BMJ Open Seven-year tobacco tax plan in Ukraine: a case study of the actors, tactics and factors motivating policy passage

Caitlin Weiger ,¹ Connie Hoe ,^{2,3} Joanna E Cohen ⁴

To cite: Weiger C, Hoe C, Cohen JE. Seven-year tobacco tax plan in Ukraine: a case study of the actors, tactics and factors motivating policy passage. *BMJ Open* 2022;**12**:e049833. doi:10.1136/bmjopen-2021-049833

► Prepublication history and additional supplemental material for this paper are available online. To view these files, please visit the journal online (<http://dx.doi.org/10.1136/bmjopen-2021-049833>).

Received 03 February 2021
Accepted 18 January 2022

© Author(s) (or their employer(s)) 2022. Re-use permitted under CC BY-NC. No commercial re-use. See rights and permissions. Published by BMJ.

¹Health, Behavior & Society Institute for Global Tobacco Control, Johns Hopkins University Bloomberg School of Public Health, Baltimore, Maryland, USA

²Heidelberg Institute of Global Health, Heidelberg University, Heidelberg, Germany

³International Health Department, Johns Hopkins University Bloomberg School of Public Health, Baltimore, Maryland, USA

⁴Institute for Global Tobacco Control, Johns Hopkins University Bloomberg School of Public Health, Baltimore, Maryland, USA

Correspondence to

Caitlin Weiger;
caitlin.weiger@jhmi.edu

ABSTRACT

Objective In December 2017, the Ukrainian Rada passed legislation that would increase tobacco taxes for the next 7 years to meet requirements of the European Union-Ukraine Association Agreement (EU-UAA). We analysed factors motivating passage of Ukraine's 7-year tobacco tax plan as well as tactics used by both opponents and proponents to describe how the plan was passed.

Design A case study approach was used. Data were gathered from semistructured interviews (n=12) and document review (n=24) and analysed using inductive and deductive coding.

Results The European Union-Ukraine Association Agreement, a significant budget deficit and a history of tobacco tax success were all contextual factors contributing to policy passage. Proponents of high tobacco taxes capitalised on this opportunity, using media advocacy, generating scientific evidence and collaborating effectively across multiple sectors to support the passage of the plan. Opponents used media advocacy and lobbied to water down several features of the plan, resulting in smaller increases that might not meet EU-UAA requirements.

Conclusion Industry interference via lobbying continues to hamper passage of high tobacco taxes and should be addressed via legislation that aligns with Article 5.3 of the Framework Convention on Tobacco Control. Proponents should look for windows of opportunity caused by external events, create a multisectoral coalition, including tax experts and use media advocacy to support tax increases. Further work should continue to document what contextual factors support tobacco control policy change.

INTRODUCTION

Ukraine, a lower-middle-income country in the European Region,¹ bears a large burden of tobacco use. In 2017, 22.8% of adults smoked, with Ukrainian men having one of the highest smoking rates in the European region (40.1%),² resulting in over 130 000 tobacco-attributable deaths in 2017.³ Multinational corporations, including: Philip Morris, British American Tobacco, Japan Tobacco International and Imperial Tobacco dominate over 90% of the Ukrainian cigarette market, while a local company, Vinnykivska Tyutynova Fabryka accounts for under 8% of the market.⁴

Strengths and limitations of this study

- This case study specifically asked policy proponents which tactics they used and what effects they thought the tactics had, which has not been explored extensively in other policy case studies.
- This study uses triangulation through a combination of key informant interviews and document review to validate findings.
- The in-depth nature of interviews in this study provides a detailed description of how proponents countered tobacco industry interference, content that Civil Society Organisations in low-income and middle-income countries have described as important to informing their advocacy work.
- Unfortunately, government officials and policy opponents were unwilling to be interviewed for this case study and details regarding how the policy was discussed among these parties may be missing.
- This case study focuses on one public health issue in one country. As such, readers need to be careful when generalising results to other contexts.

Tobacco taxes reduce initiation among youth, demand and consumption among current smokers, and relapse among former smokers.^{5–10} Guidelines for Article 6 of the Framework Convention on Tobacco Control (FCTC) recommend that parties increase taxes regularly, taking into account inflation and changes in household income to ensure affordability does not increase.¹¹ Ukraine ratified the FCTC in 2006 and successfully raised its taxes multiple times since ratification.¹² Despite these increases, Ukraine ranks among the bottom five countries for cigarette prices in Europe.^{13–16} Tobacco companies have historically maintained low prices in Ukraine by undercutting each other to keep prices low, lobbying against legislation increasing tobacco taxes, and absorbing small tax increases rather than passing them on to consumers.^{13–15} For example, in 1993 BAT's chairman wrote to the president of Ukraine, requesting his support for a proposal that would lower excise taxes to

increase affordability and consumer demand to ensure that revenue projects for the government were met.¹⁵

On 7 December 2017, the Ukrainian Rada passed a plan to annually increase the specific excise tax on cigarettes for 7 years.¹⁷ No previous legislation in Ukraine had established tax increases for this many years into the future. This 7-year plan attempted to reach the minimum specific excise rate of €90 per 1000 cigarettes required by Article 353 of the European Union-Ukraine Association Agreement (EU-UAA), also known as the tobacco tax directive.¹⁸ This was necessary for Ukraine to join the European Union, where the minimum tobacco tax was significantly higher than in Ukraine and many EU countries exceeded the minimum rate required by the directive. The plan increased excise taxes by nearly 30% during the first year of implementation (2018), and then by 20% every year between 2019 and 2025. Parliament is also able to pass additional increases to account for inflation as part of the annual budgetary review process. The tax was to be administered in local currency, the hryvnia.¹⁷

Given the significance of the 7-year plan to both decrease tobacco consumption and raise state revenue, this case study aims to identify the factors motivating passage as well as tactics used by both opponents and proponents of high tobacco taxes. Case studies on successful tobacco control policy passage can guide other countries looking to pass similar policies by highlighting useful tactics to try as well as identifying catalysing factors that might promote policy passage. Advocates from Civil Society Organisations (CSOs) consistently report efforts to predict and pre-empt tobacco industry activities, and report that detailed information on industry behaviour and how it was countered in other countries is important for informing their own efforts.¹⁹

Unfortunately, few studies have explored how tobacco control policy change comes about, particularly in the context of low-income and middle-income countries (LMICs) and on the topic of tobacco tax policy.^{20–24} Moreover, existing studies on how tobacco control policy is passed at the national level are focused more on tactics used by opponents (eg, lobbying, litigation, protests and other tactics to delay or subvert policy passage) rather than proponents,^{25–32} with few exceptions.^{33–36} This study seeks to address these gaps by providing a detailed account of the factors as well as both proponent and opponent activities that contributed to the passage of the 7-year tobacco tax plan in Ukraine.

