

**The International Tax and Investment Center (ITIC) – modern day equivalent of 30-pieces-of-silver promises its sponsors a seat at the Government policymaking tables – contrary to Article 5.3?**

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## BACKGROUND ITIC

### CHARITABLE STATUS

The international Tax and Investment Center (ITIC) (1) was formed in 1993 in Washington DC. Since 1994 to date, it has retained Form 990 with 501(c)(3) charity status.(2) (3). The USA Inland Revenue Service (4) states regarding 501(c)(3) status as follows:

*“Charitable Organizations Tax-Exempt Under Internal Revenue Code Section 501(c)(3) Organizations that are exempt under Code section 501(c)(3) are those whose purposes are religious, charitable, scientific, literary, or educational, or they foster national or international amateur sports competition, or they prevent cruelty to children or animals, or they test for public safety. Their activities are restricted in that **they must further one or more of these exempt purposes**. Examples of these “charitable” organizations include nonprofit hospitals, educational institutions, youth organizations, community fundraising campaigns, public charities, local housing authorities, historical societies, and environmental preservation groups. **Each must serve the public good (as opposed to private interests) to qualify for tax-exempt status**. Under the Code, exempt organizations may not distribute net earnings to a private shareholder or individual. In addition, they are restricted in activities that can influence legislation, and cannot participate in any political campaign on behalf of, or in opposition to, any candidate for public office.”*

Comment: The salient requirement for Form 990 charity status is ‘serve the public good (as opposed to private interests). The following information tends to suggest that ITIC serves its sponsors’ interests, not the public good. It is not in the ‘public good’ to further the corporate interests of transnational tobacco companies to addict children to nicotine and kill 6 million people per year and are supposedly *restricted in activities that can influence legislation, and cannot participate in any political campaign on behalf of, or in opposition to, any candidate for public office.* <http://tinyurl.com/pfigmyv> <http://tinyurl.com/3m4m32a>

### SPONSORS and DIRECTORS

ITIC lists amongst its current sponsors (5) and directors (6) numerous multinational corporations encompassing several basic groups:

- a) Multinational Tobacco companies
- b) Multinational food & beverage & alcohol / liquor corporations
- c) Multinational oil / gas / minerals corporations
- d) Assorted multinational law firms & major accountancy groups representing the previous 3 groups.

As listed at June 2015, ITIC had 4 multinational tobacco company sponsors , each of which had a staff member sitting as a Director of the ITIC Board, namely:

Mr. Donato DelVecchio Head of Corporate & Regulatory Affairs - Eastern Europe, British American Tobacco / Mr. Declan Coyne Director - Fiscal Affairs, Philip Morris International / Mr. Alexander Kryvosheyev Corporate Affairs Vice President, JT International and Mr. Richard Vavrik, Head of Group Economic Affairs, Imperial Tobacco Limited.

Back in 2003, ITIC was already representing its sponsors in Iraq (7) **Truthout Report:**

*“Chevron, ConocoPhillips, ExxonMobil and other oil companies colluded under the umbrella of the International Tax and Investment Centre (ITIC) to press for fundamental changes in Iraqi law that would enable officials to sign Production Sharing Agreements with foreign investors. The details were outlined in a document released in 2004 titled "Petroleum and Iraq's Future: Fiscal Options and Challenges." The authors state pointedly on page three of the report that, ‘The most appropriate legal and fiscal form for the facilitation of FDI longer-term development of Iraq's petroleum industry will be a Production Sharing Agreement (PSA)’. PSA's would give foreign oil companies control over the production rates of Iraq's oil fields, resulting in a loss of control over revenue streams critical for national development. Oil companies represented by ITIC attempted to convince Iraqi political leaders that they would be unable to attract the foreign expertise and capital needed to revive Iraq's oil industry without acquiescing to PSAs.”*

## **WORLD CUSTOMS ORGANISATION and ITIC**

### **World Customs Organisation repeat conference funding by and ventures with ITIC**

The World Customs Organisation (WCO), an Intergovernmental Organisation (IGO) is based in Brussels Belgium; WCO holds Observer status to the FCTC COP (30)

Application for the status of Observer to the COP and review of accreditation (31) amongst other application documentation required production by WCO of “documents detailing the human resources, **sources of funding**, membership and governance of the organization (e.g. annual report, including financial report). Previously, another IGO, the International Police Organisation INTERPOL had applied for Observer status to the COP; this was rejected by the Parties to the COP based on its admitted funding by PMI (32) being inconsistent with the requirements of Article 5.3 which should bind such Observers and such Observer criteria requires immediate clarification by the FCTC Secretariat and the COP that such Observers cannot also be recipients of funding from and/or co-operative ventures with tobacco companies or their vested interest front groups such as the US Chamber of Commerce of the USA or ITIC.

## **PUBLICATIONS, JOINT MEETINGS WCO and ITIC**

### **2009 BRUSSELS: The Anti-Illicit Trade of Tobacco Products International Conference**

In 2009 in Brussels ITIC hosted (33) The Anti-Illicit Trade of Tobacco Products International Conference at The Crowne Plaza Hotel Brussels, Belgium, from 4 – 6 November 2009; the Conference Chair and ITIC Program Advisor was Elizabeth Allen.(34) The Conference blurb states:

*“The Anti-Illicit Trade of Tobacco Products International Conference, **hosted by ITIC in cooperation with the World Customs Organization (WCO)**, was held in Brussels on 4 – 6 November 2009. More than 55 delegates from 26 countries participated in the event. The conference was a first of its kind ITIC conceived the event to provide the different **revenue, customs, and law enforcement officials** in the fight against the illicit tobacco trade with up-to-date and ground breaking information, ideas and*

*practical experiences from across the world. Participants included **senior customs operational officials, senior revenue policy officials, academic experts, private sector experts, a health representative and representatives from the industry***

It would appear therefore that WCO has not fully revealed in its **sources of funding** (31) this 2009 funding from the known tobacco front group, ITIC, which is required for Observer status to the COP. Moreover WCO prima facie seemingly partnered with ITIC and facilitated the conference gathering of senior customs operational officials, senior revenue policy officials, OLAF, USA ATF and law enforcement officials, all of whom are from countries which are ratified Parties to the FCTC and hence bound by Article 5.3 on dealings with the tobacco industry and any of its vested interest front groups. Itic therefore earned its keep and its promise to stakeholders that “its principle asset was in providing its sponsors a seat at the policy-making table” (35) at odds with Article 5.3

The conference blurb continues that basically Governments and officials should (effectively ignore Article 5.3) share information with the conflict of interest enemy whilst the head of the WCO in attendance was all smiles:

“World Customs Organization (WCO) Secretary-General Officially Opens Conference

On the evening of 4 November, Daniel Witt, President of ITIC, introduced The Honorable Kunio Mikuriya, Secretary-General of the World Customs Organization (WCO). Mr. Mikuriya welcomed delegates to the event and **stressed the importance of working together** to tackle the very serious problems posed by the illicit tobacco trade. He emphasized the importance of using the event not only to obtain information and ideas, but **to develop a human network that would facilitate sharing of information and collaborative working in future years**. He stated that “*Conferences like these help build the essential human network to address the challenges facing governments and industry today.*”

Whereas in fact the major challenges facing Governments is this noxious tobacco product addicting children and the known fact that tobacco companies deliberately fail to control their supply chains to allow the smuggling of their own products for beneficial profit whilst undermining anti tobacco preventative health measures, especially excise taxes. The facilitation of his conference partnered by WCO effectively normalised the ITIC front group’s funding of, participation at and presentation to FCTC parties.

