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Tobacco plain packaging: global status 2021 update

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Author

World Health Organization

Publication Date

2022

Tobacco Plain Packaging

Global status 2021 update





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Tobacco plain packaging: global status 2021 update

ISBN 978-92-4-005160-7 (electronic version) ISBN 978-92-4-005161-4 (print version)

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Cataloguing-in-Publication (CIP) data. CIP data are available at http://apps.who.int/iris.

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Executive summary

The World Health Organization Framework Convention on Tobacco Control (WHO FCTC)¹ obliges Parties to implement effective packaging and labelling measures (Article 11) and a comprehensive ban (or restrictions) on tobacco advertising, promotion and sponsorship (Article 13). Guidelines for the Implementation of Articles 11 and 13 recommend that Parties consider adopting plain packaging of tobacco products.

The Global Status Update of 2018 outlined the first wave of countries to implement plain packaging, and how they did so. This update outlines how the second wave of countries i.e. Belgium, Canada, Denmark, Israel, Myanmar, Netherlands, Saudi Arabia, Singapore, Slovenia, Thailand, and Türkiye are implementing plain packaging relative to the first wave. Armenia has also amended its legislation but not yet issued regulations.

Plain (or standardized) packaging is defined as "measures to restrict or prohibit the use of logos, colours, brand images or promotional information on packaging other than brand names and product names displayed in a standard colour and font style". The objectives of plain packaging include:

- 1. reducing the attractiveness of tobacco products;
- 2. eliminating tobacco packaging as a form of advertising and promotion;
- 3. eliminating misleading information by addressing package design techniques that may suggest that some products are less harmful than others; and
- 4. increasing the noticeability and effectiveness of health warnings.

These objectives contribute to the broader goal of protecting health by reducing demand for tobacco products.

Plain packaging is recommended to be introduced as part of a comprehensive approach to tobacco control, including large graphic health warnings and comprehensive bans on tobacco advertising, promotion and sponsorship. Although plain packaging will not be able to solve the tobacco epidemic on its own, it should be introduced as part of a comprehensive tobacco control strategy, as proposed in the WHO FCTC.

Certain core elements form part of any plain packaging implementation strategy. However, governments that decide to move ahead with plain packaging can choose different approaches to implementation. This update provides:

- an overview of global progress on the implementation of plain packaging (part 2);
- the key elements of plain packaging legislation (part 3);
- a comparative analysis of the regulations of governments that have implemented plain packaging (part 4);
- an update on litigation related to plain packaging laws (Part 5); and
- examples of plain packaged products (Annex I and Annex II)
- summary of all the legal challenges related to plain packaging (Annex III)

Based on implementation up to and including 21 October 2021.

Introduction

The WHO FCTC obliges Parties to implement a comprehensive package of tobacco control measures.

Demand-reduction measures are included in Part III of the WHO FCTC (Articles 6-14), and comprise price and tax measures, as well as non-price measures. Non-price measures encompass protection from exposure to tobacco smoke; regulation of the contents of tobacco products; regulation of tobacco product disclosures; plain packaging and labelling of tobacco products; education, communication, training and public awareness; tobacco advertising, promotion and sponsorship; and demand reduction measures concerning tobacco dependence and cessation.

Article 11 of the WHO FCTC obliges each Party to adopt and implement *effective* packaging and labelling measures, as part of a comprehensive approach to tobacco control, consisting of:

- measures to prohibit misleading tobacco packaging and labelling; and
- health warnings and messages in the national language, describing the harmful effects of tobacco use, covering 50% or more (but no less than 30%) of the main display areas of tobacco packaging.

WHO FCTC Guidelines for Implementation of Article 11 "are intended to assist Parties in meeting their obligations under Article 11 of the Convention, and to propose measures that Parties can use to increase the effectiveness of their packaging and labelling measures."

The WHO FCTC Guidelines for Implementation of Article 11 include, at paragraph 45:

"Plain packaging

46. Parties should consider adopting measures to restrict or prohibit the use of logos, colours, brand images or promotional information on packaging other than brand names and product names displayed in a standard colour and font style (plain packaging). This may increase the noticeability and effectiveness of health warnings and messages, prevent the package from detracting attention from them, and address industry package design techniques that may suggest that some products are less harmful than others."

The WHO FCTC Guidelines for Implementation of Article 11 also recognize that health warnings may disrupt brand imagery on packaging and decrease attractiveness of the package.^{iv}

1

Article 13 obliges Parties to undertake a comprehensive ban (or restrictions) on tobacco advertising, promotion and sponsorship. The phrase "tobacco advertising and promotion" is defined in Article 1(c) as "any form of commercial communication, recommendation or action with the aim, effect or likely effect of promoting a tobacco product or tobacco use either directly or indirectly."

The Guidelines for Implementation of Article 13vi recognize that:

"15. Packaging is an important element of advertising and promotion. Tobacco pack or product features are used in various ways to attract consumers, to promote products and to cultivate and promote brand identity, for example by using logos, colours, fonts, pictures, shapes and materials on or in packs or on individual cigarettes or other tobacco products."

And recommend as follows:

"Packaging and product design are important elements of advertising and promotion. Parties should consider adopting plain packaging requirements to eliminate the effects of advertising or promotion on packaging. Packaging, individual cigarettes or other tobacco products should carry no advertising or promotion, including design features that make products attractive."

The Guidelines for implementation of Articles 11 and 13 were developed by Parties to the WHO FCTC and adopted by consensus by the Conference of Parties to the WHO FCTC. They are intended to assist Parties in meeting their obligations and to propose measures that Parties can use to increase the effectiveness of their packaging and labelling measures. The Guidelines do not distinguish between different categories of tobacco products in respect of plain packaging.