METHODS

A case study was conducted to describe factors and proponent and opponent tactics used during the passage of the 7-year tobacco tax plan. Key informants were still presented with an informed consent document, which the researcher read, and obtained oral consent. Participants were asked for their permission to record, and were told that they could stop the recording at any time. As part of the consent form, key informants were told that

Table 1 Key informant in-depth interviews (IDI) by affiliation and codes

Interviewee type	Identification no
Academic	IDI4
International NGO	IDI1 IDI2 IDI5
Multilateral organisation	IDI3 IDI8 IDI10 IDI12
Local NGO	IDI6 IDI7 IDI9 IDI11
NGO, non-governmental organisation.	

their names would not be used in any report or publication and that the digital recording would be destroyed after transcription was complete. Interviewees were also told that the transcripts would be stored on password-protected computers that only the research team would have access to. Data were gathered from key informant interviews and document review between January 2019 and April 2020.

CW and CH conducted 12 semistructured interviews in February 2019 in Kiev, Ukraine (table 1). The field guide used to guide interviews is available in online supplemental appendix 1. Both interviewers had previous experience in conducting similar key informant interviews in other countries and completed relevant coursework in qualitative methods. CW was a PhD student in public health at the time of the interviews and C.H. was an assistant scientist studying tobacco control policy passage. Both interviewers are female.

Key informants were purposively sampled via document review and recommendations from advocacy organisations as well as snowball sampling. To be included, potential key informants had to have been involved in the passage of the policy and/or had to have extensive knowledge about tobacco taxes in Ukraine. Some key informants had met the researchers during previous professional interactions. Potential key informants were contacted via email, phone and/or written letter. Key informants were told that the research goal was to identify factors, tactics, and arguments that impacted the passage of the 7-year plan. Key informants were also told the researchers credentials and academic affiliation, as well as that the study was designed to gather data that would inform recommendations for other countries to pass similarly effective policies. All interviews were audio recorded using a portable digital recorder and were transcribed using TranscribeMe.³⁷ Transcripts were not reviewed by key informants, but findings were discussed with key informants via member checking. Interviews lasted between 27 and 78 min. CW and CH both took notes during the interviews. Two interviews were conducted over the phone and the remaining ten were conducted face to face in offices or coffee shops. Key informants were asked to select a location that was convenient and comfortable for them. One interview was conducted through a professional translator while the others were conducted in English. Although individuals

Table 2 Document review by document type and reference number

Document type	Reference no
Industry report	57
Journal article	40
Multilateral report	54–56
News article	41 42 49–52 82–84
NGO article	43–45 53 58 85–87
NGO video	46 47
NGO, non-governmental organisation.	

were not reinterviewed, key informants were contacted about specific questions.

Twenty-four documents were also purposively sampled based on their relevance to the study aim (table 2). Documents were collected until no new information that had not already been obtained from the interviews or other documents emerged, indicating that saturation had been reached.

Documents were recommended by key informants (n=7), found via Academic Search Ultimate (n=1), Google (n=8) or TobaccoWatcher (n=3) searches for the terms 'tobacco tax' and 'Ukraine' and '2017,' and 'association agreement' and by reviewing the websites of involved non-governmental organisation (NGOs) (n=5). Using artificial intelligence, TobaccoWatcher was able to retrieve articles in Ukrainian using English search terms.³⁸ These articles were translated using Google Translate. Included articles were published between January 2016 and January 2018 as this case study was focused on the events leading up to the passage of the 7-year plan in 2017. Articles that did not specifically address factors or actor involvement relating to the passage of the 7-year plan were excluded.

Data from both key informant interviews and documents were analysed using deductive and inductive coding. CW and CH coded the same interview independently using a combination of an existing codebook from previous similar case studies and open coding to capture emerging codes. The existing codebook included factors associated with policy passage and common tactics and arguments used by opponents and proponents, as well as existing literature.³⁹ CW and CH then met to discuss their coding and reconcile any issues and discrepancies, then proceeded to each code half of the remaining interviews. CW identified and coded the documents for the document review. The codebook resulting from the coding of the key informant interviews was used to code the documents. The full codebook is available in online supplemental table 1). Excel V.16.45 was used to manage the data.

Patient and public involvement

This paper does not report the results of a clinical study and no patients were involved. This paper describes the actors, tactics, and factors involved in the passage

of the 7-year plan to increase tobacco taxes in Ukraine. Although the public was not involved in the development and design of this study, public figures including those working at NGOs, multilateral organisations and academics were interviewed. Additionally, during analysis and reporting, member checking was employed to ensure that results were consistent with key informant's understanding of policy passage. We will make the published paper available to the media, health authorities and involved NGOs both in Ukraine and in other countries where the results might help to inform tobacco tax policy passage.

RESULTS

A timeline is available in online supplemental appendix 2 to guide readers through key events relevant to the passage of the 7-year plan to increase tobacco taxes in Ukraine.

Factors

Three major factors emerged as influential to the adoption of the 7-year plan: the EU-UAA, a significant budget deficit, and previous success with raising tobacco taxes.

The EU-UAA represented, according to one key informant:

an association with Europe, it's related to the idea of better governance, greater transparency, reforms in government and economics that would stimulate development in the country. (IDI1).

The EU-UAA had strong support, in part because of its link to the Euromaiden Revolution of 2013–2014, which was catalysed by pro-Russian President Yanukovich's unilateral decision to delay signing the EU-UAA agreement and general dissatisfaction with government corruption.⁴⁰ Massive protests and clashes with violent police forces ensued, killing approximately 100 protesters and forcing a regime change.⁴⁰ The fact that many people had fought against the abandonment of the EU-UAA and larger issues of corruption meant that there were few outright opponents of meeting the EU-UAA and the accompanying tobacco tax directive. Many informants agreed that the 7-year tobacco tax plan would not have come to fruition without the EU-UAA (IDI6).^{40–43}

The financial situation in Ukraine was another important factor that motivated the plan to increase tobacco taxes. Ukraine experienced a significant economic recession due to the military conflict with Russia in Eastern Ukraine and lower global commodity prices (IDI1 IDI3 IDI12). The financial crisis resulted in devaluation of the Ukrainian currency, International Monetary Fund debt and reduction in GDP, increasing the importance of additional revenue streams that a tobacco tax could help fill (IDI1 IDI2 IDI3 IDI6 IDI8 IDI9 IDI12).