## **2011: WCO HQ MEETING**

To reinforce its close contact with ITIC, in its WCO publication in 2011, ‘WHO Annual Report 2010’ page 44, WCO advertises (36):

“The Illicit Trade in Tobacco Products and How to Tackle It

The Illicit Trade in Tobacco Products and How to Tackle It” is a booklet issued by the International Tax and Investment Centre (ITIC). The publication was officially launched at the 4th “Counterfeiting and Piracy” (CAP) Group Meeting **held in the WCO Headquarters on 19 April 2011**”

## The Illicit Trade in Tobacco Products and How to Tackle It



**“A special panel session was organized for the launching of the booklet. The panel was moderated by ITIC President, Daniel A. Witt. The presentation of the important publication by its author, Ms. Allen, was followed by remarks on the brochure’s topic by Mr. Coffet Lebepe (Customs and Tax Attaché, Embassy of the Republic of South Africa in Brussels, Chairman of the CAP Meeting), Mr. Li Qunying, (Director, IPR Division, Policy and Legal Affairs Department , General Administration of Customs , People’s Republic of China), Mr. Allen Bruford (Deputy Director, Compliance and Facilitation Directorate, WCO) and by Mr. Patrick Heneghan (Global Head of Anti-Illicit Trade, British American Tobacco)”**

This would appear a prima facie breach of Article 5.3 by WCO to have a tobacco front group presenting within WCO Headquarters and with a ‘seat at the policy table’ for BAT .

**It comes as no surprise therefore, to discover that Mr Allen Bruford joined ITIC as a Senior Advisor in 2014.(37) (38)**

### **2012 BRUSSELS: WCO-ITIC Global Excise Summit**

#### **WCO-ITIC Global Excise Summit 2-3 July 2012 Brussels (39)**

Summary Report by: Ms. Elizabeth Allen, Program Advisor, ITIC

ITIC Bulletin International Tax and Investment Center August 2012 Special Edition

Introduction



The World Customs Organization (WCO) and the International Tax and Investment Center (ITIC) joined together to organize, for the first time, a *Global Excise Summit* to discuss the issues raised by excise taxation for customs administrations.

The *Summit* included speakers from the WCO, ITIC, the European Anti-Fraud Directorate (OLAF), the alcohol and computing industries and representatives from tax and customs authorities in the UK, Ireland, South Africa and Indonesia. More than 160 participants from over 60 countries representing public, private sector and academia came together to hear perspectives on a wide range of excise taxation issues including tax policy principles and options, best practice in excise tax administration and enforcement, and practical operational advice for customs officials and industry.

**Mr. Kunio Mikuriya**, Secretary General of the WCO, gave the welcome address. He described the development of the WCO from its birth as the Customs Co-operation

**Ms. Elizabeth Allen**, ITIC Program Advisor and formerly of HMRC, gave an outline of the nature and extent of the global illicit trade in alcohol and tobacco products, identifying drivers and facilitators for the illicit trade and describing means of estimating its extent.

The second day opened with introductory remarks from **Mr. Daniel Witt, President of the International Tax and Investment Center (ITIC), who welcomed this joint initiative with the WCO.** The *Summit* is a **continuation of cooperation between the WCO and ITIC** that began with an international conference in Brussels in 2009 on how to combat the illicit trade of tobacco products. Both organisations are committed to bringing key parties together, connecting people and resources to develop solutions that will benefit economies worldwide, and learning from the experiences of different countries. **ITIC looks forward to continuing its cooperation with the WCO through future events and publications, including the WCO's participation at ITIC's *Regional Tax Forums***, where many of the same issues discussed at the *Summit* are discussed with tax, customs, industry, and academic experts.

### ***World Customs Journal to Release Excise-Specific Issue***

The next edition of the *World Customs Journal* will focus on excise policy and practice, and will include articles based on papers presented at the *Summit*. The following articles have been submitted:

- *Fundamentals of Excise Duties* by Professor Sijbren Cnossen
- *The Illicit Trade in Tobacco Products and How to Tackle It* by Ms. Elizabeth Allen
- *The Linkage between Tax Burden and Illicit Trade of Excisable Products – The Example of Tobacco* by Messrs. Adrian Cooper and Daniel Witt
- *Tackling Cigarette Smuggling with Enforcement: Country Case Studies Reviewing Experience in Hungary, Romania and the United Kingdom* by Dr. Janos Nagy
- *Excise Tax Administration* by Mr. Rob Preece

More information on the *Journal* can be found at: [worldcustomsjournal.org](http://worldcustomsjournal.org)

## International Seminar on the Illicit Trade in Tobacco Products and AIT Protocol

### About the Organizers

#### World Customs Organization



The World Customs Organization (WCO) is the only intergovernmental organisation exclusively focused on Customs matters. With its worldwide membership, the WCO is now recognised as the voice of the global Customs community. It is particularly noted for its work in areas covering the development of global standards, the simplification and harmonisation of Customs procedures, trade supply chain security, the facilitation of international trade, the enhancement of Customs enforcement and compliance activities, anti-counterfeiting and piracy initiatives, public-private partnerships, integrity promotion, and sustainable global Customs capacity building programmes. The WCO also maintains the international Harmonized System goods nomenclature, and administers the technical aspects of the WTO Agreements on Customs Valuation and Rules of Origin.

#### International Tax and Investment Center



ITIC serves as a clearinghouse for information on best practices in taxation and investment policy, and as a training center to transfer know-how on improving the investment climate of transition and developing countries, thereby spurring formation and development of business and economic prosperity. Organized in 1993, ITIC is an independent nonprofit research and education foundation with offices in Russia, Azerbaijan, Kazakhstan, the Philippines, Ukraine, Jordan, the United Kingdom, and the United States.