This brief does not address the evidence underpinning plain packaging, as it is presented in the earlier publication Plain Packaging of Tobacco Products: Evidence, Design and Implementation^{ix} and in materials produced for World No Tobacco Day in 2016.^x

Global progress on implementation of tobacco plain packaging

Global progress on implementation of tobacco plain packaging is outlined in the table below. The dates of relevant legal instruments, the start date of the sell through period (where permitted) and the date of full implementation are included. This publication updates the Global Status of Plain Packaging (2018)^{xi} with implementation up to and including 21 October 2021.

The sell through period is a transition period during which the legal instruments are in force but tobacco products manufactured or imported prior to this date can still be sold even though they do not meet new plain packaging rules. This allows retailers to phase out existing stock prior to full implementation when all packaging must adhere to the new rules. Upon full implementation, it is illegal to sell (at wholesale or retail) products not conforming to plain packaging laws.

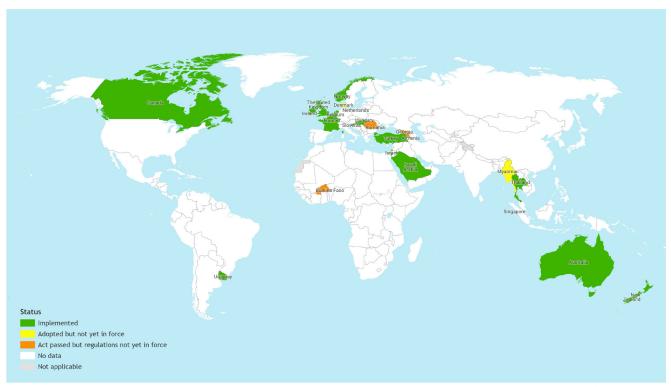
Stage of legislative process	Country	Date legislation enacted	Date Regulations published	Start date of sell through period	Date of full implementation
Plain	Australia ^{xii}	1 December 2011	1 December 2011	1 October 2012	1 December 2012
packaging	Francexiii	24 November 2015	21 March 2016	20 May 2016	1 January 2017
regulations in force	United Kingdom*,xiv	13 March 2014	16 March 2015	20 May 2016	20 May 2017
	New Zealand ^{xv}	14 September 2016	6 June 2017	14 March 2018	6 June 2018
	Norway ^{xvi}	9 December 2016	26 June 2017	1 July 2017	1 July 2018
	Ireland ^{xvii}	10 March 2015	3 October 2017	30 September 2017	30 September 2018
	Hungaryxviii	20 May 2016	16 August 2016	20 May 2017	20 May 2019
	a) New brands/ variants on market registered after 30/4/16 and on market after 19/8/16			a) N/A	a) 20 August 2016
	b) New brands/ variants registered after 30/4/16 and on market before 19/8/16			b) 20 August 2016	b) 20 May 2018
	c) Existing brands			c) 20 May 2017	c) 20 May 2019
	Thailand ^{xix}	2 April 2017	13 December 2018	9 September 2019	8 December 2019
	Uruguay ^{xx}	6 August 2018	21 December 2019		22 December 2019
	Saudi Arabia ^{xxi}	30 November 2018	23 August 2019	1 May 2019	1 January 2020

Stage of legislative process	Country	Date legislation enacted	Date Regulations published	Start date of sell through period	Date of full implementation
Plain	Sloveniaxxii	15 February 2017	5 April 2019	N/A	1 January 2020
packaging	Türkiyexxiii	5 December 2018	1 March 2019	5 December 2019	5 January 2020
Act and Regulations	Belgium ^{xxiv}	5 February 2016	13 April 2019	1 January 2020	1 January 2021
passed	Canadaxxv	24 May 2018	23 April 2019	9 November 2020 (cigars)	7 June 2021
				9 November 2021 (cigarettes and tobacco products intended for use with a device)	7 February 2022
	Singaporexxvi	11 February 2019	1 July 2019		1 July 2020
	Israelxxvii	8 January 2019		8 January 2020	8 January 2020
	Netherlandsxxviii	12 March 2020	20 April 2020	1 October 2020	1 October 2021
	Denmark ^{xxix}	22 December 2020	22 March 2021	1 July 2021 (tobacco products and herb based smoking products)	1 April 2022
			19 April 2021	1 October 2021 (e-cigarettes)	1 October 2022 (e-cigarettes)
	Myanmarxxx	12 October 2021			10 April 2022
Act passed, awaiting	Burkina Fasoxxxi	27 December 2011			
	Romaniaxxxii	12 October 2016			
regulations and entry	Georgiaxxxiii	30 May 2017			
into force	Armeniaxxxiv	13 February 2020			

 $^{^{\}ast}$ United Kingdom of Great Britain and Northern Ireland (hereinafter United Kingdom).

Table updated as of 21 October 2021





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Data Source: Public Health Law and Policies Team Map Production: WHO GIS Centre for Health, DNA/DDI Map Creation Date: 26 October 2021



Elements of plain packaging legislation

In developing legislation for plain packaging, a number of issues are important to consider.

3.1 Enabling provisions

In most cases, governments have elected to amend existing tobacco control legislation in order to oblige or enable a relevant authority to issue regulations on plain packaging.

One issue that arises is how broad the enabling provision should be. Consistent with WHO FCTC Implementation Guidelines, WHO recommends that where plain packaging is in place, it covers all categories of tobacco products.xxx In this context, an enabling provision might:

- authorize or require a public agency to issue regulations or a decree;
- cover all categories of tobacco products (even if regulations will initially only cover some categories);
- authorize or compel standardization of product packaging; and
- authorize or compel standardization of the form of the actual tobacco product (e.g. how a cigarette or cigar can look).