Ukraine's history with tobacco tax increases was another factor in the successful adoption of the plan. Ukraine had increased tobacco excise taxes by 20 fold between 2008

Table 3 List of key proponents and opponents

Proponents	Opponents
Academics with an interest in tobacco excise tax	Local tobacco company; Lviv Tobacco Factory
Civil Society Organisations: Advocacy Centre Life, Coalition for a Smoke Free Ukraine	Multinational tobacco companies: Philip Morris, British American Tobacco, Japan Tobacco and Imperial Tobacco
Ministry of Finance	Some members of parliament, including some members of the Committee on Taxation and Customs Policy
Ministry of Health	Ukrainian Association of Tobacco Producers (Ukrtyutyun)
Multilateral organisations and NGOs (eg, The World Bank, Campaign for Tobacco Free Kids, WHO)	

NGOs, non-governmental organisations.

and 2017, increasing the state budget by 36.5 billion UAH and reducing smoking prevalence by 20% between 2010 and 2017 (IDI2 IDI6 IDI12).^{42–48} Past success meant that there was already high awareness of and positive attitudes towards tobacco taxes as a revenue stream among some Ministry of Finance (MoF) and members of parliament (MPs) as well as awareness of industry tactics (IDI4 IDI6). Existing governmental support enabled collaboration with proponents of high taxes and a smoother policy adoption process (IDI3 IDI11 IDI12).

Actors

The main actors involved in the 7-year plan included both proponents and opponents of high taxes, with all publicly agreeing that there was a need to adopt legislation to meet the requirement of the EU-UAA (table 3).

Positions

Proponents from CSOs and multilateral organisations wanted to increase tobacco taxes and decrease the affordability of tobacco as much as possible to drive down consumption and associated health problems (IDI1 IDI3 IDI6 IDI11 IDI12). The MoF was more motivated to find a way to meet the tobacco tax directive and secure a revenue stream (IDI1 IDI3). These goals aligned during the 2017 discussions regarding the 7-year plan.

Opponents were not outwardly against legislation that would meet the tobacco tax directive, likely due to the factors discussed above (IDI6 IDI11).^{49 50} Philip Morris, Japan Tobacco and Ukrtyutyun all publicly supported a 20% yearly increase (IDI7).^{49 51–53} Key informants believed that opponents considered a long-term plan to achieve EU integration favourable as it would allow companies to predict the price of their products for many years into the

future (IDI6 IDI11).^{49 50} One key informant speculated that a set tax increase would also reduce the need for annual tobacco industry lobbying efforts and payoffs to MPs to support lower taxes during yearly budget consideration (IDI11). However, closed-door lobbying efforts resulting in policy dilution indicate that opponents were still very motivated to minimise price increases, undermining the ability of the policy to meet the EU directive (IDI1 IDI2 IDI6 IDI7 IDI9 IDI11 IDI12).

The public alignment of goals of multiple actors across proponents and opponents to meet the directive may explain why one key informant described the passage of the 7-year plan as smoother than campaigns for tax increases in previous years (IDI11). Sources of contention regarding how to achieve taxation harmonisation and tax administration details, however, remained, with opponents attempting to minimise negative impacts on consumption while proponents attempted to maximise them.

Proponents

Tactics

Proponents' tactics aimed to reduce tobacco consumption and generate revenue by ensuring the EU-UAA directive was met on time. Media advocacy, scientific evidence and collaboration converged to form the proponents' strategy (table 4). Proponents used these tactics to take advantage of the window of opportunity created by the EU-UAA, the fiscal deficit and a history of successful tobacco tax increases.

Media advocacy

Proponents used media advocacy to communicate with government officials, MPs and the public. Press conferences were a major component of media advocacy, with World Bank (WB) researchers and analysts, MoF officials, tobacco tax advocates, parliamentarians, academics and other stakeholder participating (IDI1 IDI3 IDI6 IDI8 IDI10). Press conferences were used to present the health and economic benefits of increasing tobacco taxes, scenarios for increasing tobacco taxes to align with the directive before draft legislation was introduced, pros and cons of draft legislation once it was under consideration, and the effects of legislative compromises that reduced the effectiveness of the law (IDI3 IDI6 IDI8 IDI10).⁴³ WB also collaborated with the CSO Life to organise expert round tables to discuss policy scenarios and made two short videos portraying Ukraine's history of success with tobacco taxes (IDI1 IDI6).^{46 47}

Proponents were conscious of their communication strategy, even conducting public opinion polling to monitor support (IDI1 IDI11). Proponents recognised the importance of explaining tax concepts using terminology and examples that the average person could understand and support (IDI6 IDI10). Proponents also used infographics to better represent how the price of cigarettes would change and the benefits this would bring to the country (IDI6 IDI10).

Table 4 Quotes exemplifying opponent strategies

Opponent strategy	Quote	IDI/document
Media advocacy	"In the face of daily fluctuations and the likely devaluation of the national currency, prices for tobacco products can grow sharply and absolutely unpredictably, increasing the attractiveness of illegal products," the head of the department for work with government agencies of British American Tobacco Ukraine told Interfax-Ukraine Yuri Rylach.'	⁵² News article
Lobbying	'But they [the government] are very protective of the industry, they say that they are the main tax payers and this is our industry, we have to support them. So they are having this very close relationship that we know very little about. And also, there is another one they always, of course, did the industry they sent letters, they lobby internally a lot but we know very little about the internal lobbying and the kind of pressure and intimidation arguments they use against the government.' 'The deputies did not operate on the data of the tax burden, the effectiveness of pricing policy, or the decrease/increase in consumption. On the other hand, there were indiscriminate accusations against the Ministry of Finance, sympathy for corporations that were 'squeezed', and myths about smuggling. Accordingly, we can conclude that the decision was made behind the scenes and behind closed doors.'	IDI6: Local CSO ⁴¹ News article

CSO, Civil Society Organisation; IDI, in-depth interview.

Proponents deliberately emphasised their expertise during tax discussion. WB was naturally accepted as a source of tax expertise by the government as WB provides loans to Ukraine and includes many economic experts (IDI6 IDI11). Life, which also employed tobacco control experts, took additional measures to ensure that the media considered them as such by creating an offshoot of their main organisation, called the 'Ukrainian Center for Tobacco Control' (UCTC) (IDI6). Media were subsequently more likely to reach out to the UCTC for comments, which put UCTC in a better position to counter the inaccurate information circulated by the industry (IDI6). The UCTC website was also used to promote press conferences and house in-depth analysis on draft legislation.^{43 45 53}

Scientific evidence

Scientific evidence supporting the effectiveness of increasing tobacco taxes was the crux of the proponents' campaign. Evidence from projections regarding the number of lives that could be saved, revenue projections, analyses assessing the differential effect of the tax by income levels, and price monitoring helped to support proponents' push for higher tobacco taxes (IDI2 IDI3 IDI4 IDI6 IDI12).

The potential health effects of increased taxes were also influential. WB used Ukrainian epidemiological data to model the number of lives that could be saved as a result of higher tobacco prices and reduced consumption, an effective argument with the MoF and Ministry of Health (IDI12). WB was able to rely on the government's understanding that smoking is one of the drivers of poor health and low life expectancy in Ukraine, a finding that was highlighted in the Public Finance Review carried out by WB and disseminated to the MoF (IDI3 IDI8 IDI11).

Revenue generation arguments were particularly important. The MoF was observed to operate technocratically and had consistently responded to data-backed arguments regarding revenue generation (IDI1 IDI11).

