



# Report

## Green Coat, Same Stain

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Tobacco multinationals paint  
their activities as  
environmentally conscious.  
The Truth: their business  
is toxic to the core

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September 2024

## Contents

This brief provides an overview of the attempts of tobacco multinationals to present an environmentally conscious, or 'green', image while continuing to cause significant harm to the environment. Focusing on the multinationals present in Switzerland, three types of greenwashing are detailed as well as the appropriate policy responses.

# 01

## Background

p. 4

# 02

## Tobacco Waste & Philip Morris

p. 15

# 03

## Eco-Labeling & British American Tobacco

p. 21

# 04

## Environmental Certification & Japan Tobacco International

p. 25

# 05

## Recommendations

p. 34

# Key



The environmental activities of the tobacco industry are an exercise in corporate social relations, where the ultimate goal is to boost the company brand and pre-empt regulation.

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While giving the impression that they are concerned about littering, the industry continues to use plastic filters that inevitably end up polluting the environment



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Green packaging and labelling targeted at consumers does not address tobacco farming, which is the largest source of greenhouse gas emissions in the supply chain.



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The environmental certifications of a tobacco company are voluntary, so they are only used when it helps their own image.

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Just as in health, the industry cannot be trusted to self-regulate and must be held accountable for its environmental harms through legislation.



# Facts

As environmental concerns become more important among the population, corporations have responded by incorporating environmental topics into their advertising. The tobacco industry is no different, funding litter cleanups, using recyclable packaging, and touting environmental certifications.

**But how much truth is there to these claims? In this brief, we will examine the green efforts of tobacco companies through the framework of corporate social responsibility and see how deep the supposed green commitment runs.**

Beginning with an introduction to the role that cigarettes play in plastic pollution, we detail how Swiss efforts to deal with this environmental scourge have been influenced by the tobacco industry. Rather than taking accountability for the environmental harm of the products they profit from, tobacco companies place the blame on consumers.

The same tobacco companies then 'greenwash' their image by donating token shares of their profits to litter cleanup campaigns. Three case studies of greenwashing are presented, one for each of the largest tobacco multinationals present in Switzerland, each highlighting a different type of greenwashing.

Finally, several policies are recommended to hold the tobacco industry accountable for the environmental costs of their business, rather than permit them to paint a thin veneer on an environmentally toxic product.

# Polluted by Plastic

As the negative impacts of human activity on our natural world becomes clearer year by year, the need to break our old habits and business-as-usual practices has never been more urgent. One of the most visible environmental efforts has been to challenge the widespread use of plastics, from banning disposable straws to the recycling of bottles.

**Plastics are central to our daily lives but have thoroughly polluted our planet, with microplastics being found from the air above our mountain passes to the deepest ocean trenches.<sup>1,2</sup>**

According to United Nations Environmental Programme (UNEP), 9-14 million tonnes of plastic waste entered the ocean in 2016, with an estimate from this year putting the number of plastic pieces floating in the world's oceans at 171,000,000,000,000.<sup>3,4</sup> Pollution is set to increase exponentially if current practices continue, so UNEP has been convening intergovernmental meetings to create a treaty, similar to the Bern Convention on European Wildlife, that will address pollution by regulating the entire lifecycle of plastics.



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The most littered plastic item on the planet is not the plastic bag or food wrapper, but the cigarette butt. **Every year 4.5 trillion cigarette butts are discarded around the world** and while the we might consider ourselves a tidy nation a two-week clean-up in Switzerland in 2023 found more than 540,000 butts in playgrounds, paths, and public spaces.<sup>5, 6</sup>

The filter component of a cigarette butt is made of cellulose acetate – a synthetic fibre that can take more than 10 years to break down in nature while releasing microplastics in the process.<sup>7</sup> Up to 38% of debris collected from ocean cleanups are cigarette butts, whose plastic and tobacco parts have been shown to kill marine life and harm plant growth. Butts cause chemical harm by leeching pesticides and heavy metals into water, and mechanical harm when ingested by marine and bird life.<sup>8, 9, 10</sup>



The Conversation / Danielle Green

**The fact that filters are no more than a marketing trick by the tobacco industry, not making cigarette smoking any safer, makes the continued use of this toxic, single-use plastic by the tobacco industry all the more egregious.<sup>7</sup>**

Some governments have started to take measures by banning single-use plastics, cigarette filters have yet to be included in these measures. For example, the EU's Directive on Single-Use Plastics acknowledges that cigarette butts are the second-most frequently found item in beach cleanups, but does not restrict their sale as was done with plastic cutlery or polystyrene food containers.<sup>11</sup> The emergent UNEP plastics treaty is an important chance to address this gap, with cigarette filters and other tobacco products included in the list of avoidable plastics.

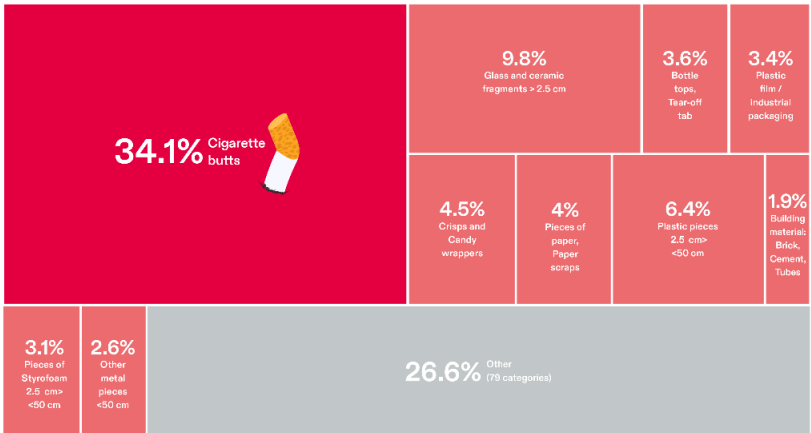
# What's the Relevance for Switzerland?

