

# Chapter 6

## Key EU and Global Anti-illicit Trade Initiatives



Two initiatives in particular, one at EU level and one with global reach promoted by the World Health Organization, currently steer the efforts against illicit trade in tobacco products in the UK. Both are likely to continue to apply after Brexit implementation in the UK. The two instruments are the *2014 EU Tobacco Products Directive* ('TPD-2') and the *WHO FCTC Protocol to Eliminate Illicit Trade in Tobacco Products* ('ITP'). Despite differences in their respective subject matter and geographical scope, the two instruments share several commonalities. Most notably, a key element of the ITP—the establishment of a tracking and tracing system (Art. 8)—is a cornerstone of the 2014 TPD-2, and of the EU-wide effort to tackle illicit tobacco trade.

### 6.1 2014 EU Tobacco Products Directive (TPD-2)

The 2014 Tobacco Products Directive (TPD-2)<sup>1</sup> repeals and replaces the previous legal framework, set out in *Directive 2001/37/EC*.<sup>2</sup> TPD-2 brings substantial changes to reflect scientific, market, and international developments, and its adoption marked a pivotal development in tobacco control policy in the EU.

The scope of TPD-2 is broad. The Directive aims at improving the functioning of the internal market for tobacco products by approximating laws, regulations, and administrative provisions of the EU Member States in a wide range of areas. Approximation is, for instance, required with regard to the ingredients and emissions of tobacco products and related reporting obligations, including the maximum emission levels for tar, nicotine, and carbon monoxide for cigarettes; certain aspects

---

<sup>1</sup>Directive 2014/40/EU on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products (and repealing Directive 2001/37/EC).

<sup>2</sup>Directive 2001/37/EC on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco products.

of the labelling and packaging of tobacco products including the health warnings that are to appear on unit packets of tobacco products, and any outside packaging as well as traceability and security features that are applied to tobacco products to ensure their compliance with TPD-2; cross-border distance sales of tobacco products; and the obligation to submit a notification for novel tobacco products.<sup>3</sup>

The issue of illicit tobacco trade figures prominently among the objectives of TPD-2, and select elements of TPD-2 are essential components of the EU Commission's 2nd action plan to implement the 2013 strategy '*Stepping up the fight against cigarette smuggling and other forms of illicit trade in tobacco products—a comprehensive EU strategy*'.<sup>4</sup>

The Preamble to TPD-2 acknowledges how “considerable volumes of illicit products, which do not fulfil the requirements laid down in [the precedent framework under] Directive 2001/37/EC, are placed on the market and there are indications that these volumes might increase. Such illicit products undermine the free circulation of compliant products and the protection provided for by tobacco control legislation.”<sup>5</sup> The Preamble also makes explicit reference to the WHO Framework Convention on Tobacco Control (FCTC) and to how the provisions of the FCTC—including those that deal with illicit trade—are binding on the Union and its Member States, and how legislative action is required to implement the FCTC.<sup>6</sup>

A key goal of TPD-2, as specified in its Preamble, is the introduction of security features that will facilitate the verification of whether or not tobacco products are authentic, as well as the need to track and trace the movements of tobacco products throughout the EU.<sup>7</sup> The implementation of two key provision of TPD-2, i.e. Articles 15 ('Traceability') and 16 ('Security Features'), aims at reducing the availability of illicit supplies by increasing the security of the legal supply chain. The EU traceability system is the first regional system of its kind and applies to tobacco products manufactured in the EU as well as those manufactured outside of the EU which are placed on the EU market. The system allows for the monitoring of the current location of a product within the supply chain, creation of a time and location record for all movement of that product (tracking), as well as identifying the past locations of a product in order to verify the product route back to its origin (tracing).<sup>8</sup>

The system does not track and trace the movement of illicit tobacco. Rather, the accurate tracking of legal tobacco products would allow authorities to determine when a product has diverted into the illicit market. The traceability system contributes

<sup>3</sup> Article 1, Directive 2014/40/EU.