Joint Organizers

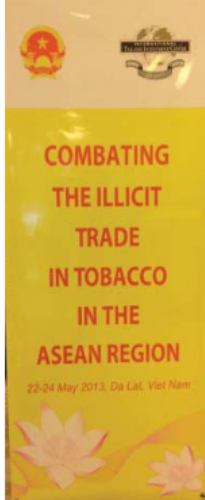
## 2013 VIETNAM: ITIC-WCO Joint International Seminar on the Illicit Trade in Tobacco Products and AIT Protocol

**International Seminar on the Illicit Trade in Tobacco Products and AIT Protocol (40)**

22-24 May 2013 Da Lat, Vietnam

Summary Report by **Mrs. Elizabeth Allen and Mr. Rob Preece, Program Advisors, ITIC**

## Introduction



The Ministry of Finance of Vietnam and the International Tax and Investment Center (ITIC) joined together, to organize an international seminar titled, *The Illicit Trade in Tobacco Products and AIT Protocol*, to discuss the issues raised for tax and customs administrations and implementation of the Illicit Trade Protocol.

The seminar included expert speakers from the WCO and HM Revenue and Customs in addition to the two facilitators. 50 delegates came from 10 countries to focus on the nature and extent of illicit trade

in tobacco products in the ASEAN region and the way forward.

The objectives of the seminar were to enable delegates to:

- Consider the nature, size, extent and range of implications of the illicit trade in tobacco Products in both the global and ASEAN contexts.
- Receive information from experienced practitioners on good practice, successes and lessons learned from around the world.
- Consider in depth the requirements of the Illicit Trade Protocol and discuss the implications for the region.
- Consider, discuss and determine a way forward for the region in implementing the Illicit Trade Protocol.
- Have opportunities to question the facilitators and will be asked to participate actively in discussions in an informal atmosphere in the beautiful setting in Da Lat, Vietnam.
- Be in a position to raise awareness of the issues and discuss the proposed way forward with colleagues in their national administrations.

### Industry Perspective on the Protocol and Illicit Trade (International)

**Mr. Pat Heneghan, Global Head for Anti-Illicit Trade in Tobacco, British American Tobacco (BAT)**, provided delegates with an industry perspective. Pat said **BAT supported the objectives of the Illicit Trade Protocol fully** and, indeed, encouraged delegates to consider additional measures to tackle illicit trade. Illicit trade now held a major market share across the world rivalling that of a top multi-national legitimate cigarette producer.

Pat encouraged delegates to consider a regional approach to implementation of the Illicit Trade Protocol and to consider optional as well as mandatory measures that will be effective. In particular, he recommended consideration of a standards based approach to the implementation of the track and trace measures in the Protocol and explained that industry now has Track and Trace capabilities in place in several countries, including in the EU. A standards based approach would enable producers to use whichever system met the international standard and would provide Governments with a baseline for technology that would ensure international consistency.

The industry is keen to work with authorities to help reduce this illicit trade and is open for discussions on ways of providing support. Pat referred to the formal and legally binding agreements between the industry and the EU which **demonstrate the industry commitment to fighting illicit trade**. These agreements are available at

[http://ec.europa.eu/anti\\_fraud/investigations/eu-revenue/cigarette\\_smuggling\\_en.htm](http://ec.europa.eu/anti_fraud/investigations/eu-revenue/cigarette_smuggling_en.htm).

Pat encouraged greater cooperation both across national agencies and internationally in the fight to reduce illicit trade.

### Industry Perspective on the Protocol and Illicit Trade (Local)

**Mr. Phạm Kiến Nghiệp, Chairman of the Vietnam Tobacco Association**, told delegates about the increase in smuggled tobacco products by 5% to about 20% a year between 2010 and 2012 with Jet and Hero brands accounting for most of this traffic. These products were being smuggled from S. Korea and much of the illicit trade was entering Vietnam from China and Cambodia.



## 2013 SINGAPORE: ITIC WCO joint International Conference to Combat Illicit Trade in Tobacco Products

### International Conference to Combat Illicit Trade in Tobacco Products

Singapore September 2013 (41)

Obviously, when you sponsor these conferences you can invite the guests – so check out this participant list of Tobacco's who's who. Why is WCO, an IGO Observer to the COP repeatedly partnering with a tobacco front group with transnational tobacco company directors on its board and as its sponsors? Is this prima facie blatantly at odds with FCTC Article 5.3?



### International Conference to Combat the Illicit Trade in Tobacco Products (42)

24-26 September 2013 Singapore Summary Report

Special Edition by **Mrs. Elizabeth Allen, ITIC Program Advisor and Conference Chair**

Introduction

## Introduction



The International Tax and Investment Center (ITIC), in conjunction with the World Customs Organization (WCO), organized an international conference to raise awareness of the nature and scale of illicit trade in tobacco products and consider how best to combat the illicit trade in tobacco products.

The purpose of the conference was to enable senior officials in Customs and Revenue Departments to hear the latest research and views on this topic from experts drawn from academia, international enforcement organizations, serving/former senior Customs and Revenue officials, private sector experts and industry. Expert speakers from the WCO, Interpol and HM Revenue and Customs provided a global perspective on the issues.

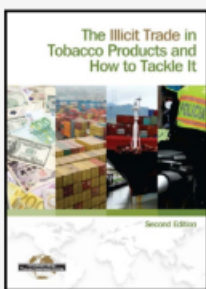
75 delegates attended from 20 countries to update their knowledge and contribute to the discussion on how to best improve government efforts to reduce illicit trade in tobacco products.

The objectives of the event were to enable delegates to:

- Develop a better understanding of the scope of illicit trade in tobacco products, its nature, scale and implications, major players, and trends both globally and in the Asia region.
- Explore the issues to be addressed in implementing the Protocol to Eliminate Illicit Trade in Tobacco Products (ITP).
- Consider potential solutions to address the problem of illicit trade in tobacco products effectively in the South East Asia region.
- Explore the development of a cooperative framework to enhance regional cooperation in detecting and combating illicit trade through establishing recommendations to assist regional administrations in implementing the ITP successfully.

**Welcome and Opening Remarks Mr. Daniel Witt**, ITIC President, welcomed delegates to a unique gathering of senior customs and revenue officials, representatives from international enforcement organizations and a wide range of experts and industry. Over recent years, illicit trade in tobacco products has become a worldwide problem in line with the globalization of commerce, with Asia becoming a focus for this illicit trade in tobacco products. Mr. Witt urged delegates to use the event to develop strategies to counter the problems and engage with officials from other organizations, countries, **and industry** to make best use of good practice and the **synergy of a joint effort**.

### Second Edition Booklet Released



Following the success of the first ITIC publication, *The Illicit Trade and How to Tackle It*, a second edition with updated facts, views and case studies was released at this conference.

Over 7,000 English copies of the first edition were distributed. The first edition was also translated into five languages. Plans are currently underway for multiple translations of the second edition as well.

Apparently ITIC can now use the WCO Logo at will.