Environmental plastics are a pressing issue in Switzerland as well, with 2,700 tonnes of plastic litter ending up in Switzerland's soil, rivers, and lakes every year.<sup>12</sup> Nationally, in 2018 Parliament passed the motion, "[Less Plastic Waste in Waters and Soil](#)", which demanded that the confederation and industry take measures to effectively counteract environmental plastic pollution and has sent delegates to the negotiations of the emergent UNEP plastic pollution treaty. Switzerland's position on plastic pollution is that plastics that are harmful to the environment and human health, impede circularity, and are at high risk of release into the environment, should be phased out globally.<sup>13</sup>

Cigarette filters, which are made of plastic, fulfil all these criteria, in that they :

- allow smokers to inhale more deeply while breathing in toxic fibres from the cut end of the filter
- contain toxic chemicals that make recycling difficult, if not impossible
- are a single-use plastic that makes up the largest part of plastic litter found in Swiss waterways<sup>7</sup>

Frequency of Top 10 waste categories and materials



The Federal Office of Environment (FOEN) has taken steps to address plastic pollution through littering by convening round table meetings in 2022-23 on the two most commonly found types of litter: food-to-go packaging and cigarette butts. The focus on cigarette butts is well warranted, with an average of 20 cigarette butts being found on every 100 metres of shoreline.<sup>14</sup>

But when we look in Figure 1 at who was sitting with the FOEN at one of the roundtable meetings, the composition is worrying. Seven out of the nine invitees were associated with the tobacco industry: either through direct representation of tobacco companies, industry lobbies, or those with shared interest in not restricting tobacco sales. When AT Switzerland requested a copy of the proceedings from the FOEN the participant list was redacted, keeping the identities of the lobbyists secret.

**Figure 1 - List of participants at the FOEN roundtable on tobacco**

**Beilage 2: Teilnehmerliste**

Unternehmen / Verbände / Kanton	Name	Vorname
British American Tobacco (BAT)	[REDACTED]	[REDACTED]
Interessengemeinschaft Saubere Umwelt (IGSU)	[REDACTED]	[REDACTED]
Japan Tobacco International (JTI)	[REDACTED]	[REDACTED]
Kanton Basel-Stadt, Abteilung Abfall und Rohstoffe	[REDACTED]	[REDACTED]
Philip Morris International (PMI)	[REDACTED]	[REDACTED]
Schweizerischer Bauernverband (SBV)	[REDACTED]	[REDACTED]
Schweizerischer Verband Kommunale Infrastruktur (SVKI)	[REDACTED]	[REDACTED]
Swiss Cigarette	[REDACTED]	[REDACTED]
Vereinigung des Schweizerischen Tabakwarenhandels	[REDACTED]	[REDACTED]

*Participants of the 20/06/2022 roundtable on tobacco product littering.*

*Highlighted in yellow are direct representatives of the tobacco industry, blue are pro-tobacco lobbying groups, and purple are participants who receive funding from tobacco companies or sales.*

Notably absent were any environmental groups, such as Pro Natura or [Stop2Drop](#), or any other environmental civil society organization with no a vested interest keeping business-as-usual for the tobacco industry.



At this meeting, studies done by Philip Morris International (PMI), Swiss Cigarette, and British American Tobacco (BAT) were presented by a consulting company who pushed responsibility onto the consumer by suggesting that tobacco litter could be addressed by ‘nudging’ smokers towards causing less environmental damage. Littering fines were dismissed as ineffective, no negative word was said about the cigarettes themselves, and at the end the meeting participants agreed that what was needed was a Switzerland-wide public-awareness campaign in the vein of ‘Laura Green’. AT Switzerland has [critically examined](#) this fake ‘campaign’, consisting of a total of one minute of video content and a website not updated since 2021, but here the FOEN accepted the tobacco industry at their word.

This occurred, even though the FOEN’s mandate for littering encompasses many instruments beyond voluntary self-regulation, including reducing littering through product design or early recycling contributions from producers. So, what happened? The roundtables on littering were simply the latest in a long-running campaign by the tobacco industry to manage its image and shift blame for the negative effects of tobacco consumption (in this case littering) onto consumers. By laundering their reputations through voluntary contributions and campaigns to supposed environmental causes, the tobacco industry engages in what is known as **‘Greenwashing’**.

# What is Greenwashing?

'Greenwashing' is a marketing practice used to improve the reputation of a corporation or its products through promoting an eco-friendly image to detract from the harm inflicted on the environment.<sup>15</sup> Polluting industries such as oil and tobacco frequently use surface-level efforts, such as directly or indirectly funding litter cleanup campaigns, while not addressing the environmental harms that their core-business models cause.<sup>16</sup> While the industry advocates for 'downstream' measures like increasing ashtray access and cleanup efforts to reduce litter, the only way to completely eliminate these toxic single-use plastics is through the 'upstream' solution of banning the sale of filtered cigarettes.<sup>17</sup>



## Why does the Tobacco Industry Insist on Using Filters?

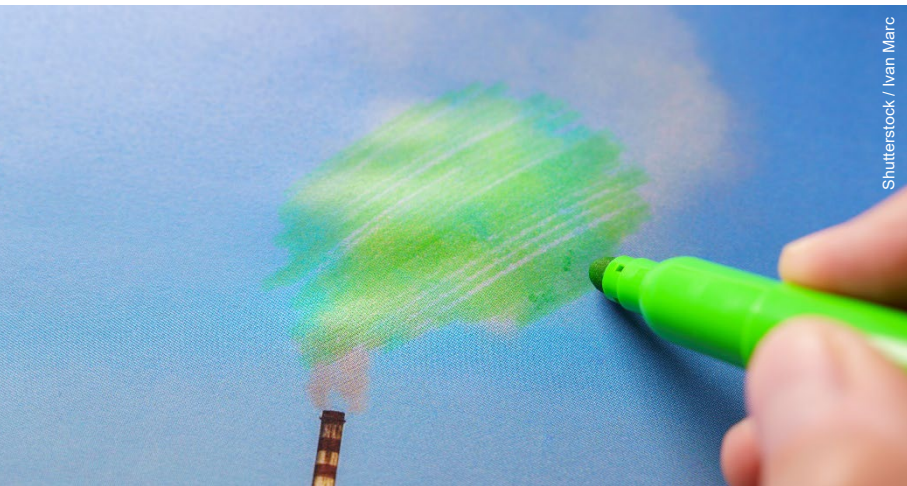
- The overwhelming majority of independent research shows that filters – despite their deceptive name – do not reduce the harms associated with smoking (Evan-Reeves et al, 2021).
- Filters continue to be used in cigarette manufacturing because of consumer preference, with misinformation persisting on the protective qualities of filters and environmental toxicity (Hoek et al. 2019).
- The tobacco industry claims it has been researching biodegradable filters for decades but has no plans of implementing them in all their products, with insiders saying that any action would have to be spurred by legislation (Rainey 2018).
- Even when filters were biodegradable, the toxic chemicals and pesticides in tobacco would still pollute the environment as they degrade.
- Filters have been described as “deadliest fraud in the history of human civilisation” (Kennedy 2021)

# Greenwashing:

## A Form of CSR

As the objective in greenwashing practices is to improve the company's reputation, they fall under the label of **'Corporate Social Responsibility'** (CSR), a form of voluntary corporate action that purports to prioritise social goals over the profits of the company.<sup>18</sup>

Used frequently by industries with negative societal impacts and reputations (i.e. gambling, petroleum, tobacco), CSR allows companies to set their own standards of social responsibility rather than being accountable for the true negative costs of their business.



