Guidance for Revenue Staff on Interaction with the Tobacco Industry

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Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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1 Introduction

This guidance applies to all Revenue staff. It is of particular relevance to staff whose work requires them to interact or engage in any way with the tobacco industry or with entities acting on its behalf. The manual sets out Revenue's approach to interactions with the tobacco industry in line with Ireland's obligations under the World Health Organisation's (WHO) *Framework Convention on Tobacco Control* (FCTC)[1], as explained through the related Department of Health guidance.

This manual has been developed to provide Revenue staff with a consolidated source of guidance regarding interaction with the tobacco industry. The approaches it describes reflect existing work practices regarding the matter, as updated and expanded to reflect the latest, strengthened guidance from the Department of Health. The manual explains the nature of Ireland's obligations in the matter, and includes practical information for staff about the appropriate approach to scenarios that could arise in the course of Revenue work.

1.1 Tobacco industry

It is important to note, for the purposes of this guidance, that the scope of the term 'tobacco industry' is broad. It includes:

- Manufacturers, wholesalers, and importers of **traditional tobacco products** (e.g. cigarettes, fine cut tobacco, cigars and cigarillos, and heated tobacco products).
- Manufacturers, wholesalers, and importers of **tobacco-alternative products, such as e-cigarettes and vapes**.[2]
- Subsidiaries, related businesses, and **anyone furthering tobacco industry interests or benefitting commercially from the sale of tobacco products or tobacco-alternative products** (e.g. PR firms, industry groups, retailers and business associations with a commercial stake in the industry).

2 WHO Framework Convention on Tobacco Control

In 2005, Ireland ratified the WHO FCTC. The FCTC is a legally-binding international agreement designed to "protect present and future generations from the devastating health, social, environmental and economic consequences of tobacco consumption and exposure to tobacco smoke".

Article 5.3 of the FCTC requires that:

> *In setting and implementing their public health policies with respect to tobacco control, Parties shall act to protect these policies from commercial*

[1] https://fctc.who.int/resources/publications/i/item/9241591013
[2] https://apps.who.int/gb/fctc/PDF/cop6/FCTC_COP6(9)-en.pdf

and other vested interests of the tobacco industry in accordance with national law.

Failure to protect tobacco control policy from interference by the tobacco industry is a breach of Ireland's legal obligation under Article 5.3 of the FCTC.

The WHO's *Guidelines for Implementation of Article 5.3* state that: "Parties should interact with the tobacco industry only when and to the extent strictly necessary to enable them to effectively regulate the tobacco industry and tobacco products.". [3] Article 6 of the FCTC recognises the role that tax policies can play in tobacco control measures. Effective and efficient administration of the tax system applicable to tobacco is recognised by the WHO as a key policy lever in the achievement of public health goals.

3 Department of Health Guidance

For many years, Government Departments and Offices have been obliged to exercise particular caution and restraint in interacting with the tobacco industry. The nature of the official rules and guidance has been adjusted over time, mainly to strengthen constraints and provide additional clarity on them. In particular, it has long been required that Departments/Offices and their staff should have no unnecessary engagement with the tobacco industry, and that any necessary engagement should be limited, formal, and appropriately documented. The rationale for this has been the exceedingly damaging nature of tobacco industry products and the industry's history of both denying this nature of their products and working through direct and indirect means to influence public perception and public policy that affects them.

In June 2025, the Department of Health issued a significantly updated version of its long-standing guidance regarding interaction by public officials with the tobacco industry, entitled: *Guidance for Public Representatives and Officials on Interaction with the Tobacco Industry*.[4] The Department of Health's guidance explains the context of the Article 5.3 obligation. It advises that: "*The tobacco industry cannot be treated in the same way as other industries, as its products kill two out of three long-term users and there is a long history of industry interference to influence and undermine tobacco control policy*." The Department of Health guidance applies to all public sector bodies, including Departments and Offices within the Civil Service, and to all public representatives. Therefore, it applies to all Revenue staff. The guidance is available here and all staff should familiarise themselves with the content.

The Department of Health guidance recognises that, given Revenue's role as the national Tax and Customs Administration, it is necessary for Revenue staff to interact with the tobacco industry in the course of Revenue's work. However, this does not mean that all interactions with the tobacco industry are appropriate.