## The Illicit Trade in Tobacco Products and How to Tackle It, 2<sup>nd</sup> Edition



**Mrs. Liz Allen**, author of the newly published second edition ITIC booklet, *The Illicit Trade in Tobacco Products and How to Tackle It*, gave delegates a brief overview of its contents. She outlined the nature and extent of the global illicit trade in tobacco products, identifying drivers and facilitators for the illicit trade

and describing ways of estimating its extent. Even in countries with good enforcement practices, the recorded seizure rate amounted to a small percentage of estimated illicit trade – under 10% for the EU. Around the world,

**Professor Ernesto Savona**, (43) Professor of Criminology at the Università Cattolica del Sacro Cuore and Director of **Transcrime**, Joint Research Centre on Transnational Crime, then explained Transcrime's vision and research agenda on the illicit trade in tobacco products (ITTP) as established in May 2010. A key part of the Transcrime approach was to identify illicit tobacco routes and map key hotspots (or points of importation), transit, and distribution. Professor Savona considered that a better understanding of illicit tobacco routes, facilitators, hotspots, and players would enable the development of more effective prevention and law enforcement policies against the ITTP.

**Mr. Adrian Cooper**, (18) (19) (20) (21) Chief Executive Officer, Oxford Economics, introduced the *Asia-11 Illicit Tobacco Indicator*, a first-of-its-kind study to measure illicit trade in 10 Asian markets, plus Australia. This work has established credible estimates of consumption of illicit cigarettes and the impact of this on tobacco tax revenues.

**Mr. Daniel Witt** introduced the *ASEAN Excise Tax Study Group* stressing the need for **balanced Tax policies on excisable goods** to avoid market distortions and ensure stable and predictable government tax revenues. With the move towards AEC 2015, it is time to identify reforms needed for excise taxation to protect national revenues whilst respecting national fiscal sovereignty.

### 2014 BRUSSELS: COLLABORATION between ITIC and WCO

**The cosy partnership continues** (44) Today in Brussels ITIC President **Daniel Witt** and Advisor **Elizabeth Allen** met with **World Customs Organization (WCO)** Deputy Secretary General Sergio Mujica (second from left) and Head of Administration Raymond McDonagh (far left) to discuss ongoing cooperation and joint programs. 28 January 2014



**Location: WCO Headquarters Brussels 2014 (45) is this another ITIC sponsorship WCO failed to report?**



**2014 WCO Knowledge Academy for Customs & Trade**

WCO Headquarters, Brussels, Belgium  
30 June – 11 July 2014

A two-week intensive academy focusing on the development of technical skills for Customs and Trade practitioners

Who will attend?

Customs authorities, the IT sector, the broader business community, governmental and trade organizations, lending institutions, border regulatory agencies, and others involved in the international trade arena

For further information about the Academy visit the WCO Academy website: <http://www.wcoomdtraining.org>

For information concerning Sponsorship of the Academy Please contact [greg.pilkington@wcoomd.org](mailto:greg.pilkington@wcoomd.org)

Sponsors:



16:20-17:50	<b>Session 3: VAT, Excise and Compliance</b>
	<p>1. <i>Norwegian Import/VAT Systems</i>: Pål Hellesylt, Director or Louise Holtoug Amundsen, Assistant Director, Norwegian Customs</p> <p>2. <i>Environmental Taxes</i>: Robert Luessi, Vice Director, Swiss Federal Department of Finance, Swiss Customs</p> <p>3. <i>The Illicit Trade in Tobacco Products and How to Tackle it</i>: International Tax and Investment Center (ITIC), Liz Allen</p>
18:00	<i>Cocktail hosted by Mr. Kunio Mikuriya, Secretary General, WCO</i>

**Day 1 – Wednesday 2 July 2014, Excise Tax & Illicit Trade**

<b>Session I: Introduction and open discussion on Excise Taxation Policy</b>	
09:30-11:00	<p><b>Introductions, Outline and Objectives</b></p> <p><b>Excise Taxation Policy</b></p> <p><b>Excise Taxation Administration And Revenue Controls</b></p> <p><b>Voluntary Compliance Regimes</b></p>
<b>Speakers</b>	<p>ITIC: Liz Allen, Program Advisor, ITIC</p> <p>WCO: Giuseppe Marra</p>

<b>Session III: Illicit Trade in Tobacco Products</b>	
14:00-15:30	<b>ASIA 11 Study – Andy Logan, Oxford Economics</b> ITIC: Oxford Economics: Andy Logan  <b>The Illicit Trade in Tobacco Products and How to Tackle It – Liz Allen</b>  <b>Measuring Illegal Trade In Tobacco Products: Project SUN 2013 -</b> Helen Young, Associate Director, The Strategy Group, KPMG
<b>Speaker</b>	

<b>Session III: Illicit Trade in Tobacco Products (continued)</b>	
16:00-16:30	<b>“Implementing Change Effectively-The Protocol to Eliminate Illicit trade in Tobacco Products”</b>  <b>Speakers</b> ITIC perspective on the implementation of the FCTC Protocol
16:30-17:30	<b>General discussion</b>  <b>Mariya Polner, WCO Secretariat</b> <b>Elizabeth Allen, Program Advisor of ITIC</b>
17:30-19:00	<b>Evening Reception Hosted By ITIC</b>

Seems clear enough- ‘Hosted by ITIC’ ?

## 2015 INDIA: ITIC-WCO ASIA-PACIFIC TAX FORUM

Location: Delhi 2015 (46)



The 12th annual *Asia-Pacific Tax Forum* was held in New Delhi, India, on 5-7 May. Delegates from the following countries participated: Australia, Bhutan, Cambodia, Chinese Taipei, France, India, Indonesia, Hong Kong, Lao PDR, Myanmar, The Netherlands, Pakistan, Philippines, Singapore, Switzerland, Tajikistan, Thailand, United Arab Emirates, United Kingdom, United States, and Vietnam.



The ITIC website revealed Indian Government ministers would attend the conference. However local advocacy groups disrupted their intentions (47), the Ministers pulled out and the World Bank withdrew its funding (48) (49) (50) (51)

## 2015 BRUSSELS: WCO ACADEMY

**Location: WCO Headquarters Brussels 2015** 25 June 2015 (52)  
**WCO Knowledge Academy 2015 – Excisable Products and Illicit Trade Module**

By Elizabeth Allen, **Program Advisor, ITIC** For the fourth consecutive year, ITIC developed an excise-related module for the World Customs Organization as part of its' annual two week *Knowledge Academy*. The *Knowledge Academy* provides customs officials from around the world with an opportunity to learn about the latest trends and good practice in a range of different customs related issues as part of their continuous professional development.