Broad enabling provisions can empower the relevant authority to issue detailed regulations and to amend them as circumstances require. If in line with normal domestic processes, a broad delegation allows for amendments without seeking parliamentary approval and flexibility to react in a timely manner to changed circumstances. The breadth of the definition of "tobacco products" adopted for the purpose of the enabling provision should also be considered.

3.2 Objectives of plain packaging

Clearly setting out the objectives of plain packaging legislation is good practice and can strengthen a government's legal position in the event of litigation challenging plain packaging laws.** In this context, there is merit to setting out objectives officially during policy and legislation making processes.

Some plain packaging legislation includes detailed objectives linked to Articles 11 and 13 of the WHO FCTC and the Guidelines for Implementation, including references to policy objectives.

3.3 Trademarks

As plain packaging laws would restrict the use of trademarks, governments may wish to explicitly address the relationship between the plain packaging law and trademark law. This could be done, for example, in the plain packaging legislation itself, or by amending trademark law. Whether this is desirable will depend on circumstances unique to each jurisdiction, including how the plain packaging law affects trademark law and vice-versa.

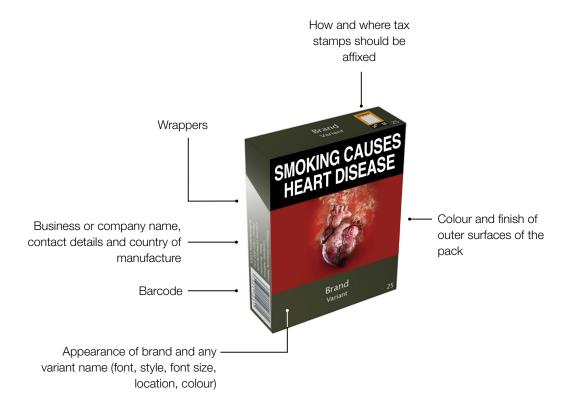
3.4 Features to be standardized

In plain packaging laws passed to date, specific features of packaging and products have been standardized or prohibited. Whether there is merit to standardizing or prohibiting these features in legislation, as opposed to regulations, will depend on domestic circumstances.

3.4.1 Features of packaging to be standardized

- Colour of outer and inner surfaces of the pack;
- Finish of colour of outer and inner surfaces of the pack;
- Appearance of brand and any variant name (font, style, font size, location, colour);
- Business or company name, contact details and country of manufacture;
- Materials and adhesives;
- Shape and size of the pack;
- Type of lid and how it opens;
- Pack linings;
- Wrappers;
- Barcodes;
- Health warnings (text and pictorials, size and location on pack, time and period of rotation); and
- How and where tax stamps should be affixed.

This is illustrated by the mock-ups of a standardized cigarette packet below.





In addition, standardization of packaging may apply differently to different categories of tobacco products. For example, standardized packaging for cigarette packets may require: that each packet have a flip top lid; that barcodes or certain text must not appear on the front or back surface; or that the packet must contain a minimum and/or maximum number of cigarettes. Those requirements would not generally apply to, for example, the packaging of hand-rolling tobacco, which instead may be required to be made of a specific material and for tabs for closing the package to be of a standardized material and colour. Further, where cigar tube packaging is standardized, the material, closing mechanism and placement of warnings required are likely to be different than for standardized packaging of a cigar box.

With respect to emerging tobacco products, heated tobacco products (along with devices) are included in the scope of plain packaging regulations in Canada. **COLOR E-cigarettes have also been included in the scope of plain packaging in Israel and Denmark.**I, In New Zealand, the legislation enables standardized packaging for regulated products i.e. tobacco products, vaping products, or herbal smoking products.**Iii However, the Smokefree Environments and Regulated Products Regulations (2021) only stipulate plain packaging requirements for tobacco products (and not heated tobacco products) i.e. cigarettes, loose or pipe tobacco, and cigars.**Iiii

3.4.2 Features of packaging to be prohibited

Some laws include a general prohibition of any feature on tobacco packaging or products that is not authorized by law. Such a general clause prevents uncertainty where features not addressed explicitly by plain packaging laws are concerned and limits manufacturers' scope to introduce promotional features that circumvent the law. Features include:

- Embellishments on the pack;
- Pack inserts and onserts;
- Windows;
- Scents and sounds;
- Features designed to change after retail sale (e.g. inks designed to appear gradually over time, panels designed to be scratched off to reveal an image, or removable tabs);
- Techniques aimed at undermining the neutrality and uniformity of the packaging units; and
- Use of other communications technologies as part of the packaging.

3.4.3 Features of products to be standardized

In some jurisdictions the appearance of tobacco products themselves has been standardized in plain packaging regulations. Features that have been standardized include the following:

Cigarettes:

- Colour and finish of the paper case;
- Colour of filters and tips;
- The appearance of any brand and variant name (font style, size, location, colour); and
- Any alphanumeric codes.

Cigars:

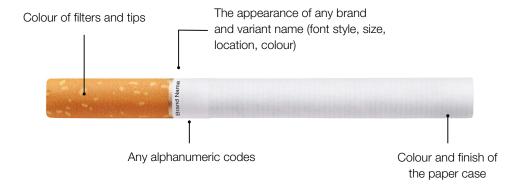
- The cigar band; and
- Appearance of any brand and variant names on cigars (font style, font size, location, colour).

Hand-rolling tobacco:

- Colour and branding on roll-your-own tobacco paper; and
- Sealing tape.

Tobacco products to be used with a device (e.g. tobacco sticks inserted into a device for heating tobacco)

- Colour of filters and tips;
- Colour and finish of the paper case; and
- Ventilation holes do not form any word, image or design.





