



STEP-BY-STEP INSTRUCTIONS FOR THE COMPLETION OF THE REPORTING INSTRUMENT

PROTOCOL TO ELIMINATE ILLICIT TRADE IN TOBACCO PRODUCTS¹

November 2022

¹These step-by-step instructions were drawn up in accordance with decision FCTC/MOP1(10) to assist Parties in completing the reporting instrument of the Protocol to Eliminate Illicit Trade in Tobacco Products (hereinafter referred to as “the Protocol”).

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Introduction and general observations

The reporting instrument of the Protocol to Eliminate Illicit Trade in Tobacco Products consists of a **questionnaire (module)** developed by the Convention Secretariat in accordance with the request of the Meeting of the Parties (decision FCTC/MOP1(10)). This questionnaire aims to facilitate the submission of information on the progress which Parties to the Protocol have made in the implementation of the Protocol.

The Meeting of the Parties also requested the Convention Secretariat to develop a set of step-by-step instructions to support Parties in their utilization of the **questionnaire/module**. These step-by-step instructions follow the structure of the questionnaire/module.

I. Access to basic documents

The **questionnaire** reflects the content of the articles of the Protocol¹. The questions of the reporting instrument are available at <https://fctc.who.int/protocol/reporting/reporting-instrument>. Please note that the file published on the Secretariat's website is for information purposes only. Parties will be requested to complete their reports through a dedicated online reporting platform (see later).

The step-by-step instructions are available at: <https://fctc.who.int/protocol/reporting/reporting-instrument>

More information on reporting under the Protocol is available at:
<https://www.who.int/fctc/reporting/protocol/>

II. General observations and recommendations

The Convention Secretariat was requested at the first Meeting of the Parties to the Protocol to prepare a questionnaire that is integrated with the WHO Framework Convention on Tobacco Control (WHO FCTC) reporting instrument. Parties need to submit their reports in form of an **online survey**.

The Protocol technical focal point for the respective Party, as per the official records of the Secretariat, receives an email invitation to complete the survey at the beginning of the reporting period. This email will include a link to access the report form. During the designated reporting period regular reminders are being sent automatically by the reporting platform until the report is actually submitted. The survey is automatically saved each time a change is made. Reopening of the questionnaire can be done by clicking on the invitation link again. Once the questionnaire is completed and submitted, you will be given the option to print your completed report for your records. Reporting Parties have permanent access to their reports, including for the purposes of amending, downloading, etc.

¹ The text of the Protocol can be accessed at: <https://fctc.who.int/protocol/overview>

In the online format, Parties also have the opportunity to upload **additional documents** to support their answers in the spaces provided for this purpose. **Additional documents** are to be uploaded, if possible, in one of the official languages of the Meeting of the Parties: Arabic, Chinese, English, French, Russian or Spanish. If the document you wish to submit is available online, a link to it would suffice.

Collection of national data and completing the reporting instrument

Answers to all questions in this questionnaire are mandatory, except if stated otherwise. You are requested to provide data, if they are available. Please note that several questions will only become visible to respondents that provided affirmative response to a previous question. Such questions will appear automatically as you progress with the completion of the questionnaire.

If you do not have data available for a section, leave that part of the questionnaire blank. Please do not insert text such as ‘not available’ or ‘no data’ in the data entry fields of tables or individual questions. On the other hand, if more datasets are available for a particular question, please ensure that you provide the **latest available data**.

In view of the volume and diversity of data and information that are to be reported, completion of this questionnaire and preparation of your report may be time-consuming.

Bearing in mind that regular reports need to be submitted every second year beginning from 2020, enough time should be left for data collection before the completion of the report. Therefore, those who are responsible for preparing and submitting the report are advised to identify the information needed and the sources they will have to use, and to establish a process for obtaining the information in a timely manner.

The process of data collection may involve contacting and requesting data from different government departments (ministries), units, agencies or organizations. As you should provide data that are already available in your jurisdiction, there is usually no need to launch new data collection initiatives or studies only for the preparation of this report.

III. Observations concerning Section B: Introduction

In addition to listing “any bilateral or multilateral agreements you entered into on issues relevant or additional to the Protocol”, when documentation is available and of open access, please submit them in a separate file. Alternatively, you could provide a link to the document/s in question, if it is/they are available online.

IV. Observations concerning Section C: General obligations; Section D: Supply chain control; Section E: Offences; and Section F: International cooperation

In these sections, for each affirmative response, please provide as much detail as possible about the measures implemented. Relevant documentation, including copies of legislation,² regulations, executive, administrative and other instruments, should be attached to the completed report. Alternatively, you can provide links to such documentation, if they are available online.

When legal measures in relation to the Protocol are part of wider, more extensive laws, please submit either the whole text of the law or only the paragraphs concerning this aspect of tobacco control; in either case, the full name and date of adoption of the full legislation must be provided.

If any measure implemented under the Protocol is amended by a new act, please provide the text of both the original law and the legislation amending it or clearly explain the progress that has been made.

When legal measures have been taken in a form that is not amenable to reproduction and inclusion in your answers to this questionnaire, please provide as much detail as possible about the measure(s) taken in the spaces provided.

Only completed policies should be reported. A policy is completed if adopted by the national legislature, signed by the president, proclaimed in the national gazette, etc. Please do not tick ‘Yes’ to any question that refers to the content of a draft legislation or bill or any measure or policy that has not yet been adopted by the relevant authority.