**ITIC Program Advisor, Liz Allen, put together a two-day module on excisable products and illicit trade with the assistance of the WCO**, who provided some of the speakers. **Other speakers were drawn from ITIC industry sponsors** in excisable products, Spirits Europe, Euromonitor International and Interpol. *Knowledge Academy* delegates are able to attend a number of different modules according to subjects that are of interest to them. Consequently, the numbers present for the different sessions varied over the two days. The class list included delegates from Ireland, Australia, Malaysia, Sri Lanka, DR Congo, Ethiopia, Cuba, Cameroon, Cote d'Ivoire, and Angola. Participants included Directors and Deputy Directors-General of Customs and Revenue Authorities, two private sector delegates and a representative from the World Health Organization.

All **presentations commissioned by ITIC** will be available on the ITIC website and the full range of presentations **will be available to WCO members on their members only website.**

(53)



2 days; 22-23 June 2015

## EXCISABLE PRODUCTS & ILLICIT TRADE

Excise taxation and illicit trade will be the focus of the module developed by an expert in Excise Products and Illicit Trade, Liz Allen with the support of the WCO Secretariat. The aim of the module is to increase the awareness of Customs officials about excise tax policy, administration, enforcement and illicit trade issues from different perspectives.

On Day Two, business representatives, the International Chamber of Commerce, and the European spirits trade association will present delegates with their particular perspectives on illicit trade and suppliers of Track and Trace technology for excisable products.

The intention is to present delegates with a wide range of views on the subject of illicit trade in excisable products so that they can have deeper understanding of the issues facing their senior managers when having to find a way forward through often conflicting positions and pressures.

**Duration: 2 days**

### Day 1 - Monday 22nd June 2015, Excisable Products & Illicit Trade

#### Session I: Introduction and open discussion on Excise Taxation Policy and Administration

09:30 - 09:40	Introductions, Outline and Objectives
	Excise Taxation Administration and Revenue Controls (to include Voluntary Compliance) - Speaker: Liz Allen, ITIC
09:40 - 10:10	Excise Taxation Policy - (30 mins) Speaker: Liz Allen, ITIC
10:10 - 11:00	Excise Tax Administration and Revenue Controls (to include Compliance Management) Speaker: Liz Allen, ITIC
11:00 - 11:30	Coffee/Tea Break

#### Session II: Overview of Illicit Trade In Excisable Goods

11:30 - 12:00	WCO: Illicit Trade Report 2013 WCO Speaker: Mariya Polner, Policy Advisor, Enforcement and Compliance Sub-Directorate, World Customs Organization
12:00 - 12:30	WCO Perspective - WCO Compliance and Enforcement Sub-Directorate trends and patterns WCO Speaker: Michelle Medina, Technical Officer, Enforcement and Compliance Sub-Directorate, World Customs Organization
12:30 - 14:00	Lunch

#### Session III: Measuring Illicit Trade in Excisable Products

14:00 - 14:30	The illicit trade in excisable products and how to tackle it Speaker: Liz Allen, ITI
14:30 - 15:00	Measuring illicit trade methodologies and handbook Speaker: Andy Logan, Oxford Economics
15:00 - 15:30	Measuring illicit trade in alcohol and other excisable products Speakers: Nehna Rauf and Lourdes Chavarria, Euromonitor International
15:30 - 16:00	Coffee/Tea Break

#### Session IV: Illicit Trade in Excisable Products

16:00 - 16:30	Illicit trade and money laundering WCO Speaker: (TBC), Enforcement and Compliance Sub-Directorate, World Customs Organization
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### Day 2 - Tuesday 23 June 2015- Excise Tax & Illicit Trade

#### Session IV: Industry Perspective on Illegal Trade and How to Tackle It

09:30 - 10:00	Keynote - BASCAP, International Chamber of Commerce Speakers: (TBC)
10:00 - 10:30	Tobacco Industry Representative Speaker: Juan Jose Marco, British American Tobacco
10:30 - 11:00	The Hydrocarbon Oils Industry Representative Speaker: Shell (name to be advised)
11:00 - 11:30	Coffee/Tea Break

## 2015 BRUSSELS: KNOWLEDGE ACADEMY/EURASIA TAX FORUM

ITIC Eurasia Conference sponsored by tobacco front, ITIC - held at WCO HQ 1<sup>st</sup> and 2<sup>nd</sup> July 2015

After hosting the ITIC sponsored 'Knowledge Academy' conference in June 2015, WCO extended the use of its Brussels Conference Room to ITIC for the above Eurasia Tax Forum.



## 11<sup>th</sup> Annual Eurasia Tax Forum

30 June - 2 July 2015

Brussels, Belgium

### Confirmed Government/Think-Tank Speakers



Mr. Heinz Zourek  
Director General for  
Tax and Customs, EU  
Commission



Hon. Timur Suleimenov  
Minister of Economy and  
Financial Policy, Eurasian  
Economic Commission



Hon. Ruslan Dalenov  
Vice Minister of Finance,  
Republic of Kazakhstan



Hon. Sergey Shtogrin  
Auditor of the Accounts  
Chamber, Russian  
Federation



Hon. Dmitry Kiyko  
Deputy Minister of  
Finance, Republic of  
Belarus



Hon. Elena Razumova  
Deputy Head, Expert  
Dept., RF Government  
Analytical Center



Hon. Daulet Ergozhin  
Chairman, State  
Revenues Committee,  
Ministry of Finance,  
Republic of Kazakhstan



Dr. Natalia Kornienko  
Head of Tax System  
Department, Gaidar  
Institute for Economic  
Policy, Russian Federation



Hon. Othmar Karas MEP  
Chairman, of the  
Delegation to the EU-  
Russia Parliamentary  
Cooperation Committee

SmokeFree Partnership Europe had previously written to the European Commission (DIRECTORATE-GENERAL TAXATION AND CUSTOMS UNION ) top official, Mr Heinz Zourek asking him not to attend the conference. His negative reply is shown at (55).

In addition MEP Martina Anderson had written to Mr Pierre Moscovici, Economic and Financial Affairs, Taxation and Customs European Commission without a positive result (55).

The Eurasia meeting at WCO HQ was also attended by Austrian MEP Othmar Karas, a member of the Kangaroo Group (56) (57) reproduced herewith for ease of reference below:

[http://www.tobaccotactics.org/index.php/Kangaroo\\_Group](http://www.tobaccotactics.org/index.php/Kangaroo_Group)

“One area the Kangaroo Group looks at is smuggling, contraband and general threats to corporate property rights. As part of this it hosted a forum in 2011 on how to tackle tobacco smuggling.<sup>[8]</sup> The forum promoted a booklet *The Illicit Trade in Tobacco Products and How to Tackle it*<sup>[9]</sup> published by the [International Tax and Investment Center \(ITIC\)](#).<sup>[10][9]</sup> It was written by Elizabeth Allen who spent 35 years with HM Revenue and Customs, mainly on tobacco issues.<sup>[9]</sup>”

[http://tobaccotactics.org/index.php/Othmar\\_Karas](http://tobaccotactics.org/index.php/Othmar_Karas)

“Othmar Karas is an Austrian politician, who is a member of the European People’s Party (EPP) and since 2012 has been Vice-President of the European Parliament. **Karas also chairs the Kangaroo Group**, a group that has been described as “one of a number of groups which provide extra-curricula contact between corporate industry lobbyists and MEPs”<sup>[1]</sup>. Its membership includes several tobacco company senior employees.<sup>[2]</sup>”

“**Regular meetings with Philip Morris International (PMI)** According to leaked internal PMI documents<sup>[3][4]</sup>, Mr Karas has had regular meetings with PMI whilst the EU Tobacco Products Directive (TPD) was being revised. According to the PMI documents, the company coded Mr Karas’ position on TPD policy options as ‘green’, indicating his views on the TPD were compatible with those of the tobacco company.”

