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# BMJ Open

## How to fund a generation free from tobacco in the UK? Expert views on designing a Tobacco Control Fund

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3 **How to fund a generation free from tobacco in the UK? Expert views on**  
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6 **designing a Tobacco Control Fund**  
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## Abstract

### Objective

To explore expert views on the potential value, and approaches to establishing and administering a tobacco control fund in the United Kingdom (UK).

### Design

Semi-structured interviews and follow-up discussion groups.

### Subjects

Twenty-four UK and international experts on tobacco control regulation, public health, economics, or law from the academic, public, private and third sector.

### Methods

Participants considered the relative merit of 1) general excise tax on retail tobacco sales; 2) ring-fenced hypothecation of excise taxes on retail tobacco sales; and 3) a direct levy on tobacco manufacturers. Preliminary synthesis of interview findings was deliberated upon in two follow-up discussion groups to identify key considerations for policy design.

### Result

Most experts agreed that a ring-fenced tobacco control fund would be a valuable method of raising predictable and reliable funds from tobacco producers either using either companies' sales volume or market share as a way to establish the proportion they should pay. Experts suggested the fund in the UK should be administered by a government body with devolved nation input and with an independent advisory group. They suggested it should be allocated yearly with a distribution at local, regional, and national levels to support smoking prevention and cessation rather than treatment activities with priority given to measures that tackle smoking-related inequalities.

### Conclusion

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3 There was overwhelming agreement by experts of the need to establish a tobacco control fund to help  
4 meet the proposed government tobacco free targets to reduce adult smoking prevalence to 5% by 2030  
5 (UK) and 2034 (Scotland).  
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### 13 **What is already known on this subject?**

- 14 • Tobacco is highly addictive, and each year kills more than 8 million worldwide
- 15 • The economic costs of tobacco use continue to be greater than the costs for treating tobacco  
16 related diseases
- 17 • The UK and devolved nations smoking targets are not likely to be met unless new funding is  
18 made available

### 19 **What this paper adds?**

- 20 • Little research has been conducted with experts examining support for raising revenue for a  
21 tobacco control fund from the tobacco industry
- 22 • This paper offers early insights into how a tobacco control fund might be established and  
23 administered in the UK
- 24 • We identify a set of key foundational principles that must be engaged with in designing a  
25 tobacco control fund policy in the UK

## 26 **Introduction**

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29 Worldwide tobacco kills more than 8 million people per annum [1] including nearly 100,000  
30 preventable deaths in the UK [2]. Tobacco is highly addictive, there is no safe level of exposure and  
31 all forms of tobacco are harmful to health increasing the risk of cancers, heart disease and other NCDs  
32 [1]. Despite a broad range of effective tobacco control policies, the tobacco trade continues to be  
33 highly profitable [3]. In contrast, the economic costs of tobacco use in society are greater than the  
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3 costs for treating tobacco related diseases. For example in the UK, revenue from excise duty on  
4 tobacco sales continues to be substantially lower than health costs of smoking [4]. While UK  
5 smoking prevalence has declined precipitously in response to tobacco control action [5, 6], the  
6 smoking inequality gap has grown [6] as smoking contributes to poverty by diverting household  
7 spending from basic needs such as food and shelter to tobacco.  
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14 To further reduce smoking, the UK and Scottish governments have proposed targets to reduce adult  
15 smoking prevalence to 5% by 2030 and 2034, respectively [7, 8]. However, for these proposed  
16 targets to be met prevalence rates need to decline at a much faster rate [9] which may require  
17 additional policy to support tobacco control measures.  
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23 One policy under consideration is to establish a ring-fenced tobacco control fund. This system for  
24 health promotion has been pursued in other countries including Australia, Vietnam, Korea and  
25 Thailand [10-12]. In the UK in 2015, HM Treasury published their conclusions on an earlier  
26 consultation on the potential design of a levy on tobacco manufacturers and importers [13]. The  
27 consultation considered a tobacco levy under the administration of the existing corporation tax  
28 system, imposed on manufacturers and importers of products on which tobacco excise duty is paid  
29 [14]. Whilst the proposal received the support of a broad range of health charities, professional bodies  
30 and academics; the UK Government decided not to pursue the tobacco levy, citing concerns that costs  
31 would be passed on to consumers and that tobacco sales are already subject to escalating duties [14].  
32 Since the government rejected this tobacco industry levy, other fiscal approaches to tackling the  
33 harms caused by unhealthy products have been introduced, including Scotland's Minimum Unit  
34 Pricing for alcohol [15], and the 'soft hypothecation' of the UK's Soft Drinks Industry Levy (SDIL)  
35 [16]. In light of an increasing political willingness to implement other fiscal interventions, and the  
36 continued advocacy for a tobacco control fund from the public health community [17, 18], raising  
37 revenue for tobacco control fund from the tobacco industry remains a viable policy option. This paper  
38 explores contemporary views of UK and international tobacco control and public health experts on the  
39 potential value of, and approaches to establishing and administering a tobacco control fund. In doing  
40 so we identify key considerations for its design.  
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## Methods

### Interviews

We developed a purposive sampling frame to target UK and international experts in tobacco control regulation, public health, economics, or law from the academic, public, private and third sector.

Twenty-four experts agreed to participate after reading the participant information sheet, privacy notice and signing the consent form. Eighteen were based in the UK, four in the United States and two in South Africa. Table 1 illustrates the distribution of participants by the sector in which they primarily worked and their principal topic of work. Participants classified as ‘public health’ were those who work and publish with the broader area of public health. Participants classified as ‘tobacco control’ were those who had expertise in the area of tobacco control and predominately work and publish in the tobacco control area.

A semi-structured interview schedule was informed by reviewing international academic and grey literature on tobacco control funds. The interviews were conducted between September 2020 and January 2021. One interview was conducted by telephone and the remaining 23 interviews were conducted using Microsoft Teams video meetings. The interviews lasted between approximately 45 and 60 minutes, all were recorded and transcribed verbatim.

**Table 1: Sample composition by primary sector of work and primary area of expertise**

Primary sector	Primary area of expertise			Total
	Economics / Law	Public Health	Tobacco control	
Academia	6	3	0	9
Public sector	0	4	3	7
Third sector	1	1	5	7
Private sector	1	0	0	1



<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>24</b>
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## Discussion Groups

In March 2021, two follow-up online discussion groups were conducted with nine individuals using Microsoft Teams. Participants were selected for these follow-ups based on their sectorial expertise and to represent key disciplines. The first discussion group included three third sector professionals with expertise spanning tobacco control and public health advocacy and two academic economists. The second discussion group included two public sector professionals with roles in tobacco control and public health policy, and two academics with expertise in law and public health. The aim of these groups was to consider the synthesis of views from the interviews on the potential value of a tobacco control fund and to identify key considerations for policy design. Each discussion group lasted two hours, and group discussions were recorded for later checking against the minutes.

## Analysis

Data analysis consisted of interview transcriptions and discussion group minutes. After reading and re-reading the transcripts a coding frame was developed iteratively by the research team organising data into inductive categories. NVivo was used to organise categories on the basis of themes with similar features this allowed a systematic capture of both areas of agreement and less typical perspectives across a range of categories. The discussion groups recordings and minutes were cross compared with the interview coding frame to confirm and expand on codes relating to recommendations for policy design of a tobacco control fund. To maintain participant anonymity as agreed at consent, brackets have been used to replace identifiable details about professional activities.

Ethical approval for this study was granted on by the College of Social Sciences Research Ethics Committee at the University of Glasgow (reference 400190213).

## Patient and Public Involvement

None.

## Results

### *What is the potential value of a tobacco control fund?*

There was general agreement that a tobacco control fund could be a valuable revenue for raising predictable and reliable funds direct from the tobacco industry. Typically, this was viewed as a way to boost current public health efforts: *“The more money that we can earmark, ring-fence into public health and tobacco control efforts the better from a public health point of view”* (P02, academic, law). However, two participants cautioned that whilst such a fund was largely welcomed, it would be important that a tobacco control fund did not act as a disincentive for government funding or cutbacks to existing tobacco control activities. Participants also welcomed the fact that an industry-funded payment, would help hold the tobacco industry more accountable for the damage they cause to society, with one participant stating: *“There’s some sort of nice symmetry about money from the tobacco industry being used to improve or solve some of the problems it creates”* (P05, third sector, public health). However, participants also warned that the funding mechanism of extracting money from the tobacco industry would need careful consideration so that levy was not passed on to nicotine-dependent and socially deprived smokers, with one participant warning that: *“It doesn’t really make sense, I think, to pursue further interventions that actually further widen the health inequality that we have”* (P07, academic, public health).

### *How might a tobacco control fund be designed?*

In thinking about general principles of where this fund might come from, participants discussed considered three options from ‘profits’, ‘sales volume’ or ‘market share’. The option of a payment

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3 coming directly from 'profits' was largely discounted on the grounds that 'multinational companies  
4 are very good at moving money around and shifting profits to other countries with lower tax systems'  
5 (P03, academic, public health). The option of using 'sales volume' or 'market share' were both more  
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7 popular as they were deemed more difficult for companies to obscure and shift money. Examples  
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9 given were: "*The harm is linked to the sales volume of the product, not to the profits they make from*  
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*it*" (P23, third sector, tobacco control). Or that: "*Market share is the easiest way to do it. And you*  
*may want to average market share over the past 30 years or something like that to try to figure out*  
*what it is.*" (P02, academic, law)

Participants then considered in more detail how a tobacco control fund might be designed to raise funds: 1) general excise tax on retail tobacco sales; 2) ring-fenced hypothecation of excise taxes on retail tobacco sales; and 3) a direct levy on tobacco manufacturers. Participants were asked to consider the relative merits of each funding approach.

#### *General excise tax on retail tobacco sales*

Participants were widely supportive of excise taxes, predominantly for their role in decreasing consumption, but also for their role in fundraising with some participants drawing on excise tax in Australia and New Zealand as useful models for the UK policymakers to consider. Participants highlighted the simplicity, efficiency, and political acceptability of excise tax as positive attributes of this approach. Some participants expressed doubt about the usefulness of excise taxes to fundraising given falling revenue with one academic stating:

*"The UK I know is now sort of sitting at the top of that revenue situation where they increased excise tax, revenues are not increasing all that much because the excise taxes are very high already."* (P01, academic, economics)

In contrast, other participants suggested that the government can effectively control the extent to which taxes are passed on to consumers by capping retail prices, meaning that increasing specific excise tax can raise revenue while ensuring that retail prices do not increase so consumers do not bear the additional cost.

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3 *Ring-fenced hypothecated excise tax*  
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6 Participants discussed the potential for some or all of excise taxation on retail tobacco sales to be  
7 hypothecated, meaning that it would be diverted into a specific fund instead of general government  
8 funds. This approach was viewed by participants as publicly acceptable as explained:  
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13 *“Dealing with the consequences or addressing the harms that arise from the*  
14 *product I think is actually instinctively appealing to people.” (P22, public sector,*  
15 *public health)*  
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20 However, while appealing in principle, participants overwhelmingly indicated that hypothecation  
21 would meet with too much opposition from HM Treasury, as noted by one academic: *“Politicians in*  
22 *general don’t like it, they’re very particular about being elected to do the right thing, and they wish to*  
23 *retain their independence and their freedom for manoeuvre. So, it can be a challenging negotiation*  
24 *that one”* (P03, academic, public health).  
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33 Despite this view, participants identified the UK’s SDIL as a possible route to hypothecation but  
34 noted that the funds raised by SDIL were not ultimately ring-fenced for the purposes they originally  
35 presented to the public, with one participant noting:  
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42 *“The sugar tax was pushed through with major public support on the basis of*  
43 *hypothecation. And then guess what? There was a crisis and the money, the*  
44 *revenues raised for the sugar tax miraculously didn’t get spent on children’s*  
45 *breakfast clubs and school sports but have been used to fill gaps in broader public*  
46 *health, and possibly NHS budgets as well. That’s always a risk”.* (P03, academic,  
47 *public health).*  
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56 This led to discussions about how to win political support for hypothecation and the merits of creating  
57 a general health fund instead of a tobacco control fund. As explained by one participant: *“I*  
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3 *absolutely expect that it would be easier to convince policymakers, who generally don't like*  
4 *hypothecated taxes, [of the merits of a general health fund] so the more freedom that you give them,*  
5 *the more acceptable it's likely to be. But I would rather think it probably would be less acceptable to*  
6 *the public, because ... if you're using the sort of, polluter pays type principle, then, you know, people*  
7 *expect that there is a direct consequence between those two things.” (P22, public sector, public*  
8 *health). Another potential route to hypothecation discussed that bypassed HM Treasury was: “If it*  
9 *was seen as a user fee done by the Department of Health and Social Care, then it would bypass the*  
10 *treasury's normal functioning” (P09, academic, economics). Bypassing HM Treasury was advocated*  
11 *by three participants who suggested taking inspiration from the UK's Pharmaceutical Price*  
12 *Regulation Scheme (PPRS), through which the Department for Health and Social Care (DHSC) (and*  
13 *not the treasury) receives excess profits from participating pharmaceutical companies and uses that*  
14 *funding to address shortfalls in NHS budgets due to expenditure on novel treatments. While this*  
15 *scheme is not an example of hypothecated tax, it was presented as precedent for the DHSC receiving*  
16 *funds from industry, and an illustration of relevant administrative expertise within DHSC, as*  
17 *explained:*

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36 *“The important thing from the tobacco point of view is, you've established this*  
37 *principle of soft hypothecation where the rebates from the industry go back*  
38 *specifically for...or back to the [DHSC], rather just the Treasury who just grab*  
39 *it.” (P24, private sector, pharmaceuticals)*