<sup>4</sup> European Commission (2018) Communication on 2nd Action Plan to fight the illicit tobacco trade 2018–2022.

<sup>5</sup> Preamble recital. 29, Directive 2014/40/EU.

<sup>6</sup> Preamble recital 7, Directive 2014/40/EU.

<sup>7</sup> Preamble recital 29, Directive 2014/40/EU. A system developed to standardize quality management systems, traceability of products can be construed as the ability to track a product forward through specified stages of the supply chain down to the consumers and simultaneously to retrace the history and locations of the product back to its original production line.

<sup>8</sup> For a detailed description of the system see European Commission (2017) Impact Assessment on Implementing Regulation on traceability system and security features for tobacco products.

to reducing the circulation of non-compliant tobacco products (i.e. products that do not meet all legal requirements in terms of content, packaging, and duty payable), and thus reducing artificially cheap supplies of illegal tobacco products, and hence protecting public health, state budgets and legitimate economic activities.

In a nutshell, the traceability system under TPD-2 Article 15 foresees that all individual packets of tobacco products—either manufactured in the EU or manufactured outside the EU and placed on the EU market—shall be marked with a unique identifier. Relevant economic operators (such as manufacturers, importers and wholesalers), involved in tobacco trade record the movements of these packets throughout the supply chain and transmit the related information to an independent third-party data storage facility who will record and store this data.<sup>9</sup> The collected data is made accessible to authorities of the EU countries and to the EU Commission for enforcement purposes.

Under the EU traceability system, the generation of unique identifiers, as well as of all other codes required for pre-registration of economic operators, facilities and machines, is entrusted to designated ‘ID issuers’ who are required to be financially and legally independent from the tobacco industry.<sup>10</sup> The appointed ‘ID issuers’ receive requests to generate unique identifiers from manufacturers and importers of tobacco products. Unique identifiers are applied to the unit packet after being encoded in an authorized data carrier. Correctly marked unit packets can then be tracked and traced throughout the supply chain. Tracking and tracing at an aggregated level (cartons, master cases, or pallets) is also permitted, provided the unit packets remain traceable. Transportation between different facilities is also regulated. Each dispatch and arrival must be recorded and reported to the repositories system, up to the point of dispatch to the first retail outlet, i.e. the first place where products will be made available to consumers. Another requirement of TPD-2, set out in Article 16, foresees that all individual packets of tobacco products placed on the EU market shall carry a tamper-proof security feature to protect the process of verifying unique identifiers following their applications, composed of visible and invisible elements.<sup>11</sup>

The impact assessment prepared by the Commission in 2017 provides some examples of how the systems under TPD-2 Articles 15 and 16 may contribute in practice to addressing illicit tobacco trade.<sup>12</sup> For instance, consider if a dispatch truck fails to arrive at its next expected destination along the supply chain. By accessing the

---

<sup>9</sup>Article 15(5) of the TPD requires that all economic operators, from the manufacturer to the last economic operator before the first retail outlet, record the entry of all unit packets into their possession, as well as all intermediate movements and the final exit of the unit packets from their possession.

<sup>10</sup>ID issuers are sometimes referred to as the ‘guardian of uniqueness’.

<sup>11</sup>Commission Implementing Regulation (EU) 2018/574 requires that the verification of unit level unique identifiers is protected with an anti-tampering device supplied and installed by an independent third party. The independence of the third party must be attested by submitting to the relevant Member States and to the Commission a declaration attesting the compliance of that third party with the requirements on independence, as set out in the Regulation.

<sup>12</sup>European Commission (2017) Impact Assessment on Implementing Regulation on traceability system and security features for tobacco products, p. 6.

stored traceability information, authorities will be in a position to determine where the last recorded movements of the products in question took place. This will help to pinpoint the exact point of diversion (contraband). Similarly, regular dispatches to a specific retail outlet are suddenly cancelled or significantly reduced at the request of the retailer, due to reduced demand. By accessing the stored traceability information, authorities will be able to monitor such unexpected fluctuations and investigate whether they are due to increased circulation of illicit products in the area concerned (for example sale of counterfeit or illicit *white* products in a certain area or by a certain retailer).