**Former Parliamentary Assistant, now Manager Corporate Affairs at Philip Morris Austria** “One of Mr Karas’ former Parliamentary Assistants, Stefan Pinter, is now working for Philip Morris Austria as Manager Corporate Affairs.<sup>[5]</sup> Mr Pinger’s LinkedIn profile states that he was “Head of Office/ Parliamentary Assistant to MEP Othmar Karas” from August 2004 to August 2005. He subsequently held several functions in public affairs in Brussels, before he took up the position with Philip Morris Austria in November 2012.”



The Eurasia conference agenda (58) is provided below showing that the meetings were held in the WCO Conference Room. In addition selective videos of the meetings are provided. (59) (60) (61) (62)

JM: ?Add QATAR/AFRICA meetings Nov 2015

## WCO AND WHO FCTC

**The Secretary General of the World Customs Organization vows continued support to the Protocol to Eliminate Illicit Trade in Tobacco Products**



The Secretary General of the World Customs Organization (WCO), Dr Kunio Mikuriya, met Dr Vera da Costa e Silva, Head of the Convention Secretariat, on 12 September 2014 at the seat of the Convention Secretariat in Geneva.

The Secretary General assured the Head of the Convention Secretariat of WCO's continued support in raising awareness of the Protocol to Eliminate Illicit Trade in Tobacco Products among customs administrations.

Dr Mikuriya also reiterated WCO's commitment to close collaboration with the Secretariat on fighting illicit tobacco trade, as set out in the **statement of intent for cooperation between the two entities** that was signed earlier this year. Dr Mikuriya and Dr da Costa e Silva discussed several possible projects for future cooperation, including joint publications and participation in training sessions for capacity building purposes.

## CRITIQUES OF ITIC

### University of Bath, UK

The highly respected Tobaccotactics.org based at the University of Bath, UK (8) has the following explanatory report on ITIC (9) and states succinctly:

"If ITIC is facilitating the tobacco industry's access to policy makers, then it could be acting in direct conflict with the goals of the World Health Organization's (WHO) Framework Convention on Tobacco Control (FCTC). Article 5.3 of the FCTC requires governments to protect public health policies from the commercial and other vested interests of the tobacco industry." (10)

## Legacy Documents

References to ITIC on the Legacy document site (11) reveals numerous documents including (12) “1995 Work in Progress” which states:

*"During 1995, the International Tax and Investment Center (ITIC) was successful in advancing pro-investment policies, laws and regulations in Russia and Kazakhstan. Since its creation in September 1993, ITIC has developed trusted, advisory relationships with key, senior-level policy makers in both countries . These relationships, combined with ITIC's programs, **provide channels for private sector expertise to reach the Government before, during, and after the official policy-making process . This combination, which is truly unique to ITIC, is the institution's principal asset it provides ITIC and its sponsors a 'seat at the policy-making table.'**"*

## WHO

In 1995 there was no FCTC Treaty in existence and therefore, no Article 5.3 (10). The World Health Organization Framework Convention on Tobacco Control (WHO FCTC) is a treaty adopted by the 56th World Health Assembly on 21 May 2003. It seems abundantly clear that an organisation (ITIC) which has tobacco company sponsors, tobacco company directors on its board and which seeks to represent and further the interests of same, should in obedience of Article 5.3, never be involved in formulating, advising or discussing or otherwise dealing in any policies with regard to tobacco control, including the vastly important excise taxation preventative health matters.

Indeed, the re-born normally staid WHO agrees 100% re: ITIC and has directed FCTC Parties specifically on non engagement policy with ITIC: (with weblinks inline for ease of reading)

**Dr Margaret Chan - WHO Director-General** quote at COP6 Moscow 2014 re: ITIC

<http://tinyurl.com/nzzeosy>

*"Most recently, and in a particularly brazen move, the tobacco industry brought its agenda and its voice here to the heart of tobacco control. Yesterday, the **International Tax and Investment Centre**, whose board of directors includes several tobacco companies, convened Parties and Observers to discuss tobacco tax and price policies without fully disclosing their vested interests. Please, do not be fooled by them.*

*Their agenda, at least, is easy to see: **to undermine your power, your efforts to adopt the robust, expert-driven proposed guidelines on tobacco tax and price policy.** These guidelines, when used to implement the treaty's Article 6, will protect children and young people, in particular, from initiating tobacco use.*

*There is an exchange of views recorded in the mountains of internal industry documents that are now in the public domain. Let me share with you one such document. It records a discussion – an internal discussion – about whether the industry should consider children as part of its market. I remember very well one reply, which I would like to quote directly: "They got lips? We want them." So ladies and gentlemen, this is the kind of tobacco industry tactic. They just want more and more market share. They could not care less if they are killing children. Again, don't be fooled by them."*

**WHO Note Verbale** to all Parties re: ITIC

<http://tinyurl.com/pcb28fi>

**WHO FCTC Head of Secretariat reminder of Note Verbale to Parties re: ITIC**

<http://tinyurl.com/qdrkkkw>

**WHO Dr Douglas Bettcher comment re: ITIC in Guardian newspaper**

<http://tinyurl.com/lw86a4t>

In an unusual move, the WHO organisation has openly called for governments to distance themselves from Itic.