#### 40 41 42 43 44 45 *A levy on the tobacco industry*

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48 Participants who favoured this approach typically viewed it as a means to extract funds from industry  
49 instead of from consumers, which may be more appealing to the public and could help convince  
50 policymakers:  
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56 *“I think politically it's more sellable to the public [than excise tax increases].”*  
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58 *(P08, third sector, tobacco control)*  
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3 *“I think that would be a decision-making factor for any governmental policy*  
4 *measure that got put forward, that it would be very much clear that the industry*  
5 *would be the contributor, not the public, if you like.” (P22, public sector, public*  
6 *health)*  
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13 Participants who favoured a levy typically viewed it as a means to extract funds from industry instead  
14 of from consumers, making it more appealing to the public and policymakers: *“I think politically it’s*  
15 *more sellable to the public [than excise tax increases].” (P08, third sector, tobacco control)* *“It would*  
16 *be attractive that the industry would be the contributor, not the public.” (P22, public sector, public*  
17 *health).* Controlling retail prices was deemed an essential part of ensuring that the cost of a levy is  
18 borne by the industry.  
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26 *“The way that the tobacco companies are monopolies and making excess profits is*  
27 *because they are using gradual escalator duty increases to increase their own*  
28 *prices. So you need to cap prices” (P24, private sector, pharmaceuticals).*  
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34 Similarly, another participant suggested that limiting retail prices needed to be part of a levy and  
35 could have an added benefit of disincentivising tobacco companies’ continued involvement in the UK  
36 market. This participant considered that: *“If tobacco had to be sold at the price it cost to make and*  
37 *distribute, you know, and box it, package, get it here, sell it and VAT paid and profit, it’s already a*  
38 *pretty unprofitable product anyway and it’s only the economies of scale that get it through.” (P16,*  
39 *public sector, tobacco control)*  
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47 Conversely, some participants argued that retail prices should not be limited as price increases are  
48 beneficial in reducing consumption: As explained: *“When you do see tax increases, you tend to see*  
49 *over-shifting of the tax and using that as an opportunity to raise price and capitalise on at least the*  
50 *addicted consumers that are still in the market. So that is happening, but I don’t know that that’s*  
51 *necessarily a bad thing, because in the end those price increases are also very effective and leading to*  
52 *additional cessation and particularly in terms of preventing initiation.” (P04, academic, economics)*  
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3 The PPRS was presented as a potential model for extracting industry profits outside of excise taxes,  
4 and one that has been refined over many years to limit potential loopholes. However, PPRS was  
5 generally considered to be of limited use in having real world transferability from pharmaceuticals to  
6 tobacco. One public sector participant stated that the *“UK pharmaceutical market’s status as a virtual  
7 monopsony differs starkly from the tobacco industry and suggested that such a scheme may  
8 incentivise the lowering of tobacco prices”* (P14, public sector, tobacco control).

### 19 **Other policy design considerations**

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22 After considering the different options for designing a tobacco control fund, participants considered  
23 other factors that would be essential for gaining public and political support. A key factor identified  
24 was the need for the fund to be administered by a government body with an independent advisory  
25 group to ensure transparent decision making. As highlighted by one participant suggesting a  
26 requirement would be: *“a transparent body that both industry and [academic] researchers and the  
27 government had trust in to operate transparently and fairly and not be unduly influenced by any  
28 stakeholders, you just need to make it an independent body.”* (P05, third sector, economist)

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30 It was also agreed that the fund should be allocated yearly with a distribution at local, regional and  
31 national levels to support smoking prevention and cessation rather than treatment activities with  
32 priority given to tackling smoking-related inequalities in the most deprived areas. This was deemed  
33 important for: *“making smoking obsolete, to massively benefit the most deprived communities both  
34 economically as well as in health terms”* (P18, public sector, public health).

### 51 **Discussion**

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53 Experts considered three broad approaches to raising funds: raising existing excise tax on tobacco  
54 sales, introducing a hypothecated excise tax and a tobacco industry levy Each approach was assessed  
55 as having strengths and weaknesses, for example, raising excise taxes was seen as politically feasible



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3 and administratively simple, while hypothecation was seen as least politically plausible due to  
4 potential Treasury resistance and a tobacco levy was deemed as a logical advocacy route  
5 following the polluter pays principle to ensure the industry pays for its damage to society. Experts  
6 agreed that whichever mechanism is chosen, this must be clearly guided by what the fund is directly  
7 trying to achieve. This is consistent with a recent Public Health England report on fiscal and pricing  
8 policies [19], which highlights that policy success depends on clarity of policy goals. Most experts  
9 agreed that key principles underlying the design of a fund would be to collect predictable and reliable  
10 funds from transnational tobacco producers either from companies' sales volume or their market share  
11 as a way to assign responsibility and establish the proportion they should pay. There was agreement  
12 that any fundraising mechanism which extracts funds from industry and avoids the potentially  
13 regressive effects of price increases on consumers may be the optimal fundraising approach.  
14 However, there was acknowledgement that policy goals have trade-offs. For example to achieve both  
15 health promotion and revenue raising objectives is possible within the same policy when demand for a  
16 product is relatively price inelastic, as is the case with tobacco [19]. From this perspective, permitting  
17 costs to be passed on to customers and ensuring that costs are paid by industry may each be valid  
18 goals and designing the policy requires skill.

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In considering the policy approaches to raise funds lessons may be learnt from other countries such as Australia, Thailand, Vietnam and Korea who have implemented this system for health promotion [10-12]. Australia have been leaders in establishing and administering a tobacco control funding. The Victorian Health Promotion Foundation (VicHealth), established in 1987, was the first foundation to be funded by a tax on tobacco with a legislative mandate to promote health in the state of Victoria, Australia [20, 21]. It was regarded an inspiration [20, 22] and subsequently, led to the establishment of the West Australian Health Promotion Foundation (Healthway) [20]. Relevant here is that VicHealth is a self-governing statutory board enabling it to be an independent board. This independence allows the Foundation to distance themselves from tobacco industry influence.

Similar to VicHealth, the Thai Health Promotion foundation (ThaiHealth) is a self-governing statutory board, funded by industry money but independent from tobacco industry interference [20].



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3 Revenue for ThaiHealth was established from a new 2% earmarked tax on tobacco and alcohol  
4 importers and manufacturers to support tobacco control and health promotion efforts [23]. Vietnam  
5 and Korea have also adopted similar funding models [24] mobilising financial resources to  
6 strengthening cessation services and develop interventions to help tobacco growers change their  
7 occupations [20, 25, 26].  
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14 In the UK context, there was good agreement was that the fund should be focused on tackling  
15 smoking-related health inequalities and that preventing people from starting to smoke and helping  
16 them to quit rather than treating smoking-related disease. Experts in this current study also suggested  
17 that the fund should be ring-fenced and allocated yearly with a distribution at local, regional, and  
18 national levels to support a comprehensive tobacco control plan towards meeting government targets.  
19 This is similar to the way VicHealth operate where their goals are aligned with government targets for  
20 example the 10-year goal that 400,000 more Victorians would be tobacco-free by 2023 [27]. Experts  
21 in this study also identified that the fund should be run in an independent and transparent way without  
22 any interference or input from the tobacco industry as VicHealth and ThaiHealth have done.  
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34 Several limitations in this study are worth noting. The qualitative nature of data offers depth of  
35 opinion within the research sample but does not offer any predictions about the frequency of specific  
36 stances within any wider population. As such, the value of qualitative policy research is in identifying  
37 useful reasoning and novel ideas, not making generalisations about how commonplace specific  
38 opinions are. This study was also affected by certain limitations inherent to policy research. The  
39 complexity of policies and policymaking environments is such that transferring learning from one  
40 policy to a different policy to a different policy is challenging [28]. For example, the US tobacco  
41 MSA may contain valuable lessons for tobacco control policy in the UK, but the importance of the  
42 differences in time periods and legislative contexts cannot be discounted. As such, few participants  
43 possessed the breadth of context and knowledge to be able to present comprehensive  
44 recommendations for policy. More commonly, participants presented in depth knowledge in specific  
45 areas or general principles for policymaking. However, this study offers new insights into an under-  
46 researched area. While the interviews were valuable in producing rich individual accounts into  
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3 relevant aspects of tobacco control, the key benefit of the discussion groups were in creating informed  
4 dialogue between experts. Together this data offered a valuable a means of arriving at grounded  
5 policy recommendations through interdisciplinary discussion, useful in policy research due to the  
6 extent to which policy is constructed through the discursive engagement of different coalitions of  
7 policy actors [29]. Another strength was using online data collection which proved to be  
8 straightforward reduced geographical barriers to participation among world leading experts in the UK,  
9 the US, and South Africa.  
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## 21 **Conclusion**

22  
23 Smoking remains a leading preventable cause of death and disease in the UK with much of this  
24 impacting the poorest communities. The UK is a leader in tobacco control and the implementation of  
25 a tobacco control fund would further enrich this status and help meet the proposed government  
26 tobacco free targets. However, there is no ‘one size fits all’ template for such fund, the structure and  
27 operations of the fund would need to adapt to other countries to fit the culture, government ideology,  
28 and social context. This research shows that experts support the introduction of a tobacco control fund  
29 to reduce inequalities in health and achieve its target of a tobacco free generation by 2034. It provides  
30 early insights into how a fund might be established and administered in the UK and sets out key  
31 foundational principles that must be engaged with in designing a tobacco control fund policy in the  
32 UK. Importantly, although there was no one funding approach had unanimous support, experts  
33 agreed that establishing an ‘imperfect policy’ that provides dedicated funding is preferable to delay  
34 and inaction.  
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53 **Contributions:** CB and CP conducted all of interviews and led the analysis. SH wrote the first draft  
54 of the manuscript. All authors read and approved the final manuscript.  
55  
56

57 **Competing interests:** No conflicts of interest.  
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# BMJ Open

## Experts' views on how to design a Tobacco Control Fund in the UK

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# 1 Experts' views on how to design a Tobacco Control Fund in the UK

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10 Keywords: Public policy, Tobacco industry, Health services

12 Word count: 3500

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3 **26 Abstract**  
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6 **27 Objective**  
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8  
9 To explore expert views on the potential value, and approaches to establishing and administering a  
10 tobacco control fund in the United Kingdom (UK).  
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14 **30 Design**  
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17 31 Semi-structured interviews and follow-up discussion groups.  
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20 **32 Subjects**  
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23 33 Twenty-four UK and international experts on tobacco control regulation, public health, economics, or  
24 law from the academic, public, private and third sector.  
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28 **35 Methods**  
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31 36 Participants considered the relative merit of 1) general excise tax on retail tobacco sales; 2) ring-  
32 fenced hypothecation of excise taxes on retail tobacco sales; and 3) a direct levy on tobacco  
33 manufacturers. Preliminary synthesis of interview findings was deliberated upon in two follow-up  
34 discussion groups to identify key considerations for policy design.  
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40 **40 Result**  
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43 41 Most experts agreed that a ring-fenced tobacco control fund would be a valuable method of raising  
44 predictable and reliable funds from tobacco producers either using either companies' sales volume or  
45 market share as a way to establish the proportion they should pay. Experts predominantly  
46 recommended that a fund in the UK should be administered by a government body with devolved  
47 nation input and with an independent advisory group. They typically indicated that funding should be  
48 allocated yearly with distribution at local, regional, and national levels to support smoking prevention  
49 and cessation rather than treatment activities with priority given to measures that tackle smoking-  
50 related inequalities.  
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60 **49 Conclusion**



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3 50 There was overwhelming agreement by experts on the need to establish a tobacco control fund to help  
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5 51 meet the proposed government tobacco-free targets to reduce adult smoking prevalence to 5% by  
6  
7 52 2030 (UK) and 2034 (Scotland).  
8  
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#### 11 12 13 54 **Strengths and limitations of this study**

- 14  
15 55 • Methodology includes semi-structured interviews with 24 UK and international experts on  
16  
17 56 tobacco control regulation, public health, economics, or law from the academic, public,  
18  
19 57 private and third sector, facilitating understandings of the potential value of a tobacco control  
20  
21 58 fund in the UK.  
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24 59 • Follow-up discussion groups created informed dialogue between experts to collaboratively  
25  
26 60 identify key considerations for policy design in this area by bringing together groups of policy  
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28 61 actors diverse in terms of their specific areas of expertise and the sectors within which they  
29  
30 62 have professional experience.  
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33 63 • Quantitative thematic analysis of the data allows depth of opinions but cannot offer  
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35 64 predictions about the frequency of specific opinions with a wider population.  
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38 65 • The policy research offered new insights into an under-research area, but the complexity of  
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40 66 policies and policymaking environments is such that transferring learning from one policy to  
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42 67 a different policy is challenging.  
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## 70 **Introduction**

71 Worldwide tobacco kills more than 8 million people per annum [1] including nearly 100,000  
72 preventable deaths in the UK [2]. Tobacco is highly addictive, there is no safe level of exposure and  
73 all forms of tobacco are harmful to health increasing the risk of cancers, heart disease, and other  
74 NCDs [1]. Despite a broad range of effective tobacco control policies, the tobacco trade continues to  
75 be highly profitable [3]. In contrast, the economic costs of tobacco use in society are greater than the  
76 costs for treating tobacco-related diseases. For example in the UK, revenue from excise duty on  
77 tobacco sales continues to be substantially lower than the health costs of smoking [4]. While UK  
78 smoking prevalence has declined precipitously in response to tobacco control action [5, 6], the  
79 smoking inequality gap has grown [6] as smoking contributes to poverty by diverting household  
80 spending from basic needs such as food and shelter to tobacco.

81 To further reduce smoking, the Westminster and Scottish governments have proposed targets to  
82 reduce adult smoking prevalence to 5% by 2030 and 2034, respectively [7, 8]. However, for these  
83 proposed targets to be met prevalence rates need to decline at a much faster rate [9] which may  
84 require additional tobacco control measures.