Shutterstock / Ivan Marc

Through CSR, tobacco companies want to be seen as responsible corporate citizens by consumers and employees, and as a credible partner in governmental regulation and legislation. CSR efforts polish a tobacco company's reputation, even in countries where tobacco advertising is banned, and enable the industry to exploit the image of NGO or government partners to improve their own image.<sup>19</sup>

If the industry is seen as being cooperative by coming up with voluntary self-regulation, such as the funding of anti-littering campaigns, environmental bodies are less likely to invest the resources in imposing government regulations, as happened at the FOEN's roundtable on tobacco littering.<sup>18</sup> This 'cooperative' approach enabled by CSR allows tobacco lobbyists to meet with policymakers, set the agenda by highlighting their pre-existing voluntary regulations, and so find a 'solution' to issues of environment or youth protection that does not challenge their core business practices and profits.<sup>19</sup>

CSR practises by tobacco companies are especially heinous as the tobacco industry sells products that do not have any health or social benefits, with their products causing eight million deaths and health costs of \$1.4 USD trillion each year around the globe.<sup>8</sup>



### ***Tobacco and the Environment – a Toxic Relationship***

- Tobacco growing and curing is responsible for 5% of deforestation per year globally, and 30% of deforestation in tobacco-growing countries (STOP 2021)
- Environmental pollution from smoking 3 cigarettes causes 10x the small particulate matter of idling a diesel car for 30 minutes (Hendlin and Bialous 2020)
- From farmer to smoker 25,000,000 tonnes of waste are produced annually in the tobacco lifecycle (WHO 2022)
- The entire lifecycle of a cigarette produces an estimated 5.72 g of CO<sub>2</sub> (Hendlin and Bialous 2020)

# A Little Green, Mostly Wash

The core point of greenwashing is that it is fundamentally an exercise in marketing and reputation management by companies, rather than a real commitment to environmental issues. Through greenwashing, companies may adopt more environmentally friendly measures, such as the use of renewable energy, which do benefit the environment and reduce their carbon footprint.

**But the fundamental business-as-usual practices of the corporations, which have massive environmental impacts, are not changed. This leaves the commitment to the environment a surface-level action - with the surface being the most visible part of their corporate structure.**

In the following sections, we will examine three different types of greenwashing:

- Tobacco waste
- Corporate sustainability
- Environmental certifications

As case studies, we will take the actions of the 'big three' tobacco multinationals present in Switzerland. As detailed in Figure 2 on the next page, all have a corporate presence in our country and their brands are the most recognisable and well established. Their activities will illustrate how greenwashing provides a veneer of environmental concern while the core business model and inherent environment damage of the industry remains the same as it has always been, to say nothing of the social and health harms.

**Figure 2 – The Big 3 Tobacco Multinationals in Switzerland**

	Philip Morris International (PMI)	British American Tobacco (BAT)	Japan Tobacco International (JTI)
<b>Locations in Switzerland</b>			
<i>Administration</i>	Lausanne – Operations HQ	Lausanne	Geneva – Global HQ
<i>Production</i>	Neuchatel	Boncourt, JU (Closed in 2023)	Dagmersellen, LU
<b>Associated Brands</b>			
<i>Traditional Tobacco</i>	Marlboro, Chesterfield, Virginia Slims	Kent, Lucky Strike, Pall Mall	Winston, Camel, American Spirit
<i>Heated Tobacco Products</i>	IQOS	Glo	Ploom
<i>New Products</i>	VEEV – Vape ZYN – Nicotine pouch	Vuse – Vape VELO – Nicotine pouch	Logic – Vape Nordic Spirit – Nicotine pouch
<b>Share of Swiss Cigarette Market</b>	41%	33%	26%

# Tobacco Waste & Philip Morris International

02

The most widely used form of greenwashing by the tobacco is to try to convince the public that the responsibility for the environmental harms of tobacco waste rest with the consumer rather than producers. The most common way this narrative is promoted is through funding litter cleanup and awareness campaigns, which push the dual narrative that consumers are the root of the tobacco waste pollution problem by improperly disposing their products, while tobacco companies are mindful corporate citizens taking care of the environment.<sup>20</sup>

This form of greenwashing has been going on for decades, such as with the environmental organisation, *Keep America Beautiful*, which was funded by PMI's American branch. Through internal tobacco industry documents, we see that *Keep America Beautiful* supported three industry goals:

- prevent a negative impact on the social acceptability of smoking due to litter,
- prevent cigarette litter leading to bans/restrictions,
- and prevent the tobacco industry from being held accountable for cigarette litter.<sup>21</sup>

Practically, we can see all these goals in the 1997 campaign to promote portable ashtrays: smokers could smoke in more places while being environmentally responsible without changing their habits, individual responsibility over tobacco waste was reinforced, and tobacco companies gained an avenue to promote their responsible image.<sup>21</sup>

Despite taking place 24 years later and across the Atlantic, [Swiss Cigarette's 'Laura Green' campaign](#), focused on portable ashtray distribution, follows the same fundamental principles. The tobacco industry's funding of anti-littering groups is rooted in CSR: the issue of litter is used to protect the company from negative press and regulation, to promote industry-supported solutions, and ultimately avoid any challenge to the the core business model of tobacco.