*“Itic has published extensively in favour of the tobacco industry’s false positions on excise taxation, investment and illicit trade in tobacco products,” said Dr Douglas Bettcher, director of prevention of noncommunicable diseases for the WHO. “Itic have used their international conferences, such as in Moscow in 2014 and in New Delhi earlier this month, to lobby government officials against tobacco taxation. This is despite tobacco taxation being the most effective and efficient measure to reduce demand for tobacco products. Parties to the WHO framework convention on tobacco control are obliged to protect their public health policies from interference by the tobacco industry and its allies. In this light, WHO urges all countries to follow a non-engagement policy with Itic.”*

*Concerns about Itic recently prompted the World Bank to pull out of a tax conference that was funded by several of its transnational tobacco company supporters. “For over two decades Itic has promoted tobacco-friendly fiscal policies in developing countries that have helped fuel the global tobacco epidemic, but governments and international organizations like the World Bank are increasingly realising that Itic is nothing more than a secret mouthpiece for big tobacco companies,” said Matt Myers, president of the [Campaign for Tobacco-Free Kids](#).*

**FCTC COP Factsheet re: ITIC**

<http://tinyurl.com/mpeqzcp>

[http://www.fctc.org/images/stories/ITIC\\_COP\\_factsheet.pdf](http://www.fctc.org/images/stories/ITIC_COP_factsheet.pdf)

**Beware Industry Solutions**

<http://tinyurl.com/pmg3yk7>

[COP6 Bulletin: Day one \(Russian\)](#) COP6 English translation: Interpol: no place at the COP; Beware **the ITIC**;

[COP6 Bulletin: Day one \(Spanish\)](#) COP6 English translation: Interpol: no place at the COP; Beware **the ITIC**;

[COP6 Bulletin: Day one \(French\)](#) COP6 English translation: Interpol: no place at the COP; Beware **the ITIC**;

[COP6 Bulletin: Day one \(English\)](#) COP6 Interpol: no place at the COP; Beware **the ITIC**;

<http://www.who.int/tobacco/economics/illicittrade.pdf>

<http://www.fctc.org/fca-campaigns/illicit-trade-campaign>

<http://www.who.int/dg/speeches/2015/10th-anniversary-fctc/en/>

**Dr Margaret Chan Quote: “Tobacco companies are profiling themselves to governments as partners in combatting illicit trade in tobacco products. Not true. Don’t fall into that trap. The tobacco industry is complicit in this trade. Margaret Chan WHO Director-General”**

## REBUTTAL OF MISLEADING SURVEYS AND DATA

### **Asia Pacific Tax Forum (13)**

ITIC has managed to slip under the radar for a considerable time. However when ITIC and their partners Oxford Economics Ltd produced successive reports stating highly inflated alleged levels on illicit tobacco in Asia using a highly dubious non peer reviewed methodology, it was high time to refute same by way of peer reviewed reports. The ITIC/Oxford Economics reports relied on a supposed Empty Pack Survey methodology allegedly conducted by MSintelligence (14), a company based in Switzerland which also deals in body implants.

### **ITIC/Oxford Economics Reports**

ITIC / Oxford Economics Ltd Alleged Illicit - Philippines report (15)

ITIC / Oxford Economics Ltd Asia-11 Illicit Tobacco Indicator 2012 (16)

ITIC / Oxford Economics Ltd Asia-14 Illicit Tobacco Indicator 2013 (17)

**BMJ Research paper:** Did the tobacco industry inflate estimates of illicit cigarette consumption in Asia? An empirical analysis University of Hong Kong Department of Community Medicine [Jing Chen](#), [Sarah M McGhee](#), [Joy Townsend](#), [Tai Hing Lam](#), [Anthony J Hedley](#) (18)

**BMJ Response** to above research paper from Dr Hana Ross (19)

**SEATCA response** to Asia-11 Illicit Tobacco Indicator 2012 – SEATCA shows ITIC / Oxford report Myth-ed the point (20)

**SEATCA response:** Failed: Tobacco Industry Funded Research on Illicit Trade of Tobacco Products in Asia Manila, 30 May 2015: The Southeast Asia Tobacco Control Alliance (SEATCA) has stamped “Failed” on a tobacco industry funded research on illicit trade of tobacco products in 14 Asian countries. (21)

**ITIC/Oxford Economics / MSintelligence** Empty Pack Surveys and methodology (22) (23)

**Contact with MSintelligence** In email correspondence by the author with Mr Daniel Touati of MSintelligence who is based in Israel, not Switzerland, he was queried as to the location of their claimed offices in Asia and specifically, Hong Kong. Touati stated they had no office in Hong Kong. When queried on how his company with no local office could work in Hong Kong without work visas to complete the repeat alleged empty pack collections over a period of weeks and at two distinct different times in different years, then ship same discarded packs to Switzerland for examination, no response was forthcoming, despite repeat reminders. He was also unaware that their alleged methodology of collecting empty discarded packs left in public places and trash cans, was in fact a breach of several summary offences in Hong Kong. The Hong Kong Government has since notified MSintelligence of same. Email queries sent by the author to Oxford Economics Ltd on their methodology and the incorrect tourism numbers they employed, also remained unanswered. (24)

Other relevant studies re: Empty Pack Survey flawed methodology

**Towards a greater understanding of the illicit tobacco trade in Europe: a review of the PMI funded ‘Project Star’ report (25)**

## Tobacco industry manipulation of data on and press coverage of the illicit tobacco trade in the UK (26)

### Study finds ‘serious flaws’ in EU report on illicit tobacco

Public health experts from our Department for Health will claim at an event in the European Parliament today (Wednesday 22 January) that there is growing evidence that the tobacco industry is still involved in the illicit cigarette trade and using exaggerated levels of smuggling as an argument to appeal tobacco control policies. (27)

### Tobaccotactics – PMI’s “Illicit Trade” Anti-Plain Packaging Campaign (28)

**Evidence submission** to the Independent Review into Standardised Packaging of Tobacco, 2014, UK (29)

## OBSERVATIONS AND CONCLUSIONS

This non exhaustive report hopefully can encourage further research into the operation of tobacco front groups such as ITIC and the Chamber of Commerce of the USA (<http://tinyurl.com/qjcrra5>) which unbelievably, are allowed to operate as Form 990 tax-free organisations in USA, with multi million dollar turnovers funded by self interest stakeholders for their own beneficial interest rather than the supposed mandatory requirement ‘for the public good’.

This report was compiled to bring to the attention of the Parties to the FCTC COP the apparent glaring lack of detailed compliance criteria for IGO and NGO Observer status to the COP and the mechanism to remove such status from non-compliant Observers.

The WCO has been made fully aware of the WHO’s and FCTC Secretariat’s stance regarding ITIC, yet continues to partner with this front group. No doubt the parties to the COP need to discuss the continuing Observer status by WCO, given the decision taken on INTERPOL’s application for the like Observer status.