Source: Images of cigars based on Consultation on "Plain and Standardized Packaging" for Tobacco Products Potential Measures for Regulating the Appearance, Shape and Size of Tobacco Packages and of Tobacco Products. Document for Consultation, May 2016, p. 23

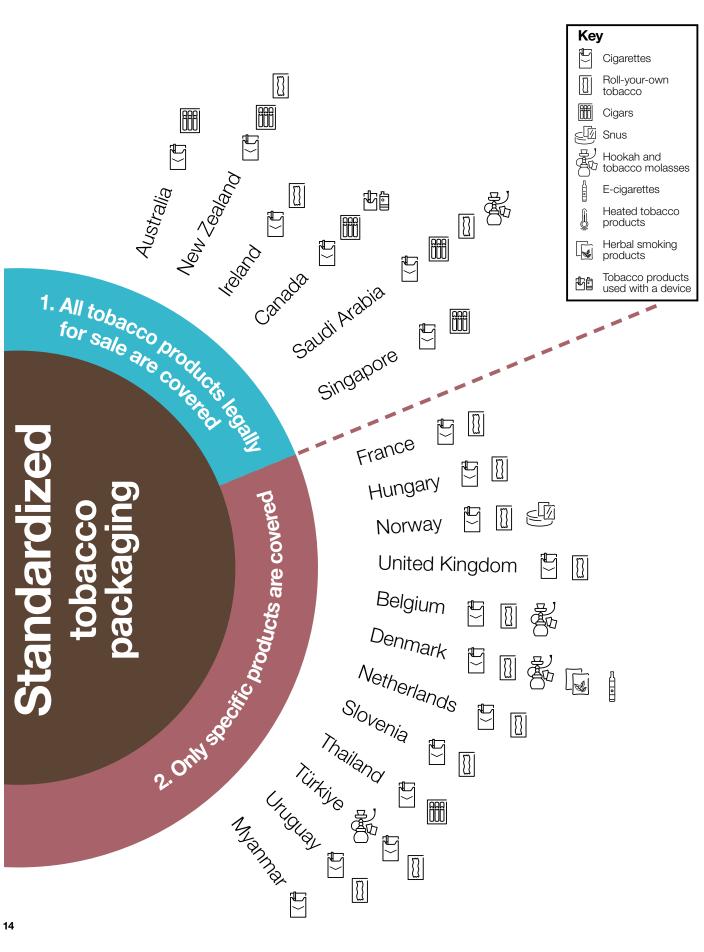
PART 4

Comparison of plain packaging laws

This section contains a brief comparative analysis of the plain packaging legislation and regulations (or other subsidiary legal instruments) of the first wave of countries outlined in the Global Status Update of 2018^{xi}, with the second wave of countries i.e. Belgium, Canada, Denmark, Israel, Myanmar, Netherlands, Saudi Arabia, Singapore, Slovenia, Thailand, and Türkiye.^{xliv}

Comparison of plain packaging laws

A review of countries where plain packaging is in force or where enabling provisions have been enacted.



Plain packaging laws in force

Commonalities and differences of plain packaging laws in force are summarized below (details in Part 4.2)



Commonalities in features that are:



Standardized

- Background colour (Hungary different colour)
- Brand and variant name (Hungary different colour; Singapore - different font; Myanmar and Thailand different size)
- Matt finish for packaging
- Business or company name (Hungary different colour)
- Manufacturer identity and principal place of business
- Bar code
- Producer name and address
- Wrappe
- Lid, lining and material (except Australia and Canada)
- Combined health warnings



Prohibited

- Embellishments inside and outside the pack
- Marks and trademarks (except NZ)
- Features designed to change after retail sale (except Hungary)
- Characteristic noises or scents of packs (except Hungary)
- Emission yield statements on packs (except NZ and France)

2

Differences in permitted/prohibited features

Different fonts



Health warnings differ in size, type of product and the surface where it appears



Origin marks



Locally made product statements



Fire risk statements



Consumer contact telephone numbers



For cigarette packs, the colour of inner surface



Display of qualitative information on relevant constituents and emissions.



Standardized features of tobacco products

Australia, France, Hungary, Ireland, New Zealand, Norway, United Kingdom, Canada, Saudi Arabia, Singapore, Slovenia and Thailand

White casing colour (All countries)

Matt casing finish (Norway, France, United Kingdom, Myanmar, Canada and Saudi Arabia)

Alphanumeric codes on cigarettes (Australia, New Zealand, France, United Kingdom, Myanmar and Singapore)

Ventilation holes may not form any word, image or design (Canada)

Brand, variant, business or company names (Except not permitted in Australia and NZ)

Australia, Ireland, New Zealand, Singapore and Canada



4.1 St pr

Standardized tobacco product packaging

The plain packaging legislation of Australiaxiv, New Zealandxivi and Irelandxivi amongst the first wave of countries and regulations of Canadaxivii, Saudi Arabiaxiix, and Singaporel in the second wave cover all tobacco product packaging. Some general provisions govern all categories of tobacco product packaging. Other particular provisions govern specific product categories. For example:

- The Australian legislation contains requirements for standardization that are specific to the packaging of cigarettes and cigars.

 □
- The Irish legislation includes specific requirements for standardized packaging of cigarettes and roll your own tobacco.^{III}
- The New Zealand legislation includes specific requirements for cigarettes, loose and pipe tobacco and cigars.^{III}
- The Canadian Tobacco Products Regulations (Plain and Standardized Appearance) contain requirements for standardization that are specific to the packaging of cigarettes, little cigars, cigars, and tobacco products used with a device. IV
- The Saudi Arabia Plain Packaging for Tobacco Products Regulations, stipulate requirements for the packaging of tobacco products; including cigarettes, cigar, tobacco molasses, loose tobacco, and similar tobacco products.