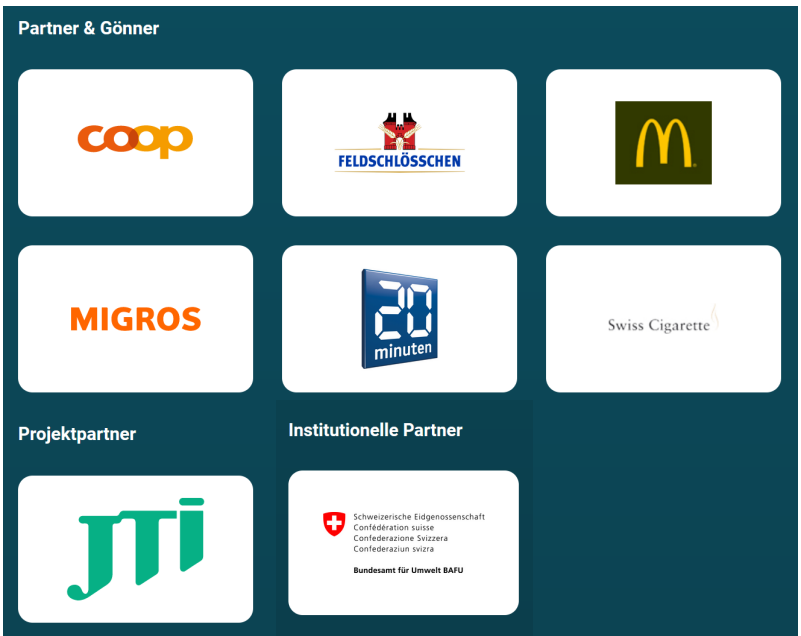
Because anti-littering groups' image does not carry the negative association of tobacco, they are also used to shape public discourse towards the tobacco industry's preferred solutions. In America, tobacco funding of *Keep America Beautiful* gave the industry a vehicle to promote their solutions to tobacco waste, with newspaper stories mentioning *Keep America Beautiful* being significantly more likely to portray the industry positively and to favourably portray consumer-focused solutions such as litter education and ashtray availability.<sup>21</sup>





In Switzerland, the Interest Group Clean Environment (IGSU) is the anti-littering group that acts as the industry's solution to tobacco waste. It organises cleanups and anti-littering awareness campaigns with funding from JTI and Swiss Cigarette as well as Coop (see Figure 3). While at first glance not related to the industry, Coop is in fact the largest tobacco retailer in Switzerland, even offering its own house brands of cigarettes. In line with other industry-funded anti-litter groups, IGUSU's publicity and research emphasises individual responsibility and societal attitudes for litter rather than any responsibility from producers. The actions and reports of anti-litter groups are then picked up by the media, consultants, and governments without knowing that the tobacco industry is behind them.<sup>22</sup>

**Figure 3 – Donors and Partners of IGUSU**



*IGSU's Partners & Sponsors Page, featuring Swiss Cigarette as a Partner & Donor, JTI as project partner, and the FOEN as institutional partner.*

The greenwashing efforts of the tobacco industry extends into the concept of litter versus waste. By portraying the environmental damage caused by discarded cigarettes and disposable e-cigarettes as a ‘litter’ problem, the blame is shifted to the consumer. However, by framing the issue as one of tobacco ‘waste’, the responsibility is placed on the producers for creating wasteful and environmentally harmful products.<sup>21</sup>

**When individuals are educated on the environmental harm of tobacco waste, particularly the fact that cigarette filters are single use plastics, smokers and non-smokers alike are more likely to hold tobacco companies responsible.<sup>20</sup>**

PMI’s American branch was the first to start funding anti-littering groups and the multinational continues its activities through the 2020 “[World Not an Ashtray](#)” campaign on tobacco waste. Featuring sleek multimedia production that at a glance gives the impression that PMI is concerned about the environmental footprint, the focus is still on the individual decision to litter rather than the inherit environmental toxicity of their product. The exact same playbook was used in the Swiss Lara Green campaign, with both receiving minimal attention after their launch.

This is most obvious in their “Q&A Cigarette Butt Litter” section where PMI choose to conceal the scientific consensus on the environmental damage of cigarette filters in favour of their own fiction. This is illustrated on the next page, where PMI’s claims on tobacco waste are compared to the scientific evidence on the issue. Nominally concerned about the environment, PMI’s anti-littering efforts are fundamentally focused on its reputation and so put forward falsehoods rather than damage the reputation of its products.

# PMI Claims

vs.

# Public Health Evidence

*"How much plastic waste do cigarette butts represent?"*

"With an average weight of 0.2g per cigarette butt, it amounts to 1.1 million tons. This represents about 0.3 percent of all the plastic produced worldwide annually (359 million tons)"



Misdirection

The environmental harms of cigarette butts are mainly due to their improper disposal. The fact that cigarette butts are such a small share of plastic produced worldwide makes the minimum 11% of global litter they make up even more scandalous. (WHO, 2022)

*"Are cigarette filters biodegradable?"*

"... (the cigarette filter) cannot be characterized as biodegradable; however, it will not accumulate in the environment over time. Tobacco companies have been researching cigarette filters with higher degradability for many years, but no better alternative to cellulose acetate has yet been found"



Lie

Cigarette butts are estimated to take 10 years or more to completely decompose, with any additional cigarette littered in this timeframe leading to accumulation. (Hoek et al. 2019.)

According to a chemist that worked in the industry, there was no serious pursuit of biodegradable filters due to a lack of external pressure. (Rainey 2018)

*"Are cigarette butts classified as toxic waste?"*

"Although cigarette butts contain smoke residues that make them smelly, they do not contain any substance in hazardous amounts, and are not classified as hazardous waste."



Lie

Cigarette butts contain pesticides, nicotine, and chemical additives. In lab conditions, a dilution of one cigarette butt per liter was enough to kill fresh- & salt-water fish. (Slaughter et al, 2011)

*"Do cigarette filters transform into microplastics?"*

"There is no evidence that cigarette butts end up as microplastics."



Lie

Cigarette filters are composed of more than 15,000 strands of plastic which fragment into microfibres. A discarded filter releases approximately 100 plastic microfibres, constituting an important source of microplastics. (Belzagui et al. 2021)

# Downstream Solutions, Upstream Problems

While tobacco industry efforts targeted at consumer awareness and clean-up of tobacco waste have a nominal positive environmental impact, these are solutions that are downstream of the problem of tobacco waste. Consumer awareness campaigns have been taking place for decades in the US, yet the share of tobacco waste collected during beach cleanups has not fallen.<sup>20</sup> In 2022, an American survey found that smokers litter 47% of the butts they smoke, another survey from the same year found that over two-thirds of users improperly discarded their disposable e-cigarettes in general trash, where their batteries can start fires in bins and waste-processing facilities.<sup>22</sup>

**The root of the tobacco and e-cigarette waste problem is the producer, whose product design causes significant environmental harm.**

By greenwashing the issue of tobacco waste, companies have created a bogus story where they pretend to care about litter but continue to manufacture environmentally toxic single-use products. Their donations to environmental groups (which help the tobacco industry's interests) are supposed proof of their environmental commitment.

**This strategy has been in use for decades, yet the environmental impact of tobacco waste has continued to worsen.**

Just as with public health, actions taken to protect the environment from tobacco need to come from structural governmental interventions, implemented with the good of the public in mind rather than the financial interests of the tobacco industry.