At present it appears the WCO promises one thing but contrary to FCTC Article 5.3, deals openly with the devil. (54)

- (1) [www.iticnet.org](http://www.iticnet.org) ITIC website
- (2) <http://tinyurl.com/navj3jl> ITIC Form 990 – 2013 Return EIN: 52-1852434
- (3) <https://projects.propublica.org/nonprofits/organizations/521852434> – Information source
- (4) [www.irs.gov/pub/irs-soi/94eotext.pdf](http://www.irs.gov/pub/irs-soi/94eotext.pdf) IRS explanation of 501 (c)(3) status
- (5) [http://www.iticnet.org/Sponsors\\_Roster](http://www.iticnet.org/Sponsors_Roster) ITIC sponsor list (searched June 2015)
- (6) [http://www.iticnet.org/Sponsors\\_BoardOfDirectors](http://www.iticnet.org/Sponsors_BoardOfDirectors) ITIC Board of Directors (searched June 2015)
- (7) <http://tinyurl.com/onrrgpg> Truthout report on ITIC in Iraq
- (8) [http://www.tobaccotactics.org/index.php/Main\\_Page](http://www.tobaccotactics.org/index.php/Main_Page)
- (9) <http://www.tobaccotactics.org/index.php/ITIC>
- (10) [http://www.who.int/fctc/guidelines/article\\_5\\_3.pdf](http://www.who.int/fctc/guidelines/article_5_3.pdf)
- (11) <http://tinyurl.com/phluwie> Legacy document link for ITIC
- (12) <http://legacy.library.ucsf.edu/tid/apk90a99/pdf>
- (13) <http://www.iticnet.org/programs/asia-pacific>
- (14) [http://www.msintelligence.com/methodology\\_overview.asp](http://www.msintelligence.com/methodology_overview.asp)
- (15) <http://www.oxfordeconomics.com/Media/Default/landing-pages/asia11/report-asia11-2014.pdf>
- (16) [http://www.pmi.com/eng/tobacco\\_regulation/illicit\\_trade/Documents/Asia\\_11\\_Illicit\\_Tobacco\\_Indicator\\_2012.pdf](http://www.pmi.com/eng/tobacco_regulation/illicit_trade/Documents/Asia_11_Illicit_Tobacco_Indicator_2012.pdf)
- (17) [http://www.pmi.com/eng/tobacco\\_regulation/illicit\\_trade/Documents/Asia-14%20Illicit%20Tobacco%20Indicator%202013.pdf](http://www.pmi.com/eng/tobacco_regulation/illicit_trade/Documents/Asia-14%20Illicit%20Tobacco%20Indicator%202013.pdf)
- (18) <http://tobaccocontrol.bmj.com/content/early/2015/01/05/tobaccocontrol-2014-051937.full>
- (19) [http://tobaccocontrol.bmj.com/content/early/2015/01/05/tobaccocontrol-2014-051937.full/reply#tobaccocontrol\\_el\\_13564](http://tobaccocontrol.bmj.com/content/early/2015/01/05/tobaccocontrol-2014-051937.full/reply#tobaccocontrol_el_13564)

- (20) [http://seatca.org/dmdocuments/ITIC%20report More%20Myth%20than%20Fact 3%20July%202014%20\(4\).pdf](http://seatca.org/dmdocuments/ITIC%20report%20More%20Myth%20than%20Fact%203%20July%202014%20(4).pdf)
- (21) <http://tobaccoecon.org/press-release-failed-tobacco-industry-funded-research-on-illicit-trade-of-tobacco-products-in-asia/>
- (22) [http://www.msintelligence.com/methodology\\_overview.asp](http://www.msintelligence.com/methodology_overview.asp)
- (23) [http://www.msintelligence.com/services\\_tba.asp](http://www.msintelligence.com/services_tba.asp)
- (24) [http://www.msintelligence.com/company\\_overview.asp](http://www.msintelligence.com/company_overview.asp)
- (25) <http://tobaccocontrol.bmj.com/content/early/2013/12/11/tobaccocontrol-2013-051240.full>
- (26) <http://tobaccocontrol.bmj.com/content/early/2014/03/10/tobaccocontrol-2013-051397.full>
- (27) <http://www.bath.ac.uk/news/2014/01/22/illicit-tobacco/>
- (28) [http://www.tobaccotactics.org/index.php/PMI%E2%80%99s\\_%E2%80%9Cillicit\\_Trade%E2%80%9D\\_Anti-Plain\\_Packaging\\_Campaign](http://www.tobaccotactics.org/index.php/PMI%E2%80%99s_%E2%80%9Cillicit_Trade%E2%80%9D_Anti-Plain_Packaging_Campaign)
- (29) <http://tinyurl.com/qjjmrb5>
- (30) [http://www.who.int/fctc/cop/observers\\_igo/en/](http://www.who.int/fctc/cop/observers_igo/en/)
- (31) [http://www.who.int/fctc/cop/ngo\\_application/en/](http://www.who.int/fctc/cop/ngo_application/en/)
- (32) <http://tinyurl.com/qjgunue>
- (33) [www.iticnet.org/file/document/watch/2246](http://www.iticnet.org/file/document/watch/2246)
- (34) <http://www.iticnet.org/about/LizAllen>
- (35) [http://www.tobaccotactics.org/index.php/International Tax and Investment Center](http://www.tobaccotactics.org/index.php/International_Tax_and_Investment_Center)
- (36) <http://tinyurl.com/pf5n73j>
- (37) <http://www.iticnet.org/news-item/allen-bruford-joins-itic-as-senior-advisor>
- (38) <http://iticnet.org/about/SeniorAdvisorsandFellows>
- (39) <http://www.wcoomd.org/en/events/event-history/2012/~/~/~media/B5495E8476C14582AF3C47E5B7BFF922.ashx>
- (40) [www.iticnet.org/file/document/watch/3749](http://www.iticnet.org/file/document/watch/3749)
- (41) [www.iticnet.org/file/document/watch/3993](http://www.iticnet.org/file/document/watch/3993)
- (42) <http://www.iticnet.org/images/Singapore%20AIT%20Bulletin.pdf>
- (43) <http://www.tobaccotactics.org/index.php/Transcrime>
- (44) <http://www.iticnet.org/news-item/itic-meets-with-wco-officials-in-brussels>
- (45) <http://tinyurl.com/pyseo5w>
- (46) <http://www.iticnet.org/aptf2015>
- (47) <http://indiatobaccowatch.org/tag/itic/>
- (48) <http://tinyurl.com/qxfg8jd>
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- (56) [http://tobaccotactics.org/index.php/Othmar\\_Karas](http://tobaccotactics.org/index.php/Othmar_Karas)
- (57) <http://www.kangarogroup.de/who-we-are/members/>
- (58) <http://www.iep.ru/files/news/Kornienko-July2015.pdf>
- (59) <https://vimeo.com/134224909>
- (60) <https://vimeo.com/134224910>
- (61) <https://vimeo.com/134224911>
- (62) <https://vimeo.com/134018557>

## ABOUT THE AUTHORS

The author is Chairman of Clear the Air, a charity NGO based in Hong Kong staffed by volunteers [www.cleartheair.org.hk](http://www.cleartheair.org.hk)

The Patron of the charity is Dr Judith Mackay and also until recently, the late Professor Anthony Hedley. The author is a former police captain, then private fraud investigator for many years working for major international banks, he facilitated the location and arrest of numerous high profile wanted Red-List absconded fraudsters which INTERPOL had failed to catch after numerous years, the location of Marcos assets for the PCGG of the Republic of the Philippines and numerous other high profile clients.

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