Scientific evidence was also used to demonstrate that tobacco taxes were progressive, rather than regressive. The WB used an analysis from 2016 that concluded that high tobacco taxes lead to greater reductions in tobacco-caused morbidity and mortality among low income smokers who are more likely to reduce their consumption (IDI3 IDI8).⁵⁴ The MoF ultimately proposed strong legislation that would administer the tax in euros.⁴⁵

Proponents also monitored industry tactics using nearly real-time analysis of price and consumption data. One tobacco tax expert monitored cigarette price data and consumption data to assess industry tactics such as stockpiling and voluntary price increases, as well as illicit trade (IDI4 IDI6).

Collaboration

Proponents of higher tobacco taxes included a range of actors from different sectors. Collaboration across these sectors was critical, and the network that emerged as a result was interconnected, with organisations generating, passing and using information in a feedback loop.^{47 55} WB generated evidence and passed it directly to the MoF. WB built trust and respect with the MoF during their 2016 collaboration by maintaining a strict protocol and creating an iterative process to solicit and incorporate feedback, and were thus accepted as a stakeholder during 2017 tax considerations (IDI3 IDI11).⁵⁶ WB also passed data to the CSO Life, who organised more public-facing discussions (IDI12). Advocates tapped into their existing network of supporters within government to attend and speak at press conferences, yielding participants from the Department of Budget Revenue Forecasting and Accounting Methodology at press conferences (IDI3 IDI6 IDI8 IDI10).^{43 53}

Opponents Tactics

Opponents primarily used media advocacy and lobbying to keep tobacco tax increases as low as possible (table 5).

Table 5 Quotes exemplifying proponent strategies

Proponent strategy	Quote	IDI
Collaboration	'So we involved the Ministry of Finance, the World Bank, the Ministry of Health, also other nongovernmental organizations especially experts of their information package of reforms. It's a coalition... and Life is part of this coalition.'	IDI6: Local CSO
Media advocacy	'It is all always very important in media work to show people that what you are talking about is comparable with something what they understand and what they feel.'	IDI4: Academics
Media advocacy	"And the representatives of the World Bank team they were participating in our press events and themselves they were organizing roundtables, some press briefing for the journalists, and they were inviting Ministry of Finance and other stakeholders to their meetings.'	IDI6: Local CSO
Collaboration and scientific evidence	'So when they [the MoF] need to back up their policies and they need to rely on our [the World Banks] messages, and we provide a full support and even provided presentations every single day to use to kind of substantiate their political decisions. That's how we were able to support the government.'	IDI8: Multilateral Organisation
Media advocacy and collaboration	"The other thing, they (Life) are super active in organizing press conferences, in promoting the policies among members of parliament in the government, and also protecting the government because sometimes when the government is coming up with a very kind of sensitive policy, and very often these policies of increasing taxation for tobacco have a lot of opponents in the parliament because every party has some sources of financing. So, of course, they have lobbyists behind their backs. And the NGO, by putting these kind of items into the public discussion, explaining the pros and cons of the policies, are actually helping a lot. They are helping and still helping the government to sustain the policy of increasing tobacco taxation.'	IDI8: Multilateral Organisation
Scientific evidence	'So, methodologically, our modeling was strong. It was able to withstand scrutiny, but more importantly, it was country-specific.'	IDI3: Multilateral Organisation

CSO, Civil Society Organisation; IDI, in-depth interview.

Media advocacy

Opponents used media advocacy to express their dissatisfaction with policy proposals. For instance, tobacco companies unanimously and vocally objected in news articles to initial MoF draft legislation that would have established the excise tax in euros (IDI6).⁵² Issues of illicit trade were also discussed widely in media.^{49 51–53} There was some recognition that Ukraine was a source of illicit trade to other European countries and that closing the gap in price might reduce illicit trade.^{57 58} However, opponents were quick to use the threat of increased illicit trade to argue against increases that exceeded 20% (IDI7).^{49 51–53}

Lobbying

Opponents also applied covert pressure to increase the likelihood that the industry's position would be prioritised via lobbying. This likely contributed to the Tax Committee's decision to administer the tax in local currency (IDI6 IDI11). Although tobacco tax proponents explained that inflation and devaluation of local currency would make it difficult to reach the EU directive minimum by 2025 if the tax were administered in local currency and if inflation was not accounted for, this rationale did not impact MPs (IDI6 IDI11).⁴¹ Lobbying was also suspected when a mandatory annual inflation adjustment was dropped from draft legislation after an 'emergency meeting' of the Tax Committee was held where representatives from multiple tobacco companies were present (IDI6 IDI9 IDI11).⁴¹ These concessions to the industry suggested that tobacco industry lobbying was occurring behind closed doors (IDI1 IDI12 IDI6 IDI7 IDI9 IDI11 IDI12).^{41 42}

DISCUSSION

Proponents used media advocacy, scientific evidence, and collaboration to capitalise on the window of opportunity created by the EU-UA, the fiscal deficit, and a past history of successful tobacco tax increases to facilitate the passage of the 7-year plan. Opponents of high tobacco taxes, however, still managed to use media advocacy and lobbying to ensure the tax would be administered in local currency and that the inflation adjustment would be reconsidered annually, rather than automatically included in the annual budget.

These findings largely align with the findings of other studies on policy passage. Use of press conferences to inform the public and policymakers was also noted in India when tobacco control proponents challenged state ties with the tobacco industry,³⁵ and use of scientific evidence including country-specific projections were used during the proposal of sugar-sweetened beverage taxes in Philadelphia and Mexico, along with other LMICs.^{19 59 60} Multisectoral collaboration is also a point of convergence with existing literature on tobacco and SSB tax policies in Mexico, Montana, and Oregon.^{59 61 62} Additionally, like the tobacco industry in Ukraine, powerful actors in countries across the globe and across industries threatened by policy change similarly use lobbying to water down policy to their benefit, sometimes behind closed doors.^{20–22 24–26 28 33 34 63–65} The importance of the EU-UAA as a motivating factor driving policy adoption fits within the literature highlighting how the FCTC and Master Settlement Agreement have also motivated tobacco policy.^{24 66 67} Highlighting the

economic cost of tobacco use, as well as framing policy as a health measure, is consistent with the strategy used in Nigeria to pass their national tobacco control act.²⁴

While our findings are consistent with the extant literature, there are several novel contributions. One such finding is the importance of collaboration among specific actors—namely MoF and WB—for tobacco tax passage. The need for context-specific financial and economic data is common needs among CSOs in LMICs,¹⁹ and this need could be filled via partnership with WB and academics. Additionally, WB may be more accepted by MoF because WB is seen (at least in Ukraine but likely elsewhere as well) as a source of expertise and even funding. This acceptability is crucial for proponent access to MoF, especially in cases where CSOs are not perceived as providing material benefit to the MoF, which has been noted as a common barrier.¹⁹ MoF and WB involvement are both important features of the Ukraine case, as the MoF was involved in tax policy development and WB was a source of renowned expertise. Having the MoF sponsor what was arguably the strongest draft legislation for the tax increase is a rare occurrence, and more attention should be focused on sensitising departments of finance in other countries hoping to increase tobacco taxes. Unfortunately, in the case of Ukraine, MPs were not strongly influenced by the stance of the MoF. It is essential that advocates understand the working relationships between the executive and legislative branches of government and target their sensitisation efforts to all involved parties.

