## Dear Sirs

Reference is made to the invitation for submissions from the Subcommittee on Smoking （Public Health）（Notices）（Amendment）Order 2017 （the＂Amendment Order＂）for the meeting on 23 May 2017．On behalf of our members，we write to express our strong opposition to the Amendment Order．

This submission focuses primarily on two aspects of the Amendment Order，namely its alleged public support and the impropriety of the procedures．

## LACK OF OBJECTIVE EVIDENCE

The government cited a 2015 survey conducted by the Hong Kong Council on Smoking and Health（＂COSH＂）which is alleged to have＂found strong public support for renewing the health warnings on cigarette packaging，such as increasing the coverage of the health warnings＂（LC Paper No．CB（2）386／16－17（05））．Further，the government officials （including Professor Sophia Chan），during the Legislative Council subcommittee meeting of 16 May 2017，referred to other surveys which showed that $50 \%$ of the smokers support the implementation of the $85 \%$ graphic health warnings（＂GHWs＂）．However，these statements are highly misleading：

1．The said COSH 2015 survey was conducted for the $75 \% \mathrm{GHW}$ ．The assumption of this survey was different from the actual text of the Amendment Order which required $85 \%$ GHWs．

2．It is not certain which＂latest survey＂the government officials were referring to during the subcommittee meeting of 16 May 2017 to support the $85 \%$ GHWs．However，if the government officials were referring to the COSH survey of $2016^{1}$ ，the full report of the same is not publicly available and the public cannot assess the methodology and reliability of the survey．It is thus unfair and inappropriate to use such data or results

[^0]as the basis for the Amendment Order．Further，the alleged support from $50 \%$ of the smokers merely accounted for $16.7 \%$ of the sample size ${ }^{2}$ ．

3．The results in the said COSH surveys are merely intermediary indicators（such as subjective thoughts）to temporary smoking behavior．Such indicators are speculative in nature and cannot form the proper basis to assess long－term smoking behaviors or smoking prevalence．This kind of speculative＂evidence＂was rejected by the U．S． Court of Appeals．The $50 \%$ GHWs regulation proposed by the FDA was overturned by the U．S．Court of Appeals for the D．C．Circuit in 2012，having held there was a consistent lack of evidence in support of the efficacy of GHWs．The Court commented that the FDA had not provided a shred of evidence－much less the substantial evidence required by the APA［Administrative Procedures Act］－showing that the graphic warnings would directly advance＇its interest in reducing the number of Americans who smoke．${ }^{3}$

We therefore submit that such unreleased 2016 survey or irrelevant 2015 survey based on speculative assumptions cannot form a reasonable basis for the Amendment Order．

## PROCEDURAL IMPROPRIETY

As the industry repeatedly emphasized，no proper public consultation has ever been conducted leading for the Amendment Order．Public deputations held at the Legislative Council cannot be regarded as part of any proper public consultation because at the time of the public deputations，the specific policy measures had already been formulated，and there had been no real opportunity for stakeholders to influence the policy outcome．

Further，the government has failed to consider other alternative measures such as Modifying the health warning graphics without changing the size．This addresses the concern that the old graphics may have been outdated without creating extra burden on the intellectual property rights of tobacco manufacturers．

If the government insists on having larger GHWs，it could have drawn more references to the objective standards from the 28 member countries of the European Union which have adopted $65 \%$ GHWs．

[^1]${ }^{3} h$ ttps：／／www．cadc．uscourts．gov／internet／opinions．nsf／4C0311C78EB11C5785257A64004EBFB5／Sfile／11－ 5332－1391191．pdf．

All in all，the government＇s position from the very beginning has been skewed towards the most burdensome measures．Owing to this，no meaningful debate has ever taken place to weigh the benefits of different smoking control measures．We also attach our previous submissions to this paper for the easy reference of the Subcommittee．

## CONCLUSION

Based on the above reasons and before all the outstanding problems have been addressed，we strongly oppose the implementation of the Amendment Order in its current form and urge the Legislative Council to make and support all necessary amendments to it．