Under **Section F1: General information sharing**, when the requested data has been collected, please use those data in completing the tables and data entry fields in this section. In addition to the figures and brief explanations given in the data entry fields, a copy (or copies) of the study (or studies) that served as the basis for the figures should be submitted in a separate file. Alternatively, you could provide a link to the study in question, if it is available online.

It is crucial that you also provide a **brief description of progress made in implementing** the measures and refer to **arrangements for enforcement and monitoring of implementation** of the measures reported.

V. Observations regarding the use of data from the tobacco industry

Parties are respectfully required, in the spirit of Article 5.3 of the WHO FCTC and its guidelines, to ensure that the tobacco industry does not participate – directly or indirectly – in the preparation of implementation reports.

The tobacco industry may have and make available its own data or estimates in relation to some questions included in the Protocol reporting instrument. It is of critical importance to note that such information should only be considered or referred to with caution, and only if strictly

²In all questions, the term "law" includes any form of legislation or regulation approved by the legislative or executive branches of government, including all relevant ministerial orders, administrative orders, decrees, etc.

necessary. As stated in the Guidelines for implementation of Article 5.3 of the WHO FCTC, there is a fundamental and irreconcilable conflict between the tobacco industry's interests and public health policy interests.

In its report, if a Party wishes to consider information from the tobacco industry, in relation to any indicator, including seizures, tracking and tracing systems, free zones, international transit and other issues, it is required that the source of the data be clearly referenced in the report. For any indicator and question included in the reporting instrument, if government data are deemed insufficient, then alternative data should be obtained from other trustworthy national sources and utilized for this purpose.

A. Origin of the report		
Question number	Article number	Explanatory note
A1		Please give the name of your country here.
A2		Please give the name, affiliation and contact details of the national contact or focal point representing the country who is responsible for the completion of this questionnaire.
A3		Please give the name and details of the government official responsible for signing off and submitting this report on behalf of your government (if different from the above).
A4		Please provide the start and end dates for the reporting period covered in this report (day/month/year to day/month/year). If this is the first ever report on the Protocol of your country, only give the end date, and provide a full status report of actions taken previously in relation to measures required under the Protocol. In the case of successive reports, please cover at least the past 2 years or the period since the submission of your previous implementation report.

B. Part I. Introduction		
B1. Article 2 – Relation between this Protocol and other agreements and legal instruments		
B1.1	Art.2.2	In reference to Article 2 of the Protocol, please list here all bilateral or multilateral agreements, including regional or subregional agreements, on issues relevant or additional to those required under the Protocol.

C. Part II. General obligations		
C1. Article 5 – Protection of personal data		
C1.1	Art.5.1	Please list any measures taken, in particular in the past 2 years or since the submission of your previous report, to ensure the protection of any information relating to an identified or identifiable natural person, regardless of nationality or residence.
C1.2	Art.5	Please insert here any other information regarding data protection and confidentiality that you feel relevant.

D. Part III. Supply chain control		
D1. Article 6 – Licence, equivalent approval or control system		
D1.1	Art.6.1	For each subquestion (D1.1.1 to D1.1.6), please check “Yes” if you have a licensing system in place for the activities listed in the subquestions (manufacturing, importing or exporting of tobacco products or manufacturing equipment). You may choose ‘Not Applicable’, if that is the relevant answer for your case. In the context of this question:

		– “licence” means permission from a competent authority following submission of the requisite application or other documentation to the competent authority (Article 1 (Use of terms)); – “tobacco products” means products entirely or partly made of leaf tobacco as a raw material, which are manufactured to be used for smoking, sucking, chewing or snuffing (Article 1 (Use of terms)); and – “manufacturing equipment” means machinery which is designed, or adapted, to be used solely for the manufacture of tobacco products and is integral to the manufacturing process (Article 1 (Use of terms)).
D1.2	Art.6.2	For each subquestion (D1.2.1 to D1.2.4), please check “Yes” if your country requires a licence for any natural or legal person engaged in the activities listed in these subquestions. In the context of subquestion D1.2.4, and in accordance with Article 1 (Use of terms), “brokering” means acting as an agent for others, as in negotiating contracts, purchases or sales in return for a fee or commission. You may choose ‘Not Applicable’, if that is the relevant answer for your case.
D1.3	Art.6.3.a	Please list here the names of the competent authorities that have been established or designated to issue, renew, suspend, revoke and/or cancel licences, subject to the provisions of the Protocol.
D1.5	Art.6.3.a	For subquestions D1.5.1 to D1.5.6, please respond “Yes” if the competent authorities mentioned in these subquestions have the right to issue, renew, suspend, revoke and/or cancel licences in relation to activities listed in question D1.2. You may choose ‘Not Applicable’, if that is the relevant answer for your case.
D1.7 D1.8	Art.6.3.b (i – ii)	For subquestions D1.7.1 to D1.7.4, please check “Yes” if the applicant is a natural person AND is required to provide each detail listed in the respective subquestion. For subquestions D1.8.1 to D1.8.9, please check “Yes” if the applicant is a legal person AND is required to provide each detail listed in the respective subquestion. You may choose ‘Not Applicable’, if that is the relevant answer for your case.
D1.9	Art.6.3.b (iii–viii)	For subquestions D1.9.1 to D1.9.12, please check “Yes” if the application for the licence requires the applicant to provide each detail listed in the respective subquestion. You may choose ‘Not Applicable’, if that is the relevant answer for your case.
D1.10	Art.6.3.c	If there is a licence fee collected in your jurisdiction, please respond to this question, select frequency from the drop-down list (i.e. one-off, twice a year, etc.). If there is no licence fee collected, you may choose ‘never’ from the list. If the frequency of collection of licence fee cannot be determined, or it requires more clarification, you may choose ‘other’ option and then provide clarification in the box for ‘specify’.