Our findings also add to the literature by exploring how international agreements impact policy passage. The external pressure created by the EU agreements has not been widely studied, with the exception of Szilágyi & Chapman, who explored how the tobacco industry successfully delayed policy that would meet the requirements of the directive in Hungary.³¹ As seven countries are currently being considered as candidates or potential candidates for EU ascension,⁶⁸ this study presents novel evidence regarding how proponents of tobacco taxes used this window of opportunity. This study also adds to the relative dearth of in-depth case studies on proponent activities during tobacco tax policy passage. Future studies should continue to explore how tobacco control proponents can increase their likelihood of successful policy passage, a recommendation that echoes those of other policy researchers.^{20 69–72} Special focus should also be given to documenting the range of events that can motivate policy change to enable better identification of windows of opportunity as well as proponent tactics that transcend different jurisdictions.

This research has several implications of note. Covert industry lobbying resulted in multiple concessions that will make it unlikely that tobacco prices will reach the directive requirements by 2025. Article 5.3 of the FCTC calls on parties to protect tobacco control policy from the vested interests of the tobacco industry, specifically by establishing measures to limit interaction between

government and the industry and ensuring transparency for interaction that do occur, as well as avoiding conflicts of interest.⁷³ Although Ukraine's 2009 amendment to their tobacco control law included declarative statements about prioritising public health over industry interests, no concrete means of limiting industry influence have been introduced.⁷⁴ Transparency International Ukraine has issued recommendations for Ukraine to meet the implementation guidelines for Article 5.3, but none of these recommendations have been included in legislation.⁷⁵ Findings from this study could be used to support the adoption of these recommendations.

Ukraine's precarious economic situation also played a role in the successful passage by creating a strong incentive to develop a tax that would generate much needed revenue. As the world faces a continuing pandemic and a global recession, there are calls to 'strengthen public health systems and address challenges posed by informality and limited safety nets.'⁷⁶ Revenue constraints will make answering this call difficult, and increasing tobacco taxes may be one way to address this. Tobacco control proponents around the world should consider the current pandemic as an external event that can potentially alter the relative power and resources allocated to public health subsystems and pave the path for tax increases.⁷⁷ Evidence that smoking increases the risk for severe complications and death from COVID-19 may additionally strengthen calls for tobacco tax increases.^{78–80} Proponents of high taxes should also look for other 'hot topics' in regional and global news that might offer a window of opportunity for tax policy change. Such opportunities will unlikely be the exact fit that was seen with the EU-UAA directive, and proponents should think creatively about how to align calls for tax policy with other popular issues that already have desirable political and public will.

Limitation

This case study is subject to several limitations. Opponents declined to participate in key informant interviews (n=1) or failed to respond to interview requests (n=7). This could have been due to language differences or because opponents were uncomfortable discussing their tactics with researchers affiliated with a public health institution given that they were opposing higher tobacco taxes that would benefit public health. Future studies could consider hiring and training local interviewers to approach opponents, but it is unclear if their affiliation with a public health institution still would have resulted in low participation of opponents. Although authors tried to mitigate this gap in data by searching for news articles that discussed industry tactics and quoted industry executives, it is likely that events and tactics from the opponent side were missed.

Government employees were also unwilling to be interviewed, despite multiple attempts. Again, it is possible that employing a local interviewer could have increased government participation in interviews, but

even attempts by local NGOs to facilitate interview scheduling were met with little success. Local NGOs noted that the government tended to be very closed and was not receptive to meeting with advocacy organisations, either. Some of our results regarding closed-door lobbying can therefore only be presented as speculation. Additional interviews may have resulted in new data not included in this paper, as we did not reach saturation through interviews alone. We did, however, address this limitation through the use of document review.

Many documents were originally in Ukrainian and were translated using Google Translate. It is possible that translation inaccuracies may have impacted our results, but the use of triangulation with key informant interviews makes this less likely. Our study was also limited to analysing the passage of the plan, and did not capture recent attempts by opponents to reduce the annual tax increase.⁸¹ Lastly, this case study focused on one country and one tobacco control policy; thus, the findings may not apply to other contexts.

CONCLUSIONS

Proponents of high tobacco taxes used media advocacy, generated scientific evidence and collaborated effectively during a unique window of opportunity created by the EU-UAA, a budget deficit, and a history of successful tobacco tax increases. Ukraine was able to pass a medium-term tobacco tax plan for the first time in its history, although the plan suffered from industry interference. Future research should identify the broader range of events that may motivate policy change and continue to document the diversity of proponent tactics used. The Ukraine case can serve as both a model and a cautionary tale for other countries interested in passing tobacco tax policy. This case teaches us that a united, evidence-based campaign is essential, but can still be undermined by industry interference when legislation does not protect against it.

Contributors CW, CH and JEC contributed to study planning. CW and CH conducted the study and analyzed the results. CW, CH and JEC contributed to study reporting. CH acted as the guarantor.

Funding This work was supported by the Bloomberg Initiative to Reduce tobacco use grant number (125086).

Competing interests None declared.

Patient consent for publication Not applicable.

Ethics approval This study complies with the Declaration of Helsinki and was deemed non-human subjects research by the authors' Institutional Review Board (IRB00008918).

Provenance and peer review Not commissioned; externally peer reviewed.

Data availability statement No data are available.

Supplemental material This content has been supplied by the author(s). It has not been vetted by BMJ Publishing Group Limited (BMJ) and may not have been peer-reviewed. Any opinions or recommendations discussed are solely those of the author(s) and are not endorsed by BMJ. BMJ disclaims all liability and responsibility arising from any reliance placed on the content. Where the content includes any translated material, BMJ does not warrant the accuracy and reliability

of the translations (including but not limited to local regulations, clinical guidelines, terminology, drug names and drug dosages), and is not responsible for any error and/or omissions arising from translation and adaptation or otherwise.

Open access This is an open access article distributed in accordance with the Creative Commons Attribution Non Commercial (CC BY-NC 4.0) license, which permits others to distribute, remix, adapt, build upon this work non-commercially, and license their derivative works on different terms, provided the original work is properly cited, appropriate credit is given, any changes made indicated, and the use is non-commercial. See: <http://creativecommons.org/licenses/by-nc/4.0/>.