Another example is when tobacco products which do not carry security features, or whose security features have been tampered with or compromised, or are otherwise noncompliant, are identified by consumers or owners of retail outlets in which they are placed on the market. The consumers or retailer outlet have been alerted to the fact that these products are likely to have emanated from illicit trade and are in a position to take appropriate action and inform authorities.

TPD-2 required the system of traceability as well as the security features to be in place by 20 May 2019 for cigarettes and hand rolling tobacco (HRT), and by 20 May 2024 for all other tobacco products. The technical aspects are set out in the EU *Commission Implementing Regulation (EU 2018/574)* which provides the details for both systems.<sup>13</sup>

On 21 December 2018, the EU Commission selected, among the list of approved repository providers, Dentsu Aegis Network AG (DAN AG) as the provider of the 'secondary repository'. Each Member State was required to appoint a national ID issuer, the entity responsible for issuing unique identifiers, and registering economic operators, facilities, and machines in the system. On 27 February 2019, De La Rue announced that it has been retained by the UK Government to be the UK's ID Issuer.<sup>14</sup> The five-year contract will see De La Rue implement a digital solution to track and trace the approximately 1.7 billion cigarette and hand rolling tobacco packs sold in the UK each year through a unique identifier.

The *Tobacco Products (Traceability and Security Features) Regulations 2019*,<sup>15</sup> which came into force on 20 May 2019, is the secondary legislation that

---

<sup>13</sup>Commission Implementing Regulation (EU) 2018/574 on technical standards for the establishment and operation of a traceability system for tobacco products. The EU Commission has prepared additional implementing acts regarding both the traceability system and the security features, namely the Commission Delegated Regulation (EU) 2018/573 of 15 December 2017 on key elements of data storage contracts to be concluded as part of a traceability system for tobacco products; and Commission Implementing Decision (EU) 2018/576 of 15 December 2017 on technical standards for security features applied to tobacco products.

<sup>14</sup>See TED (2019) United Kingdom-Salford: Software package and information systems, Contract award notice, and De La Rue (2019).

<sup>15</sup>Commission Implementing Decision (EU) 2018/576 of 15 December 2017 on technical standards for security features applied to tobacco products.

implements the TPD in the UK. In particular, it implements TPD-2 Article 15 (Traceability) and Article 16 (Security feature), as well as TPD-2 Article 23 (Cooperation and enforcement). The Regulations also implement the *Commission Implementing Decision (EU) 2018/576 of 15 December 2017 on technical standards for security features applied to tobacco products*.

The UK is a final destination for illicit tobacco products and the information available suggest that a significant share of such products transit via (if they do not originate from) EU Member States. ‘Track and trace’ establishes a system that provides public authorities and law enforcement with a key tool to keep track of products entering the EU and circulating within it.

The *Tobacco Products (Traceability and Security Features) Regulations 2019* translates into UK law, the track and trace system, as well as the security feature requirements mandated by the TPD. While both systems can function outside of the EU at the country level, the track and trace system delegates certain tasks to the EU Commission and requires that notifications related to the system be sent to Brussels as well.

There is some confusion over the potential implication of Brexit on the track and trace system. In September 2019 the media reported the possibility of a one year suspension of the track and trace system in the UK in case of a ‘*Hard Brexit*’ on 31 October 2019.<sup>16</sup> The same sources reported that during such period, the UK would try to introduce a UK ‘stand-alone’ system which would give full regulatory control to the UK. While as a non-EU member (unless taking part in the single market) the UK can remodel the track and trace system without taking into account the requirements set out in the relevant EU legislation, any modification will have to guarantee that the system remains interoperable with the other ITP signatories, as described in Sect. 6.2 below. Systems should be able to ‘talk’ to each other, in particular systems that may be implemented in the principal sources of illicit trade found in the UK, and the mechanism put in place within the EU may well set a precedent for the implementation of these aspects of the ITP by other countries. It is therefore likely that any amendment to the UK track and trace system will not significantly depart from the EU system currently in place.