D1.11	Art.6.3.d	This open-ended question refers to the operation of the licensing system. Please describe here if your country has any prevention, detection or investigation measures for any possible irregular or fraudulent practices in the operation of the licensing system.
D1.12	Art.6.3.e	This open-ended question refers to the periodic review of the licensing system. Please specify the frequency of periodic review, renewal, inspection and audit of licenses (if the review times differ, please give the frequency/periodicity for all of them separately).
D1.12a	Art.6.3.g	Please check “Yes” if all licenced natural or legal persons are obliged to inform the competent authority, in advance, of any change of location of their business or any significant change in information relevant to the activities for which they have a licence. You may choose ‘Not Applicable’, if that is the relevant answer for your case. If you need to provide more details (e.g. if the system or the reporting mechanism is more complex or you would like to provide a textual narrative), please do so in the space provided for question D1.15.
D1.13	Art.6.3.h	This question refers to the acquisition or disposal of manufacturing equipment. Please check “Yes” if all licenced natural or legal persons are obliged to inform the competent authority, for appropriate action, of any acquisition or disposal of manufacturing equipment. You may choose ‘Not Applicable’, if that is the relevant answer for your case.
D1.14	Art.6	Please provide a description of any progress you have made in implementing Article 6 (Licence, equivalent approval or control system) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to licensing or operation of a licensing system or equivalent approval or control system. Please also describe any new measure that might be under consideration, if appropriate.
D1.15	Art.6	Please insert here any relevant information regarding Article 6 (Licence, equivalent approval or control system) that is not covered by the above questions or for which you would like to provide more details/information.
D2. Article 7 – Due diligence		
D2.1	Art.7.1.a	For subquestions D2.1.1 to D2.1.3, please check “Yes” if all natural and legal persons engaged in the supply chain of tobacco or tobacco products are required to conduct due diligence before the commencement of their business. You may choose ‘Not Applicable’, if that is the relevant answer for your case.
D2.2	Art.7.1.a	For subquestions D2.2.1 to D2.2.3, please check “Yes” if all natural and legal persons engaged in the supply chain of

		tobacco or tobacco products are required to conduct due diligence during the course of their business. You may choose ‘Not Applicable’, if that is the relevant answer for your case.
D2.3	Art.7.2	Please check “Yes” if all natural and legal persons engaged in the supply chain of tobacco or tobacco products are required to conduct due diligence with regards to customer identification, in accordance with Article 7.2, which includes obtaining and updating the following information (You may choose ‘Not Applicable’, if that is the relevant answer for your case.): a) information related to holding a licence in accordance with Article 6; b) when the customer is a natural person, information regarding his or her identity, including full name, trade name, business registration number (if any), applicable tax registration numbers (if any) and verification of his or her official identification; c) when the customer is a legal person, information regarding its identity, including: full name, trade name, business registration number, date and place of incorporation, location of corporate headquarters and principal place of business, applicable tax registration numbers, copies of articles of incorporation or equivalent documents, its corporate affiliates, names of its directors and any designated legal representatives, including the representatives’ names and verification of their official identification; d) a description of the intended use and intended market of sale of tobacco, tobacco products or manufacturing equipment; e) a description of the location where manufacturing equipment will be installed and used.
D2.4	Art.7.3.a	Please check “Yes” if all natural and legal persons engaged in the supply chain of tobacco or tobacco products are required to conduct due diligence with regards to customer identification according to Article 7.3.a, which includes obtaining and updating information relating to documentation or a declaration regarding any criminal records. You may choose ‘Not Applicable’, if that is the relevant answer for your case.
D2.5	Art.7.3.b	Please check “Yes” if all natural and legal persons engaged in the supply chain of tobacco or tobacco products are required to conduct due diligence with regards to customer identification according to Article 7.3.b, which includes obtaining and updating information relating to identification of the bank accounts intended to be used in transactions. You may choose ‘Not Applicable’, if that is the relevant answer for your case.
D2.6	Art.7.4.	Please check “Yes” if any natural or legal persons engaged in the supply chain of tobacco, tobacco products or

		manufacturing equipment have been “blocked” as customers within your jurisdiction based on any evidence that the customer is engaged in activities in contravention of your Party’s obligations arising from the Protocol. You may choose ‘Not Applicable’, if that is the relevant answer for your case.
D2.7	Art.7	Please provide a description of any progress you have made in implementing Article 7 (Due diligence) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to due diligence. Please describe any new measure that is under consideration, if appropriate.
D2.8	Art.7	Please insert here any relevant information regarding Article 7 (Due diligence) that is not covered by the above questions or for which you would like to provide more details/information.
D3. Article 8 – Tracking and tracing		
D3.1	Art.8.1	Please check “Yes” if your country has established a tracking and tracing system. Please consider that under Article 15.2(b) of the WHO FCTC: “Parties shall consider, as appropriate, developing a practical tracking and tracing regime that would further secure the distribution system and assist in the investigation of illicit trade”. This response should be identical to that to question C314 of the WHO FCTC reporting instrument. Please recognize the following definitions in the Protocol: – “tracking and tracing” means systematic monitoring and re-creation by competent authorities or any other person acting on their behalf of the route or movement taken by items through the supply chain, as outlined in Article 8 (Article 1 (Use of terms)); – “illicit trade” means any practice or conduct prohibited by law and which relates to production, shipment, receipt, possession, distribution, sale or purchase, including any practice or conduct intended to facilitate such activity (Article 1 (Use of terms)).
D3.2	Art.8.3	For subquestions D3.2.1 to D3.2.6, please check “Yes” if it is a requirement in your jurisdiction that unique, secure and non-removable identification markings, such as codes or stamps, are affixed to or form part of the products listed in the respective subquestion.
D3.3	Art.8.4	For subquestions D3.3.1 to D3.3.11, please check “Yes” if the information listed in the respective subquestion is available in your jurisdiction, either directly or accessible by means of link, to assist in determining the origin of tobacco products, the point of diversion, where applicable, and to monitor and control the movement of tobacco products and their legal status.