 ▼
- The Singapore (Appearance, Packaging and Labelling) Regulations, standardizes packages of cigarettes, cigars, and other tobacco products.^M

The enabling provisions contained in other legislation, which allow the introduction of plain packaging in Burkina Faso, Canada, Georgia, Hungary, Norway, Romania, Thailand and the United Kingdom, cover all tobacco product packaging.[™]

There are differences in scope within enabling provisions. For example:

- The Norwegian Act allows the Ministry of Health to issue regulations prescribing requirements for corresponding standardization of tobacco equipment and tobacco substitutes and to exempt categories of tobacco products. Mili
- The Slovenian Act applies broadly to all tobacco products but includes specific regulation of key elements of, and enables the Minister for Health to lay down detailed conditions for, the appearance of packaging for cigarettes and roll your own tobacco.
- The Romanian enabling provision allows regulations for plain packaging "where justified on public health grounds.
- The Thai Act allows the Minister of Health to issue regulations on the advice of the National Tobacco Products Control Board.[™]
- The Danish Act allows for the introduction of plain packaging for tobacco products, herb-based smoking products, and electronic cigarettes by authorizing the Danish Ministry of Health to issue specific rules on the standardization. [XII]

In practice, not all governments have covered all categories of tobacco product packaging in regulations, even where the legislation makes provision to cover all tobacco products. The regulations in force to date in France, Hungary, Norway and the United Kingdom only standardize certain categories of tobacco product packaging:

Hungary, France and the United Kingdom standardize only the packaging of cigarettes and roll-your-own tobacco. kiii

- Norway standardizes the packaging of cigarettes, snus and roll-your-own tobacco. Ixiv
- Denmark standardizes tobacco products but excludes cigars and pipe tobacco. by

Burkina Faso, Georgia, Romania, and Armenia have not yet issued regulations.

Plain packaging requirements for smokeless tobacco product packaging (chewing tobacco, tobacco for nasal and oral use) are included in the legislation of Australia and Ireland (as smokeless tobacco products fall within the definition of "tobacco products" to which plain packaging Acts apply) and of Norway (which applies to snus). Out of the second wave of countries, in Saudi Arabia the plain packaging regulations include requirements for tobacco molasses.^{bxvi} In Türkiye, the plain packaging regulations also include conditions for hookah and non-flavoured hookah products.^{bxvii}

4.2

Comparison of plain packaging laws in force

Commonalities and differences of plain packaging laws in force are summarized below. The Annex contains pictorial examples of plain tobacco packages in these jurisdictions.

4.2.1

Commonalities

The following common standardized features of tobacco packages are present in the plain packaging laws of the above-mentioned countries:

- Standardized background colour: Pantone 448C^{|xv|ii|} (except Hungary where Pantone 448M is required)^{|xix|}
- Standardized brand name: maximum font size 14 (except Singapore where uniform font size of not more than 5 millimetres and Myanmar and Thailand where the brand or variant should not exceed 8 millimetres in height)^{lixx} and Pantone Cool Grey 2C^{lixxi} (except Hungary where Pantone Cool Grey 1M is required^{lixxii}
- Standardized variant name: maximum font size 10 (except Singapore 3.5 millimetres for font size) in Pantone Cool Grey 2C^{boxiii} (except Hungary where Pantone Cool Grey 1M is required)^{boxiv}
- Matt finish for packaging | Matt finish finish for packaging | Matt finish f
- Business or company name allowedboxi (except Hungary, allows only the registered name of manufacturer or distributor)
- Manufacturer identity and principal place of business | Manufacturer identity and principal place of business
- Standardized bar code: may be printed on the pack Davini
- Standardized producer name and address: may be printed on the packboxix
- Standardized wrapper: transparent, neither coloured nor marked, with a plain tear striplixx
- Cigarette packs may only have a hinged flip-top lid at the top and back, and they must have a lining consisting of a silver coloured foil with a white paper backing. Packs may be produced using carton or soft material (except Australia and Canada where the requirement is rigid cardboard). boxi
- Combined health warnings (concurrent use of textual and pictorial warnings) are required on the front and back of pack in colour in the national language(s)^{locoxii}

Common prohibited features of tobacco product packaging include the following:

- Ban on embellishments inside and outside the pack backbacking
- Prohibition of marks and trademarks other than as regulated vector (except New Zealand where there is no express prohibition of marks and trademarks other than as regulated) or permitted or permitted to the control of trademarks other than as regulated.
- Prohibition of features designed to change after retail sale (except Hungary whose regulations do not address such features). For example, in Saudi Arabia such characteristics may include but are not limited to, thermochromic ink, visibility delayed ink or decorations, inks only visible when exposed to certain light spectra, images that can only be visible by scratching or wrapping, or easily removed parts.)
- Prohibition of characteristic noises or scents of the pack (except Hungary whose regulations do not address characteristic noises or scents of the pack)
- Prohibition of emissions yield statements on packs, locavilial for example specific levels of tar, nicotine and carbon monoxide, (except New Zealand and France where there is no express prohibition, but emissions yield statements are not included in permitted text). An explicit prohibition has also not been observed in the second wave of countries.