85 One policy option that has been proposed is to establish a ring-fenced tobacco control fund. This  
86 system for health promotion has been pursued in other countries including Australia, Vietnam, Korea,  
87 and Thailand [10, 11]. In the UK in 2015, Her Majesty's (HM) Treasury published their conclusions  
88 on an earlier consultation on the potential design of a levy on tobacco manufacturers and importers  
89 [12]. The consultation considered a tobacco levy under the administration of the existing corporation  
90 tax system, imposed on manufacturers and importers of products on which tobacco excise duty is paid  
91 [13]. Whilst the proposal received the support of a broad range of health charities, professional  
92 bodies, and academics; the UK Government decided not to pursue the tobacco levy, citing concerns  
93 that costs would be passed on to consumers and that tobacco sales are already subject to escalating  
94 duties [13]. Since the government rejected this tobacco industry levy, other fiscal approaches to  
95 tackling the harms caused by unhealthy products have been introduced, including Scotland's  
96 Minimum Unit Pricing for alcohol [14], and the 'soft hypothecation' of the UK's Soft Drinks Industry

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3 97 Levy (SDIL) [15]. In light of an increasing political willingness to implement other fiscal  
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5 98 interventions, and the continued advocacy for a tobacco control fund from the public health  
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7 99 community [16, 17], raising revenue for a tobacco control fund from the tobacco industry remains a  
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9 100 viable policy option. This paper explores contemporary views of UK and international tobacco control  
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11 101 and public health experts on the potential value of, and approaches to establishing and administering a  
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13 102 tobacco control fund. In doing so we identify key considerations for its design.  
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## 19 104 **Methods**

### 22 105 **Interviews**

25 106 We developed a purposive sampling frame to target UK and international experts in tobacco control  
26  
27 107 regulation, public health, economics, or law from the academic, public, private and third sector.

29 108 Twenty-four experts agreed to participate after reading the participant information sheet, privacy  
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31 109 notice and signing the consent form. Eighteen were based in the UK, four in the United States, and  
32  
33 110 two in South Africa. Table 1 illustrates the distribution of participants by the sector in which they  
34  
35 111 primarily worked and their principal topic of work. Participants classified as ‘public health’ were  
36  
37 112 those who work and publish in the broader area of public health. Participants classified as ‘tobacco  
38  
39 113 control’ were those who had expertise in the area of tobacco control and predominately work and  
40  
41 114 publish in the tobacco control area.

44 115 A semi-structured interview schedule (Appendix A) was informed by reviewing international  
45  
46 116 academic and grey literature on tobacco control funds. The interviews were conducted between  
47  
48 117 September 2020 and January 2021 by CP and CB. One interview was conducted by telephone and the  
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50 118 remaining 23 interviews were conducted using Microsoft Teams video meetings. The interviews  
51  
52 119 lasted between approximately 45 and 60 minutes, all were recorded and transcribed verbatim.

55 120

121 **Table 1: Sample composition by primary sector of work and primary area of expertise**

Primary sector	Professional disciplinary approach to tobacco control			Total
	Economics / Law	Public Health	Other	
Academia	6	3	0	9
Public sector	0	4	3	7
Third sector	1	1	5	7
Private sector	1	0	0	1
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>24</b>

122

123 **Discussion Groups**

124 In March 2021, two follow-up online discussion groups were conducted by CB and CP with nine  
 125 individuals using Microsoft Teams. Participants were selected for these follow-ups based on their  
 126 sectorial expertise and to represent key disciplines. The first discussion group (n=5) included three  
 127 third sector professionals with expertise spanning tobacco control and public health advocacy and two  
 128 academic economists. The second discussion group (n=4) included two public sector professionals  
 129 with roles in tobacco control and public health policy and two academics with expertise in law and  
 130 public health. The aim of these groups was to consider the synthesis of views from the interviews on  
 131 the potential value of a tobacco control fund and to identify key considerations for policy design. Each  
 132 discussion group lasted two hours, and group discussions were recorded for later checking against the  
 133 minutes.

134

135 **Analysis**

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3 136 We conducted thematic analysis of the data form the interview transcripts and discussion group  
4  
5 137 minutes. The process followed Braun and Clarke's [18] six-phase framework for thematic analysis.  
6  
7 138 The research team read and re-read the transcripts to become familiar with the data, and then  
8  
9 139 iteratively constructed a coding frame to enable consistent organisation of relevant data. NVivo was  
10  
11 140 used to organise categories on the basis of inductive themes that emerged from close reading of the,  
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13 141 capture of both areas of agreement and less typical perspectives across a range of categories. The  
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15 142 discussion group recordings and minutes were cross-compared with the interview coding frame to  
16  
17 143 confirm and expand on codes relating to recommendations for policy design of a tobacco control  
18  
19 144 fund. To maintain participant anonymity as agreed at consent, brackets have been used to replace  
20  
21 145 identifiable details about professional activities.  
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25 146 Where appropriate, the number of participants that gave specific opinions are presented as counts and  
26  
27 147 proportions to help illustrate the balance of opinion with the sample. However, it must be noted that,  
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29 148 given the qualitative methodology used in this study, these numbers cannot necessarily be generalised  
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31 149 to any wider population.  
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38 151 Ethical approval for this study was granted by the College of Social Sciences Research Ethics  
39 152 Committee at the University of Glasgow (reference 400190213).  
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#### 46 154 **Patient and Public Involvement**

47 155 None.  
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#### 52 157 **Results**

53  
54 158 The results are presented in accordance with the inductive coding categories developed during the  
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56 159 analysis stage.  
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3 161 ***What is the potential value of a tobacco control fund?***  
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6 162 There was general agreement that a tobacco control fund could be a valuable revenue for raising  
7  
8 163 predictable and reliable funds direct from the tobacco industry. Typically, this was viewed as a way to  
9  
10 164 boost current public health efforts:

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13 165 *“The more money that we can earmark, ring-fence into public health and tobacco*  
14  
15 166 *control efforts the better from a public health point of view.” (P02, academic, law)*

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18 167 However, two participants cautioned that whilst such a fund was largely welcomed, it would be  
19  
20 168 important that a tobacco control fund did not act as a disincentive for government funding or cutbacks  
21  
22 169 to existing tobacco control activities. Participants also welcomed the fact that an industry-funded  
23  
24 170 payment, would help hold the tobacco industry more accountable for the damage they cause to  
25  
26 171 society, with one participant stating: *“There’s some sort of nice symmetry about money from the*  
27  
28 172 *tobacco industry being used to improve or solve some of the problems it creates” (P05, third sector,*  
29  
30 173 *public health).* However, participants also warned that the funding mechanism of extracting money  
31  
32 174 from the tobacco industry would need careful consideration so that the levy was not passed on to  
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34 175 nicotine-dependent and socially deprived smokers, with one participant warning that:

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39 176 *“It doesn’t really make sense, I think, to pursue further interventions that actually*  
40  
41 177 *further widen the health inequality that we have.” (P07, academic, public health)*

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47 179 ***How might a tobacco control fund be designed?***  
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53 181 Participants considered in more detail how a tobacco control fund might be designed to raise funds: 1)  
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55 182 general excise tax on retail tobacco sales; 2) ring-fenced hypothecation of excise taxes on retail  
56  
57 183 tobacco sales; and 3) a direct levy on tobacco manufacturers. Participants were asked to consider the  
58  
59 184 relative merits of each funding approach.  
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3 185 *General excise tax on retail tobacco sales*  
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6 186 Participants were widely supportive of excise taxes, predominantly for their role in decreasing  
7  
8 187 consumption, but also for their role in fundraising with some participants drawing on excise tax in  
9  
10 188 Australia and New Zealand as useful models for the UK policymakers to consider. Participants  
11  
12 189 highlighted the simplicity, efficiency, and political acceptability of excise tax as positive attributes of  
13  
14 190 this approach. Some participants expressed doubt about the usefulness of excise taxes to fundraising  
15  
16 191 given falling revenue with one academic stating:

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19  
20 192 *“The UK I know is now sort of sitting at the top of that revenue situation where*  
21  
22 193 *they increased excise tax, revenues are not increasing all that much because the*  
23  
24 194 *excise taxes are very high already.” (P01, academic, economics)*  
25  
26

27 195 In contrast, other participants suggested that the government can effectively control the extent to  
28  
29 196 which taxes are passed on to consumers by capping retail prices, meaning that increasing specific  
30  
31 197 excise tax can raise revenue while ensuring that retail prices do not increase so consumers do not bear  
32  
33 198 the additional cost [19].  
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36 199 *Ring-fenced hypothecated excise tax*  
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39 200 Participants discussed the potential for some or all of excise taxation on retail tobacco sales to be  
40  
41 201 hypothecated, meaning that it would be diverted into a specific fund instead of general government  
42  
43 202 funds. This approach was viewed by participants as publicly acceptable as explained:  
44  
45

46 203 *“Dealing with the consequences or addressing the harms that arise from the*  
47  
48 204 *product I think is actually instinctively appealing to people.” (P22, public sector,*  
49  
50 205 *public health)*  
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53  
54 206 However, while appealing in principle, participants overwhelmingly indicated that hypothecation  
55  
56 207 would meet with too much opposition from HM Treasury, as noted by one academic:  
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59 208 *“Politicians in general don’t like it, they’re very particular about being elected to*  
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3 209 *do the right thing, and they wish to retain their independence and their freedom*  
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5 210 *for manoeuvre. So, it can be a challenging negotiation that one.” (P03, academic,*  
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7 211 *public health)*  
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10  
11 212 Despite this view, participants identified the UK’s SDIL as a possible route to hypothecation but  
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13 213 noted that the funds raised by SDIL were not ultimately ring-fenced for the purposes they originally  
14  
15 214 presented to the public, with one participant noting:

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17  
18 215 *“The sugar tax was pushed through with major public support on the basis of*  
19  
20 216 *hypothecation. And then guess what? There was a crisis and the money, the*  
21  
22 217 *revenues raised for the sugar tax miraculously didn’t get spent on children’s*  
23  
24 218 *breakfast clubs and school sports but have been used to fill gaps in broader public*  
25  
26 219 *health, and possibly NHS budgets as well. That’s always a risk”. (P03, academic,*  
27  
28 220 *public health)*  
29  
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31  
32 221 This led to discussions about how to win political support for hypothecation and the merits of creating  
33  
34 222 a general health fund instead of a tobacco control fund. As explained by one participant:

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36  
37 223 *“I absolutely expect that it would be easier to convince policymakers, who*  
38  
39 224 *generally don’t like hypothecated taxes, [of the merits of a general health fund] so*  
40  
41 225 *the more freedom that you give them, the more acceptable it’s likely to be. But I*  
42  
43 226 *would rather think it probably would be less acceptable to the public, because ...*  
44  
45 227 *if you’re using the sort of, polluter pays type principle, then, you know, people*  
46  
47 228 *expect that there is a direct consequence between those two things.” (P22, public*  
48  
49 229 *sector, public health)*  
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52  
53 230 Another potential route to hypothecation discussed that bypassed HM Treasury was:

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56 231 *“If it was seen as a user fee done by the Department of Health and Social Care,*  
57  
58 232 *then it would bypass the treasury’s normal functioning.” (P09, academic,*  
59  
60



1  
2  
3 233 *economics)*  
4  
5

6 234 Bypassing HM Treasury was advocated by three participants who suggested taking inspiration from  
7  
8 235 the UK's Pharmaceutical Price Regulation Scheme (PPRS) [20, 21], through which the Department  
9  
10 236 for Health and Social Care (DHSC) (and not the treasury) receives excess profits from participating  
11  
12 237 pharmaceutical companies and uses that funding to address shortfalls in NHS budgets due to  
13  
14 238 expenditure on novel treatments. While this scheme is not an example of hypothecated tax, it was  
15  
16 239 presented as a precedent for the DHSC receiving funds from industry, and an illustration of relevant  
17  
18 240 administrative expertise within the DHSC, as explained:  
19  
20  
21

22 241 *"The important thing from the tobacco point of view is, you've established this*  
23  
24 242 *principle of soft hypothecation where the rebates from the industry go back*  
25  
26 243 *specifically for...or back to the [DHSC], rather just the Treasury who just grab*  
27  
28 244 *it." (P24, private sector, pharmaceuticals)*  
29  
30

31  
32 245 *A levy on the tobacco industry*  
33  
34

35 246 Participants who favoured this approach (n=22, 92%) typically viewed it as a means to extract funds  
36  
37 247 from industry instead of from consumers, which may be more appealing to the public and could help  
38  
39 248 convince policymakers:  
40  
41

42 249 *"I think politically it's more sellable to the public [than excise tax increases]."*  
43  
44 250 *(P08, third sector, tobacco control)*  
45  
46

47 251 *"I think that would be a decision-making factor for any governmental policy*  
48  
49 252 *measure that got put forward, that it would be very much clear that the industry*  
50  
51 253 *would be the contributor, not the public, if you like." (P22, public sector, public*  
52  
53 254 *health)*  
54  
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56  
57 255 Controlling retail prices was deemed an essential part of ensuring that the cost of a levy is borne by  
58  
59 256 the industry.  
60

1  
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3 257 *“The way that the tobacco companies are monopolies and making excess profits is*  
4  
5 258 *because they are using gradual escalator duty increases to increase their own*  
6  
7 259 *prices. So, you need to cap prices” (P24, private sector, pharmaceuticals).*  
8  
9

10 260 Conversely, some participants argued that retail prices should not be limited as price increases are  
11  
12 261 beneficial in reducing consumption: As explained:

13  
14  
15  
16 262 *“When you do see tax increases, you tend to see over-shifting of the tax and using*  
17  
18 263 *that as an opportunity to raise price and capitalise on at least the addicted*  
19  
20 264 *consumers that are still in the market. So that is happening, but I don’t know that*  
21  
22 265 *that’s necessarily a bad thing, because in the end those price increases are also*  
23  
24 266 *very effective and leading to additional cessation and particularly in terms of*  
25  
26 267 *preventing initiation.” (P04, academic, economics)*  
27  
28  
29

30 268 The PPRS was presented as a potential model for extracting industry profits outside of excise taxes,  
31  
32 269 and one that has been refined over many years to limit potential loopholes. However, PPRS was  
33  
34 270 generally considered to be of limited use in having real-world transferability from pharmaceuticals to  
35  
36 271 tobacco. One public sector participant stated:

37  
38  
39 272 *“The UK pharmaceutical market’s status as a virtual monopsony differs starkly*  
40  
41 273 *from the tobacco industry and suggested that such a scheme may incentivise the*  
42  
43 274 *lowering of tobacco prices.” (P14, public sector, tobacco control)*  
44  
45  
46

47 275 In thinking about general principles of where the tobacco control fund might come from, participants  
48  
49 276 discussed considered three options from ‘profits’, ‘sales volume’, or ‘market share’. The option of a  
50  
51 277 payment coming directly from ‘profits’ was largely discounted on the grounds that:

52  
53  
54 278 *“Multinational companies are very good at moving money around and shifting*  
55  
56 279 *profits to other countries with lower tax systems.” (P03, academic, public health)*  
57  
58  
59  
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3 280 The option of using ‘sales volume’ or ‘market share’ were both more popular as they were deemed  
4  
5 281 more difficult for companies to obscure and shift money. Examples given were: “*The harm is linked*  
6  
7 282 *to the sales volume of the product, not to the profits they make from it*” (P23, third sector, tobacco  
8  
9 283 *control*). Or that: “*Market share is the easiest way to do it. And you may want to average market*  
10  
11 284 *share over the past 30 years or something like that to try to figure out what it is*” (P02, academic,  
12  
13 285 *law*).