D3.4	Art.8.5	If you answered “Yes” to any subquestions from D3.3.1 to D3.3.11, please provide a description of how the information is recorded.
D3.5	Art.8.8	If you answered “Yes” to any subquestions from D3.3.1 to D3.3.11, please answer “Yes” here if such information is accessible to the global information sharing focal point through a secure electronic interface. You may choose ‘Not Applicable’, if that is the relevant answer for your case.
D3.6	Art.8.12	Please provide a description of how you ensured that any of the obligations assigned to you (as Party to the Protocol) are not delegated to or performed by the tobacco industry.
D3.7	Art.8.14	Please provide the percentage of the costs (number %) that the tobacco industry has been required to bear concerning the tracking and tracing regime.
D3.8	Art.8	Please provide a description of any progress you have made in implementing Article 8 (Tracking and tracing) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to tracking and tracing. Please describe any new measure that is under consideration, if appropriate.
D3.9	Art.8	Please insert here any relevant information regarding Article 8 (Tracking and tracing) that is not covered by the above questions or for which you would like to provide more details/information.
D4. Article 9 – Record-keeping		
D4.1	Art.9.1	For subquestions D4.1.1 to D4.1.3, please check “Yes” if it is a requirement in your jurisdiction to maintain complete and accurate records of all relevant transactions, for all natural and legal persons engaged in the supply chain of the products listed in the respective subquestion.
D4.2	Art.9.2	Please detail the kind of information you require persons licenced in accordance with Article 6 of the Protocol to provide to the competent authorities. In answering this question, please consider the requirements of Article 9.2 of the Protocol: “Each Party shall, as appropriate, require persons licensed in accordance with Article 6 to provide, on request, the following information to the competent authorities: (a) general information on market volumes, trends, forecasts and other relevant information; and (b) the quantities of tobacco products and manufacturing equipment in the licensee’s possession, custody or control kept in stock, in tax and customs warehouses under the regime of transit or transshipment or duty suspension as of the date of the request.”
D4.3	Art.9.3	Please check “Yes” if tobacco products or manufacturing equipment are sold or manufactured for export, or subject to duty-suspended (duty free) movement in transit or transshipment in

		your country. You may choose ‘Not Applicable’, if that is the relevant answer for your case.
D4.3.1		If you have answered ‘Yes’ to question D4.3, please upload any legislation/regulations that govern those movements.
D4.4	Art.9.5	Please provide a description of any legislative, executive, administrative or other measures that your country has adopted for record-keeping of all relevant transactions as per Articles 9.1 and 9.5 of the Protocol. These measures could be, for example: (a) measures to maintain records for a specific period; (b) measures to make these records available to the competent authorities; (c) measures to ensure that these records are maintained in a specific format required by the competent authorities.
D4.5	Art.9.6	Please check “Yes” if your country has established a system for sharing with other Parties details contained in all records kept in accordance with Article 9 of the Protocol. You may choose ‘Not Applicable’, if that is the relevant answer for your case.
D4.6	Art.9.7	Please check “Yes” if your country cooperates with other Parties and with competent international organizations in progressively sharing and developing improved systems for record-keeping. You may choose ‘Not Applicable’, if that is the relevant answer for your case.
D4.7	Art.9	Please provide a description of any progress you have made in implementing Article 9 (Record-keeping) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to record-keeping. Please describe any new measure that is under consideration, if appropriate.
D4.8	Art.9	Please insert here any relevant information regarding Article 9 (Record-keeping) that is not covered by the above questions or for which you would like to provide more details/information.
D5. Article 10 – Security and preventative measures		
D5.1	Art.10.1	Please provide a description of any measures in place in your jurisdiction that aim to prevent diversion of tobacco products into illicit trade channels. These measures could be laws, policies or any measures that require natural and legal persons licensed under Article 6 to: (a) report to the competent authorities: (i) the cross-border transfer of cash in amounts stipulated in national law or of cross-border payments in kind; (ii) all “suspicious transactions”;

		(b) supply tobacco products or manufacturing equipment only in amounts commensurate with the demand for such products within the intended market of retail sale or use.
D5.2	Art.10.4	Please check “Yes” if your country has sanctions in place when licensees do not adhere to the provisions of Article 10 (Security and preventive measures).
D5.2.1		If you answered “Yes” to question D5.2, please provide further information regarding the kind of sanctions.
D5.3	Art.10	Please provide a description of any progress you have made in implementing Article 10 (Security and preventive measures) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to security and preventive measures. Please describe any new measure that is under consideration, if appropriate.
D5.4	Art.10	Please insert here any relevant information regarding Article 10 (Security and preventive measures) that is not covered by the above questions or for which you would like to provide more details/information.
D6. Article 11 – Sale by internet, telecommunication or any other evolving technology		
D6.1	Art.11.1	Please check “Yes” if your country requires that all relevant obligations covered by the Protocol apply to all sales through the internet, telecommunication or any other evolving technology.
D6.2	Art.11.2	Please check “Yes” if your country has banned sales of tobacco products through the internet, telecommunication or any other evolving technology.
D6.2.1		If you answered “Yes” to question D6.2, please provide further details about such a ban.
D6.3	Art.11	Please provide a description of any progress you have made in implementing Article 11 (Sales by internet, telecommunication or any other evolving technology) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to sales by internet, telecommunication or any other evolving technology. Please describe any new measure that is under consideration, if appropriate.
D6.4	Art.11	Please insert here any relevant information regarding Article 11 (Sales by internet, telecommunication or any other evolving technology) that is not covered by the above questions or for which you would like to provide more details/information.
D7. Article 12 – Free zones and international transit		
D7.1	Art.12.1	These questions refer to the applicability of relevant measures provided by the Protocol to free zones. Please check “Yes” if there are free zones in your country and if relevant authorities in your country have the right to conduct