ORCID iDs

Caitlin Weiger <http://orcid.org/0000-0002-6029-0033>

Connie Hoe <http://orcid.org/0000-0001-8008-4010>

Joanna E Cohen <http://orcid.org/0000-0002-3869-3637>

REFERENCES

- 1 The world bank. Ukraine country context, 2018. Available: <https://www.worldbank.org/en/country/ukraine/overview> [Accessed 2 Jul 2019].
- 2 Ministry of Health of Ukraine, Kiev International Institute of Sociology, World Health Organization Regional Office for Europe. Global adult tobacco survey Ukraine 2017. Kyiv; 2018. https://www.researchgate.net/publication/325257431_Global_Adult_Tobacco_Survey_Report_Ukraine_2017 [Accessed 22 May 2019].
- 3 Institute for Health Metrics and Evaluation. Global burden of disease study 2017 result, 2018Institute for Health Metrics and Evaluations. Available: <http://vizhub.healthdata.org/gbd-compare/> [Accessed 8 July 2020].
- 4 Euromonitor. Company shares Ukraine, 2019. Available: <https://www.portal.euromonitor.com/portal/statisticsevolution/index> [Accessed 10 Nov 2019].
- 5 Chaloupka FJ, Straif K, Leon ME, et al. Effectiveness of tax and price policies in tobacco control. *Tob Control* 2011;20:235–8.
- 6 Chaloupka FJ, Yurekli A, Fong GT. Tobacco taxes as a tobacco control strategy. *Tob Control* 2012;21:172–80.
- 7 Jha P. Avoidable global cancer deaths and total deaths from smoking. *Nat Rev Cancer* 2009;9:655–64.
- 8 Ekpu VU, Brown AK. The economic impact of smoking and of reducing smoking prevalence: review of evidence. *Tob Use Insights* 2015;8:TUI.S15628.
- 9 Kostova D, Tesche J, Perucic A-M, et al. Exploring the relationship between cigarette prices and smoking among adults: a cross-country study of low- and middle-income nations. *Nicotine Tob Res* 2014;16 Suppl 1:S10–15.
- 10 Ross H, Kostova D, Stoklosa M, et al. The impact of cigarette excise taxes on smoking cessation rates from 1994 to 2010 in Poland, Russia, and Ukraine. *Nicotine Tob Res* 2014;16 Suppl 1:S37–43.
- 11 Conference of the Parties. Guidelines for implementation of article 6 of the who FCTC. Geneva WHO; 2014. http://www.who.int/fctc/guidelines/adopted/Guidelines_article_6.pdf?ua=1 [Accessed 2 July 2019].
- 12 WHO Framework Convention on Tobacco Control. FCTC implementation database: Ukraine, 2018. Available: <https://untobaccocontrol.org/impldb/ukraine/>
- 13 Ross H, Stoklosa M, Krasovsky K. Economic and public health impact of 2007–2010 tobacco tax increases in Ukraine. *Tob Control* 2012;21:429–35.
- 14 Gilmore AB, McKee M. Tobacco and transition: an overview of industry investments, impact and influence in the former Soviet Union. *Tob Control* 2004;13:136–42.
- 15 Krasovsky KS. "The lobbying strategy is to keep excise as low as possible" – tobacco industry excise taxation policy in Ukraine. *Tob Induc Dis* 2010;8:10–19.
- 16 World Health Organization Regional Office for Europe. Raise taxes on tobacco. World Health Organization, 2020. Available: <https://www.euro.who.int/en/health-topics/disease-prevention/tobacco/publications/2020/factsheets-on-who-fctc-implementation-through-mpower-in-the-who-european-region-2020/raise-taxes-on-tobacco> [Accessed 10 Oct 2021].
- 17 Verkhovna Rada. 2245- 19 on amendments to the Tax code of Ukraine and some legislative acts of Ukraine on ensuring balance of budgetary revenues. Kiev; 2018. <https://zakon.rada.gov.ua/laws/show/2246-19#Text> [Accessed 5 Feb 2019].
- 18 EU-Ukraine Trade Union Committee. Association agreement between the European Union and the European atomic energy community and their member states, of the one part, and Ukraine, of the other