[3] https://iris.who.int/server/api/core/bitstreams/9faf5595-c57d-4689-b935-36a942992700/content
[4] https://assets.gov.ie/static/documents/e4b5eb9d/Guidelines_for_Interaction_with_Tobacco_Industry_2025.pdf

4 Guidelines for interacting with the tobacco industry

In summary:

- Revenue staff should not engage with the tobacco industry unless obliged to do so to carry out Revenue work.
- Where engagement is necessary, all interactions should be limited, undertaken on a formal basis, and documented as appropriate for the type of interaction, in line with established practices informed by these guidelines.

It is important that Revenue staff exercise caution when engaging with the industry to ensure compliance with the obligations under the FCTC. To assist staff and managers in determining the appropriate action to take, the following Sections provide clarification on the types of interactions with the tobacco industry that may or may not be appropriate and the suitable steps to take in each instance.

4.1 Scope

This guidance applies to:

- all Revenue staff, at all grades;
- all forms of interaction (in-person, written, electronic, virtual) with the tobacco industry[5] and its representatives; and
- all entities that benefit commercially from the promotion or sale of tobacco products and tobacco-alternative products.

4.2 Engagement with the tobacco industry[6]

Revenue officials should only engage with the tobacco industry, or its representatives, where it is strictly necessary in order to fulfil Revenue's statutory functions. As the national Tax and Customs Administration, certain Revenue staff are required to interact with the tobacco industry to ensure the effective operation of the tax and customs codes. An example of a necessary interaction with the tobacco industry is set out in Appendix 1.

In the event that an interaction is necessary, it is important to ensure transparency and to avoid any scenario that may compromise Ireland's obligations under Article 5.3 of the FCTC – for details see section 2 of this guidance.

When undertaking any necessary engagements with the tobacco industry, Revenue officials should actively reject offers to discuss tobacco control policies with the tobacco industry or its representatives. Any offers of hospitality should also be firmly rejected. An example of a hypothetical representation from the tobacco

[5] See Section 1.1 above regarding the wide scope of the term 'tobacco industry'.
[6] See Section 1.1.

industry relating to tobacco control policy and a template response for rejecting these approaches is available in Appendix 2.

Some useful template documents regarding engagement with the tobacco industry are available in Appendix 3. These template documents include a meeting checklist for necessary meetings (other than compliance-related meetings) with the tobacco industry.

A Revenue staff member who is unsure whether an interaction would be appropriate should contact their line manager. Where managers are unsure whether an interaction is appropriate, they should contact their relevant Divisional Office. In the event that, following engagement with the line Assistant Secretary, further guidance is required, a Divisional Office should contact the following, as appropriate –

- Excise (ABT) Branch in Indirect Taxes Policy and Legislation Division, regarding interpretation of this guidance, or
- Corporate Services Division, regarding staff compliance with the guidance.

4.3 Examples of interactions

To assist Revenue staff in deciding whether a particular interaction conforms to Revenue's responsibilities under Article 5.3 of the FCTC, three categories of situation are set out below with a range of example interactions listed for each. These lists are not exhaustive, and vigilance is advised at all times.

Category A: Interaction not appropriate

- Tobacco industry requests a meeting to discuss tax/duty policy or public health initiatives.
- Tobacco industry offers to assist with the development of tobacco control legislation or policy.
- Tobacco industry offers to engage in a joint initiative/partnership/campaign with Revenue on any aspect of tobacco control.
- Tobacco industry seeks to submit/discuss its own research findings.
- Revenue official invited to share a discussion/conference panel with a tobacco industry representative.
- Revenue official invited to attend a conference or event organised or sponsored by the tobacco industry.
- Revenue official invited to an unofficial/informal meeting onsite while out on an intervention, or to a social event by the tobacco industry.
- Revenue official attending a conference or event is approached on the margins by a tobacco industry representative looking to have a conversation.

- During a meeting, arranged to discuss compliance matters, tobacco industry then seeks to discuss tobacco control legislation or policy.