Should the UK instead opt for a ‘*Soft Brexit*’, it will remain bound by EU TPD-2, including the track and trace requirements. Considered necessary to facilitate the smooth functioning of the internal market for tobacco and related products, the implementation of the track and trace system is also required from non-EU members that participate in the single market.<sup>17</sup>

---

<sup>16</sup>See Walker (2019) citing an HMRC spokesperson. See also TJI (2019) Track and Trace system to be suspended in no-deal Brexit.

<sup>17</sup>The process of incorporating the 2014 EU Tobacco Products Directive into the EEA Agreement is currently ongoing.

## 6.2 WHO FCTC Protocol to Eliminate Illicit Trade in Tobacco Products (ITP)

One of the most prominent global initiatives to tackle illicit tobacco trade at the international level is promoted by the World Health Organization (WHO).<sup>18</sup> The *WHO Framework Convention on Tobacco Control* (FCTC) is an international treaty designed to reduce tobacco-related deaths and disease by fostering international health cooperation in the area of tobacco control.<sup>19</sup> The EU, as well as the UK, ratified the FCTC. In total, 181 parties have done so to date, covering over 90% of the world's population, 70% of tobacco leaf growers, 70% of cigarette production, 70% of cigarette consumption, and over 60% of cigarette exporters.<sup>20</sup>

FCTC Article 15 obliges the Parties to develop a Protocol to tackle the illicit trade in tobacco products. After four years of negotiations, the Intergovernmental Negotiating Body (INB) set up to negotiate the Protocol, reached a consensus on the text in November 2012. Legally linked to the FCTC, the *Protocol to Eliminate Illicit Trade in Tobacco Products* (ITP), is the first multilateral treaty to specifically tackle illicit tobacco trade.<sup>21</sup> ITP entered into force on 25 September 2018 and currently has 58 Parties.<sup>22</sup> The ITP was open for signatures from 10 January 2013 to 9 January 2014. The EU signed the Protocol on 20 December 2013 and ratified it on 24 June 2014. The UK signed the Protocol on 17 December 2013 but only ratified it on 28 June 2018.<sup>23</sup> ITP represents a significant step towards a new global standard in tobacco control, with international partners working together to tackle the issue. It introduces a framework for general information sharing,<sup>24</sup> enforcement information sharing,<sup>25</sup> mutual administrative assistance,<sup>26</sup> mutual legal assistance,<sup>27</sup> and tracking and tracing information.<sup>28</sup>

ITP's own governance is embodied in the Meeting of the Parties (MOP).<sup>29</sup> In its first session, the MOP established a working group on the tracking and tracing system following Article 8, and a second one on assistance and cooperation following

---

<sup>18</sup>WHO Framework Convention on Tobacco Control (FCTC). World Health Organization, adopted 21 May 2003 and entered into force on 27 February 2004.

<sup>19</sup>The WHO FCTC is a free-standing convention, separate from the WHO itself.

<sup>20</sup>The list of Parties to the FCTC can be found at [https://www.who.int/fctc/signatories\\_parties/en/](https://www.who.int/fctc/signatories_parties/en/).

<sup>21</sup>Protocol to Eliminate Illicit Trade in Tobacco Products. Adopted by the Conference of the Parties to the WHO FCTC, 2012.

<sup>22</sup>The list of Parties to the Protocol can be found at [https://treaties.un.org/pages/ViewDetails.aspx?src=TREATY&mtdsg\\_no=IX-4-a&chapter=9&lang=en](https://treaties.un.org/pages/ViewDetails.aspx?src=TREATY&mtdsg_no=IX-4-a&chapter=9&lang=en).

<sup>23</sup>See HM Government (2018) UK ratifies global treaty to tackle illegal tobacco trade.

<sup>24</sup>See Protocol Article 20.

<sup>25</sup>See Protocol Article 21.

<sup>26</sup>See Protocol Article 28.

<sup>27</sup>See Protocol Article 29.

<sup>28</sup>See Protocol Article 8.