Yours faithfully


Tobacco Association of Hong Kong Limited

Encl．

The Chairman<br>Panel on Health Services<br>Legislative Council<br>Legislative Council Complex 1<br>Legislative Council Road Central<br>Hong Kong

10 January 2017

Dear Sir，

## 85\％Graphic Health Warnings on Tobacco Packs（＂the Proposal＂）

We refer to the Government＇s discussion paper of $C B(2) 386 / 16-17(05)$ ，and note that the Government has re－submitted the Proposal to the Panel of Health Services of the Legislative Council for consideration in December 2016．We are astonished to the Government＇s move and its blanket disregard to the significant number of opposing public submissions to the Proposal．

We are strongly opposed to the Proposal as there is no justification or need for introducing the $85 \%$ Graphic Health Warnings（＂GHWs＂）．Hong Kong already has one of the lowest smoking prevalence in the world，and the Government has not produced any reliable evidence that increasing the size of GHWs in Hong Kong will effectively reduce smoking prevalence． Further，in re－submitting the Proposal，the Government has not considered，let alone addressed，the numerous problems of the Proposal that the industry had previously raised （see the attached submissions of 23 June 2015 and 13 July 2016），including but not limited to：－

1．consumers＇right on product information；
2．illicit tobacco；
3．the impracticality of the Proposal；
4．the deprivation of intellectual properties；and
5．procedural impropriety．

The Government has to－date failed to address the industry＇s concerns on the practical implementation issues of the Proposal，including the issue of authenticity seals and features of cigar products being covered by GHWs，the sealing issue of soft pack cigarettes，the display difficulties for many 3D and pack shot trademarks and the problems with moving the nicotine／tar indications to the side panel．All of these issues have important bearing on the tobacco industry＇s legitimate interests，the customers＇right on product information and the illicit tobacco trade situation in Hong Kong．

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In fact，it is well known that Hong Kong has a very serious problem of illicit tobacco trade．The Asia Illicit Tobacco Indicator 2015：Hong Kong ${ }^{1}$ states illicit incidence in Hong Kong rose to 29．1\％which was 1.1 pp higher than that estimated in 2014 making it one of the top 5 countries／territories in Asia for illicit trade consumption．Nonetheless，the Government has turned a blind eye on these data and plainly failed to properly examine and address the impact of enlarging GHWs on illicit trade in Hong Kong．The Government only conveniently responded that there was no such illicit trade concern in Hong Kong without citing any local data or statistics to support its claim．

With respect to the impracticality of the Proposal，the 6 months＇grace period is plainly proposed with a lack of the basic knowledge of how our industry operates－only the printing and manufacturing processes will take more than 6 months and this does not include time required for the long port to port transportation，custom clearance and stock depletion processes（see table below）．Yet，a media reported that the Government would only consider extending the 6 months＇grace period if it is not a delaying tactic employed by the tobacco industry．We have much regret to this groundless allegation and the Government＇s ignorance on our operations．

| Procedure | Estimated time <br> required <br> （minimum） |
| :--- | :--- |
| Packaging re－design on over 200 Stock Keeping Units（＂SKUs＂）to <br> accommodate the proposed changes on the GHWs requirements | At least 3 months |
| The Hong Kong cigarette market has more than 200 Stock Keeping <br> Units whose packs would need to be redesigned．This is a <br> laborious and complicated process，which would involve liaising <br> with various internal and external parties and carrying out quality <br> control checks on all of the SKUs．Some of our members estimate <br> that this part of the process alone will take at least 3 months． |  |
| Printing and manufacturing from various sourcing countries <br> Some of our members would need to coordinate with overseas <br> printing houses on issues such as designing new printing moulds， <br> carrying out printing trials and making adjustments as necessary． <br> Further，finished goods would need to be shipped into Hong Kong <br> from anumber of different manufacturers and countries，including <br> Singapore，Malaysia，South Korea，Indonesia，Brazil and Germany． | At least 6 months |