		controls through all relevant measures provided by the Protocol, on all manufacturing of, and transactions in, tobacco and tobacco products, in such free zones. Please check “No” if there are free zones in your country BUT relevant authorities in your country do NOT have the right to conduct controls through all relevant measures provided by the Protocol, on all manufacturing of, and transactions in, tobacco and tobacco products, in such free zones. You may choose ‘Not Applicable’, if that is the relevant answer for your case, or if there are no free zones in your country. “Free zone” means a part of the territory of a Party where any goods introduced are generally regarded, in so far as import duties and taxes are concerned, as being outside the customs territory (Article 1 (Use of terms)).
D7.2	Art.12.2	These questions refer to the intermingling of tobacco products with non-tobacco products in free zones. Please check “Yes” if there are free zones in your country and it is prohibited to intermingle tobacco products with non-tobacco products in a single container or any other such similar transportation unit at the time of removal from free zones. Please check “No” if there are free zones in your country and it is NOT prohibited to intermingle tobacco products with non-tobacco products in a single container or any other such similar transportation unit at the time of removal from free zones. Please do not answer this question if there are NO free zones in your country.
D7.3	Art.12.3	These questions refer to transit or transshipment activities. Please check “Yes” if, in the territory of your country, there are transit or transshipment activities of tobacco products and/or manufacturing equipment, AND the relevant authorities apply control and verification measures to such activities. Please check “No” if, in the territory of your country, there are transit or transshipment activities of tobacco products and/or manufacturing equipment, AND the relevant authorities do NOT apply control and verification measures to such activities.

		Please do not answer this question if there are NO transit or transshipment activities of tobacco products and/or manufacturing equipment in your country.
D7.4	Art.12	Please provide a description of any progress you have made in implementing Article 12 (Free zones and international transit) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to free zones and international transit. Please describe any new measure that is under consideration, if appropriate.
D7.5	Art.12	Please insert here any relevant information regarding Article 12 (Free zones and international transit) that is not covered by the above questions or for which you would like to provide more details/information.
D8. Article 13 – Duty free sales (with reference to C212–C213 of the WHO FCTC reporting instrument)		
D8.1	Art.13.1	Please check “Yes” if duty free sales are allowed in your jurisdiction.
D8.1.1		If you answered “Yes” to question D8.1, please answer “Yes” to this question if the allowed duty free sales activities are being conducted in your country. If you answered “Yes” to question D8.1, please answer “No” to this question if the allowed duty free sales are NOT being conducted in your country.
D8.2		Please check “Yes” if your country implements effective measures to subject any duty free sales to all relevant provisions of the Protocol.
D8.2.1		If you answered “Yes” to question D8.2, please provide a description of all measures implemented by your country to subject any duty free sales to all relevant provisions of the Protocol.
D8.3	Art.13	Please provide a description of any progress you have made in implementing Article 13 (Duty free sales) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to duty free sales. Please describe any new measure that is under consideration, if appropriate.
D8.4	Art.13	Please insert here any relevant information regarding Article 13 (Duty free sales) that is not covered by the above questions or for which you would like to provide more details/information.

E. Part IV. Offences (Articles 14–19 of the Protocol)		
E1. Article 14 – Unlawful conduct including criminal offences		
Please note that information requested in questions E11 to E113 might be of confidential nature and might only be made accessible to Parties to the Protocol upon their request, unless otherwise stated by the transmitting Party.		
E1.1 to E1.6	14.1	For each of the 3 items (tobacco, tobacco products and manufacturing equipment), please check “Yes” if the activities listed from E1.1 to E1.6 constitute unlawful conduct under your country’s domestic laws. Please check this, as appropriate, for each individual activity.
E1.7 to E1.8		For subquestions E1.7.1 to E1.8.2, please check “Yes” if the activities listed in the respective subquestion constitute unlawful conduct under your country’s domestic law.
E1.9	14.2	Please check “Yes” if any of the activities listed in subquestions E12a to E12g constitute criminal offences in your jurisdiction.
E1.10		If you answered “Yes” to question E13, please provide further details here on which activities constitute criminal offences in your jurisdiction, and according to which law/policy.
E1.11	14.3	Please upload copies of the relevant legislation concerning the establishment of unlawful conduct in your country.
E1.12		Please provide a description of any progress you have made in implementing Article 14 (Unlawful conduct including criminal offences) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to unlawful conduct including criminal offences. Please describe any new measure that is under consideration, if appropriate.
E1.13		Please insert here any relevant information regarding Article 14 (Unlawful conduct including criminal offences) that is not covered by the above questions or for which you would like to provide more details/information.
E2. Article 15 – Liability of legal persons		
E2.1	Art.15.1	Please check “Yes” if your country has established the liability of legal persons for unlawful conduct (including criminal offences) under Article 14 of the Protocol.
E2.2	Art.15	Please provide a description of any progress you have made in implementing Article 15 (Liability of legal persons) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to liability of legal persons. Please describe any new measure that is under consideration, if appropriate.
E2.3	Art.15	Please insert here any relevant information regarding Article 15 (Liability of legal persons) that is not covered by the above questions or for which you would like to provide more details/information.