Category B: Exercise caution in deciding whether to interact, in line with Divisional Policy

- Revenue official invited to a meeting with a retail representative body which has links to / receives funding from the tobacco industry.
- Revenue official invited to a meeting with a retail representative body whose members, among other products, sell tobacco products and/or tobacco-alternative products.
- Revenue official invited to attend a meeting, conference or other event at which it is known or likely that tobacco industry representatives will also be present.

Category C: Revenue interaction may be appropriate in line with these guidelines

- Interactions with taxpayers who operate in the tobacco industry, where the interaction is solely related to the administration and collection of taxes and duties. This can be in the context of a Revenue Compliance Intervention or otherwise. **In general, such interactions can be conducted in the same manner as those with any other taxpayer, in accordance with established practices while being mindful of this guidance.**
- Consultation on the administrative impact of proposed changes to tax or duty legislation or regulations as part of a formal, open consultation process.
- Engagement with the tobacco industry in relation to the traceability and security features system for tobacco products.
- Engagement with the tobacco industry in relation to the tax stamp arrangements.
- Engagement with the tobacco industry for the purposes of Revenue's role in tackling illicit tobacco activity, which can include the following interactions:
    - Engagement with the tobacco industry to confirm authentic versus counterfeit product in respect of cigarette and tobacco seizures, and/or requests for expert analysis of seized machinery used, or for use, in illicit production facilities.
    - Contact from the tobacco industry in the form of intelligence or Good Citizen Reports (GCRs). To appropriately manage engagement with the tobacco industry, **any such offers of intelligence should be directed to the National Profiling Centre in Investigation, Prosecution and Frontier Management Division (IPFMD)** at npc@revenue.ie. This is standard practice for the receipt and

dissemination of GCRs. Please see Processing Online Tax Evasion Reports for further information.

- Technical insights provided by the tobacco industry to Revenue staff (particularly IPFMD) on identifying and assessing illicit tobacco products and related materials. To appropriately manage engagement with the tobacco industry, all such interactions **should be arranged through IPFMD's Divisional Office.**

5 Summary

Ireland is required to meet its international treaty obligations under the FCTC to protect its public health policies from the influence of the tobacco industry. Actions that could conflict with the FCTC are to be avoided.

The tobacco industry includes those involved in the manufacture, sale or promotion of both traditional tobacco products (e.g. cigarettes, cigars, roll-your-own tobacco) and newer, tobacco-alternative products (e.g. e-cigarettes, vapes), or any entity acting on their behalf.

Revenue staff are to engage with the tobacco industry or its representatives only where it is strictly necessary to carry out Revenue work.

Revenue staff may not engage in informal meetings or social events with the tobacco industry, and are to decline hospitality from the tobacco industry.

Contact with the tobacco industry is to be limited to interactions that are strictly necessary, and should be conducted in a transparent manner.

The purpose of any meeting or contact with the tobacco industry should be clearly articulated and understood, and any attempt to mischaracterise the engagement should be corrected.

Written records and minutes/notes of any meetings should be kept, as appropriate for the type of interaction, in line with this guidance and established practices.

Appendix 1

1.1 Example of necessary interaction: Invitation to stakeholders (incl. tobacco industry) to attend information session about introduction of a new tax

Email subject: Information session on E-Liquid Products Tax

To whom it concerns,

As announced in Budget 2025, legislation providing for the introduction of a new national excise duty, known as E-Liquid Products Tax (EPT) was included in Finance Act 2024. Commencement of the new tax is subject to Ministerial Order by the Minister for Finance, and arrangements are well advanced for EPT to come into operation later this year.

Once in effect, EPT will apply to both nicotine-containing and non-nicotine-containing e-liquid products. Similar to the approach for other national excises, the taxing point will be the first supply of e-liquid products in the State and the tax will apply on a self-assessment basis. Suppliers of e-liquid product will be required to register with Revenue in advance of making a first supply of e-liquid products in the State. These suppliers will also be liable to account for and pay the tax.

In advance of the commencement of EPT, we are undertaking an information campaign to provide detailed information for suppliers about when and how to complete their registration and subsequently meet their obligations regarding filing and payment. As part of this, we propose to hold an online information session for industry representative groups to provide guidance on the operation of the new tax. As some of your members may be liable to pay EPT, we are writing to you to invite you to this session.