<sup>29</sup>The work of the MOP is regulated by its own Rules of Procedure, agreed during the MOP first session, which was held in Geneva on 8–10 October 2018.

Articles 12, 21, 23, 24, 28 and 29. Parties participate in the discussions in the MOP as well as in the different working groups. Discussions are attended by Parties' government officials from different sectors relevant for ITP implementation, including health, customs, justice, finance, and trade, as well as representatives of intergovernmental organizations, including the World Customs Organization, the World Bank, and the WHO, and also members of civil society. The UK attends the Meetings of the Parties (MOPs) as well as the expert and working groups with its own delegates.

In an Exploratory Memorandum published in the run up to the UK ratification, the Exchequer Secretary to the Treasury noted how "most of the requirements of the Protocol have been in place in the UK for some time as part of our successful tobacco anti-fraud strategy."<sup>30</sup> With regard to the impact of the ITP on UK legislation, in 2013 HMRC found that "the UK already has legislation dealing with many of the subject areas covered by the Protocol. However, not all of the provisions are legislated for and some changes may be necessary".<sup>31</sup> On the same occasion, HMRC also noted that the ITP will apply to Gibraltar.<sup>32</sup> The licensing of tobacco product manufacturing machinery was the final outstanding requirement for the UK, and was fulfilled with the adoption of the Tobacco Products Manufacturing Machinery (Licensing Scheme) Regulations in 2018.<sup>33</sup>

Another key ITP requirement—the establishment of a global tracking and tracing regime for tobacco products within five years from the entry into force of the Protocol, as set out in ITP Article 9—was being rolled out by the UK as part of the implementation of the *EU Tobacco Products Directive 2014* (see Sect. 6.1 above). Following the UK's ratification of the ITP, the UK Government underlined how global standards, when in place, can make it harder for organised criminal gangs to profit. It also stressed the annual costs of illicit tobacco in terms of tax gaps, as well as the link between illicit tobacco trade and wider tobacco control efforts.<sup>34</sup>

ITP is a multilateral agreement, i.e. an international treaty to which three or more sovereign states are parties. For the purpose of EU law, as discussed below, since ITP includes areas of competence of the EU as well as those retained by the Member States, ITP was established as a 'mixed agreement'.<sup>35</sup> Both the EU and the Member States are parties to the Protocol. The EU signed the ITP in late 2013, paving the way for ratification of the agreement by EU Member States. The UK signed and ratified ITP on 17 December 2013 and on 28 June 2018, respectively. At the moment of ratification of the Protocol, the EU submitted a 'Declaration of Competences',

<sup>30</sup>See HM Government (2018) Explanatory Memorandum on the Protocol to Eliminate Illicit Trade in Tobacco Products.

<sup>31</sup>HMRC, "Explanatory Memorandum on European Union Documents", 12605/13, COM (2013)538, July 2013, regarding the signing of the ITP, para. 13.

<sup>32</sup>HMRC, "Explanatory Memorandum on European Union Documents", 12605/13, COM (2013)538, July 2013, regarding the signing of the ITP, para. 14.

<sup>33</sup>See Sect. 4.1.3 above.

<sup>34</sup>See HM Government (2018) UK ratifies global treaty to tackle illegal tobacco trade.

<sup>35</sup>With respect to the conclusion of international agreements, for the policy areas listed in TFEU Article 3(1), only the EU has the competence to act, whereas for the policy areas listed in Article 4(2) TFEU the EU and its Member States share competence.



which specifies the extent to which the Member States of the EU have conferred competences upon the EU in the areas covered by the ITP and the areas in which the EU and the Member States may legislate and adopt legally binding acts.<sup>36</sup>

The UK is bound by the ITP given that it is a party in its own right. Having ratified the Protocol before 10 July 2018, it enjoys its full rights. This is because the UK will remain a party to mixed multilateral agreements after it withdraws from the EU, where it is already a party in its own right, regardless of how Brexit will be conducted.<sup>37</sup> In preparation for the signing of the ITP in 2013 by the EU, HMRC pointed out how:

[t]he UK will be party to the Protocol in its own right and could legislate, as necessary, without EU legislation. However, the movement and control of excise goods is administered at EU level with Directives and Regulations setting out the procedures for the holding and movement of those goods. Since the key aim of the Protocol is to combat illicit cross-border trade in tobacco and tobacco products, it is logical to legislate at EU level to ensure consistent treatment of businesses and the movement of excise goods between Member States.<sup>38</sup>

Article 129 (Specific arrangements relating to the Union's external action) of the *2019 Withdrawal Agreement* specifies that “[...] during the transition period, the United Kingdom shall be bound by the obligations stemming from the international agreements concluded by the Union, by Member States acting on its behalf, or by the Union and its Member States acting jointly [...]”. Para. 2 of the same provision adds that “[d]uring the transition period, representatives of the United Kingdom shall not participate in the work of any bodies set up by international agreements concluded by the Union, or by Member States acting on its behalf, or by the Union and its Member States acting jointly, unless: (a) the United Kingdom participates in its own right.”

Underlying the importance of Gibraltar for illicit tobacco trade, the *2019 Withdrawal Agreement Protocol on Gibraltar* states in Art. 3 para. 3 that:

The United Kingdom shall ensure that its ratification of the Framework Convention on Tobacco Control, adopted in Geneva on 21 May 2003, and the Protocol to Eliminate Illicit Trade in Tobacco Products, adopted in Seoul on 12 November 2012, is extended to Gibraltar by 30 June 2020.<sup>39</sup>

As a party to the ITP, the rights and obligations of the UK after Brexit will remain unchanged. As a target market for illicit product, the UK is interested in widespread adoption of supply chain controls, beyond the EU region, in particular to reduce the supply of legitimate products in the UK illicit market. The ITP's impact on the level of illicit trade globally is dependent upon third countries signing and implementing

<sup>36</sup>The ‘Declaration of Competences’ has been prepared pursuant to ITP Article 44 (Ratification, acceptance, approval, formal confirmation or accession).

<sup>37</sup>HMRC, “Explanatory Memorandum on European Union Documents”, 12605/13, COM (2013)538, July 2013, regarding the signing of the ITP.

<sup>38</sup>HMRC, “Explanatory Memorandum on European Union Documents”, 12605/13, COM (2013)538, July 2013, regarding the signing of the ITP, para. 17.

<sup>39</sup>On the specific arrangement with regard to Gibraltar see Sect. 2.4 above.



it fully and effectively. Securing the global tobacco supply chain will make it easier for enforcement agencies and authorities to potentially detect both the point where products are diverted to the illicit market, and the people and entities involved with such acts.

The interests of the UK and of the EU in the implementation of the Protocol seem to be well aligned, as requested under Article 129 para. 3 of the 2019 *Withdrawal Agreement* which specifies that the UK “[i]n accordance with the principle of sincere cooperation, [...] shall refrain, during the transition period, from any action or initiative which is likely to be prejudicial to the Union’s interests, in particular in the framework of any international organisation, agency, conference or forum of which the United Kingdom is a party in its own right.” The ITP appears in the anti-illicit tobacco trade strategies of both the EU and the UK. The EU Commission’s 2nd Action Plan to fight illicit tobacco trade (2018–2022) proposes to fully exploit the potential of the new FCTC Protocol as a global instrument and forum to curb the illicit tobacco trade, by taking a leading role in its implementation. The same vision emerges from the HMRC and Border Force strategy to tackle tobacco smuggling ‘*Tackling illicit tobacco: From leaf to light*’, which underlines how the UK has “championed international initiatives, such as the WHO Framework Convention on Tobacco Control, designed to reduce tobacco related deaths and disease, and the related *Illicit Trade Protocol aimed at making further inroads into the global trade in illicit tobacco*”.<sup>40</sup>