E3. Article 16 – Prosecutions and sanctions		
E3.1	Art.16.1	Please check “Yes” if your country ensures that persons held liable for unlawful conduct (including criminal offences) under Article 14 of the Protocol are subjected to effective, proportionate and dissuasive criminal or non-criminal sanctions, including monetary sanctions.
E3.1.1	Art. 16.1	If you answered ‘Yes’ to the question E3.1, please provide further details.
E3.2	Art.16	Please provide a description of any progress you have made in implementing Article 16 (Prosecutions and sanctions) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to prosecutions and sanctions. Please describe any new measure that is under consideration, if appropriate.
E3.3	Art. 16	Please insert here any relevant information regarding Article 16 (Prosecutions and sanctions) that is not covered by the above questions or for which you would like to provide more details/information.
E4. Article 17 – Seizure payments		
E4.1	Art.17	Please check “Yes” if your country has adopted legislative and/or other measures to levy an amount proportionate to lost taxes and duties from the producer, manufacturer, distributor, importer or exporter of seized tobacco, tobacco products and/or manufacturing equipment.
E4.1.1	Art. 17	If you answered ‘Yes’ to the question E4.1, please provide further details.
E4.2	Art.17	Please provide a description of any progress you have made in implementing Article 17 (Seizure payments) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to seizure payments. Please describe any new measure that is under consideration, if appropriate.
E4.3	Art.17	Please insert here any relevant information regarding Article 17 (Seizure payments) that is not covered by the above questions or for which you would like to provide more details/information.
E5. Article 18 – Disposal or destruction (with reference to question C319 of the WHO FCTC reporting instrument)		
E5.0	Art. 18	Please check “Yes” if all the confiscated tobacco, tobacco products and manufacturing equipment have been destroyed in your jurisdiction.
E5.1	Art.18	Please provide information on the quantity of confiscated tobacco, tobacco products and manufacturing equipment that was destroyed (e.g. product, unit and quantity, by year and destruction method), if available. Please note that the information given to question E51 should be aligned with the responses to the WHO FCTC reporting instrument questions under B6. “Confiscation, which includes forfeiture where applicable”, means the

		permanent deprivation of property by order of a court or other competent authority (Article 1 (Use of terms)).
E5.1.1	Art. 18	Please check “Yes” if you use environmentally friendly methods for destroying or disposing of the confiscated tobacco, tobacco products and manufacturing equipment.
E5.2	Art.18	Please provide a description of any progress you have made in implementing Article 18 (Disposal or destruction) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to disposal or destruction. Please describe any new measure that is under consideration, if appropriate.
E5.3	Art.18	Please insert here any relevant information regarding Article 18 (Disposal or destruction) that is not covered by the above questions or for which you would like to provide more details/information.
E6. Article 19 – Special investigative techniques		
E6.1	Art.19.1	Please check “Yes” if your country allows the use of controlled delivery and other special investigative techniques to effectively combat illicit trade in tobacco, tobacco products or manufacturing equipment. “Controlled delivery” means the technique of allowing illicit or suspect consignments to pass out of, through or into the territory of one or more states, with the knowledge and under the supervision of their competent authorities, with a view to the investigation of an offence and the identification of persons involved in the commission of the offence (Article 1 (Use of terms)).
E6.2		If you answered “Yes” to question E6.1, please provide more details on the measures of controlled delivery and other special investigative techniques allowed in your country. This could include any legislation, policy or programme adopted by your country in this regard. Also, this could include examples of cases where controlled delivery and other special investigative techniques were successfully used.
E6.3	Art.19.2	Please check “Yes” if your country has concluded any bilateral or multilateral agreement or arrangement for the use of controlled delivery and other special investigative techniques when investigating the criminal offences established in accordance with Article 14 of the Protocol.
E6.4		If you answered “Yes” to question E6.3, please give further details on any agreement or international cooperation with other Parties for the use of such techniques in this area.
E6.5	Art.19	Please provide a description of any progress you have made in implementing Article 19 (Special investigative techniques) in the past 2 years or since submission of your last report.

		This includes any relevant new regulation, legislation, policy or programme adopted in your country related to special investigative techniques. Please describe any new measure that is under consideration, if appropriate.
E6.6	Art.19	Please insert here any relevant information regarding Article 19 (Special investigative techniques) that is not covered by the above questions or for which you would like to provide more details/information.