4.2.2 Differences

Differences in the required or prohibited features of tobacco product packaging include:

- Different fonts are required, either Lucida Sans (Australia, New Zealand, Canada, Uruguay)^{lxxxix} or Helvetica (France, Hungary, Ireland, Norway, United Kingdom, Belgium, Netherlands, Türkiye)^{xc} or Pyidaungsyu (Myanmar)^{xci} or TH Sarabun PSK (Thailand)^{xcii} or Arial (Singapore)^{xciii}.
- Health warnings must be of different sizes depending on the country, the type of product and the surface on which the warning appears.
- Origin marks are permitted and standardized (Australia, New Zealand, Myanmar)^{xciv}, required but not standardized (Hungary, Norway, Thailand)^{xcv} or prohibited (France, Ireland, United Kingdom)^{xcvi}.
- Locally made product statements are permitted and standardized (Australia)^{xcvii}, prohibited (France, Hungary, Ireland, United Kingdom)^{xcviii} or not addressed expressly (New Zealand, Norway, and the second wave of countries).
- Fire risk statements are permitted and standardized (Australia)^{xcix}, prohibited (France, Hungary, Ireland, United Kingdom)^c or not addressed expressly (New Zealand, Norway, and the second wave of countries).
- Consumer contact telephone numbers are permitted and standardized (Australia, Ireland, Norway, France, United Kingdom)^{ci}, permitted but not standardized (New Zealand)^{cii} or prohibited (Hungary)^{cii}.
- For cigarette packs, the colour of the inner surface must be white or Pantone 448C (France, Ireland, Myanmar, Norway, United Kingdom, and Slovenia)^{civ}, only white (Australia, Hungary, Myanmar, Thailand, Singapore)^{cv} or is not regulated (New Zealand).
- Display of qualitative information on relevant constituents and emissions^{cvi} is required and standardized (Australia, France, Hungary, New Zealand, United Kingdom and Ireland)^{cvii}, or not required (Norway).
- Uruguay stipulates a single presentation of tobacco products (i.e. one brand variant). CVIII
- Thailand and Myanmar prohibit display of a QR code or any other electronic symbol other than a bar code for payment or inventory information. cix

4.2.3

Comparison of standardized features of tobacco products

Cigarettes

Legislation and/or Regulations implemented in the first wave of countries in Australia, France, Hungary, Ireland, New Zealand, Norway and the United Kingdom, in the second wave of countries: Canada, Saudi Arabia, Singapore, Slovenia and Thailand, standardize the appearance and labelling of cigarettes as follows:

- Australia, New Zealand, Ireland, the United Kingdom, Hungary, Norway, France, Canada, Singapore, Slovenia, and Thailand require the paper casing to be white or white with an imitation cork tip (on the filter at the end not intended for lighting).
- Myanmar, Norway, France, Canada, the United Kingdom, and Saudi Arabia require the paper casing to have a matt finish.^{cxi}
- Australia and New Zealand prohibit brand, variant, business or company names from appearing on cigarettes, which are permitted and standardized by the other countries.^{cxii}
- Canada requires that the paper that a cigarette is made of, including any tipping paper, may have ventilation holes that do not form any word, image or design.^{cxiii}
- Alphanumeric codes on cigarettes are permitted and standardized by Australia, Myanmar, New Zealand, France, the United Kingdom, and Singapore, prohibited in Hungary and not addressed by Ireland or Norway. CXÍV

Cigars

The Global Status Update of 2018 compared the legislation and/or regulations implemented for the standardization of the appearance and labelling of cigars in Australia^{cxv}, Ireland^{cxvi} and New Zealand.^{cxvii} Amongst the second wave of countries, Singapore and Canada standardize the appearance and labelling of cigars as follows:

- A single adhesive cigar band is permitted, and its characteristics standardized. Cavillia
- Text indicating the country of origin on the cigar band is permitted and standardized.
- In Australia, brand, variant, business or company names on the cigar band are permitted and standardized. New Zealand permits and standardizes brand and variant names and the Irish legislation does not address this.
- Australia permits and standardizes an alphanumeric code and covert mark on the cigar band. New Zealand does not permit, and Ireland does not address, these features
- Singapore requires the cigar tube to either be cylindrical in shape, with one or both ends that are tapered or rounded; or rectangular in shape. CXIX

PART 5 Litigation

The second wave of countries that have implemented plain packaging benefited from the lessons learned in Australia^{cox}, the United Kingdom^{coxi}, France^{coxii}, Ireland^{coxiii} and Norway^{coxiv}. These experiences included substantial legal challenges to plain packaging laws.

Out of the second wave of countries analysed for this update, only Belgium's plain packaging regulations were challenged (by British American Tobacco (BAT)). The grounds of challenge against the Belgian Royal and Ministerial decree were not novel or innovative claims but reiterated challenges that have been dismissed or unsuccessful in other countries (right of property, freedom of trade, and freedom of speech). The Council of State dismissed BAT's interim application for suspension and execution of the Royal Decree and Ministerial Order. The Court held that as the use of the word marks were allowed, it could not be considered that standardisation of packaging would irreversibly damage the reputation of the company in the competitive market.

Of broader relevance, in *Australia – Tobacco Plain Packaging* coxi, a World Trade Organization (WTO) Panel found that Australia's plain packaging laws were consistent with WTO law. In this context, the Panel concluded that Australia's approach was contributing to the goal of reducing the use of and exposure to tobacco products. The Panel found that Australia's plain packaging law does not unjustifiably interfere with use of trademarks in the course of trade and is not more trade restrictive than necessary to protect human health. The Panel report was appealed by Honduras and the Dominican Republic. On 9 June 2020, the Appellate Body issued its report and upheld the panel's findings, including that plain packaging is "apt to, and does, contribute" to Australia's objective of improving public health by reducing tobacco consumption and exposure to tobacco smoke. Coxvii Australia's plain packaging laws are the only laws to have been challenged through WTO dispute settlement.

It is also worth noting that governments have successfully defended tobacco industry claims on other tobacco control measures on similar grounds, which may be relevant to plain packaging. Annex II to this document provides a snapshot of all the relevant litigation.