## British American Tobacco

As consumers have become more environmentally conscious, tobacco companies have started to 'eco-label' their products as 'green' or 'natural', matched with an environmentally conscious look. <sup>23</sup> As a form of greenwashing, the 'green' cigarette might use recycled packaging that has a marginally lower environmental cost, but the product inside still causes disproportionate environmental harm.



Examples of eco-labelled tobacco products available in Switzerland using the phrasing “without additives”, and “eco-production”.

Starting 1 October 2024 the revised tobacco product law will be introduced. It will ban the sale of tobacco product packaging advertised with 'natural' or 'additive free' tobacco. However, the law stops short of prohibiting product from being marketed as environmentally friendly, such through 'eco-production' labels. The latter is a much more blatant form of greenwashing that will continue to be allowed on the Swiss market, exemplified by the 'Parisienne Verte', a variant of the Parisienne cigarette brand, produced by BAT and launched in 2011.

Parisienne is a popular brand in Switzerland which was produced in Jura until 2023.<sup>24</sup> Described as “a cigarette that is as natural as possible and angled towards ecology and sustainability”, the ‘Verte’ supposedly merits its name by having packaging made only from recyclable paper from PEFC-certified sources, no aluminium or plastic packaging, and being produced only using renewable energy.<sup>25</sup> The cigarettes are advertised as ‘without additives’, which is common among ‘green’ or ‘natural’ eco-labelled cigarette brands.<sup>26</sup> BAT has continued to promote the brand with two other additive free variants having been launched, and since 2021 Parisienne Verte are made with paper-based ‘eco filters’.



*Advertisement from the launch of Parisienne Verte*

The image of Parisienne Verte has clearly been constructed to give the illusion that there is such a thing as a green and eco-friendly cigarette.

**Unfortunately, slick graphic design and a recyclable package do not change the fundamentals of the product being sold.**

Cigarettes in their production, consumption, and disposal extract a heavy toll on the environment, which remains unchanged by small changes in the product. Our "[Tobacco harms people and the environment](#)" brief examines the issue in more depth.



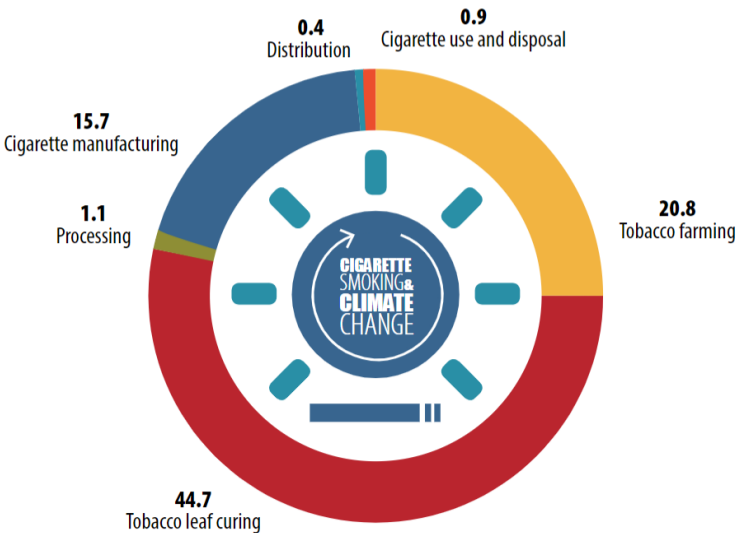
### **Tobacco Harms the environment – Key Facts**

- Tobacco growing causes 10 times the deforestation of other crops, as it needs to be dried at high heat
- Manufacturing and distribution of tobacco products emits the same amount of CO<sub>2</sub> as 3,000,000 transatlantic flights.
- In lab experiments, discarded cigarette butts leaked heavy metals, pesticides, and “very toxic” chemicals into their environment.
- The tobacco sector is estimated to be responsible for 0.2% of global greenhouse emissions.

One interesting element with eco-labelling is that it can become more common as tobacco control measures such as advertising bans and plain packaging are implemented, as then the packaging or name plays a greater role in influencing consumer choice.<sup>29</sup> As Switzerland takes action on tobacco control, we may see more eco-labelling in the future.

As can be seen from Figure 4, greenhouse gas emissions in manufacturing are less than a quarter of emissions, yet it is the sole focus of BAT's 'green' cigarette. This is likely because manufacturing and packaging are the parts of the supply chain that are closest, and therefore most visible, to consumers. The commitment to non-plastic filters, while leading to less plastic tobacco waste, still results in environmental harm and the number of cigarette filters that ends up in the environment could even increase as smokers buy into the 'ecological' labelling.<sup>27</sup> The fact that BAT has the capacity to use plastic-free filters but chooses to only include them in their niche 'green' cigarettes shows the depth of their commitment to their profits over the environment.

**Figure 4** - Annual contribution to climate change of the global cigarette smoking supply chain, in millions of tonnes of CO<sub>2</sub>



*From Maria Zafeiridou, Nicholas S. Hopkinson, and Nikolaos Voulvoulis*



# Environmental Certification & Japan Tobacco International

04

An emerging form of greenwashing by tobacco companies is the use of Environmental, Social, and Governance (ESG) reporting, which uses selected metrics, awards, and certificates to boost the company's green image and stock performance. ESG reporting and certification, which is sometimes linked with the Sustainable Development Goals (SDGs), is a broader corporate trend that emerged in response to investor interest in sustainable and responsible business.<sup>29</sup>



## ESG Reporting: breaking down the acronym

Companies either self-report or are assessed by an external organisation on one or more of the metrics (Debora Sy 2022)