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| Delivery of finished goods from overseas factories to Hong Kong <br> and clearance from overseas＇customs <br> For example，the shipping times from Indonesia and Germany are <br> around 40 and 55 days port to port respectively． | At least 1 month |
| :--- | :--- |
| Depletion of current stock with GHWs based on existing <br> requirements | At least 2 months <br> Time to exhaust current stock of SKUs bearing the existing 50\％period <br> GHWs，and launch the new cigarette packs with the larger GHWs． <br> may be required if <br> there will be <br> excise increase in <br> For example，one of our member＇s safety stock level is 8 weeks <br> taking into account the time required for international period <br> manufacturing and shipping． <br> as stock clearance <br> will be much <br> Slower） <br> wasted costs and lost sales could ensue without adequate time for <br> stock transition． |
| Total Period <br> （Please note that a longer period may be required if other events <br> occur such as bad weather，industrial strike and duty increase． <br> Further，package redesign can only commence upon receipt of the <br> trial high resolution adobe illustrator artwork file（otherwise <br> known as＂．ai＂file）from the Government，not the publication | At least 12 <br> months |

Finally，the Proposal clearly restricts the use of our members＇trademarks and designs．With no evidence on its effectiveness having been presented by the Government，such encroachment on intellectual properties is against the proportionality principles laid down by the recent Court of Final Appeal＇s judgement of Hysan Development Company Limited \＆Ors $v$ Town Planning Board ${ }^{2}$ and the international conventions that protect intellectual properties and free trade．This is a deprivation of private property against the Basic Law．We have repeatedly raised this concern to the Government via various written and verbal submissions． However，no substantial response has ever been received，nor even a courtesy reply to all of our submissions from the Government in the past 17 months since our first submission of June 2015．We are particularly concerned with the Government＇s bureaucratic statement at the briefing session on 23 November 2016 that any query for the encroachment on our members＇ trademarks and designs should be directed to the Government＇s Intellectual Property Department．The Government is a unity and the responsibility of ensuring the Proposal is within lawful limit is that of the proposing department but not that of the ordinary people．

As a responsible government，we expect the Government would only propose proportionate measures for effectively reducing smoking prevalence after it has properly and sufficiently

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assessed the impact of the Proposal from all aspects including the industry＇s perspectives as well as all data and statistics available（whether international or local studies）．However，not only no proper public consultation or regulatory impact assessment on the Proposal has been undertaken by the Government to－date since the Proposed was first introduced in May 2015， but also the Government has not even provided us with any substantive reply to resolve the daunting concerns raised in our previous submissions．This is not only against the Government＇s own policy as laid down in its＂Be the Smart Regulator＂3，but also against the Basic Law and the Government＇s international obligations．

For the foregoing reasons，we are strongly opposed to the Proposal and request the Government to refrain from implementing the problematic Proposal．

Yours faithfully，


Chairperson，Tobacco Association of Hong Kong

[^3]
# LC Paper No．CB（2）1808／14－15（44）（Revised） 

Tobacco Association of Hong Kong
香港垩草業聯會

## Submission on the Food and Health Bureau＇s Proposed Amendments to the Smoking（Public Health）（Notices）Order by the <br> Tobacco Association of Hong Kong

## Foreword

1．Recently，the Food and Health Bureau submitted certain papers to the Legislative Council and proposed to amend the smoking control regulations currently in force． One proposal is on graphic health warnings（GHW）which includes amendments on the form（including specifications），size and number of health warnings required to be displayed on packets or retail containers of tobacco products as specified in the Smoking（Public Health）（Notices）Order．This would involve significantly increasing the area of health warnings on the two largest surfaces of packets and retail containers of tobacco products from $50 \%$ to $85 \%$ ．The number of forms of health warning would be increased from six to twelve．

2．In addition，the Administration＇s papers proposed that the indication of tar and nicotine yields should be printed on a side adjacent to a typical flip－top lid of a cigarette packet，excluding the portion which forms part of the lid and the two largest surfaces，presented in a conspicuous place of such side of the packet．It is also proposed that the health warning message＂HKSAR GOVERNMENT WARNING＂／＂香港特區政府忠告市民＂be replaced by＂Tobacco kills up to half of its users：半數煙民因煙草失去生命＂．