Annex I

Examples of plain tobacco packages

United Kingdom



Source: Action on Smoking and Health

France



Source: © Alliance contre le tabac

Hungary



Source: FCTC Implementation Database

New Zealand



Source: © New Zealand Ministry of Health

Australia



Source: © Commonwealth of Australia

Ireland



Source: Irish Cancer Society

Norway



Source: © Helsedirektoratet (Norwegian Directorate of Health)

Saudi Arabia



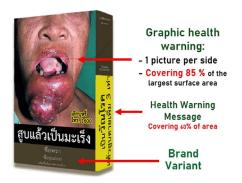
Source: Saudi Food and Drug Authority

Türkiye



Source: Department of Tobacco and Alcohol, Ministry of Agriculture and Forestry

Thailand



Source: Ministry of Public Health, Thailand

Slovenia



Source: Ministry of Health, Slovenia

Belgium



Source: Health Belgium

Canada



Source: Health Canada

Netherlands



Source: Ministry of Health, Wellbeing and Sports

Myanmar



Source: Ministry of Public Health Notification

Singapore



Source: Ministry of Health, Singapore

Uruguay



Source: Uruguay Decree

Annex II

Examples of other products in plain packages

Canada

Package of Heatsticks



Source: Health Canada

Norway

Snus box



Source: Norwegian Ministry of Health and Care Services

Canada

Device Packages



Source: Health Canada

Singapore

Roll-your own Tobacco



Source: Ministry of Health, Singapore

Türkiye

Nargile pack





Source: Department of Tobacco and Alcohol, Ministry of Agriculture and Forestry

Annex III

Brief summary of legal challenges related to plain packaging before domestic and international courts

Domes	Domestic Courts				
S. No.	Country/Case Name/Date of Decision	Facts, Issue, and Decision			
1.	Australia	Facts and Issue			
	JT International SA. v. Commonwealth of Australia Decided on: 15 August 2012	The tobacco industry challenged the constitutionality of the Tobacco Plain Packaging Act 2011 (Cth) (TPP Act), on the ground that the Act would amount to an acquisition of their intellectual property rights and goodwill contrary to the guarantee provided under s51(xxxi) of the Constitution.			
		Decision			
		The High Court of Australia (6:1) dismissed the claims on the basis that the conditions in the TPP Act related to the presentation and packaging of tobacco products, and did not result in the accrual of a benefit of "proprietary character" to the Commonwealth that would constitute an "acquisition".			
		Hayne and Bell JJ., observed that the requirements of the Act were no different from any other legislation which aims to educate the reader about the uses of a product. Even legislation as extensive as the TPP Act, would not result in acquisition of property.			

Domes	Domestic Courts				
S. No.	Country/Case Name/Date of Decision	Facts, Issue, and Decision			
2.	France	Facts and Issue			
	I. Decision of the Constitutional Council, 21 January 2016 ^{cxxix} II. Société JT International SA, Société d'exploitation industrielle des tabacs et des allumettes, société Philip Morris France SA and others Decided on: 23 December 2016 ^{cxxx}	Plain packaging was introduced in France as part of a legislation to modernize the health system. Deputies and senators challenged this law before the Constitutional Council, in particular plain packaging on the following grounds: (i) the neutral package violated the right of property and prevented normal exploitation of the trademark; (ii) the obligation to market tobacco in "neutral packages" was neither justified nor proportionate to the objective of protecting public health; (iii) resulted in disproportionate interference with the freedom of free enterprise.			
		Decision			
		The Constitutional Council held that the requirement for plain packaging was in conformity with the Constitution. The Council observed that the requirement only intended to deprive the products of 'a form of advertising likely to encourage consumption' and did not result in any disproportionate interference with the right to property and the freedom of enterprise. (II) Legal actions were also initiated before the Council of State against the Decree specifying rules for implementation of plain packaging and the Administrative Order specifying the technical			
		 details. The Council of State dismissed all the claims, on the following basis: Ownership of trademark rights: The contested provisions do not impact the ownership of tobacco trademarks, as the provisions only regulate conditions of exercise of trademark rights. Proportionality: The Council noted that the contested provisions aimed to reduce the consumption of tobacco products and in light of the studies and expert reports cited by the Minster of Health did not amount to an excessive and disproportionate burden. Freedom of expression: The ban to affix figurative and semi-figurative marks on the packaging of cigarettes and hand-rolling tobacco pursues a legitimate aim of protecting public health. Thus, it responds to a pressing social need and does not disproportionately infringe on the freedom of expression of the applicants. 			

Domes	Domestic Courts				
S. No.	Country/Case Name/Date of Decision	Facts, Issue, and Decision			
3.	United Kingdom (I) R (British American Tobacco & Ors.) v. Secretary of State for Health High Court (III) R (British American Tobacco & Ors.) v. Secretary of State for Health Court of Appeals (Court of Appeals)	Facts and Issue The Standardised Packaging of Tobacco Products Regulations were introduced on 19 th March 2015. The tobacco companies attacked the Regulations deploying the full gamut of challenges ranging from international law through EU law and human rights law. The High Court clubbed the grounds of challenge, <i>inter alia</i> , into the following challenges: (a) Legality of the EU Tobacco Products Directives; (b) The manner in which evidence submitted by the tobacco industry should be treated;			
		 (c) Proportionality of the measures: - the Regulations would fail to be suitable and appropriate to achieve their objective; - the Regulations were not "necessary" and less extreme measures existed; - the Regulations amount to an intolerable and unlawful interference with the tobacco companies' private law rights of property; (d) Violation of the principle of respect for property; (e) Technicalities relating to the legality of the Regulations; 			
		The High Court dismissed all the grounds and held that the Regulations were lawful. Aggrieved, the Tobacco companies filed an appeal before the Court of Appeals. The Court of Appeals affirmed the High Court's decision that the Regulations were within the powers of the UK Government.			
4.	Ireland	Facts and Order			
	JTI v. Minister for Health, 9 November 2016 ^{cxxxiii}	The Public Health (Standardised Packaging of Tobacco) Act was enacted in March 2015. As in the UK, tobacco companies argued that plain packaging was unlawful because it restricted free movement of goods. The Irish claim was not pursued after the ECJ ruled in favour of the UK on this point and upheld the 2014 EU Tobacco Products Directive.			