- part; 2014. https://trade.ec.europa.eu/doclib/docs/2016/november/tradoc_155103.pdf [Accessed 16 July 2019].
- 19 Matthes BK, Robertson L, Gilmore AB. Needs of LMIC-based tobacco control advocates to counter tobacco industry policy interference: insights from semi-structured interviews. *BMJ Open* 2020;10:e044710.
 - 20 Gilson L, Raphaely N. The terrain of health policy analysis in low and middle income countries: a review of published literature 1994-2007. *Health Policy Plan* 2008;23:294-307.
 - 21 Chantornvong S, Collin J, Dodgson R. Political economy of tobacco control in low-income and middle-income countries: lessons from Thailand and Zimbabwe. *Bulletin of the World Health Organization* 2000;78.
 - 22 Ayuningtyas D, Dewi Purnamasari C. Conflict and resolution on politics of tobacco control in Indonesia. *Pertanika J Soc Sci & Hum* 2019;27:637-47.
 - 23 Desapriya EBR, Iwase N, Shimizu S. Political economy of tobacco control policy on public health in Japan. *Nihon Arukoru Yakubutsu Igakkai Zasshi* 2003;38:15-33.
 - 24 Udokanma EE, Ogamba I, Ilo C. A health policy analysis of the implementation of the National tobacco control act in Nigeria. *Health Policy Plan* 2021;36:484-92.
 - 25 Uarg R, Crosbie E, Glantz SA. Tobacco control law implementation in a middle-income country: transnational tobacco control network overcoming tobacco industry opposition in Colombia. *Glob Public Health* 2018;13:1050-64.
 - 26 Chantornvong S, McCargo D. Political economy of tobacco control in Thailand. *Tob Control* 2001;10:48-54.
 - 27 MacKenzie R, Collin J. 'A preferred consultant and partner to the Royal Government, NGOs, and the community': British American Tobacco's access to policy-makers in Cambodia. *Glob Public Health* 2017;12:432-48.
 - 28 Smith KE, Savell E, Gilmore AB. What is known about tobacco industry efforts to influence tobacco Tax? A systematic review of empirical studies. *Tob Control* 2013;22:e1.
 - 29 Gilmore A, Collin J, Townsend J. Transnational tobacco company influence on Tax policy during privatization of a state monopoly: British American tobacco and Uzbekistan. *Am J Public Health* 2007;97:2001-9.
 - 30 Campbell R, Balbach ED. Mobilising public opinion for the tobacco industry: the consumer Tax alliance and excise taxes. *Tob Control* 2008;17:351-6.
 - 31 Szilágyi T, Chapman S. Tobacco industry efforts to keep cigarettes affordable: a case study from Hungary. *Cent Eur J Public Health* 2003;11:223-8.
 - 32 Barnsley K, Walters EH, Wood-Baker R. Political barriers to evidence-based tobacco control policy: Cronyism and cognitive dissonance, a Tasmanian case study. *evid policy* 2017;13:343-64.
 - 33 Crosbie E, Sosa P, Glantz SA. Costa Rica's implementation of the Framework Convention on Tobacco Control: Overcoming decades of industry dominance. *Salud Pública de México* 2016;58:62-70.
 - 34 Rosser A. Contesting Tobacco-Control policy in Indonesia. *Crit Asian Stud* 2015;47:69-93.
 - 35 Bhojani U, Venkataraman V, Manganawar B. Challenging ties between state and tobacco industry: advocacy lessons from India. *Health Promot Perspect* 2013;3:102-12.
 - 36 Charoencan N, Mock J, Kungskulniti N, et al. Success counteracting tobacco company interference in Thailand: an example of FCTC implementation for low- and middle-income countries. *Int J Environ Res Public Health* 2012;9:1111-34.
 - 37 TranscribeMe! TranscribeMe! 2020. Available: <https://www.transcribeme.com/> [Accessed 14 Jul 2020].
 - 38 Johns Hopkins Bloomberg School of Public Health Institute for Global Tobacco Control. Tobacco Watcher. Institute for global tobacco control, 2019. Available: <https://tobacowatcher.globaltobaccocontrol.org/> [Accessed 3 Apr 2019].
 - 39 Donaldson E. Advocating for sugar-sweetened beverage taxation: a case study of Mexico. Baltimore Johns Hopkins Bloomberg School of Public Health; 2015. https://www.jhsph.edu/departments/health-behavior-and-society/_pdf/Advocating_For_Sugar_Sweetened_Beverage_Taxation.pdf. [Accessed 21 Sept 2018].
 - 40 Shveda Y, Park JH. Ukraine's revolution of dignity: The dynamics of Euromaidan. *Journal of Eurasian Studies* 2016;7:85-91.
 - 41 Skipalsky A. Will we get to European cigarette prices in 2025? 2017. Business news. Available: <https://biz.nv.ua/experts/dojdem-my-do-evropejskih-tsen-na-sigarety-v-2025-godu-2235297.html> [Accessed 1 April 2019].
 - 42 Timchenko I. Public health advocates score big tobacco tax win., 2018. Kyiv post. Available: <https://www.kyivpost.com/business/public-health-advocates-score-big-tobacco-tax-win.html> [Accessed 6 July 2020].
 - 43 Raising excise taxes on tobacco is an effective tool for filling the budget and maintaining health. Ukrainian center for tobacco control, 2017. Available: http://tobaccocontrol.org.ua/news/pidvishchiennia-aktsiziv-na-tiutun-diiivii-instrument-napovniennia-budzhietu-ta-zbieriezhiennia-zdorov-ia-1?fbclid=IwAR10vOivRzsQBhVAY7Ycr_1DYmoY9oyoNd2dZftHOOrVb2LOb5vZPv7yjiUiY [Accessed 24 Jun 2020].
 - 44 Deputies Propose to raise taxes on cigarettes in 2018. Ukrainian center for tobacco control, 2017. Available: <http://tobaccocontrol.org.ua/news/dieputati-proponuiut-pidvishchiti-podatki-na-sigharieti-u-2018-rotsi> [Accessed 24 Jun 2020].
 - 45 Analysis of the draft law №7110-1 "On Amendments to the Tax Code of Ukraine (on the approximation of excise tax rates on tobacco products to the minimum level in force in the EU)." Ukrainian Center for Tobacco Control, 2017. Available: <http://tobaccocontrol.org.ua/news/analiz-zakonoproiektu-7110-1-pro-vniesiennia-zmin-do-podatkovogho-kodieksu-ukrayini-shchodo-nablizhennia-stavok-aktsiznogho-podatku-na-tiutunovi-virobi-do-minimal-nogho-rivnia-diiuchogho-v-ies> [Accessed 24 Jun 2020].
 - 46 The World Bank. Tobacco taxes in Ukraine: multiple gains for Society, 2017 The World Bank. Available: <https://www.worldbank.org/en/news/video/2017/04/26/video-tobacco-tax-in-ukraine> [Accessed 11 Nov 2019].
 - 47 LIFE Advocacy Center. Story of success: tobacco taxation in Ukraine, 2018. Available: https://www.youtube.com/watch?v=V8o_mBzudQE [Accessed 11 Nov 2019].
 - 48 Olefir L. Tobacco control policies in Ukraine: history, public health impact, and current priorities. *Jhi* 2018;4:13-17.
 - 49 A pack of cigarettes in Ukraine in 2018 will rise by 4-5 UAH as a result of increased excise taxes., 2018. Interfax-Ukraine. Available: <https://interfax.com.ua/news/economic/474533.html> [Accessed 24 June 2020].
 - 50 Holubeva O. European prices for Ukrainian smokers: new increasing costs of cigarettes, 2017. 112 UA. Available: <https://112.international/article/european-prices-for-ukrainian-smokers-new-increasing-costs-of-cigarettes-20692.html> [Accessed 24 June 2020].
 - 51 Sharavsky R. Dali had a light: cheap cigarettes may not remain in Ukraine, 2017. Finance.UA. Available: <https://news.finance.ua/ru/news/-/408702/dali-prikurit-v-ukraine-mozhet-ne-ostatsya-deshevyh-sigarety> [Accessed 24 June 2020].
 - 52 It will be difficult to predict cigarette prices if excise rates are set in euros, 2017. Interfax-Ukraine. Available: <https://interfax.com.ua/news/economic/449935.html> [Accessed 24 June 2020].
 - 53 Will Ukraine reach the minimum European level of excise duties on cigarettes? Ukrainian center for tobacco control, 2017. Available: http://tobaccocontrol.org.ua/news/chi-dosiaghnie-ukrayina-minimal-nogho-ievropieis-kogho-rivnia-aktsiziv-na-sigharieti?fbclid=IwAR1_lrOz3ASGHI5lm0oou6MDERTx4p_jLY1w85OcdrlgOcGSik9p-sH5mY [Accessed 24 Jun 2020].
 - 54 Fuchs A, Meneses F. Regressive or progressive? the effect of tobacco taxes in Ukraine. Washington D.C World Bank Group; 2017. <http://documents.worldbank.org/curated/en/765671507036953947/pdf/WP-P154568-UkraineRegressiveorProgressiveTobacco-PUBLIC.pdf> [Accessed 24 June 2020].
 - 55 Ukraine: the Parliament Approved a 7-year tobacco tax increase plan. FCTC implementation database, 2017. Available: <https://untobaccocontrol.org/impldb/ukraine-the-parliament-approved-a-7-year-tobacco-tax-increase-plan/>
 - 56 Webber LEI, Andreeva T, Sotomayor N. Modeling the long-term health and cost impacts of reducing smoking prevalence through tobacco taxation in Ukraine. Washington, D.C. World Bank Group; 2017. <http://documents.worldbank.org/curated/en/559401490166268124/Modeling-the-long-term-health-and-cost-impacts-of-reducing-smoking-prevalence-through-tobacco-taxation-in-Ukraine> [Accessed 24 June 2020].
 - 57 KPMG. Project sun: a study of the illicit cigarette market in the European Union, Norway and Switzerland KPMG; 2017. <https://assets.kpmg/content/dam/kpmg/uk/pdf/2017/07/project-sun-2017-report.pdf> [Accessed 24 June 2020].
 - 58 Ukraine has become the largest cigarette smuggler in the EU. Ukrainian center for tobacco control, 2017. Available: <http://tobaccocontrol.org.ua/news/ukrayina-stala-naibil-shim-kontrabandistom-sighariet-u-ies> [Accessed 24 Jun 2020].
 - 59 James E, Lajous M, Reich MR. The politics of taxes for health: an analysis of the passage of the sugar-sweetened beverage tax in Mexico. *Health Syst Reform* 2020;6:e1669122.
 - 60 Purtle J, Langellier B, Lê-Scherban F. A case study of the Philadelphia sugar-sweetened beverage tax policymaking process. *J Public Health Manag Pract* 2018;24:4-8.