3．The Tobacco Association of Hong Kong（＂TAHK＂）is strongly opposed to the amendments proposed by the Government．TAHK makes this submission with a view to presenting the facts to the Administration．

## Summary of Key Points

4．The existing regulatory requirement of $50 \%$ not only exceeds the international requirement of $30 \%$ but also places Hong Kong in the upper percentile for the region，and thus mandates a significantly larger health warning than many of its neighbours，which is illustrated in the latter part．The example of the US and Canada is also a good reference for the Administration to look at，with the former laying claim to a lower smoking prevalence rate and higher year－on－year reduction than the latter，when the latter has a significantly stricter health warning requirement，demonstrates that there is no correlation between the reduction in the smoking rate and the size of the health warning．Therefore，there is no justification or need for the introduction of an $85 \%$ requirement．

5．Moreover，one particular unintended consequence of heightening the stringency of the size requirements is especially worrying，namely the increase in illicit tobacco． Of course，the mandatory enlargement of the health warning to such a size that it covers almost the entirety of the packaging causes evident difficulties for consumers since they would be hindered in their ability to obtain crucial product information，as well as being able to determine the authenticity of the product and this feeds back to the issue of illicit tobacco．

6．Intellectual property and the protection thereof is the cornerstone of a developed and mature economy．The proposed $85 \%$ requirement would obstruct the utility of branding and thus trademark owners＇right to use trademarks，into which they have invested significant sums and benefited from the ensuing goodwill，will be compromised．Ultimately，this could have an adverse impact on Hong Kong＇s reputation as a business－friendly territory with a strong rule of law，since intellectual property is protected under local and international law．

## International Standards－WHO Guidelines

7．Firstly，according to the Guidelines for Article 11．1（b）（iv）of the World Health Organization Framework Convention on Tobacco Control（＂FCTC＂），health warnings and messages on tobacco product packaging and labelling＂should be $50 \%$ or more of the principal display areas but shall be no less than $30 \%$ of the principal display areas＂．${ }^{1}$ In other words，it is well－established that＂shall＂denotes an act that is mandated and thus any reading of Article 11 （b）（iv）will signify that there is no requirement to have health warnings covering more than $30 \%$ of the packaging．

8．The current health warnings on tobacco product packaging in Hong Kong already cover $50 \%$ of the two largest surfaces of the packaging，and are therefore in full compliance with FCTC＇s requirement on the health warning size：
＂Packaging and labelling of tobacco products
1．Each Party shall，within a period of three years after entry into force of this Convention for that Party，adopt and implement，in accordance with its national law，effective measures to ensure that：
（a）．．．
（b）each unit packet and package of tobacco products and any outside packaging and labelling of such products also carry health warnings describing the harmful effects of tobacco use，and may include other appropriate messages．These warnings and messages：
（i）shall be approved by the competent national authority，
（ii）shall be rotating，
（iii）shall be large，clear，visible and legible，
（iv）should be $50 \%$ or more of the principal display areas but shall be no less than $30 \%$ of the principal display areas，
（v）may be in the form of or include pictures or pictograms．＂

9．In contrast，the control measures on tobacco product packaging in Hong Kong＇s neighbouring countries rarely require overly large health warnings（see the table）． Hong Kong＇s current regulations not only require that health warnings cover $50 \%$ of both sides of tobacco product packaging，but also require health warnings to be in form of graphics．Therefore，this is already a high standard in comparison．

[^4]Requirements on the Form of Health Warning for Tobacco Product Packaging in Hong Kong＇s Neighbouring Countries

| Country／Region | Form of Health <br> Warning | Percentage of Area of <br> 2 Largest Surfaces |
| :--- | :---: | :---: |
| China | Text | $30 \%$ on both sides |
| Macau | Graphical | $50 \%$ on both sides |
| South Korea | Text | $30 \%$ on both sides |
| Philippines | Graphical | $50 \%$ on both sides |
| Indonesia | Graphical | $40 \%$ on both sides |
| Japan | Text | $30 \%$ on both sides |
| Malaysia | Graphical | $50 \%$（front）／60\％（back） |
| Vietnam | Graphical | $50 \%$ on both sides |
| Singapore | Graphical | $50 \%$ on both sides |
| Taiwan | Graphical | $35 \%$ on both sides |
| Thailand ${ }^{2}$ | Graphical | $85 \%$ on both sides |
| Brunei | Graphical | $75 \%$ on both sides |