→ **Environmental** involves climate risks and environmental concerns

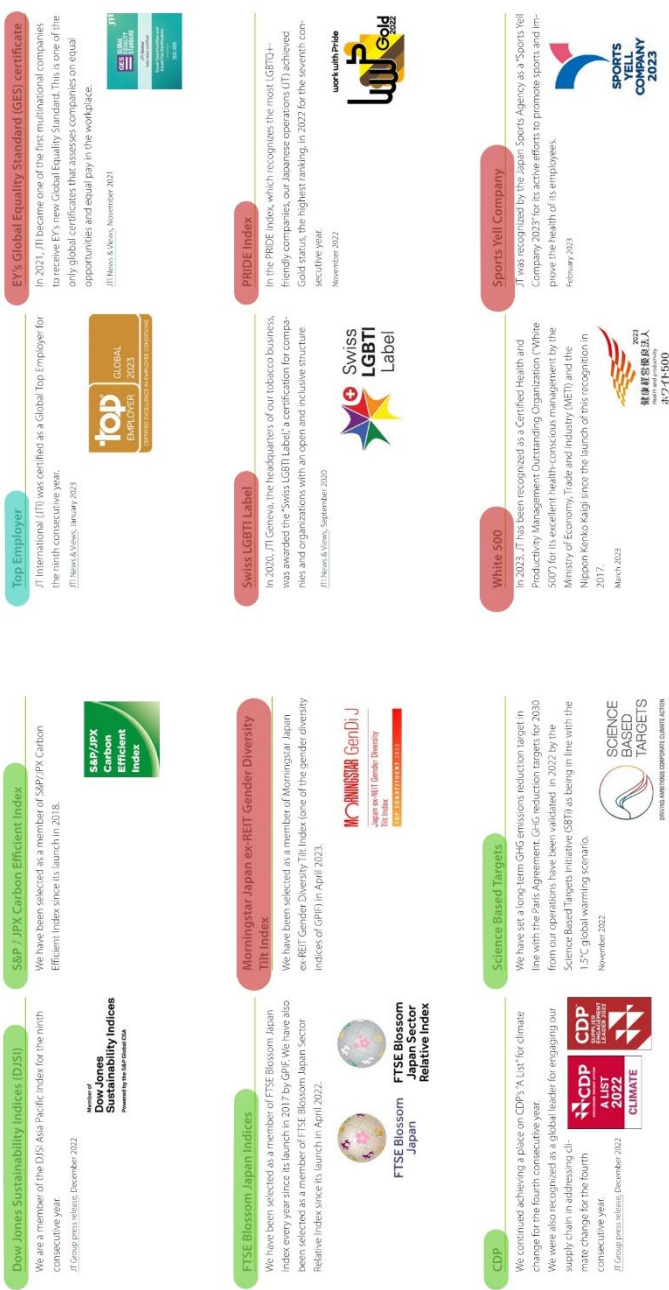
→ **Social** includes labour issues, human rights, stakeholder concerns

→ **Governance** refers to corporate governance behaviour

Similar to other forms of greenwashing, the tobacco industry is not the only industry to use ESG reporting as a form of CSR to improve its image, but the fundamental nature of the tobacco business means tobacco and cigarettes cannot be manufactured in any environmentally or socially sustainable manner.<sup>30</sup>

The main audience of ESG reporting are investors, with ESG and other forms of CSR enhancing a company's stock performance, but it has also been used as a more general form of publicity through dissemination of ESG reports to media, policymakers, and the public.<sup>30</sup> We can see an example of an ESG certifications page in Figure 5.

## Figure 5 – JTI's ESG Certification Page

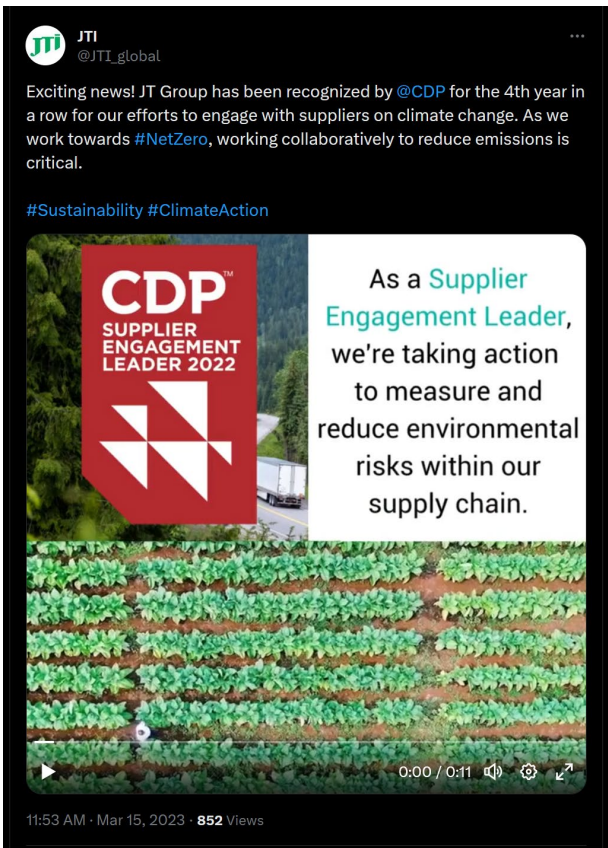


The "Awards and Recognitions" page from Japan International Tobacco's 2022 Yearly Report

**Green:** Environmental Certification, **Red:** Social Certification, **Blue:** Governance Certification

A key reason why ESG reporting is conceived as a purely reputational project is because, for now, there is no single globally agreed protocol for assessing a company's ESG activity. In fact, with over 600 different approaches to assess ESG, companies can base their approach on what would be best for their corporate reputation.<sup>31</sup>

As ESG assessment is voluntary, paid for by the corporation, and done with the intention of improving stock performance with no regulatory obligation or standardised disclosure requirements, tobacco companies are free to share only the sustainability data that paints them in a positive light.<sup>31</sup>



*JTI using Environmental Certification to promote their reputation on social media.*

If a private ESG accreditor gives the tobacco company a bad grade, tobacco companies can stop participating in the scheme, as was the case when Japan Tobacco International (JTI) opted out of the Carbon Disclosure Project's Forestry Rating after receiving an 'F' in 2017, but continues to display the 'A' rating it receives on climate.<sup>15</sup> Being listed in Standard & Poor's Carbon Efficient Index and Dow Jones' Sustainability Indices gives tobacco companies like JTI prestige and normalises their business as just another corporation committed to the environment.

The fact that tobacco companies pay for the certifications that declare them sustainable & environmentally responsible undermines the green shine of ESG. Giving ESG ratings to the tobacco industry amounts to nothing more than another form of advertising.

**There is also a deeper structural issue: The tobacco industry is not comparable to other economic sectors, as the tobacco industry's core business and products violate human rights and bring no benefit to society, making them incapable of undertaking any socially responsible activities.**<sup>30</sup>

Tobacco stocks score “perversely” high in ESG ratings, as the ratings focus on some elements a tobacco company’s day-to-day operations rather than its fundamentally unsustainable products.<sup>32</sup> A tobacco company may power its factory with renewable energy and hire a diverse staff, but this does not change the fact that their core product is grown by exploited farming families, produced with useless filters that pollute the environment, and whose inherent harms disproportionately fall on marginalised groups. <sup>33, 34, 35</sup>

The greenwash of sustainability and inclusivity by the tobacco industry has no intention to change their fundamental operations because the ultimate goal of CSR activities, including ESG reporting, is to protect and promote the corporate image rather than effect systemic change in their business practices.