F. Part V. International cooperation		
Please note that information requested in this section might be of confidential nature and for the use of Parties only, unless otherwise stated by the transmitting Party. This includes all questions under section F. In accordance with Article 22 (2) of the Protocol all exchange of information under the Protocol shall be subject to domestic law regarding confidentiality and privacy. Confidential information in this respect may relate to ongoing investigations by a Party, so as not to hinder the possibilities for successful operation (i.e. by tipping off suspects or dissemination of useful information to organized crime groups on methods and modus operandi) and to protect the identities of individuals and entities.		
F1. Article 20 – General information sharing		
F1.1.1 to F1.1.8	Art.20.1.a	If, during the last 2 years or since the last reporting cycle, your country has conducted seizures against the products listed in subquestions F1.1.1 to F1.1.8, please describe, for each seizure: • quantity seized (e.g. in tonnes, kilos, packs); • value of seized products in either United States dollars or your country's local currency (specify currency); • description of seized products including the brand names, type of products and any special characteristics; • date and place of manufacture of seized products; • value of taxes evaded in either United States dollars or your country's local currency (specify currency). Please ensure that this information is identical to that provided in the WHO FCTC reporting instrument section B6. Please provide some examples of the seizures conducted in your country within the past two years. This could include a brief narrative about the case, a link to any relevant documents or news about the seizures.
F1.2.1 to F1.2,8	Art.20.1.b	For the past 2 years, please provide for each of the products listed in subquestions F12a to F12h, the following information: • quantity imported with specific unit (e.g. tonnes, kilos, packs); • quantity exported (e.g. in tonnes, kilos, packs); • quantity transited in your country (e.g. in tonnes, kilos, packs); • amount of tax paid in either United States dollars or your country's local currency (specify currency); • amount of duty free sales in either United States dollars or your country's local currency (specify currency); • quantity or value of domestic production with specific unit used.

		Please ensure that this information corresponds to the responses provided in the WHO FCTC reporting instrument, section B5.
F1.2.9	Art.20.1(a)	Please provide examples of some seizures, if available.
F1.2.10	Art.20.1(c)	Please provide details of trends, concealment methods and modi operandi of illicit trade (including smuggling) in tobacco, tobacco products and manufacturing equipment in your jurisdiction as per Article 20 (General information sharing) in the past two years or since the submission of your last report.
F1.2.11	Art.20	Please insert here any relevant information regarding Article 20 (General information sharing) that is not covered by the above questions or for which you would like to provide more details/information.
F2. Article 21 – Enforcement information sharing		
F2.1	Art.21.1	Please check “Yes” if your country has shared or received enforcement information with another Party on its own initiative or at their request.
F2.2		If you answered “Yes” to question F2.1, please provide examples of such enforcement information sharing. This may also include information sharing in the context of assistance and cooperation in areas of investigation and prosecution of offences.
F2.3	Art.21	Please provide a description of any progress you have made in implementing Article 21 (Enforcement information sharing) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to enforcement information sharing. Please describe any new measure that is under consideration, if appropriate.
F2.4	Art.21	Please insert here any relevant information regarding Article 21 (Enforcement information sharing) that is not covered by the above questions or for which you would like to provide more details/information.
F3. Article 22 – Information sharing: confidentiality and protection of information		
F3.1	Art.22.1	Please check “Yes” if your country has designated a competent national authority or authorities to which data referred to in Article 20, 21 and 24 of the Protocol are supplied.
F3.2		If you answered “Yes” to question F3.1, please provide the names and contact details of such competent national authorities.
F3.3	Art.22	Please provide a description of any progress you have made in implementing Article 22 (Information sharing: confidentiality and protection of information) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to Information sharing: confidentiality and protection of information. Please describe any new measure that is under consideration, if appropriate.

F3.4	Art.22	Please insert here any relevant information regarding Article 22 (Information sharing: confidentiality and protection of information) that is not covered by the above questions or for which you would like to provide more details/information.
F4. Article 23 – Assistance and cooperation: training, technical assistance and cooperation in scientific, technical and technological matters		
F4.1 to F4.11	Art.23.1 and 23.2	For subquestions F4.1 to F4.11, please answer “Yes” in the appropriate box if your country has provided or received technical assistance to any other Party to the Protocol or WHO FCTC in the areas listed in the respective subquestions. Financial or technical assistance could be provided through unilateral, bilateral or multilateral agreements, and/or through international and regional organizations.
F4.12		If you answered “Yes” to any of the subquestions F4.1 to F4.11, please provide further information (Party/Parties that were provided assistance or from which assistance was received, type of assistance (project), support from other entities including the tobacco industry).
F4.13	Art.23.3	Please check “Yes” if your country has developed or conducted research on the possibilities of identifying the exact geographical origin of seized tobacco and tobacco products.
F4.14	Art.23.3	If you answered “Yes” to question F4.13, please provide details on such research, including any cooperation.
F4.15	Art.23	Please provide a description of any progress you have made in implementing Article 23 (Assistance and cooperation: training, technical assistance and cooperation in scientific, technical and technological matters) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to assistance and cooperation: training, technical assistance and cooperation in scientific, technical and technological matters. Please describe any new measure that is under consideration, if appropriate.
F4.16	Art.23	Please insert here any relevant information regarding Article 23 (Assistance and cooperation: training, technical assistance and cooperation in scientific, technical and technological matters) that is not covered by the above questions or for which you would like to provide more details/information.
F5. Article 24 – Assistance and cooperation: investigation and prosecution of offences		
F5.1	Art.24.1	Please answer “Yes” if your country has entered into multilateral, regional or bilateral arrangements for the purpose of the advancement of investigation and prosecution of offences in accordance with Article 24 of the Protocol.
F5.2		If you answered “Yes” to question F5.1, please provide details on such arrangements.
F5.3	Art.24.2	Please answer “Yes” if administrative, regulatory, law enforcement and other authorities dedicated to combating illicit trade in tobacco, tobacco products or manufacturing equipment have cooperated and exchanged relevant information at national and international levels within the conditions prescribed by domestic law.