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### 19 287 **Other policy design considerations**

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21  
22 288 After considering the different options for designing a tobacco control fund, participants considered  
23  
24 289 other factors that would be essential for gaining public and political support. A key factor identified  
25  
26 290 was the need for the fund to be administered by a government body with an independent advisory  
27  
28 291 group to ensure transparent decision-making. As highlighted by one participant a requirement would  
29  
30 292 be:

31  
32  
33 293 *“A transparent body that both industry and [academic] researchers and the*  
34  
35 294 *government had trust in to operate transparently and fairly and not be unduly*  
36  
37 295 *influenced by any stakeholders, you just need to make it an independent body.”*  
38  
39 296 *(P05, third sector, economist)*

40  
41  
42  
43 297 It was also agreed that the fund should be allocated yearly with distribution at local, regional, and  
44  
45 298 national levels to support smoking prevention and cessation rather than treatment activities with  
46  
47 299 priority given to tackling smoking-related inequalities in the most deprived areas. This was deemed  
48  
49 300 important for:

50  
51  
52  
53 301 *“Making smoking obsolete, to massively benefit the most deprived communities*  
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55 302 *both economically as well as in health terms.” (P18, public sector, public health)*

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## 304 Discussion

305 Experts considered three broad approaches to raising funds: raising existing excise tax on tobacco  
306 sales, introducing a hypothecated excise tax, and a tobacco industry levy. Each approach was assessed  
307 as having strengths and weaknesses, for example, raising excise taxes was seen as politically feasible  
308 and administratively simple, while hypothecation was seen as least politically plausible due to  
309 potential Treasury resistance and a tobacco levy was deemed as a logical advocacy route following  
310 the polluter pays principle to ensure the industry pays for its damage to society. Experts agreed that  
311 whichever mechanism is chosen must be clearly guided by what the fund is directly trying to achieve.  
312 This is consistent with a recent Public Health England report on fiscal and pricing policies [22], which  
313 highlights that policy success depends on the clarity of policy goals. Most experts agreed that key  
314 principles underlying the design of a fund would be to collect predictable and reliable funds from  
315 transnational tobacco producers either from companies' sales volume or their market share as a way to  
316 assign responsibility and establish the proportion they should pay. There was agreement that any  
317 fundraising mechanism which extracts funds from industry and avoids the potentially regressive  
318 effects of price increases on consumers may be the optimal fundraising approach. However, there was  
319 acknowledgement that policy goals have trade-offs. For example to achieve both health promotion  
320 and revenue-raising objectives is possible within the same policy when demand for a product is  
321 relatively price-inelastic, as is the case with tobacco [22]. From this perspective, permitting costs to be  
322 passed on to customers and ensuring that costs are paid by industry may each be valid goals, and  
323 designing the policy requires skill. The implementation of other fiscal interventions to tackle the  
324 harms caused by unhealthy products, such as the SDIL, our research has shown the political  
325 willingness to establish a tobacco control fund. Experts described the potential for resistance from the  
326 Treasury, politicians and the public to these three potential tobacco control fund proposals. Industry  
327 resistance and influence is relevant in terms of both policy acceptability and ensuring compliance with  
328 World Health Organisation (WHO) Framework Convention on Tobacco Control (FCTC) [23], thus  
329 future research could explore the potential for resistance from industry actors concerning a the design  
330 of a tobacco control fund in the UK.

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3 331 In considering the policy approaches to raise funds lessons may be learned from other countries such  
4  
5 332 as Australia, Thailand, Vietnam, and Korea who have implemented this system for health promotion  
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7 333 [10, 11, 24]. Australia have been leaders in establishing and administering tobacco control funding.  
8  
9 334 The Victorian Health Promotion Foundation (VicHealth), established in 1987, was the first foundation  
10  
11 335 to be funded by a tax on tobacco with a legislative mandate to promote health in the state of Victoria,  
12  
13 336 Australia [25, 26]. The levy was set at 5% and this increased the state tobacco licence fee from 25% to  
14  
15 337 30%. In the first year, the money raised approximately \$23 million and this was paid directly into the  
16  
17 338 foundation [27]. It was regarded an inspiration [25, 28] and subsequently, led to the establishment of  
18  
19 339 the West Australian Health Promotion Foundation (Healthway) [25]. Relevant here is that VicHealth  
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21 340 is a self-governing statutory board enabling it to be an independent board. This independence allows  
22  
23 341 the Foundation to distance themselves from tobacco industry influence.  
24  
25  
26  
27 342 Similar to VicHealth, the Thai Health Promotion Foundation (ThaiHealth) is a self-governing  
28  
29 343 statutory board, funded by industry money but independent from tobacco industry interference [25].  
30  
31 344 Revenue for ThaiHealth was established from a new 2% earmarked tax on tobacco and alcohol  
32  
33 345 importers and manufacturers to support tobacco control and health promotion efforts [29]. Vietnam  
34  
35 346 and Korea have also adopted similar funding models [30] mobilising financial resources to strengthen  
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37 347 cessation services and develop interventions to help tobacco growers change their occupations [25,  
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39 348 31, 32].  
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42 349 In the UK context, there was good agreement that the fund should be focused on tackling smoking-  
43  
44 350 related health inequalities and preventing people from starting to smoke and helping them to quit  
45  
46 351 rather than treating smoking-related diseases. Experts in this current study also suggested that the fund  
47  
48 352 should be ring-fenced and allocated yearly with distribution at local, regional, and national levels to  
49  
50 353 support a comprehensive tobacco control plan towards meeting government targets. This is similar to  
51  
52 354 the way VicHealth operate where their goals are aligned with government targets for example the 10-  
53  
54 355 year goal that 400,000 more Victorians would be tobacco-free by 2023 [33]. Experts in this study also  
55  
56 356 identified that the fund should be run in an independent and transparent way without any interference  
57  
58 357 or input from the tobacco industry as VicHealth and ThaiHealth have done.  
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3 358 Several limitations in this study are worth noting. The qualitative nature of data offers depth of  
4  
5 359 opinion within the research sample but does not offer any predictions about the frequency of specific  
6  
7 360 stances within any wider population. We were satisfied that the diversity of professional experience  
8  
9 361 and expertise across these 24 participants provided us with a sample that represented the breadth of  
10  
11 362 perspectives likely to be found within our target population. The value of qualitative policy research is  
12  
13 363 in identifying useful reasoning and novel ideas, not making generalisations about how commonplace  
14  
15 364 specific opinions are. This study was also affected by certain limitations inherent to policy research.  
16  
17 365 The complexity of policies and policymaking environments is such that transferring learning from one  
18  
19 366 policy to a different policy is challenging [34]. For example, the US tobacco Master Settlement  
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21 367 Agreement (MSA) may contain valuable lessons for tobacco control policy in the UK, but the  
22  
23 368 importance of the differences in time periods and legislative contexts cannot be discounted. As such,  
24  
25 369 few participants possessed the breadth of context and knowledge to be able to present comprehensive  
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27 370 recommendations for policy. More commonly, participants presented in-depth knowledge in specific  
28  
29 371 areas or general principles for policymaking. However, this study offers new insights into an under-  
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31 372 researched area. While the interviews were valuable in producing rich individual accounts into  
32  
33 373 relevant aspects of tobacco control, the key benefit of the discussion groups was in creating an  
34  
35 374 informed dialogue between experts. Together this data offered a valuable means of arriving at  
36  
37 375 grounded policy recommendations through interdisciplinary discussion, useful in policy research due  
38  
39 376 to the extent to which policy is constructed through the discursive engagement of different coalitions  
40  
41 377 of policy actors [35]. Another strength was using online data collection which proved to be  
42  
43 378 straightforward reduced geographical barriers to participation among world-leading experts in the  
44  
45 379 UK, the US, and South Africa.  
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380

### 381 **Conclusion**

382 Smoking remains a leading preventable cause of death and disease in the UK with much of this  
383 impacting the poorest communities. The implementation of a tobacco control fund would help meet  
384 the proposed government tobacco-free targets. However, there is no 'one size fits all' template for

1  
2  
3 385 such fund, the structure, and operations of the fund would need to adapt to other countries to fit the  
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5 386 culture, government ideology, and social context. This research shows that experts support the  
6  
7 387 introduction of a tobacco control fund to reduce inequalities in health and achieve the English and  
8  
9 388 Scottish targets of reducing adult smoking prevalence to 5% by 2030 and 2034, respectively. It  
10  
11 389 provides early insights into how a fund might be established and administered in the UK and sets out  
12  
13 390 key foundational principles that must be engaged with in designing a tobacco control fund policy in  
14  
15 391 the UK. Importantly, although there was no one funding approach had unanimous support, experts  
16  
17 392 agreed that establishing an ‘imperfect policy’ that provides dedicated funding is preferable to delay  
18  
19 393 and inaction.  
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23 394

25 395 **Contributions:** **Shona Hilton:** Conceptualisation, Data Curation, Methodology, Validation, Writing-  
26  
27 396 Original draft preparation. **Marissa J. Smith:** Data Curation, Visualisation, Writing - Review &  
28  
29 397 Editing. **Christina Buckton:** Conceptualisation, Data Curation, Methodology, Investigation,  
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31 398 Validation, Writing - Review & Editing. **Chris Patterson:** Conceptualisation, Data Curation,  
32  
33 399 Methodology, Investigation, Validation, Writing - Review & Editing.  
34  
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47  
48 405 supplementary information.  
49

50  
51 406 **Ethics Approval statement:** Ethical approval for this study was granted by the College of Social  
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53 407 Sciences Research Ethics Committee at the University of Glasgow (reference number: 400190213).  
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## Appendix A: Interview topic guide

### Part 1: Introduction/background

- First of all, thank you for taking part in this research.
- I'm [researcher name], a research assistant at the University of Glasgow with an interest in the communication of health issues and policies.
- You will be aware from the participant information sheet that this is a project funded by Cancer Research UK to collect expert views on the extent to which a direct levy on the tobacco industry (a so called 'polluter pays' levy) might be an effective tobacco control measure. We are looking to compare the different forms of a levy and their potential impacts; consider how funds generated could be used for tobacco control activities; learn from international case studies; and if there is support for the levy, to provide recommendations for the next steps in advocating for it. Cancer Research UK (CRUK) will use the outcome of this project to inform their future tobacco control policy strategy.
- We are interviewing a mix of stakeholders with relevant expertise including legal experts, economists, financial or tax advisors, industry experts or representative bodies, charities and harm-reduction groups and academics or researchers.

### **Key points for consent:**

- Can I confirm that you have received the participant information sheet and signed and returned your consent form.
- Just to reiterate, your taking part is voluntary, and you are free to withdraw at any time without giving a reason, up until the point where the data is published in an NHS Health Scotland report.
- Your participation will be anonymous. Excerpts from the interview may be quoted verbatim in a report and a paper, but quotations will be anonymised to avoid accidentally disclosing your identity. We realise that within certain policy communities it may be possible for others to identify you from your experiences of specific policies, as such we will take care to anonymise quotations as appropriate to avoid accidental disclosure. Non-anonymised interview recordings and transcripts will be destroyed securely upon completion of this research, but anonymised transcripts and consent forms will be stored securely by the University of Glasgow for a period of 10 years for the purposes of ensuring research integrity.
- Finally, the study has been approved by the Ethics Committee of the College of Social Sciences at the University of Glasgow.

### **Verbal confirmation of consent:**

- Do you consent to take part in this research, and do you give consent for me to record this interview?
- Can you describe your professional role, and how it relates to taxation, tobacco control or the regulation of unhealthy commodities?