For the time being, the effects of the recently introduced track and trace system required by TPD-2 on illicit trade in tobacco products could prove rather modest as most of this trade originates from outside of the EU. For the track and trace system to fully deploy its effects, it would have to apply on a global basis, in particular in the source and transit countries; this is the stated objective of the ITP. In particular, and as acknowledged by the EU Commission, the ITP’s potential in reducing illicit tobacco trade in the EU in the form of *illicit whites* cannot be underestimated. Indeed, many products considered *illicit whites* in the EU are legal products in their respective countries of origin. If those countries were to implement the ITP, including the track and trace system it requires, the supply of *illicit whites* may be substantially reduced.<sup>41</sup>

Both initiatives discussed above have a supranational character. They acknowledge how illicit trade in tobacco products transcends borders, thus requiring a coordinated response. Post-Brexit UK could do away with track and trace system (unless of course it chooses to remain in the single market). In practice, however, this is unlikely to happen. Indeed, the UK remains bound by ITP’s obligations including Art. 8 which requires that the parties put in place a “*a global tracking and tracing regime, comprising national and/or regional tracking and tracing systems*”.

---

<sup>40</sup>HMRC and UK Border Force (2015) *Tackling illicit tobacco: From leaf to light* The HMRC and Border Force strategy to tackle tobacco smuggling.

<sup>41</sup>European Commission (2018) *Communication on 2nd Action Plan to fight the illicit tobacco trade 2018–2022*.

## References

- Commission Delegated Regulation (EU) 2018/573 of 15 December 2017 on key elements of data storage contracts to be concluded as part of a traceability system for tobacco products; and Commission Implementing Decision (EU) 2018/576 of 15 December 2017 on technical standards for security features applied to tobacco products. OJ 196/1, pp 1–6, 16 Mar 2018
- Commission Implementing Regulation (EU) 2018/574 of 15 December 2017 on technical standards for the establishment and operation of a traceability system for tobacco products, C/2017/8429, OJ L 96, pp 7–55, 16 Mar 2018
- Consolidated version of the Treaty on the Functioning of the European Union. OJ C 326, pp 47–390, 26 Oct 2012
- De La Rue (2019) De La Rue appointed to deliver track and trace service for all UK tobacco products. <https://www.delarue.com/media-center/de-la-rue-appointed-to-deliver-track-and-trace-service-for-all-uk-tobacco-products>. Accessed 24 Feb 2020
- Directive 2001/37/EC of the European Parliament and of the Council of 5 June 2001 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco products. OJ L 194, p 26, 18 Jul 2001
- Directive 2014/40/EU of the European Parliament and of the Council of 3 April 2014 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC. OJ L 127, pp 1–38, 29 Apr 2014
- European Commission (2017) Impact Assessment Accompanying the Document Commission Implementing Regulation (EU) .../... on technical standards for the establishment and operation of a traceability system for tobacco products and Commission Implementing Decision on technical standards for security features applied to tobacco products. Commission Staff Working Document, 15 Dec 2017 SWD(2017) 455 final. [https://ec.europa.eu/health/tobacco/tracking\\_tracing\\_system\\_en](https://ec.europa.eu/health/tobacco/tracking_tracing_system_en) (see ‘Impact Assessment’). Accessed 24 Feb 2020
- European Commission (2017) Impact Assessment on Implementing Regulation on traceability system and security features for tobacco products
- European Commission (2018) Annex to the Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee 2nd Action Plan to fight the illicit tobacco trade 2018–2022. European Commission, COM (2018) 846 final, 7 Dec 2018
- European Commission (2018) Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee, 2nd Action Plan to fight the illicit tobacco trade 2018–2022. Brussels, 7 Dec 2018, COM (2018) 846 final. <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:52018DC0846&from=en>. Accessed 24 Feb 2020
- HM Government (2018) Explanatory Memorandum on the Protocol to Eliminate Illicit Trade in Tobacco Products. Her Majesty’s Government. [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/704635/EM\\_Misc5.2018\\_Prot\\_Tob.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/704635/EM_Misc5.2018_Prot_Tob.pdf). Accessed 24 Feb 2020
- HM Government (2018) UK ratifies global treaty to tackle illegal tobacco trade. Her Majesty’s Government, 29 June 2018. <https://www.gov.uk/government/news/uk-ratifies-global-treaty-to-tackle-illegal-tobacco-trade>. Accessed 24 Feb 2020
- HM Revenue and Customs (2013) Explanatory Memorandum on European Union Documents. 12605/13, COM (2013) 538. Her Majesty’s Revenue and Customs, July 2013. [http://webcache.googleusercontent.com/search?q=cache:fhV-0wp56sAJ:europa.eu/external/relations/2013/12605\\_13\\_com\\_538\\_en.pdf&hl=en&ct=clnk&gl=ch](http://webcache.googleusercontent.com/search?q=cache:fhV-0wp56sAJ:europa.eu/external/relations/2013/12605_13_com_538_en.pdf&hl=en&ct=clnk&gl=ch). Accessed 27 Feb 2020
- HMRC and UK Border Force (2015) Tackling illicit tobacco: From leaf to light The HMRC and Border Force strategy to tackle tobacco smuggling. Government of the United Kingdom. [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/418732/Tackling\\_illicit\\_tobacco\\_-\\_From\\_leaf\\_to\\_light\\_\\_2015\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/418732/Tackling_illicit_tobacco_-_From_leaf_to_light__2015_.pdf). Accessed 24 Feb 2020