F5.4	Art.24	Please provide a description of any progress you have made in implementing Article 24 (Assistance and cooperation: investigation and prosecution of offences) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to assistance and cooperation: investigation and prosecution of offences. Please describe any new measure that is under consideration, if appropriate.
F5.6	Art.24	Please insert here any relevant information regarding Article 24 (Assistance and cooperation: investigation and prosecution of offences) that is not covered by the above questions or for which you would like to provide more details/information.
F6. Article 26 – Jurisdiction		
F6.1	Art.26.1	Please check “Yes” if your country has adopted measures to establish its jurisdiction over the criminal offences established in accordance with Article 14 of the Protocol.
F6.2	Art.26.1	If you answered “Yes” to question F6.1, please provide details on such measures.
F6.3	Art.26	Please provide a description of any progress you have made in implementing Article 26 (Jurisdiction) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to jurisdiction. Please describe any new measure that is under consideration, if appropriate.
F6.4	Art.26	Please insert here any relevant information regarding Article 26 (Jurisdiction) that is not covered by the above questions or for which you would like to provide more details/information.
F7. Article 27 – Law enforcement cooperation		
F7.1	Art.27.1.b	Please check “Yes” if your country has established mechanisms for effective domestic cooperation, including between customs, police and other law enforcement agencies, for the benefit of information sharing and law enforcement.
F7.2		If you answered “Yes” to question F7.1, please provide examples of such domestic cooperation.
F7.3	Art.27.1.c	Please check “Yes” if your country has established mechanisms for cooperation with other Parties for the benefit of information sharing and law enforcement.
F7.4	Art.27.2	If you answered “Yes” to question F7.3, please answer “Yes” here if your country did so through a bilateral or multilateral agreement.
F7.5		If you answered “Yes” to question F7.2, please provide examples of such international cooperation in relation to Article 27.1.c and Article 27.1.f.
F7.6	Art.27	Please provide a description of any progress you have made in implementing Article 27 (Law enforcement cooperation) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to law enforcement

		cooperation. Please describe any new measure that is under consideration, if appropriate.
F7.7	Art.27	Please insert here any relevant information regarding Article 27 (Law enforcement cooperation) that is not covered by the above questions or for which you would like to provide more details/information.
F8. Article 28 – Mutual administrative assistance		
F8.1	Art.28	Please check “Yes” if your country has entered into a procedure of mutual administrative assistance with another Party on the basis of the Protocol.
F8.2	Art.28	If you answered “Yes” to question F8.1, please provide details on such procedure.
F8.3	Art.28	Please provide a description of any progress you have made in implementing Article 28 (Mutual administrative assistance) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to mutual administrative assistance. Please describe any new measure that is under consideration, if appropriate.
F8.4	Art.28	Please insert here any relevant information regarding Article 28 (Mutual administrative assistance) that is not covered by the above questions or for which you would like to provide more details/information.
F9. Article 29 – Mutual legal assistance		
F9.1	Art.29.1	Please check “Yes” if your country has entered into a procedure of mutual legal assistance with another Party on the basis of the Protocol.
F9.2	Art.29.1	If you answered “Yes” to question F9.1, please provide details on such procedure.
F9.3	Art.29.6	Please check “Yes” if your country has designated a central authority for the purpose of mutual legal assistance.
F9.4	Art.29.6	If you answered “Yes” to question F9.3, please provide details on such authority.
F9.4.1	Art. 29.6	Please check “Yes” if your country has shared the name and details of the Competent Authority with the Convention Secretariat.
F9.5	Art.29	Please provide a description of any progress you have made in implementing Article 29 (Mutual legal assistance) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to mutual legal assistance. Please describe any new measure that is under consideration, if appropriate.
F9.6	Art.29	Please insert here any relevant information regarding Article 29 (Mutual legal assistance) that is not covered by the above questions or for which you would like to provide more details/information.
F10. Article 30 – Extradition; and Article 31 – Measures to ensure extradition		
F10.1	Art.30.1	Please check “Yes” if your country has utilized the Protocol for the purposes of extradition.

F10.2	Art.30.1	If you answered “Yes” to question F101, please provide details on such cases.
F10.3	Art.30 and 31	Please provide a description of any progress you have made in implementing Articles 30 (Extradition) and 31 (Measures to ensure extradition) in the past 2 years or since submission of your last report. This includes any relevant new regulation, legislation, policy or programme adopted in your country related to extradition. Please describe any new measure that is under consideration, if appropriate.
F10.4	Art.30 and 31	Please insert here any relevant information regarding Articles 30 (Extradition) and 31 (Measures to ensure extradition) that is not covered by the above questions or for which you would like to provide more details/information.

G. Part VI. Priorities and comments		
G1		Please list the priorities for implementation of the Protocol in your jurisdiction.
G2		In relation to Article 36 of the Protocol, please check “Yes” if your country finances its national activities, in accordance with its national plans, priorities and programmes.
G3		If you answered “Yes” to question G2, please provide the amount devoted to the implementation of the Protocol within the past 2 years or since the submission of your last report.
G4		Please check “Yes” if there are specific gaps between the resources available and the needs assessed for implementing the Protocol in your country.
G5		If you answered “Yes” to question G4, please provide further details here.
G6		Please list here any constraints or barriers, other than lack of resources, your country has encountered in implementing the Protocol.
G7		If any of the actions reported in this instrument were only taken at subnational level, please give further information here. This includes reference to the actions that have been implemented and the subnational levels/areas they have been implemented at.
G8		Please provide any other relevant information not covered elsewhere in this instrument that you consider important.
G9		Please provide any suggestions for further development and revision of this reporting instrument.

You have now reached the end of this reporting instrument. Thank you for your responses.