### Part 2: How to raise funds? [Note: can focus on this more or less depending on interviewee's areas of expertise]

- What different mechanisms are you aware of for raising funds from the tobacco industry?
  - How about hypothecated excise taxes? [explain if necessary]

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- Do you think excise taxes are an effective way to raise revenue?
          - What are the pros and cons?
          - Could that revenue be effectively ring-fenced for specific purposes?
        - What specifically should a tax be applied to?
          - Sales at retail
          - Sales between manufacturers and distributors, or between distributors and retailers?
          - Sales crossing international boundaries
        - [If participant is favourable towards excise taxes]
          - Should tax rates differ between different tobacco products, such as heat not burn products, or should there be a flat rate of tax across all tobacco products?
          - Should taxes be direct (fixed amount per unit) or ad valorem (percentage of price)?
      - How about an industry levy? [explain if necessary – mandatory direct tax charged to the industry]
        - Are you aware of any direct taxes or levies that already exist?
          - Prompt: Soft drinks industry levy
          - Prompt: Pharmaceutical Price Regulation Scheme (UK)
          - Prompt: Tobacco product user fees (US)
      - Are there any examples of where other countries have used taxes or levies to raise funds from the tobacco industry for tobacco control? What lessons might we take from these?
      - Are there any novel approaches that should be considered?
        - Are there useful lessons to be learned from other pricing and taxation schemes (ECO, MUP, SDIL, single-use bag tax, Scottish Landfill Communities Fund)
    - How far in advance should a fundraising scheme be planned?
      - Should funding rise over time, remain steady or drop over time?
      - At what point will it no longer be necessary?
      - What time of ongoing surveillance of the market will be necessary?
    - What ways might the tobacco industry try to avoid contributing more? What are the implications of these strategies? How might we prevent these?
      - Prompt: TTCs ‘hiding’ profits in other countries
      - Prompt: over-shifting (increase prices on top of tax increases)
      - Prompt: under-shifting (absorb tax increases to keep retail prices stable)
      - Prompt: brand-shifting (over- and under-shift different brands to encourage continued use and initiation of tobacco)
      - Prompt: Collusion between TTCs to keep prices low
      - Prompt: Counter-marketing to undermine investment in public communication campaigns
      - Prompt: Subversion of a tobacco control fund idea eg: PMI’s Tobacco Transition Fund
      - Prompt: Use of a TTF to gain access to policy making
      - Anything else?
    - Is raising the price of tobacco products desirable? How does it relate to inequalities?
      - [If undesirable] Is capping prices a good idea? Is it practically and legally feasible?
      - Can you think of any wider economic impacts of extracting more revenue from the tobacco industry or tobacco trade?
    - Who should administer fundraising? An existing system or organisation? A newly-formed organisation?
    - How might we determine what is reasonable and affordable for tobacco companies to contribute?
      - How about the profits they make, relative to other commodities?

- Prompt: the tobacco industry are one of the most profitable businesses in the world and make over £1bn in profit in the UK per year. Tobacco businesses tend to enjoy profit margins of up to 68%, compared to 15-20% in most staple consumer industries.
    - Prompt: however, tobacco sales have declined with the covid-19 pandemic
  - How about the amounts that they used to spend on advertising, before tobacco advertising was prohibited?
    - Prompt: evidence suggests that they used to spend £144m a year on advertising in the UK, adjusted for inflation
  - How about setting a target amount to raise in order to fund effective tobacco control activities at local, regional and national level, and then apportioning that across the tobacco industry?
  - How to apportion contributions between different companies?
    - Just the big four transnational tobacco companies, or any manufacturer or importer of tobacco operating in the UK?
    - Apportion by each company's share of the combustible tobacco product market? Or other products? Historical data vs current data?
- Should the tobacco industry be incentivised to move out of the combustible tobacco market, and encourage smokers to transition to alternative nicotine containing products?

**Part 3: How to disburse funds?** [Note: can focus on this more or less depending on interviewee's areas of expertise]

- What are the pros and cons of ring-fencing raised funds for a specific purpose vs. adding those funds to general public revenue?
- What should funds be used for?
  - Tobacco control measures
    - Cessation services
    - Preventing young people from initiating smoking
    - Fighting illicit tobacco
    - Mass media, social marketing and educational campaigns
    - Enforcement for age of sale compliance
    - Environment, parks and recreational resources
    - Any other ideas?
    - Is addition funding for tobacco control necessary if we are already trending towards tobacco being effectively obsolete?
  - General health costs or health promotion (not limited to tobacco)
  - Should the uses of funds be determined centrally or locally (i.e., by each devolved administration, or by regions/authorities within the devolved nations?)
  - Should the use of funds be set in stone, or flexible? How to make sure changes in the use of funds are sensible?
  - Is there a way to make sure funding addresses health inequalities?
- How to ensure that funds are disbursed for the intended purposes?
- Who should oversee and regulate the disbursement of funds, and why?
  - DHSC and their equivalents in the devolved nations?
  - A newly-formed semi-independent body?
  - A committee of appointed experts from government and civil society?

**Part 4: Advocacy, communication and legislation**

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- How are the tobacco industry likely to respond to the announcement of a tax or levy?
    - Prompt: the industry has a track record of interfering with policy development and implementation
    - How to respond to likely industry critiques?
      - Example: tax is unfair and regressive
      - Example: revenue will not be used effectively
      - Example: taxes will be passed on to consumers
      - Example: higher costs will encourage illicit trade
      - Example: will harm the economy and endanger jobs
      - Example: revenue will decrease as purchasing decreases
      - Example: we're already working to transition people to reduced risk products therefore no further regulation necessary (CSR arguments)
  - What other challenges do you anticipate in advocating for a new tax or levy?
    - Prompt: lobbying, media campaign, CSR rhetoric, reduced risk products, legal challenges
  - What opportunities are there for advocating for a new tax or levy?
    - Prompt: Evidence of public support for raising taxes to pay for health and tobacco control
    - Prompt: Support from All Party group on Smoking and Health and the Smokefree Action Coalition
    - Prompt: money invested in tobacco control tends to create a large return on investment through healthcare savings
    - Prompt: WHO FCTC requires that the government stringently regulates the tobacco market
  - Is 'polluter pays' a useful way of framing a tobacco industry levy to fund tobacco control?
  - What type of legislation is likely to be necessary to implement the types of measures we have discussed?
    - How long could we expect it to take

### **Part 5: Contextual factors**

- How do you think the devolved nature of the UK will affect a new tax or levy?
  - How about giving devolved nations the option to opt into a scheme originating in Westminster? If so, to what extent should they have autonomy over how funds are used
  - How to calculate the distribution of funds between each of the devolved nations involved in the scheme?
- Do you have a feeling for how Brexit might affect a new tax or levy?
  - Are any challenges or opportunities presented by the change in the legal context caused by leaving the EU?
- How might Covid-19 affect a new tax or levy?
  - Prompt: tobacco sales have dropped during the pandemic
  - Prompt: covid-19 is expected to cause a global recession, how might that influence things?
  - Prompt: Would a tobacco control levy be an acceptable way of raising funds for economic recovery?
  - Prompt: Will Covid-19 raise the profile of NCD prevention measures such as tobacco control?
  - Prompt: Might the pandemic affect public and political attitudes to NHS funding? How might it change how we view policy solutions to NCDs and unhealthy commodities?
  - Prompt: How can we keep the issue of tobacco control on the political agenda?

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3 **Close interview**  
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- 5 • Is there anything else you would like to add, that we haven't already talked about?
  - 6 • Thank you very much for taking part.
  - 7 • If appropriate – ask if they are interested in taking part in the second phase discussion groups.
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For peer review only

# Standards for Reporting Qualitative Research (SRQR)\*

<http://www.equator-network.org/reporting-guidelines/srqr/>

Page/line no(s).

## Title and abstract

<b>Title</b> - Concise description of the nature and topic of the study Identifying the study as qualitative or indicating the approach (e.g., ethnography, grounded theory) or data collection methods (e.g., interview, focus group) is recommended	1
<b>Abstract</b> - Summary of key elements of the study using the abstract format of the intended publication; typically includes background, purpose, methods, results, and conclusions	2

## Introduction

<b>Problem formulation</b> - Description and significance of the problem/phenomenon studied; review of relevant theory and empirical work; problem statement	4
<b>Purpose or research question</b> - Purpose of the study and specific objectives or questions	5

## Methods

<b>Qualitative approach and research paradigm</b> - Qualitative approach (e.g., ethnography, grounded theory, case study, phenomenology, narrative research) and guiding theory if appropriate; identifying the research paradigm (e.g., postpositivist, constructivist/ interpretivist) is also recommended; rationale**	5 and 6
<b>Researcher characteristics and reflexivity</b> - Researchers' characteristics that may influence the research, including personal attributes, qualifications/experience, relationship with participants, assumptions, and/or presuppositions; potential or actual interaction between researchers' characteristics and the research questions, approach, methods, results, and/or transferability	14
<b>Context</b> - Setting/site and salient contextual factors; rationale**	5 and 6
<b>Sampling strategy</b> - How and why research participants, documents, or events were selected; criteria for deciding when no further sampling was necessary (e.g., sampling saturation); rationale**	5 and 6
<b>Ethical issues pertaining to human subjects</b> - Documentation of approval by an appropriate ethics review board and participant consent, or explanation for lack thereof; other confidentiality and data security issues	7
<b>Data collection methods</b> - Types of data collected; details of data collection procedures including (as appropriate) start and stop dates of data collection and analysis, iterative process, triangulation of sources/methods, and modification of procedures in response to evolving study findings; rationale**	5 and 6
<b>Data collection instruments and technologies</b> - Description of instruments (e.g., interview guides, questionnaires) and devices (e.g., audio recorders) used for data collection; if/how the instrument(s) changed over the course of the study	5 and 6
<b>Units of study</b> - Number and relevant characteristics of participants, documents, or events included in the study; level of participation (could be reported in results)	5 and 6



1 2 3	<b>Data processing</b> - Methods for processing data prior to and during analysis, including transcription, data entry, data management and security, verification of data integrity, data coding, and anonymization/de-identification of excerpts	6
4 5 6 7	<b>Data analysis</b> - Process by which inferences, themes, etc., were identified and developed, including the researchers involved in data analysis; usually references a specific paradigm or approach; rationale**	6
8 9 10 11	<b>Techniques to enhance trustworthiness</b> - Techniques to enhance trustworthiness and credibility of data analysis (e.g., member checking, audit trail, triangulation); rationale**	6

### Results/findings

14 15 16 17	<b>Synthesis and interpretation</b> - Main findings (e.g., interpretations, inferences, and themes); might include development of a theory or model, or integration with prior research or theory	8-13
18 19 20	<b>Links to empirical data</b> - Evidence (e.g., quotes, field notes, text excerpts, photographs) to substantiate analytic findings	8-13

### Discussion

23 24 25 26 27 28	<b>Integration with prior work, implications, transferability, and contribution(s) to the field</b> - Short summary of main findings; explanation of how findings and conclusions connect to, support, elaborate on, or challenge conclusions of earlier scholarship; discussion of scope of application/generalizability; identification of unique contribution(s) to scholarship in a discipline or field	14
29 30	<b>Limitations</b> - Trustworthiness and limitations of findings	16

### Other

33 34 35	<b>Conflicts of interest</b> - Potential sources of influence or perceived influence on study conduct and conclusions; how these were managed	17
36 37	<b>Funding</b> - Sources of funding and other support; role of funders in data collection, interpretation, and reporting	17

\*The authors created the SRQR by searching the literature to identify guidelines, reporting standards, and critical appraisal criteria for qualitative research; reviewing the reference lists of retrieved sources; and contacting experts to gain feedback. The SRQR aims to improve the transparency of all aspects of qualitative research by providing clear standards for reporting qualitative research.

\*\*The rationale should briefly discuss the justification for choosing that theory, approach, method, or technique rather than other options available, the assumptions and limitations implicit in those choices, and how those choices influence study conclusions and transferability. As appropriate, the rationale for several items might be discussed together.

#### Reference:

O'Brien BC, Harris IB, Beckman TJ, Reed DA, Cook DA. **Standards for reporting qualitative research: a synthesis of recommendations.** *Academic Medicine*, Vol. 89, No. 9 / Sept 2014  
DOI: 10.1097/ACM.0000000000000388



# BMJ Open

## Experts' views on how to design a Tobacco Control Fund in the UK

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# 1 Experts' views on how to design a Tobacco Control Fund in the UK

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3 Shona Hilton<sup>1</sup>, Marissa J. Smith<sup>1\*</sup>, Christina Buckton<sup>1</sup>, and Chris Patterson<sup>1</sup>

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Keywords: Public policy, Tobacco industry, Health services

Word count: 3500

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3     26    **Abstract**  
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6     27    **Objective**  
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9     28    To explore expert views on the potential value, and approaches to establishing and administering a  
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11    29    tobacco control fund in the United Kingdom (UK).  
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14    30    **Design**  
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16    31    Semi-structured interviews and follow-up discussion groups.  
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19    32    **Subjects**  
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22    33    Twenty-four UK and international experts on tobacco control regulation, public health, economics, or  
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24    34    law from the academic, public, private and third sector.  
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27    35    **Methods**  
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29    36    Participants considered the relative merit of 1) general excise tax on retail tobacco sales; 2) ring-  
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31    37    fenced hypothecation of excise taxes on retail tobacco sales; and 3) a direct levy on tobacco  
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33    38    manufacturers. Preliminary synthesis of interview findings was deliberated upon in two follow-up  
34  
35    39    discussion groups to identify key considerations for policy design.  
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39    40    **Result**  
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41    41    Most experts agreed that a ring-fenced tobacco control fund would be a valuable method of raising  
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43    42    predictable and reliable funds from tobacco producers either using either companies' sales volume or  
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45    43    market share as a way to establish the proportion they should pay. Experts predominantly  
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47    44    recommended that a fund in the UK should be administered by a government body with devolved  
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49    45    nation input and with an independent advisory group. They typically indicated that funding should be  
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51    46    allocated yearly with a distribution at local, regional, and national levels to support smoking  
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53    47    prevention and cessation rather than treatment activities with priority given to measures that tackle  
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55    48    smoking-related inequalities.  
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59    49    **Conclusion**  
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3 50 There was overwhelming agreement by experts on the need to establish a tobacco control fund to help  
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5 51 meet the proposed government tobacco-free targets to reduce adult smoking prevalence to 5% by  
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7 52 2030 (England) and 2034 (Scotland).  
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13 54 **Strengths and limitations of this study**

- 14  
15 55 • Methodology includes semi-structured interviews with 24 UK and international experts on  
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17 56 tobacco control regulation, public health, economics, or law from the academic, public,  
18  
19 57 private and third sector, facilitating understandings of the potential value of a tobacco control  
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21 58 fund in the UK.  
22  
23  
24 59 • Follow-up discussion groups created informed dialogue between experts to collaboratively  
25  
26 60 identify key considerations for policy design in this area by bringing together groups of policy  
27  
28 61 actors diverse in terms of their specific areas of expertise and the sectors within which they  
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30 62 have professional experience.  
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32  
33 63 • Quantitative thematic analysis of the data allows depth of opinions but cannot offer  
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35 64 predictions about the frequency of specific opinions with a wider population.  
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38 65 • The policy research offered new insights into an under-research area, but the complexity of  
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40 66 policies and policymaking environments is such that transferring learning from one policy to  
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42 67 a different policy is challenging.  
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## 70 **Introduction**

71 Worldwide tobacco kills more than 8 million people per annum [1] including nearly 100,000  
72 preventable deaths in the UK [2]. Tobacco is highly addictive, there is no safe level of exposure and  
73 all forms of tobacco are harmful to health increasing the risk of cancers, heart disease, and other  
74 NCDs [1]. Despite a broad range of effective tobacco control policies, the tobacco trade continues to  
75 be highly profitable [3]. In contrast, the economic costs of tobacco use in society are greater than the  
76 costs for treating tobacco-related diseases. For example in the UK, revenue from excise duty on  
77 tobacco sales continues to be substantially lower than the health costs of smoking [4]. While UK  
78 smoking prevalence has declined precipitously in response to tobacco control action [5, 6], the  
79 smoking inequality gap has grown [6] as smoking contributes to poverty by diverting household  
80 spending from basic needs such as food and shelter to tobacco.