- Protocol to Eliminate Illicit Trade in Tobacco Products. Adopted by the Conference of the Parties to the WHO FCTC, 2012. [https://www.who.int/fctc/protocol/illicit\\_trade/protocol-publication/en/](https://www.who.int/fctc/protocol/illicit_trade/protocol-publication/en/). Accessed 24 Feb 2020
- The “Declaration of Competences” has been prepared pursuant to ITP Article 44 (Ratification, acceptance, approval, formal confirmation or accession). [https://treaties.un.org/Pages/ViewDetails.aspx?src=TREATY&mtdsg\\_no=IX-4-a&chapter=9&clang=en](https://treaties.un.org/Pages/ViewDetails.aspx?src=TREATY&mtdsg_no=IX-4-a&chapter=9&clang=en)
- The Tobacco Products (Traceability and Security Features) Regulations 2019. United Kingdom Parliament. <http://www.legislation.gov.uk/uksi/2019/594/made>. Accessed 24 Feb 2020
- TED (2019) United Kingdom-Salford: Software package and information systems, Contract award notice, 2019/S 042-096012. Tenders Electronically Daily, OJEU. <https://ted.europa.eu/TED/notice/udl?uri=TED:NOTICE:96012-2019:TEXT:EN:HTML>. Accessed 24 Feb 2020
- TJI (2019) Track and Trace system to be suspended in no-deal Brexit. Tobacco Journal International, 6 Sept 2019. [http://www.tobaccojournal.com/Track\\_and\\_Trace\\_system\\_to\\_be\\_suspended\\_in\\_no-deal\\_Brexit.55449.0.html](http://www.tobaccojournal.com/Track_and_Trace_system_to_be_suspended_in_no-deal_Brexit.55449.0.html). Accessed 24 Feb 2020
- Walker G (2019) UK to suspend tobacco Track and Trace system in no-deal Brexit. Convenience Store, 4 Sept 2019. <https://www.conveniencestore.co.uk/news/uk-to-suspend-tobacco-track-and-trace-system-in-no-deal-brex/597241.article>. Accessed 24 Feb 2020
- WHO Framework Convention on Tobacco Control—FCTC Rules of Procedure of the Meeting of the Parties. <https://www.who.int/fctc/protocol/mop-rules-procedure/en/>. Accessed 24 Feb 2020
- WHO Framework Convention on Tobacco Control (FCTC). World Health Organization, adopted 21 May 2003 and entered into force on 27 Feb 2004. <https://www.who.int/fctc/cop/about/en/>. Accessed 24 Feb 2020

**Open Access** This chapter is licensed under the terms of the Creative Commons Attribution 4.0 International License (<http://creativecommons.org/licenses/by/4.0/>), which permits use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter’s Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter’s Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