The session is scheduled to take place during the week commencing 22 September. If you are interested in attending, please respond to this email by Monday, 15 September.

Yours sincerely, etc.

Appendix 2

2.1Example of a hypothetical representation from the tobacco industry relating to tobacco control policy

To: Named Revenue official
From: Fictional Tobacco company
Email subject: Tobacco Tax Recommendations

I am writing to request my company be included in policy discussions about tobacco tax to ensure industry perspectives are reflected in policy making decisions.

We recommend any increase in excise duty on cigarettes should be moderate and no greater than [specified amount] per pack of 20 cigarettes. Any excise duty increase on Roll Your Own tobacco should be moderate and pro rata only. This would allow smokers to adapt while discouraging illicit trade.

We would greatly appreciate if the recommendations in this email would be considered and we would welcome the opportunity to meet to discuss further.

2.2 Template response to representations from the tobacco industry relating to tobacco control policy

Dear [Mr./Ms name],

I wish to acknowledge your [email/letter/correspondence] of [insert date] in relation to [insert subject matter].

Article 5.3 of the World Health Organisation's Framework Convention on Tobacco Control, to which Ireland is a party, states: “In setting and implementing their public health policies with respect to tobacco control, Parties shall act to protect these policies from commercial and other vested interests of the tobacco industry in accordance with national law.”

In this context it would not be appropriate for Revenue to respond to the points raised in your [letter/email] as they relate to tobacco control policy. Furthermore, policy matters are a matter for the Department of Finance.

Yours sincerely,
[name, grade, etc.]

Appendix 3

Template/Example documents re necessary meetings

3.1 Template checklist for necessary meeting with the tobacco industry

If meeting with the tobacco industry (other than in the context of compliance work) it is expected that Revenue staff:

- Avoid any interactions that are not in writing or captured by official minutes.
- Ensure the purpose of any meeting is clearly understood.
- Before meeting, make it clear to the industry in writing that this interaction does not imply partnership, dialogue or collaboration. See template at section 3.2 below.
- Obtain the names and job titles of the individuals attending the meeting.
- Set the agenda and moderate the meeting to ensure the agenda is followed.
- Ensure that there are at least two Revenue staff members present at the meeting.
- Inform the industry in writing that it may not mischaracterise the meeting.
- Keep written minutes/records of the meeting. See template at section 3.3 below.
- Correct any misinformation regarding the meeting afterwards.

3.2 Template email/letter in advance of meeting with the tobacco industry

If meeting with the tobacco industry (other than in the context of routine compliance work) it is advised that you contact the meeting attendees in writing in advance of the meeting, using the following template:

Dear [Mr./Ms XX],

The purpose of the meeting on XX is to discuss [brief description of the subject to be discussed - noting the above guidance].

The meeting will follow the attached agenda to ensure all relevant points are addressed. I will moderate the discussion to keep the meeting within the scope of the agenda.

Please note at the outset that this interaction does not constitute partnership, dialogue or collaboration with the tobacco industry. The nature of this meeting should not be mischaracterised.
Please confirm who from [insert organisation's name] will attend and their positions/roles.

Written minutes of the meeting will be prepared and circulated to participants.

Yours sincerely, etc.

3.3 Example note from a necessary meeting with tobacco industry

Title: Meeting Note – [Fictional Analysis of products]

Date: [insert date]
Time: [insert time]
Location: [insert location]

Attendees: [insert names and positions/roles of all present]

[Name of official] provides context on the meeting's purpose. This meeting is to analyse seized tobacco products to determine if they are counterfeit. [Name of official] sets out that this interaction does not constitute partnership, dialogue or collaboration with the tobacco industry.

<u>Agenda items for discussion</u>
1. Agenda item 1 – Review of samples of seized products

[Name of tobacco company person] reviews the sample of seized products…

2. Agenda item 2 – Analysis of products

[Name of tobacco company person] carries out an analysis of the products consisting of…

3. Agenda item 3 – Findings

The analysis of the products finds that the products are [counterfeit…]

Meeting ends at [insert time].