81 To further reduce smoking, the Westminster and Scottish governments have proposed targets to  
82 reduce adult smoking prevalence to 5% by 2030 and 2034, respectively [7, 8]. However, for these  
83 proposed targets to be met prevalence rates need to decline at a much faster rate [9] which may  
84 require additional tobacco control measures.

85 One policy option that has been proposed is to establish a ring-fenced tobacco control fund. This  
86 system for health promotion has been pursued in other countries including Australia, Vietnam, Korea,  
87 and Thailand [10, 11]. In the UK in 2015, Her Majesty's (HM) Treasury published their conclusions  
88 on an earlier consultation on the potential design of a levy on tobacco manufacturers and importers  
89 [12]. The consultation considered a tobacco levy under the administration of the existing corporation  
90 tax system, imposed on manufacturers and importers of products on which tobacco excise duty is paid  
91 [13]. Whilst the proposal received the support of a broad range of health charities, professional  
92 bodies, and academics; the UK Government decided not to pursue the tobacco levy, citing concerns  
93 that costs would be passed on to consumers and that tobacco sales are already subject to escalating  
94 duties [13]. Since the government rejected this tobacco industry levy, other fiscal approaches to  
95 tackling the harms caused by unhealthy products have been introduced, including Scotland's  
96 Minimum Unit Pricing for alcohol [14], and the 'soft hypothecation' of the UK's Soft Drinks Industry

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3 97 Levy (SDIL) [15]. In light of an increasing political willingness to implement other fiscal  
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5 98 interventions, and the continued advocacy for a tobacco control fund from the public health  
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7 99 community [16, 17], raising revenue for a tobacco control fund from the tobacco industry remains a  
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9 100 viable policy option. This paper explores contemporary views of UK and international tobacco control  
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11 101 and public health experts on the potential value of, and approaches to establishing and administering a  
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13 102 tobacco control fund. In doing so we identify key considerations for its design.  
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## 19 104 **Methods**

### 22 105 **Interviews**

25 106 We developed a purposive sampling frame to target UK and international experts in tobacco control  
26  
27 107 regulation, public health, economics, or law from the academic, public, private and third sector.

29 108 Twenty-four experts agreed to participate after reading the participant information sheet, privacy  
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31 109 notice and signing the consent form. Eighteen were based in the UK, four in the United States, and  
32  
33 110 two in South Africa. Table 1 illustrates the distribution of participants by the sector in which they  
34  
35 111 primarily worked and their principal topic of work. Participants classified as ‘public health’ were  
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37 112 those who work and publish in the broader area of public health. Participants classified as ‘tobacco  
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39 113 control’ were those who had expertise in the area of tobacco control and predominately work and  
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41 114 publish in the tobacco control area.

44 115 A semi-structured interview schedule (Appendix A) was informed by reviewing international  
45  
46 116 academic and grey literature on tobacco control funds. The interviews were conducted between  
47  
48 117 September 2020 and January 2021 by CP and CB. One interview was conducted by telephone and the  
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50 118 remaining 23 interviews were conducted using Microsoft Teams video meetings. The interviews  
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52 119 lasted between approximately 45 and 60 minutes, all were recorded and transcribed verbatim.  
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120 **Table 1: Sample composition by primary sector of work and primary area of expertise**

Primary sector	Professional disciplinary approach to tobacco control			Total
	Economics / Law	Public Health	Other	
Academia	6	3	0	9
Public sector	0	4	3	7
Third sector	1	1	5	7
Private sector	1	0	0	1
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>24</b>

121

122 **Discussion Groups**

123 In March 2021, two follow-up online discussion groups were conducted by CB and CP with nine  
 124 individuals using Microsoft Teams. Participants were selected for these follow-ups based on their  
 125 sectorial expertise and to represent key disciplines. The first discussion group (n=5) included three  
 126 third sector professionals with expertise spanning tobacco control and public health advocacy and two  
 127 academic economists. The second discussion group (n=4) included two public sector professionals  
 128 with roles in tobacco control and public health policy and two academics with expertise in law and  
 129 public health. The aim of these groups was to consider the synthesis of views from the interviews on  
 130 the potential value of a tobacco control fund and to identify key considerations for policy design. Each  
 131 discussion group lasted two hours, and group discussions were recorded for later checking against the  
 132 minutes.

133

134 **Analysis**



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3 135 We conducted thematic analysis of the data form the interview transcripts and discussion group  
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5 136 minutes. The process followed Braun and Clarke's [18] six-phase framework for thematic analysis.  
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7 137 The research team read and re-read the transcripts to become familiar with the data, and then  
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9 138 iteratively constructed a coding frame to enable consistent organisation of relevant data. NVivo was  
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11 139 used to organise categories on the basis of inductive themes that emerged from close reading of the,  
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13 140 capture of both areas of agreement and less typical perspectives across a range of categories. The  
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15 141 discussion group recordings and minutes were cross-compared with the interview coding frame to  
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17 142 confirm and expand on codes relating to recommendations for policy design of a tobacco control  
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19 143 fund. Where appropriate, the number of participants that gave specific opinions are presented as  
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21 144 counts and proportions to help illustrate the balance of opinion with the sample. However, it must be  
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23 145 noted that, given the qualitative methodology used in this study, these numbers cannot necessarily be  
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25 146 generalised to any wider population.  
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32 148 Ethical approval for this study was granted by the College of Social Sciences Research Ethics  
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34 149 Committee at the University of Glasgow (reference 400190213).  
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#### 40 151 **Patient and Public Involvement**

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42 152 None.  
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#### 47 154 **Results**

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50 155 The results are presented in accordance with the inductive coding categories developed during the  
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52 156 analysis stage.  
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57 158 *What is the potential value of a tobacco control fund?*  
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3 159 There was general agreement that a tobacco control fund could be a valuable revenue for raising  
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5 160 predictable and reliable funds direct from the tobacco industry. Typically, this was viewed as a way to  
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7 161 boost current public health efforts:  
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10 162 *“The more money that we can earmark, ring-fence into public health and tobacco*  
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12 163 *control efforts the better from a public health point of view.” (P02, academic, law)*  
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16 164 However, two participants cautioned that whilst such a fund was largely welcomed, it would be  
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18 165 important that a tobacco control fund did not act as a disincentive for government funding or cutbacks  
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20 166 to existing tobacco control activities. Participants also welcomed the fact that an industry-funded  
21  
22 167 payment, would help hold the tobacco industry more accountable for the damage they cause to  
23  
24 168 society, with one participant stating: *“There’s some sort of nice symmetry about money from the*  
25  
26 169 *tobacco industry being used to improve or solve some of the problems it creates” (P05, third sector,*  
27  
28 170 *public health)*. However, participants also warned that the funding mechanism of extracting money  
29  
30 171 from the tobacco industry would need careful consideration so that the levy was not passed on to  
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32 172 nicotine-dependent and socially deprived smokers, with one participant warning that:  
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36 173 *“It doesn’t really make sense, I think, to pursue further interventions that actually*  
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38 174 *further widen the health inequality that we have.” (P07, academic, public health)*  
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#### 43 44 176 ***How might a tobacco control fund be designed?***

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47 177 Participants considered in more detail how a tobacco control fund might be designed to raise funds:  
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49 178 1) general excise tax on retail tobacco sales; 2) ring-fenced hypothecation of excise taxes on retail  
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51 179 tobacco sales; and 3) a direct levy on tobacco manufacturers. Participants were asked to consider the  
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53 180 relative merits of each funding approach.  
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56 181 *General excise tax on retail tobacco sales*  
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3 182 Participants were widely supportive of excise taxes, predominantly for their role in decreasing  
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5 183 consumption, but also for their role in fundraising with some participants drawing on excise tax in  
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7 184 Australia and New Zealand as useful models for the UK policymakers to consider. Participants  
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9 185 highlighted the simplicity, efficiency, and political acceptability of excise tax as positive attributes of  
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11 186 this approach. Some participants expressed doubt about the usefulness of excise taxes to fundraising  
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14 187 given falling revenue with one academic stating:

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17 188 *“The UK I know is now sort of sitting at the top of that revenue situation where*  
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19 189 *they increased excise tax, revenues are not increasing all that much because the*  
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21 190 *excise taxes are very high already.” (P01, academic, economics)*

22  
23  
24 191 In contrast, other participants suggested that the government can effectively control the extent to  
25  
26 192 which taxes are passed on to consumers by capping retail prices, meaning that increasing specific  
27  
28 193 excise tax can raise revenue while ensuring that retail prices do not increase so consumers do not bear  
29  
30 194 the additional cost [19].

31  
32  
33 195 *Ring-fenced hypothecated excise tax*

34  
35  
36 196 Participants discussed the potential for some or all of excise taxation on retail tobacco sales to be  
37  
38 197 hypothecated, meaning that it would be diverted into a specific fund instead of general government  
39  
40 198 funds. This approach was viewed by participants as publicly acceptable as explained:

41  
42  
43 199 *“Dealing with the consequences or addressing the harms that arise from the*  
44  
45 200 *product I think is actually instinctively appealing to people.” (P22, public sector,*  
46  
47 201 *public health)*

48  
49  
50  
51 202 However, while appealing in principle, participants overwhelmingly indicated that hypothecation  
52  
53 203 would meet with too much opposition from HM Treasury, as noted by one academic:

54  
55  
56 204 *“Politicians in general don’t like it, they’re very particular about being elected to*  
57  
58 205 *do the right thing, and they wish to retain their independence and their freedom*

1  
2  
3 206 *for manoeuvre. So, it can be a challenging negotiation that one.” (P03, academic,*  
4  
5 207 *public health)*

6  
7  
8 208 Despite this view, participants identified the UK’s SDIL as a possible route to hypothecation but  
9  
10 209 noted that the funds raised by SDIL were not ultimately ring-fenced for the purposes they originally  
11  
12  
13 210 presented to the public, with one participant noting:

14  
15  
16 211 *“The sugar tax was pushed through with major public support on the basis of*  
17  
18 212 *hypothecation. And then guess what? There was a crisis and the money, the*  
19  
20 213 *revenues raised for the sugar tax miraculously didn’t get spent on children’s*  
21  
22 214 *breakfast clubs and school sports but have been used to fill gaps in broader public*  
23  
24 215 *health, and possibly NHS budgets as well. That’s always a risk”. (P03, academic,*  
25  
26 216 *public health)*

27  
28  
29  
30 217 This led to discussions about how to win political support for hypothecation and the merits of creating  
31  
32 218 a general health fund instead of a tobacco control fund. As explained by one participant:

33  
34  
35 219 *“I absolutely expect that it would be easier to convince policymakers, who*  
36  
37 220 *generally don’t like hypothecated taxes, [of the merits of a general health fund] so*  
38  
39 221 *the more freedom that you give them, the more acceptable it’s likely to be. But I*  
40  
41 222 *would rather think it probably would be less acceptable to the public, because ...*  
42  
43 223 *if you’re using the sort of, polluter pays type principle, then, you know, people*  
44  
45 224 *expect that there is a direct consequence between those two things.” (P22, public*  
46  
47 225 *sector, public health)*

48  
49  
50  
51 226 Another potential route to hypothecation discussed that bypassed HM Treasury was:

52  
53  
54 227 *“If it was seen as a user fee done by the Department of Health and Social Care,*  
55  
56 228 *then it would bypass the treasury’s normal functioning.” (P09, academic,*  
57  
58 229 *economics)*

1  
2  
3 230 Bypassing HM Treasury was advocated by three participants who suggested taking inspiration from  
4  
5 231 the UK's Pharmaceutical Price Regulation Scheme (PPRS) [20, 21], through which the Department  
6  
7 232 for Health and Social Care (DHSC) (and not the treasury) receives excess profits from participating  
8  
9 233 pharmaceutical companies and uses that funding to address shortfalls in NHS budgets due to  
10  
11 234 expenditure on novel treatments. While this scheme is not an example of hypothecated tax, it was  
12  
13 235 presented as a precedent for the DHSC receiving funds from industry, and an illustration of relevant  
14  
15 236 administrative expertise within the DHSC, as explained:

17  
18  
19 237 *"The important thing from the tobacco point of view is, you've established this*  
20  
21 238 *principle of soft hypothecation where the rebates from the industry go back*  
22  
23 239 *specifically for or back to the [DHSC], rather just the Treasury who just grab it."*  
24  
25 240 *(P24, private sector, pharmaceuticals)*

26  
27  
28  
29 241 *A levy on the tobacco industry*

30  
31 242 Participants who favoured this approach (n=22, 92%) typically viewed it as a means to extract funds  
32  
33 243 from industry instead of from consumers, which may be more appealing to the public and could help  
34  
35 244 convince policymakers:

36  
37  
38  
39 245 *"I think politically it's more sellable to the public [than excise tax increases]."*  
40  
41 246 *(P08, third sector, tobacco control)*

42  
43  
44 247 *"I think that would be a decision-making factor for any governmental policy*  
45  
46 248 *measure that got put forward, that it would be very much clear that the industry*  
47  
48 249 *would be the contributor, not the public, if you like." (P22, public sector, public*  
49  
50 250 *health)*

51  
52  
53  
54 251 Controlling retail prices was deemed an essential part of ensuring that the cost of a levy is borne by  
55  
56 252 the industry.

