELL-BEING	4 QUALITY EDUCATION	6 CLEAN WATER AND SANITATION	8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY INNOVATION AND INFRASTRUCTURE	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	15 LIFE ON LAND	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	
FORESTRY		1 NO POVERTY	8 DECENT WORK AND ECONOMIC GROWTH	11 SUSTAINABLE CITIES AND COMMUNITIES	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION	15 LIFE ON LAND	16 PEACE, JUSTICE AND STRONG INSTITUTIONS			
IUU FISHING		1 NO POVERTY	2 ZERO HUNGER	8 DECENT WORK AND ECONOMIC GROWTH	11 SUSTAINABLE CITIES AND COMMUNITIES	14 LIFE BELOW WATER	16 PEACE, JUSTICE AND STRONG INSTITUTIONS				
PETROLEUM		3 GOOD HEALTH AND WELL-BEING	6 CLEAN WATER AND SANITATION	7 AFFORDABLE AND CLEAN ENERGY	8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY INNOVATION AND INFRASTRUCTURE	14 LIFE BELOW WATER	15 LIFE ON LAND	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	17 PARTNERSHIPS FOR THE GOALS	
PHARMACEUTICALS		1 NO POVERTY	3 GOOD HEALTH AND WELL-BEING	5 GENDER EQUALITY	8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY INNOVATION AND INFRASTRUCTURE	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	16 PEACE, JUSTICE AND STRONG INSTITUTIONS			
PRECIOUS METALS AND GEMSTONES		1 NO POVERTY	3 GOOD HEALTH AND WELL-BEING	6 CLEAN WATER AND SANITATION	8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY INNOVATION AND INFRASTRUCTURE	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION	14 LIFE BELOW WATER	15 LIFE ON LAND	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
TOBACCO		3 GOOD HEALTH AND WELL-BEING	8 DECENT WORK AND ECONOMIC GROWTH	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	17 PARTNERSHIPS FOR THE GOALS						
TRAFFICKING IN PERSONS		3 GOOD HEALTH AND WELL-BEING	5 GENDER EQUALITY	8 DECENT WORK AND ECONOMIC GROWTH	10 REDUCED INEQUALITIES	16 PEACE, JUSTICE AND STRONG INSTITUTIONS					
TRAFFICKING IN WILDLIFE		1 NO POVERTY	2 ZERO HUNGER	8 DECENT WORK AND ECONOMIC GROWTH	11 SUSTAINABLE CITIES AND COMMUNITIES	15 LIFE ON LAND	16 PEACE, JUSTICE AND STRONG INSTITUTIONS				