- 61 Moon RW, Males MA, Nelson DE. The 1990 montana initiative to increase cigarette taxes: lessons for other states and localities. *J Public Health Policy* 1993;14:19–33.
- 62 North R. Getting key players to work together and defending against diversion-Oregon. *Cancer* 1998;83:2713–6.
- 63 Farquharson K. Influencing policy transnationally: Pro-and anti-tobacco global advocacy networks. *Aust J Pub Admin* 2003;62:80–92.
- 64 Hawkins B, Holden C. 'Water dripping on stone'? Industry lobbying and UK alcohol policy. *Policy Polit* 2014;42:55–70.
- 65 Sama TB, Hiilamo H. Alcohol industry strategies to influence the reform of the Finnish alcohol law. *Nordisk Alkohol Nark* 2019;36:556–68.
- 66 Wood RS. Tobacco's Tipping Point: The Master Settlement Agreement as a Focusing Event. *Policy Stud J* 2006;34:419–36.
- 67 Uang R, Hiilamo H, Glantz SA. Accelerated adoption of smoke-free laws after Ratification of the world Health organization framework convention on tobacco control. *Am J Public Health* 2016;106:166–71.
- 68 Candidate countries and potential candidates. European Commission, 2020. Available: <https://ec.europa.eu/environment/enlarg/candidates.htm> [Accessed 12 Oct 2020].
- 69 Brownson RC, Royer C, Ewing R, et al. Researchers and policymakers: travelers in parallel universes. *Am J Prev Med* 2006;30:164–72.
- 70 Bump JB, Reich MR. Political economy analysis for tobacco control in low- and middle-income countries. *Health Policy Plan* 2013;28:123–33.
- 71 Reich MR. Political economy of non-communicable diseases: from unconventional to essential. *Health Syst Reform* 2019;5:250–6.
- 72 Bernier NF, Clavier C. Public health policy research: making the case for a political science approach. *Health Promot Int* 2011;26:109–16.
- 73 World Health Organization. Guidelines for implementation of article 5.3 of the who framework convention on tobacco control. Geneva WHO; 2008. http://www.who.int/fctc/guidelines/article_5_3.pdf [Accessed 24 June 2020].
- 74 Assunta M. Global tobacco industry interference index 2020. Bangkok, Thailand, 2020. Available: <https://globaltobaccoindex.org/upload/assets/OeQLgCFNDGHfy6gBe6BM5xA5Q2Ciksf1EjzyWXQzwaDykgKMYJ.pdf> [Accessed 10 Oct 2021].
- 75 Transparency International Ukraine. Analysis of implementation of guiding principles of FCTC article 5.3 concerning restriction of the influence of the tobacco industry on anti-tobacco decision-making in Ukraine. Kiev, 2018. Available: <http://sfs.gov.ua/media-tsentr/zmi/207710.html> [Accessed 2 Jul 2020].
- 76 The World Bank Group. Global economic prospects report. Washington DC World Bank Group; 2020. <https://www.worldbank.org/en/news/press-release/2020/06/08/covid-19-to-plunge-global-economy-into-worst-recession-since-world-war-ii> [Accessed 7 Jan 2021].
- 77 Roberts A, Sabatier PA, Jenkins-Smith HC. Policy change and learning: an advocacy coalition approach. *Can Public Policy* 1994;20:10.2307/3551961.
- 78 Israel A, Feldhamer I, Lahad AmedRxiv, 2020. Available: <https://www.medrxiv.org/content/10.1101/2020.06.01.20118877v2.full.pdf>
- 79 Karanasos A, Aznaouridis K, Latsios G, et al. Impact of smoking status on disease severity and mortality of hospitalized patients with COVID-19 infection: a systematic review and meta-analysis. *Nicotine Tob Res* 2020;22:1657–9.
- 80 Patanavanich R, Glantz SA. Smoking is associated with COVID-19 progression: a meta-analysis. *Nicotine Tob Res* 2020;22:10.1093/ntr/ntaa082:1653–6.
- 81 Dauchy E, Iavorski P. On the taxation of cigarettes and heated tobacco products: The benefits of following current law for cigarettes and law #466-IX for HTPs. Kiv; 2020. <https://dev.tobaccofreekids.org/assets/global/pdfs/en/MOF2020-10-09.pdf> [Accessed 17 Feb 2021].
- 82 Elistratov I. Excise CREPT unnoticed, 2017. Mouthpiece. Available: <https://www.rupor.info/news/131437/aktsiz-podkralsya-nezametno-kuryashchie-obogreyut-nedogretyh> [Accessed 10 July 2019].
- 83 Smoking here! Dear Ukrainians should thank the EU for a pack of UAH 90 cigarettes. Povin, 2017. Available: <http://povin.com.ua/74605-20-11.html> [Accessed 24 Jun 2020].
- 84 Naumenko D, Akulenko L. Ukraine needs to get on fast track with EU agreement, 2017. Kyiv post. Available: <https://www.kyivpost.com/article/opinion/op-ed/dmytro-naumenko-liubov-akulenko-ukraine-bogged-implementing-eu-association-agreement.html> [Accessed 24 June 2020].
- 85 Transparency International Ukraine. Press-conference "How to stop tobacco attack? Expert recommendations." Transparency International Ukraine, 2017. Available: <https://ti-ukraine.org/news/stoptobaccoattack/> [Accessed 2 Jul 2020].
- 86 Transparency International Ukraine. Lobbyists of tobacco companies. transparency international Ukraine, 2017. Available: <https://ti-ukraine.org/wp-content/uploads/ti-project-lobists/index.html> [Accessed 5 Feb 2019].
- 87 Transparency International Ukraine. Experts urge to stop tobacco manufacturers from interfering with state policy, 2017. Transparency international Ukraine. Available: <https://ti-ukraine.org/en/news/experts-urge-to-stop-tobacco-manufacturers-from-interfering-with-state-policy/> [Accessed 22 May 2019].