57  
58  
59 253 *"The way that the tobacco companies are monopolies and making excess profits is*

1  
2  
3 254 *because they are using gradual escalator duty increases to increase their own*  
4  
5 255 *prices. So, you need to cap prices” (P24, private sector, pharmaceuticals).*  
6  
7

8  
9 256 Conversely, some participants argued that retail prices should not be limited as price increases are  
10 257 beneficial in reducing consumption: As explained:

11  
12  
13  
14 258 *“When you do see tax increases, you tend to see over-shifting of the tax and using*  
15  
16 259 *that as an opportunity to raise price and capitalise on at least the addicted*  
17  
18 260 *consumers that are still in the market. So that is happening, but I don’t know that*  
19  
20 261 *that’s necessarily a bad thing, because in the end those price increases are also*  
21  
22 262 *very effective and leading to additional cessation and particularly in terms of*  
23  
24 263 *preventing initiation.” (P04, academic, economics)*  
25  
26

27  
28 264 The PPRS was presented as a potential model for extracting industry profits outside of excise taxes,  
29  
30 265 and one that has been refined over many years to limit potential loopholes. However, PPRS was  
31  
32 266 generally considered to be of limited use in having real-world transferability from pharmaceuticals to  
33  
34 267 tobacco. One public sector participant stated:

35  
36  
37 268 *“The UK pharmaceutical market’s status as a virtual monopsony differs starkly*  
38  
39 269 *from the tobacco industry and suggested that such a scheme may incentivise the*  
40  
41 270 *lowering of tobacco prices.” (P14, public sector, tobacco control)*  
42  
43

44  
45 271 In thinking about general principles of where the tobacco control fund might come from, participants  
46  
47 272 discussed considered three options from ‘profits’, ‘sales volume’, or ‘market share’. The option of a  
48  
49 273 payment coming directly from ‘profits’ was largely discounted on the grounds that:

50  
51  
52 274 *“Multinational companies are very good at moving money around and shifting*  
53  
54 275 *profits to other countries with lower tax systems.” (P03, academic, public health)*  
55  
56

57  
58 276 The option of using ‘sales volume’ or ‘market share’ were both more popular as they were deemed  
59  
60 277 more difficult for companies to obscure and shift money. Examples given were: *“The harm is linked*

1  
2  
3 278 *to the sales volume of the product, not to the profits they make from it*” (P23, third sector, tobacco  
4  
5 279 *control*). Or that: *“Market share is the easiest way to do it. And you may want to average market*  
6  
7 280 *share over the past 30 years or something like that to try to figure out what it is”* (P02, academic,  
8  
9 281 *law*).

10  
11  
12 282

### 15 283 **Other policy design considerations**

17  
18 284 After considering the different options for designing a tobacco control fund, participants considered  
19  
20 285 other factors that would be essential for gaining public and political support. A key factor identified  
21  
22 286 was the need for the fund to be administered by a government body with an independent advisory  
23  
24 287 group to ensure transparent decision-making. As highlighted by one participant a requirement would  
25  
26 288 be:

27  
28  
29 289 *“A transparent body that both industry and [academic] researchers and the*  
30  
31 290 *government had trust in to operate transparently and fairly and not be unduly*  
32  
33 291 *influenced by any stakeholders, you just need to make it an independent body.”*  
34  
35  
36 292 *(P05, third sector, economist)*

37  
38  
39 293 It was also agreed that the fund should be allocated yearly with distribution at local, regional, and  
40  
41 294 national levels to support smoking prevention and cessation rather than treatment activities with  
42  
43 295 priority given to tackling smoking-related inequalities in the most deprived areas. This was deemed  
44  
45 296 important for:

46  
47  
48 297 *“Making smoking obsolete, to massively benefit the most deprived communities*  
49  
50 298 *both economically as well as in health terms.”* (P18, public sector, public health)

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54 299

### 57 300 **Discussion**

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3 301 Experts considered three broad approaches to raising funds: raising existing excise tax on tobacco  
4  
5 302 sales, introducing a hypothecated excise tax, and a tobacco industry levy. Each approach was assessed  
6  
7 303 as having strengths and weaknesses, for example, raising excise taxes was seen as politically feasible  
8  
9 304 and administratively simple, while hypothecation was seen as least politically plausible due to  
10  
11 305 potential Treasury resistance and a tobacco levy was deemed as a logical advocacy route following  
12  
13 306 the polluter pays principle to ensure the industry pays for its damage to society. Experts agreed that  
14  
15 307 whichever mechanism is chosen, must be clearly guided by what the fund is directly trying to achieve.  
16  
17 308 This is consistent with a recent Public Health England report on fiscal and pricing policies [22], which  
18  
19 309 highlights that policy success depends on the clarity of policy goals. Most experts agreed that key  
20  
21 310 principles underlying the design of a fund would be to collect predictable and reliable funds from  
22  
23 311 transnational tobacco producers either from companies' sales volume or their market share as a way to  
24  
25 312 assign responsibility and establish the proportion they should pay. There was agreement that any  
26  
27 313 fundraising mechanism which extracts funds from industry and avoids the potentially regressive  
28  
29 314 effects of price increases on consumers may be the optimal fundraising approach. However, there was  
30  
31 315 acknowledgement that policy goals have trade-offs. For example to achieve both health promotion  
32  
33 316 and revenue-raising objectives is possible within the same policy when demand for a product is  
34  
35 317 relatively price-inelastic, as is the case with tobacco [22]. From this perspective, permitting costs to be  
36  
37 318 passed on to customers and ensuring that costs are paid by industry may each be valid goals, and  
38  
39 319 designing the policy requires skill. The implementation of other fiscal interventions to tackle the  
40  
41 320 harms caused by unhealthy products, such as the SDIL, our research has shown the political  
42  
43 321 willingness to establish a tobacco control fund. Experts described the potential for resistance from the  
44  
45 322 Treasury, politicians and the public to these three potential tobacco control fund proposals. Industry  
46  
47 323 resistance and influence is relevant in terms of both policy acceptability and ensuring compliance with  
48  
49 324 World Health Organisation (WHO) Framework Convention Tobacco Control (FCTC) [23], thus  
50  
51 325 future research could explore the potential for resistance from industry actors concerning a the design  
52  
53 326 of a tobacco control fund in the UK.  
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3 328 In considering the policy approaches to raise funds lessons may be learned from other countries such  
4  
5 329 as Australia, Thailand, Vietnam, and Korea who have implemented this system for health promotion  
6  
7 330 [10, 11, 24]. Australia have been leaders in establishing and administering tobacco control funding.  
8  
9 331 The Victorian Health Promotion Foundation (VicHealth), established in 1987, was the first foundation  
10  
11 332 to be funded by a tax on tobacco with a legislative mandate to promote health in the state of Victoria,  
12  
13 333 Australia [25, 26]. The levy was set at 5% and this increased the state tobacco licence fee from 25% to  
14  
15 334 30%. [27] In the first year, the money raised approximately \$23 million and this was paid directly into  
16  
17 335 the foundation [27]. It was regarded an inspiration [25, 28] and subsequently, led to the establishment  
18  
19 336 of the West Australian Health Promotion Foundation (Healthway) [25]. Relevant here is that  
20  
21 337 VicHealth is a self-governing statutory board enabling it to be an independent board. This  
22  
23 338 independence allows the Foundation to distance themselves from tobacco industry influence.  
24  
25  
26  
27 339 Similar to VicHealth, the Thai Health Promotion Foundation (ThaiHealth) is a self-governing  
28  
29 340 statutory board, funded by industry money but independent from tobacco industry interference [25].  
30  
31 341 Revenue for ThaiHealth was established from a new 2% earmarked tax on tobacco and alcohol  
32  
33 342 importers and manufacturers to support tobacco control and health promotion efforts [29]. Vietnam  
34  
35 343 and Korea have also adopted similar funding models [30] mobilising financial resources to strengthen  
36  
37 344 cessation services and develop interventions to help tobacco growers change their occupations [25,  
38  
39 345 31, 32].  
40  
41  
42 346 In the UK context, there was good agreement that the fund should be focused on tackling smoking-  
43  
44 347 related health inequalities and preventing people from starting to smoke and helping them to quit  
45  
46 348 rather than treating smoking-related diseases. Experts in this current study also suggested that the fund  
47  
48 349 should be ring-fenced and allocated yearly with distribution at local, regional, and national levels to  
49  
50 350 support a comprehensive tobacco control plan towards meeting government targets. This is similar to  
51  
52 351 the way VicHealth operate where their goals are aligned with government targets for example the 10-  
53  
54 352 year goal that 400,000 more Victorians would be tobacco-free by 2023 [33]. Experts in this study also  
55  
56 353 identified that the fund should be run in an independent and transparent way without any interference  
57  
58 354 or input from the tobacco industry as VicHealth and ThaiHealth have done.  
59  
60

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2  
3 355 Several limitations in this study are worth noting. The qualitative nature of data offers depth of  
4  
5 356 opinion within the research sample but does not offer any predictions about the frequency of specific  
6  
7 357 stances within any wider population. We were satisfied that the diversity of professional experience  
8  
9 358 and expertise across these 24 participants provided us with a sample that represented the breadth of  
10  
11 359 perspectives likely to be found within our target population. The value of qualitative policy research is  
12  
13 360 in identifying useful reasoning and novel ideas, not making generalisations about how commonplace  
14  
15 361 specific opinions are. This study was also affected by certain limitations inherent to policy research.  
16  
17 362 The complexity of policies and policymaking environments is such that transferring learning from one  
18  
19 363 policy to a different policy is challenging [34]. For example, the US tobacco Master Settlement  
20  
21 364 Agreement (MSA) may contain valuable lessons for tobacco control policy in the UK, but the  
22  
23 365 importance of the differences in time periods and legislative contexts cannot be discounted. As such,  
24  
25 366 few participants possessed the breadth of context and knowledge to be able to present comprehensive  
26  
27 367 recommendations for policy. More commonly, participants presented in-depth knowledge in specific  
28  
29 368 areas or general principles for policymaking. However, this study offers new insights into an under-  
30  
31 369 researched area. While the interviews were valuable in producing rich individual accounts into  
32  
33 370 relevant aspects of tobacco control, the key benefit of the discussion groups was in creating an  
34  
35 371 informed dialogue between experts. Together this data offered a valuable means of arriving at  
36  
37 372 grounded policy recommendations through interdisciplinary discussion, useful in policy research due  
38  
39 373 to the extent to which policy is constructed through the discursive engagement of different coalitions  
40  
41 374 of policy actors [35]. Another strength was using online data collection which proved to be  
42  
43 375 straightforward reduced geographical barriers to participation among world-leading experts in the  
44  
45 376 UK, the US, and South Africa.  
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377

## 378 **Conclusion**

379 Smoking remains a leading preventable cause of death and disease in the UK with much of this  
380 impacting the poorest communities. The implementation of a tobacco control fund would help meet  
381 the proposed government tobacco-free targets. However, there is no 'one size fits all' template for

1  
2  
3 382 such fund, the structure, and operations of the fund would need to adapt to other countries to fit the  
4  
5 383 culture, government ideology, and social context. This research shows that experts support the  
6  
7 384 introduction of a tobacco control fund to reduce inequalities in health and achieve the English and  
8  
9 385 Scottish targets of reducing adult smoking prevalence to 5% by 2030 and 2034, respectively. e It  
10  
11 386 provides early insights into how a fund might be established and administered in the UK and sets out  
12  
13 387 key foundational principles that must be engaged with in designing a tobacco control fund policy in  
14  
15 388 the UK. Importantly, although there was no one funding approach had unanimous support, experts  
16  
17 389 agreed that establishing an ‘imperfect policy’ that provides dedicated funding is preferable to delay  
18  
19 390 and inaction.  
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24  
25 392 **Contributions:** **Shona Hilton:** Conceptualisation, Data Curation, Methodology, Validation, Writing-  
26  
27 393 Original draft preparation. **Marissa J. Smith:** Data Curation, Visualisation, Writing - Review &  
28  
29 394 Editing. **Christina Buckton:** Conceptualisation, Data Curation, Methodology, Investigation,  
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31 395 Validation, Writing - Review & Editing. **Chris Patterson:** Conceptualisation, Data Curation,  
32  
33 396 Methodology, Investigation, Validation, Writing - Review & Editing.  
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38

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42  
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44  
45

46 401 **Data sharing statement:** All data relevant to the study are included in the article or uploaded as  
47  
48 402 supplementary information.  
49

50  
51 403 **Ethics Approval statement:** Ethical approval for this study was granted by the College of Social  
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53 404 Sciences Research Ethics Committee at the University of Glasgow (reference number: 400190213).  
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## Appendix A: Interview topic guide

### Part 1: Introduction/background

- First of all, thank you for taking part in this research.
- I'm [researcher name], a research assistant at the University of Glasgow with an interest in the communication of health issues and policies.
- You will be aware from the participant information sheet that this is a project funded by Cancer Research UK to collect expert views on the extent to which a direct levy on the tobacco industry (a so called 'polluter pays' levy) might be an effective tobacco control measure. We are looking to compare the different forms of a levy and their potential impacts; consider how funds generated could be used for tobacco control activities; learn from international case studies; and if there is support for the levy, to provide recommendations for the next steps in advocating for it. Cancer Research UK (CRUK) will use the outcome of this project to inform their future tobacco control policy strategy.
- We are interviewing a mix of stakeholders with relevant expertise including legal experts, economists, financial or tax advisors, industry experts or representative bodies, charities and harm-reduction groups and academics or researchers.