## The Example of US and Canada

10．Currently there is no evidence indicating that increasing the area of health warnings on cigarette packs is effective in lowering the smoking rate．

11．Take the example of the United States and Canada．In 2001，Canada became the first country in the world to require the display of health warnings on cigarette packs．Today the area of health warnings takes up $75 \%$ of the two largest surfaces of a cigarette pack．In contrast，the United States only requires tobacco companies to display health warnings in plain text on the sides of cigarette packs．

[^5]Tobacco Association of Hong Kong
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12．The smoking rate in Canada remained as high as $16.1 \%{ }^{3}$ ；while the overall smoking rate in the United States was $14.2 \%{ }^{4}$ in 2012．In addition，the smoking population in the United States is decreasing at the rate of $2.3 \%$ per year；while the rate of decrease in Canada＇s smoking population is only up to around $1 \%$ per year．${ }^{5}$

## The Unexpected Consequence：Illicit Tobacco

13．Enlarging the GHW will give rise to the already serious illicit cigarette trade in Hong Kong．Taking Australia as an example，in December 2012，Australia enlarged the GHW and standardized the pack design for tobacco products．However，a report titled Illicit Tobacco in Australia 2014 written by KPMG UK and published this year shows that the consumption of illicit tobacco in Australia has increased by around $30 \%$ in the past two years to a historic high of $14.5 \% .{ }^{6}$

14．Also，according to reports by different media，almost $50 \%$ of the cigarettes sold in Canada＇s Ontario and Quebec provinces are illicit cigarettes．${ }^{7}$

15．The facts show that overly stringent regulations，such as disproportionately increasing the area of health warnings on tobacco products，would only bring about unexpected consequences．

[^6]16．It is well known that Hong Kong has a very serious problem of illicit cigarette sales． According to the Asia－14 Illicit Tobacco Indicator 2013 published by Oxford Economics last year， $33.6 \%$ of cigarettes sold in Hong Kong are illicit cigarettes， costing the Government HK\＄32 billion in tax revenue．TAHK expects the GHW proposal would only exacerbate the already serious problem of illicit cigarette sales．

17．Of particular concern is the fact that illicit tobacco is being used by cross－border criminal syndicates to finance other illegal activities，including drugs，money laundering and human trafficking．These syndicates are small－time criminals but highly organized gangs．

18．The illicit tobacco trade not only harms Hong Kong＇s rule of law，but also seriously affects the business of over 4，700 hardworking，tax－paying legitimate retailers， which include around 400 newspaper hawkers who make ends meet by selling cigarettes and newspapers．

## Product Information and Consumers＇Rights

19．From consumers＇perspective，overly large health warnings on tobacco product packaging or retail containers would make it difficult for them to obtain product information．For example，as imported cigars and pipe tobacco have limited import volumes and numerous packaging specifications，product information on retail containers and even the authenticity labels are originally designed．Overly large health warnings will make consumers unable to obtain crucial product information．

20．Take the example of the following retail container of cigars．Due to the abundance of counterfeit products in the international market，some of these products may infiltrate the Hong Kong market through different channels．To protect consumers， manufacturers affix different identification labels to the containers to help consumers identify authentic products．


## One of the cigar packs sold in Hong Kong

21．Although brand trademarks have already been largely covered by the current version of health warnings，consumers are still able to determine the product＇s authenticity from the seal and the anti－counterfeit label．If the health warning area is increased from $50 \%$ to $85 \%$ of the two largest surfaces of packaging or retail
 containers according to the Administration＇s proposals，the product will look like the figure on the right．How is it possible for consumers to obtain basic product information？