## ESG in Depth:

# The CDP's Assessment of JTI

To examine the ESG certification process in more detail, we can look to one of the most prominently advertised ESG certifications that JTI advertises on their social media. **CDP, short for 'Carbon Disclosure Project'**, is an international non-profit organisation that “runs a global disclosure system for investors, companies“ to manage their environmental impact” and advertises itself as the gold standard of environmental reporting.<sup>36</sup> JTI press releases and social media promote its listing on the 'Climate Change A-List' for four consecutive years as a an award that “... reflects our continued efforts to reduce our environmental footprint and expand our transparency in disclosing information”.<sup>37</sup>

**To understand what this 'A-List' actually means for JTI beyond a piece of good publicity, we will look more deeply into the CDP's scoring approach.**

CDP, like many other ESG ratings, gives scores based on the data the company being assessed provides, and none of this information is verified by the CDP's assessors.<sup>38</sup> CDP's questionnaire features sector-specific questions for high intensity sectors such as oil & gas, but groups tobacco alongside food and beverage activities. This is even though tobacco industry has carbon intensity that places them in the highest quantile of environmental harm alongside oil and coal.<sup>39</sup>

The sectoral questionnaire that tobacco companies fill out is focused on “climate related risks from agricultural activities ... other climate-associated risks with processing, manufacture, and packaging...” -- meaning the climate and societal impacts of tobacco consumption are not taken into account and tobacco is normalised as just another consumer product, like yogurt or biscuits.<sup>40</sup>

None of the CDP's cut across across the categories of climate change, water security, and deforestation.

**This means that JTI can show off their climate change A-List ranking on social media and to their investors while receiving an 'F' (failing) in the forest category.**

An 'F' is only awarded when a company fails to disclose any information, so it means that the JTI did not see it worthwhile to allocate resources to answering the scoring questionnaire, likely because a low grade could not be used to bolster their corporate reputation.<sup>38</sup> Despite the tobacco industry's toxic core product, grave environmental harms, deceptive marketing practices, and documented history of corruption, the CDP does not see any reputational harm in their A-List featuring the largest firms in an industry that killed more than 8.67 million people in 2019.<sup>41, 42</sup>

**The fact that the CDP awarded JTI a spot in their A-List makes sense if**

**we view the CDP's actions as primarily one of providing CSR activities to corporations.<sup>36</sup>**

Listing the benefits for companies of disclosing, the CDP include "protect and improve your company's reputation", with 69% of companies agreeing the reputational benefits were an important part of disclosing through CDP, as well as "get ahead of regulation" by pre-empting future mandatory disclosure, showing that engagement with the CDP fits squarely into a company's CSR strategy.<sup>43</sup>

While the CDP's disclosure procedure and ratings process may very well help companies reduce their environmental impacts and receive appropriate recognition for it, the CSR of tobacco companies, who profit from selling lethal products to consumers, is fundamentally different.



## ESG = CSR

Because ESG ratings are used by tobacco companies as a form of CSR to normalise their business and promote their image, a ban or heavy regulation of tobacco industry ESG should be implemented in order to fulfil the WHO's Framework Convention on Tobacco Control's (FCTC) comprehensive ban on tobacco promotions, advertising, and sponsorships.<sup>30</sup> For example, Australia revoked BAT's 2022 certification as 'carbon neutral' by its Ministry of Environment following a complaint from the Ministry of Health that was effectively a government endorsement that violated Australia's commitments as a signatory of the FCTC.<sup>44</sup>

ESG ratings as they currently exist are used by the tobacco industry to as fulfil the goals of CSR: to build public trust in the company, enhance its reputation among the general public, and portray the company as a legitimate partner for stakeholders to engage with.<sup>45</sup>

These ratings are used to advance the idea that the industry is a self-regulating, responsible corporation, and are pursued to attract more money from investors and consumers.<sup>18</sup> The largest tobacco multinationals prominently advertise their environmental certifications in reports, websites, and social media, all while these ratings fail to take into account the toxic product at the core of the tobacco industry.

**ESG ratings are just the latest avenue for the industry to launder the tobacco stain from their reputation.**

The tobacco industry is unable to act in an environmentally conscious manner because tobacco is an environmentally toxic product. Tobacco companies have a long history of deception and dishonesty in health, and the trend continues with the environment. The environmental activities of the tobacco industry are nothing more than greenwashing, as the industry has shown a preference for flashy reputation-boosting reputation-boosting efforts over substantial reforms that would threaten their profits. For this reason, the environmental aspects of tobacco control - as its health aspect - must come from legislation.

## **To stop tobacco industry greenwashing we recommend:**

Introducing an extended producer responsibility programme for tobacco waste

Banning deceptive labels to stop misleading eco-labelling

Implementing Article 5.3 of the WHO FCTC to stop ESG being used as a tool of tobacco advertising

The policy background for each recommendation is briefly outlined on the following pages.

## A Deep Clean: Polluter Pays & EPR

In response to the issue of tobacco waste and its associated plastic pollution, various tobacco control groups have proposed a 'polluter pays principle' where those responsible for the pollution are also responsible for the costs of cleanup, which is applied through an extended producer responsibility (EPR) policy.<sup>18</sup>

At the core of an EPR policy are three goals: <sup>28</sup>

- That the environmental cost of a product is incorporated into their retail price,
- That the burden of managing the environmental harm is shifted from the local governments to the producer, and
- that there are incentives to include environmental considerations when designing a product.

**Rather than following tobacco industry narratives that place the blame on smokers, and EPR policy ensures that the responsibility for the product's environmental harms through its lifecycle is placed on the manufacturer.<sup>8</sup>**

The first EPRs were producer-funded deposit schemes for glass bottles and aluminium cans in the 1970s but have since expanded to cover sectors such as packaging, batteries, and e-waste.<sup>46</sup> The core feature of EPR is that the responsibility is shifted upstream to producers, with the EPR providing incentives to account for environmental considerations.<sup>46</sup>

An EPR policy ensures that the cost of dealing with a product are borne by the industry which profits off it rather than municipal governments who may lack the resources. As an example, battery collection and recycling in Switzerland takes place under an EPR policy.<sup>53</sup> A sector or industry may also implement a voluntary EPR scheme as an extension of CSR, but EPRs mandated by law are more effective than voluntary schemes.<sup>46</sup>

As EPR policies which follow the polluter pays principle, have become a more common method of dealing with the environmental costs of products, organisations such as the WHO have argued for tobacco to be placed under an EPR policy. Advocates for EPR highlight the high costs of tobacco waste management, with Germany spending an estimated \$234 million USD on cleanup in 2021 alone.<sup>47</sup>

**The sheer quantity of tobacco waste that enters the environment means that downstream solutions such as awareness campaigns will never be effective in reducing it.**<sup>28</sup>

EPRs would shift the responsibility for tobacco waste ‘upstream’ to the manufacturers, requiring them to contribute to all tobacco waste cleanup efforts, not just as an occasional PR stunt.<sup>48</sup> However, the tobacco industry’s history of lies, lobbying, and manipulation mean that special precautions need to be taken.