### **Key points for consent:**

- Can I confirm that you have received the participant information sheet and signed and returned your consent form.
- Just to reiterate, your taking part is voluntary, and you are free to withdraw at any time without giving a reason, up until the point where the data is published in an NHS Health Scotland report.
- Your participation will be anonymous. Excerpts from the interview may be quoted verbatim in a report and a paper, but quotations will be anonymised to avoid accidentally disclosing your identity. We realise that within certain policy communities it may be possible for others to identify you from your experiences of specific policies, as such we will take care to anonymise quotations as appropriate to avoid accidental disclosure. Non-anonymised interview recordings and transcripts will be destroyed securely upon completion of this research, but anonymised transcripts and consent forms will be stored securely by the University of Glasgow for a period of 10 years for the purposes of ensuring research integrity.
- Finally, the study has been approved by the Ethics Committee of the College of Social Sciences at the University of Glasgow.

### **Verbal confirmation of consent:**

- Do you consent to take part in this research, and do you give consent for me to record this interview?
- Can you describe your professional role, and how it relates to taxation, tobacco control or the regulation of unhealthy commodities?

### Part 2: How to raise funds? [Note: can focus on this more or less depending on interviewee's areas of expertise]

- What different mechanisms are you aware of for raising funds from the tobacco industry?
  - How about hypothecated excise taxes? [explain if necessary]



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- Do you think excise taxes are an effective way to raise revenue?
          - What are the pros and cons?
          - Could that revenue be effectively ring-fenced for specific purposes?
        - What specifically should a tax be applied to?
          - Sales at retail
          - Sales between manufacturers and distributors, or between distributors and retailers?
          - Sales crossing international boundaries
        - [If participant is favourable towards excise taxes]
          - Should tax rates differ between different tobacco products, such as heat not burn products, or should there be a flat rate of tax across all tobacco products?
          - Should taxes be direct (fixed amount per unit) or ad valorem (percentage of price)?
      - How about an industry levy? [explain if necessary – mandatory direct tax charged to the industry]
        - Are you aware of any direct taxes or levies that already exist?
          - Prompt: Soft drinks industry levy
          - Prompt: Pharmaceutical Price Regulation Scheme (UK)
          - Prompt: Tobacco product user fees (US)
      - Are there any examples of where other countries have used taxes or levies to raise funds from the tobacco industry for tobacco control? What lessons might we take from these?
      - Are there any novel approaches that should be considered?
        - Are there useful lessons to be learned from other pricing and taxation schemes (ECO, MUP, SDIL, single-use bag tax, Scottish Landfill Communities Fund)
    - How far in advance should a fundraising scheme be planned?
      - Should funding rise over time, remain steady or drop over time?
      - At what point will it no longer be necessary?
      - What time of ongoing surveillance of the market will be necessary?
    - What ways might the tobacco industry try to avoid contributing more? What are the implications of these strategies? How might we prevent these?
      - Prompt: TTCs ‘hiding’ profits in other countries
      - Prompt: over-shifting (increase prices on top of tax increases)
      - Prompt: under-shifting (absorb tax increases to keep retail prices stable)
      - Prompt: brand-shifting (over- and under-shift different brands to encourage continued use and initiation of tobacco)
      - Prompt: Collusion between TTCs to keep prices low
      - Prompt: Counter-marketing to undermine investment in public communication campaigns
      - Prompt: Subversion of a tobacco control fund idea eg: PMI’s Tobacco Transition Fund
      - Prompt: Use of a TTF to gain access to policy making
      - Anything else?
    - Is raising the price of tobacco products desirable? How does it relate to inequalities?
      - [If undesirable] Is capping prices a good idea? Is it practically and legally feasible?
      - Can you think of any wider economic impacts of extracting more revenue from the tobacco industry or tobacco trade?
    - Who should administer fundraising? An existing system or organisation? A newly-formed organisation?
    - How might we determine what is reasonable and affordable for tobacco companies to contribute?
      - How about the profits they make, relative to other commodities?

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- Prompt: the tobacco industry are one of the most profitable businesses in the world and make over £1bn in profit in the UK per year. Tobacco businesses tend to enjoy profit margins of up to 68%, compared to 15-20% in most staple consumer industries.
      - Prompt: however, tobacco sales have declined with the covid-19 pandemic
    - How about the amounts that they used to spend on advertising, before tobacco advertising was prohibited?
      - Prompt: evidence suggests that they used to spend £144m a year on advertising in the UK, adjusted for inflation
    - How about setting a target amount to raise in order to fund effective tobacco control activities at local, regional and national level, and then apportioning that across the tobacco industry?
    - How to apportion contributions between different companies?
      - Just the big four transnational tobacco companies, or any manufacturer or importer of tobacco operating in the UK?
      - Apportion by each company's share of the combustible tobacco product market? Or other products? Historical data vs current data?
  - Should the tobacco industry be incentivised to move out of the combustible tobacco market, and encourage smokers to transition to alternative nicotine containing products?

**Part 3: How to disburse funds?** [Note: can focus on this more or less depending on interviewee's areas of expertise]

- What are the pros and cons of ring-fencing raised funds for a specific purpose vs. adding those funds to general public revenue?
- What should funds be used for?
  - Tobacco control measures
    - Cessation services
    - Preventing young people from initiating smoking
    - Fighting illicit tobacco
    - Mass media, social marketing and educational campaigns
    - Enforcement for age of sale compliance
    - Environment, parks and recreational resources
    - Any other ideas?
    - Is addition funding for tobacco control necessary if we are already trending towards tobacco being effectively obsolete?
  - General health costs or health promotion (not limited to tobacco)
  - Should the uses of funds be determined centrally or locally (i.e., by each devolved administration, or by regions/authorities within the devolved nations?)
  - Should the use of funds be set in stone, or flexible? How to make sure changes in the use of funds are sensible?
  - Is there a way to make sure funding addresses health inequalities?
- How to ensure that funds are disbursed for the intended purposes?
- Who should oversee and regulate the disbursement of funds, and why?
  - DHSC and their equivalents in the devolved nations?
  - A newly-formed semi-independent body?
  - A committee of appointed experts from government and civil society?

**Part 4: Advocacy, communication and legislation**



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- How are the tobacco industry likely to respond to the announcement of a tax or levy?
    - Prompt: the industry has a track record of interfering with policy development and implementation
    - How to respond to likely industry critiques?
      - Example: tax is unfair and regressive
      - Example: revenue will not be used effectively
      - Example: taxes will be passed on to consumers
      - Example: higher costs will encourage illicit trade
      - Example: will harm the economy and endanger jobs
      - Example: revenue will decrease as purchasing decreases
      - Example: we're already working to transition people to reduced risk products therefore no further regulation necessary (CSR arguments)
  - What other challenges do you anticipate in advocating for a new tax or levy?
    - Prompt: lobbying, media campaign, CSR rhetoric, reduced risk products, legal challenges
  - What opportunities are there for advocating for a new tax or levy?
    - Prompt: Evidence of public support for raising taxes to pay for health and tobacco control
    - Prompt: Support from All Party group on Smoking and Health and the Smokefree Action Coalition
    - Prompt: money invested in tobacco control tends to create a large return on investment through healthcare savings
    - Prompt: WHO FCTC requires that the government stringently regulates the tobacco market
  - Is 'polluter pays' a useful way of framing a tobacco industry levy to fund tobacco control?
  - What type of legislation is likely to be necessary to implement the types of measures we have discussed?
    - How long could we expect it to take

### **Part 5: Contextual factors**

- How do you think the devolved nature of the UK will affect a new tax or levy?
  - How about giving devolved nations the option to opt into a scheme originating in Westminster? If so, to what extent should they have autonomy over how funds are used
  - How to calculate the distribution of funds between each of the devolved nations involved in the scheme?
- Do you have a feeling for how Brexit might affect a new tax or levy?
  - Are any challenges or opportunities presented by the change in the legal context caused by leaving the EU?
- How might Covid-19 affect a new tax or levy?
  - Prompt: tobacco sales have dropped during the pandemic
  - Prompt: covid-19 is expected to cause a global recession, how might that influence things?
  - Prompt: Would a tobacco control levy be an acceptable way of raising funds for economic recovery?
  - Prompt: Will Covid-19 raise the profile of NCD prevention measures such as tobacco control?
  - Prompt: Might the pandemic affect public and political attitudes to NHS funding? How might it change how we view policy solutions to NCDs and unhealthy commodities?
  - Prompt: How can we keep the issue of tobacco control on the political agenda?

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3 **Close interview**  
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- 5 • Is there anything else you would like to add, that we haven't already talked about?
  - 6 • Thank you very much for taking part.
  - 7 • If appropriate – ask if they are interested in taking part in the second phase discussion groups.
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# Standards for Reporting Qualitative Research (SRQR)\*

<http://www.equator-network.org/reporting-guidelines/srqr/>

Page/line no(s).

## Title and abstract

<b>Title</b> - Concise description of the nature and topic of the study Identifying the study as qualitative or indicating the approach (e.g., ethnography, grounded theory) or data collection methods (e.g., interview, focus group) is recommended	1
<b>Abstract</b> - Summary of key elements of the study using the abstract format of the intended publication; typically includes background, purpose, methods, results, and conclusions	2

## Introduction

<b>Problem formulation</b> - Description and significance of the problem/phenomenon studied; review of relevant theory and empirical work; problem statement	3
<b>Purpose or research question</b> - Purpose of the study and specific objectives or questions	4

## Methods

<b>Qualitative approach and research paradigm</b> - Qualitative approach (e.g., ethnography, grounded theory, case study, phenomenology, narrative research) and guiding theory if appropriate; identifying the research paradigm (e.g., postpositivist, constructivist/ interpretivist) is also recommended; rationale**	5 and 6
<b>Researcher characteristics and reflexivity</b> - Researchers' characteristics that may influence the research, including personal attributes, qualifications/experience, relationship with participants, assumptions, and/or presuppositions; potential or actual interaction between researchers' characteristics and the research questions, approach, methods, results, and/or transferability	14
<b>Context</b> - Setting/site and salient contextual factors; rationale**	5 and 6
<b>Sampling strategy</b> - How and why research participants, documents, or events were selected; criteria for deciding when no further sampling was necessary (e.g., sampling saturation); rationale**	5 and 6
<b>Ethical issues pertaining to human subjects</b> - Documentation of approval by an appropriate ethics review board and participant consent, or explanation for lack thereof; other confidentiality and data security issues	7
<b>Data collection methods</b> - Types of data collected; details of data collection procedures including (as appropriate) start and stop dates of data collection and analysis, iterative process, triangulation of sources/methods, and modification of procedures in response to evolving study findings; rationale**	5 and 6
<b>Data collection instruments and technologies</b> - Description of instruments (e.g., interview guides, questionnaires) and devices (e.g., audio recorders) used for data collection; if/how the instrument(s) changed over the course of the study	5 and 6
<b>Units of study</b> - Number and relevant characteristics of participants, documents, or events included in the study; level of participation (could be reported in results)	5 and 6

<b>Data processing</b> - Methods for processing data prior to and during analysis, including transcription, data entry, data management and security, verification of data integrity, data coding, and anonymization/de-identification of excerpts	6
<b>Data analysis</b> - Process by which inferences, themes, etc., were identified and developed, including the researchers involved in data analysis; usually references a specific paradigm or approach; rationale**	6
<b>Techniques to enhance trustworthiness</b> - Techniques to enhance trustworthiness and credibility of data analysis (e.g., member checking, audit trail, triangulation); rationale**	6

## Results/findings

<b>Synthesis and interpretation</b> - Main findings (e.g., interpretations, inferences, and themes); might include development of a theory or model, or integration with prior research or theory	8-13
<b>Links to empirical data</b> - Evidence (e.g., quotes, field notes, text excerpts, photographs) to substantiate analytic findings	8-13

## Discussion

<b>Integration with prior work, implications, transferability, and contribution(s) to the field</b> - Short summary of main findings; explanation of how findings and conclusions connect to, support, elaborate on, or challenge conclusions of earlier scholarship; discussion of scope of application/generalizability; identification of unique contribution(s) to scholarship in a discipline or field	14
<b>Limitations</b> - Trustworthiness and limitations of findings	16

## Other

<b>Conflicts of interest</b> - Potential sources of influence or perceived influence on study conduct and conclusions; how these were managed	17
<b>Funding</b> - Sources of funding and other support; role of funders in data collection, interpretation, and reporting	17

\*The authors created the SRQR by searching the literature to identify guidelines, reporting standards, and critical appraisal criteria for qualitative research; reviewing the reference lists of retrieved sources; and contacting experts to gain feedback. The SRQR aims to improve the transparency of all aspects of qualitative research by providing clear standards for reporting qualitative research.

\*\*The rationale should briefly discuss the justification for choosing that theory, approach, method, or technique rather than other options available, the assumptions and limitations implicit in those choices, and how those choices influence study conclusions and transferability. As appropriate, the rationale for several items might be discussed together.

### Reference:

O'Brien BC, Harris IB, Beckman TJ, Reed DA, Cook DA. **Standards for reporting qualitative research: a synthesis of recommendations.** *Academic Medicine*, Vol. 89, No. 9 / Sept 2014  
DOI: 10.1097/ACM.0000000000000388

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