22．Apart from cigars，some cigarette retail containers in Hong Kong are designed as soft packs（see images below）．The seal on a soft pack of cigarettes has already occupied $15 \%$ or more of the two largest surface areas of the pack；therefore，it is
impossible for manufacturers to comply with the $85 \%$ requirement without obscuring the health warnings and while trying to maintain space for the brand， trademarks and other product information．


## Soft pack designs are seriously affected by the new GHW

23．On the other hand，the papers proposed that the tar and nicotine yields should be presented in a conspicuous place on a side adjacent to the flip－top lid of a cigarette pack．Similarly，the conspicuous places on the sides of a cigarette pack are already printed with product information such as the statement＂no sales to persons under the age of 18 ＂，the name of the manufacturer，consumers＇hotline and the barcode． If the tar and nicotine yields are presented on the sides of cigarette packs， consumers will be unable to clearly obtain such important product information．

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## Smoking Prevalence in Asia

24．Since the Hong Kong Government began conducting smoking control education in the 1980s，basically all citizens，smokers or non－smokers，have already been well aware of the fact that smoking is harmful to health and is addictive．The smoking rate in Hong Kong was reported in 2013 as being $10.7 \%{ }^{8}$ ，which is already one of the lowest rates in Asia，and thus increasing the area of health warnings will not be conducive to lowering the smoking rate．As examples，the smoking rate in Singapore was $13.3 \%$ in $2013,{ }^{9} 18 \%$ in Taiwan in $2013^{10}$ and $22.9 \%$ in South Korea in 2012．${ }^{11}$

## Lack of Knowledge about the Industry＇s Operation

25．The Administration＇s papers state that it plans to table the amendment order in the Legislative Council in the second quarter of 2015 with a view to effecting the new forms and warning pictures／messages in early 2016．＂This should give sufficient lead time for the industry and manufacturers to change their packets．＂This is a groundless assumption due to a lack of consultation and regulatory impact assessment．

26．During the discussion of the Smoking（Public Health）（Amendment）Bill 2005 in April 2005，the industry explained to the Administration in numerous occasions the complexity of the production process of tobacco products and the actual time needed for replacing the packaging．

27．When the Smoking（Public Health）（Amendment）Ordinance 2006 was passed in the Legislative Council on 19 October 2006，the implementation date of the

[^7]Tobacco Association of Hong Kong香港㨫草業聯会
requirements regarding new graphic health warnings and packaging restrictions on tobacco products was postponed to 27 October 2007，in response to the industry＇s request．

28．From consultation，discussion，legislation to implementation，the previous amendments to the smoking control legislation lasted over two years．The Administration discussed with the industry and allowed sufficient time for the industry to co－ordinate with the supply chain，including to replace product packaging designs and to procure materials，as well as to allow time for packaging， transportation and clearing inventory．

29．It is clear that the timetable proposed in the papers has been ill－advised without thorough consideration or consultation with the industry，and without reference to past legislative experience．

## Intellectual Property

30．Article 105 of the Basic Law provides that＂$[t]$ he Hong Kong Special Administrative Region shall，in accordance with law，protect the right of individuals and legal persons to the acquisition，use，disposal and inheritance of property and their right to compensation for lawful deprivation of their property ．．．The ownership of enterprises and the investments from outside the Region shall be protected by law．＂

31．Article 115 of the Basic Law provides that＂$[t]$ he Hong Kong Special Administrative Region shall pursue the policy of free trade and safeguard the free movement of goods，intangible assets and capital．＂

32．Overly large health warnings on tobacco product packaging requirements restrict the freedom of expression of legitimate foreign investors（i．e．tobacco product manufacturers and importers），and restrict trademark owners＇right to use their highly valuable intellectual property．Local and international laws that protect intellectual property may be violated．The implementation of overly large graphic

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health warnings may attract cross－border litigation and damage Hong Kong＇s reputation for its strong rule of law．

## Conclusion

33．The Tobacco Association of Hong Kong is an organization representing the tobacco industry．We hope to utilize members＇understanding of the industry to express our opinions to the Government with a view to assisting the Government to formulate more effective smoking control measures，thereby minimizing the negative impact of relevant regulations．