Once an EPR is implemented, it’s also important to not unintentionally create avenues for the tobacco industry influence. Producers in sectors subject to EPR policies often band together to form a producer responsibility organisation (PRO), which in other sectors have been used to lobby against environmental policies.<sup>49</sup> As the tobacco sector is uniquely damaging to society, and has a long history of malicious influence, governments must follow Article 5.3 of the WHO FCTC in strictly limiting contact with the tobacco industry.<sup>49</sup>

## Lessons from the EU's SUPD

The European Union's **European Directive on Single Use Plastics (SUPD)** was passed in 2019, which alongside banning single-use plastics such as plates and polystyrene containers, set out an EPR policy in which producers would have to cover the cost of waste collection, data gathering, and awareness raising.<sup>50</sup> Among the products included in the EPR policy are tobacco products with built-in filters, and filters made for tobacco products.

Although implementation has been uneven, France has put in place EPR measures and so can provide an example of what an EPR policy on tobacco waste could look like. A producer responsibility organisation (PRO), named 'ALCOME' was created by cigarette companies to manage the EPR policy. It is funded by the EPR fees of tobacco companies, which it in turn uses to pay waste management operators who collect cigarette filters in public spaces. Unfortunately, the board of directors of ALCOME is made up entirely of representatives of the tobacco industry or associated groups (see Figure 6). ALCOME is therefore an 'industry-led PRO, which, while under public supervision, gives the industry an avenue to access local governments and improve their reputation.

### Figure 6 – The Board of Directors of ALCOME

Les actionnaires d'ALCOME sont les suivants :

- BRITISH AMERICAN TOBACCO France
- JT INTERNATIONAL France
- PHILIP MORRIS France
- SOCIETE NATIONALE D'EXPLOITATION INDUSTRIELLE DES TABACS ET ALLUMETTES
- ASSOCIATION DES FOURNISSEURS DE TABAC A FUMER
- FEDERATION DES FABRICANTS DE CIGARES



*The Board of Directors of ALCOME proudly displaying the logos of the tobacco industry.*

In 2023, 82% of ALCOME's went towards "cigarette butt management", including financing or co-financing the distribution of 2.4 million pocket ashtrays.<sup>51</sup> Their latest activity report focuses on the downstream management of tobacco waste (cleanup of improper disposal by consumers) rather than an upstream solution (reduction/removal of cigarette filters) that would reduce the total amount of waste, whether improperly or properly disposed of.

## What Could Switzerland Learn?

Switzerland should draw on the experience of countries like France in creating an effective EPR scheme. The most important of these is to not allow the PRO to become a tool of the tobacco industry to lobby, selectively dispense funds, and promote its own 'green' image. In short, an EPR policy must not become an avenue for tobacco companies to perform CSR.

**In Switzerland, the influence of the tobacco lobby extends to environmental policy, making the possibility of an industry-led PRO a very real threat, as we have seen from France's ALCOME.**

Because of the fundamental difference between the interests of the tobacco industry and that of the environment (and public health), a standard EPR policy cannot be applied to the issue of tobacco waste.<sup>49</sup> Swiss Environmental organisations that have accepted tobacco industry funding, such as IGSU, are nothing more than a tobacco industry tool so must also be excluded.

A Swiss tobacco waste EPR should not restrict itself to cigarettes but go beyond the EU's SUPD in implementing provisions for disposable and reusable e-cigarettes as well. The increasing popularity of e-cigarettes comes with significant environmental costs due to their plastic shells, chemical contents, and lithium batteries, and so should be proactively dealt with.

# No Green Labels: Banning Misleading Marketing

In order to restrict deceptive statements on the green nature of tobacco products, Switzerland should implement legislation that bans the tobacco industry from portraying a product as environmentally friendly.

**By preventing this blatant form of greenwashing, tobacco companies cannot deceive consumers into believing that their habit is part of an environmentally conscious lifestyle.**

While the revised Swiss tobacco law introduced October 2024 makes progress in curbing eco-labels, it does not go far enough. The EU's *Directive 2014/40/EU*, for instance, not only forbids packaging that suggests a tobacco product has natural or organic properties but also forbids any implication that a product has improved biodegradability or environmental benefits.<sup>52</sup> While tobacco companies still skirt the law through brand and variant names in the EU, they cannot advertise cigarettes as 'eco produced' or 'green'. If Switzerland were to adopt similar standards, it would significantly reduce tobacco industry greenwashing and hold tobacco companies to the same standard that the rest of Europe does.



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## No ESG à la Carte:

# Implementing Article 5.3 of the FCTC

Through their ESG reporting, tobacco companies portray themselves as environmentally and socially conscious as any other, distancing their image from the true effects of their products.

**As long as ESG ratings are voluntary, companies will only take part in them if it benefits them**, as we have seen with JTI's inclusion of their A-List rating while hiding their F for deforestation.

The answer to this form of CSR obfuscation is twofold: ESG certification institutions should not deal with tobacco companies, and governments should enforce a ban on the industry's ESG reporting as part of their bans on tobacco advertisement and promotion.

If Switzerland were to restrict the tobacco industry ESG activities and CSR more broadly, it should look to Article 5.3 of the WHO FCTC. As part of the article's guidelines on a comprehensive ban on advertising and sponsorship, it prohibits tobacco companies from leveraging "social responsibility" contributions and activities to promote their business or brand.<sup>30</sup> This would put a stop to tobacco industry efforts to distance themselves from the environmental and social consequences of their actions and their attempts to normalise themselves as just another business to investors. Institutions that provide ESG ratings should also exclude the tobacco industry from their indices as the tobacco industry cannot undertake socially responsible activities while still selling their toxic products.<sup>30</sup>

**Several investment firms, such as AXA, exclude tobacco companies from their portfolios and it is high time that ESG institutions follow suit.**



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