34．Throughout the years，TAHK advocates a moderate and ordered approach to achieving the long－term smoking control target which is conducive to public health． Regulations or fiscal measures unsupported by data and evidence are not effective and will cause unexpected consequences．

35．Therefore，TAHK urges the Administration to reconsider the necessity and operability of the current proposed amendments to the Smoking（Public Health） （Notices）Order while maintaining communication with the industry and different stakeholders，so as to construct a reasoned approach and ensure its operability．

36．Should the Administration require any information at this state，please contact Ms． Irene Leung at（852） 31718825.

## Tobacco Association of Hong Kong

June 2015

## About Tobacco Association of Hong Kong

The Tobacco Association of Hong Kong was established in 2005 by major participants from the tobacco and related industries who are committed to a collective industry effort to address tobacco－related issues．Founding members are British－American Tobacco Company（HK）Ltd．，Japan Tobacco Inc．，The Pacific Cigar Company Limited，and SUTL Corporation（Hong Kong）Limited．

The Association is committed to establishing an on－going，constructive working relationship and dialogues with the Government and other key stakeholders，and drives the Hong Kong tobacco industry to continuously support important tobacco related issues including youth smoking prevention and anti－illicit cigarette initiative．


[^0]:    ${ }^{1}$ http：／／smokefree．hk／en／content／web．do？page＝pr20170116

[^1]:    ${ }^{2}$ https：／／clinicaltrials．gov／ct2／show／study／NCT02750020

[^2]:    ${ }^{1}$ www．oxfordeconomics．com／publication／download／270433

[^3]:    ${ }^{3}$ http：／／theme．gov．hk／en／theme／bf／smart／

[^4]:    ${ }^{1}$ Source：WHO Framework Convention on Tobacco Control．
    http：／／whqlibdoc．who．int／publications／2003／9241591013．

[^5]:    ${ }^{2}$ Currently subject to legal challenge

[^6]:    ${ }^{3}$ Source：https：／／data．oecd．org／healthrisk／daily－smokers．htm
    ${ }^{4}$ Source：https：／／data．oecd．org／healthrisk／daily－smokers．htm
    ${ }^{5} 19.3 \%$ in 2013， $19.9 \%$ in 2012，20．8\％in 2011 and $20.3 \%$ in 2010 according to Statistic Canada，National Statistics Agency：（See：http：／／www．statcan．gc．ca／tables－tableaux／sum－som／101／cst01／health74b－ eng． htm ）
    ${ }^{6} 1$ llicit Tobacco in Australia 2014 is an independent research report written by KPMG UK．It provides a reliable reference for the consumption of illicit cigarettes in Australia．This report was financially sponsored by Australia＇s Philip Morris Limited，British American Tobacco Australia and Imperial Tobacco Australia．KPMG UK was engaged by the tobacco industry to conduct economic analysis in different countries．The Organization for Economic Co－operation and Development（OECD）takes the view that KPMG UK＇s method of analysis is the most authoritative way of assessing the scale of counterfeit and illicit tobacco trade within the European Union．
    ${ }^{7}$ C．Andrews，＂Bigger Warning Label Requirements Disserve Canadian Consumers And Undermine Property Rights＂，Washington Legal Foundation（2010）（Source：
    http：／／www．wlf．org／publishing／publication detail．asp？id＝2204）

[^7]:    ${ }^{8}$ Source：http：／／www．statistics．gov．hk／pub／B11302532013XXXXB0100．pdf
    ${ }^{9}$ Source：https：／／www．nrdo．gov．sg／docs／librariesprovider3／default－document－library／nrdo－wntd－info－ paper－2015．pdf？sfvrsn＝0
    ${ }^{10}$ Source：
    http：／／www．hpa．gov．tw／English／file／ContentFile／201502140514171717／2014＿Health＿Promotion＿Admi nistration＿Annual＿Report．pdf
    ${ }^{11}$ Source：http：／／www．oecd．org／els／health－systems／Briefing－Note－KOREA－2014．pdf