Domes	Domestic Courts				
S. No.	Country/Case Name/Date of Decision	Facts, Issue, and Decision			
5.	Norway	Facts and Issue			
	Swedish Match v The Ministry of Health & Care Services, 6 November 2017	Swedish Match filed a petition before the Oslo County Court seeking an injunction against the implementation of plain packaging regulations for snuff (snus) sold in Norway.			
		The question in this case was two-fold: (i) whether standardized packaging for snuff (snus) was a necessary measure; (ii) whether standardized packaging for snuff (snus) was proportional given that the product was a harm-limiting alternative to cigarettes, and the State did not require standardized packaging for e-cigarettes.			
		Decision			
		The Court observed that the State enjoyed a wide margin of appreciation in the area of health. In fact, scientific uncertainty about the potential for damage and the risk of the products to which the restrictions apply, provided a larger margin of discretion than would otherwise be available. Further, e-cigarettes were a new product category and little research was available on any harm related to its use at the point. The Ministry of Health acknowledged that standardized packaging would be introduced for e-cigarettes if extensive use was detected amongst youth. Thus, it was held that the State proved that the introduction of standardized packaging for snus was a necessary measure and the objectives could not be attained by using less comprehensive measures or restrictions. Swedish Match filed an appeal against the County Court's order,			
	D. J. C.	which was dismissed by the Oslo Court of Appeal.			
6.	Belgium British American Tobacco Belgium, et al. v. Belgium, Conseil d'Etat, 18 December 2019 ^{cxxxvi}	Facts and Issue Belgium's plain packaging regulations were challenged by British American Tobacco. The grounds of challenge against the Belgian royal and ministerial decree were not novel or innovative claims but reiterated challenges that were dismissed or unsuccessful in other countries (right of property, freedom of trade, and freedom of speech).			
		The Applicants applied for interim relief before the Council of State.			
		Decision			
		 The Council of State held that the urgency of the application was not established: The contested orders do not entail a ban on all use of intellectual property rights for tobacco products. The new pack format allows for registered word marks; Standardization of packaging would apply uniformly to all the players in the market and not lead to increased competition as alleged; The transitional period of six months was not considered short for adapting to the requirements of the contested orders. 			

International Courts and Tribunals				
S. No.	Forum/Case Name/Date of Decision	Facts, Issue, and Decision		
Europe	ean Court of Justice			
1.	The Queen on the Application of Philip Morris Brands SARL et al. v. Secretary of State for Health, Case C-547/14, Court of Justice of the European Union, 4 May 2016 CANCOLONIA STATE OF THE PROPERTY OF THE P	Philip Morris (PMI) and British American Tobacco (BAT) initiated proceedings against the Secretary of Health, United Kingdom, challenging the validity of a number of provisions of the European Tobacco Products Directive (EU TPD) and their transposition into national law. It was submitted that the EU TPD infringed provisions of the Treaty on the Functioning of the European Union (TFEU) and the Charter of Fundamental Rights of the European Union. The High Court of Justice of England and Wales found these arguments 'reasonably arguable' and referred questions to the CJEU for a preliminary hearing. The question before the CJEU was whether Article 24(2) of the EU TPD permitted Member States to adopt more stringent rules in relation to the standardization of the packaging of tobacco products. [This summary is limited to the challenge raised with respect to standardisation of the packaging of tobacco products]. Decision The Court held that Article 24(2) of the EU TPD permitted Member States to introduce further requirements solely for aspects of		
		packaging of tobacco products that were not harmonized by the EU TPD.		
Investi	ment Law			
1.	Australia	Facts and Issue		
	Philip Morris v. Australia, PCA Case, 17 December 2015 (2007)	Philip Morris Asia brought a claim against Australia under a bilateral investment treaty between Australia and China (Hong Kong Special Administrative Region). Philip Morris Asia sought compensation for losses it claimed were caused by plain packaging.		
		The core arguments made by Philip Morris were that plain packaging resulted in indirect expropriation of its property rights (on grounds that the measure has an effect equivalent to expropriating property rights) and unfair and inequitable treatment (on grounds that the measure is arbitrary and unreasonable).		
		Decision		
		Australia had argued that the claim should be dismissed on jurisdictional grounds. The Tribunal agreed that when an investor changed its corporate structure to gain the protection of an investment treaty once a dispute was foreseeable, it amounted to an abuse of right. Accordingly, the claims were found inadmissible.		

Interna	International Courts and Tribunals				
S. No.	Forum/Case Name/Date of Decision	Facts, Issue, and Decision			
2.	Uruguay	Facts and Issue			
	Philip Morris v Uruguay, ICSID Case, 8 July 2016 CASE,	In 2010, Philip Morris Brands Sàrl and Philip Morris Products SA (Swiss companies in the Philip Morris group) used the Switzerland-Uruguay bilateral investment treaty to challenge tobacco control measures that had been introduced by Uruguay.			
		 The two tobacco control measures at issue in the case were: '80/80 Graphic health warnings'- increase in the size of graphic health warnings appearing on cigarette packages from 50% to now cover 80% of the front and back surfaces of cigarette packages. 'Single presentation requirement'- precluding tobacco manufacturers from marketing more than one variant of cigarette per brand family. 			
		Philip Morris claimed that the tobacco control measures amounted to indirect expropriation of their intellectual property (trademarks) and business and were introduced in breach of the treaty's fair and equitable treatment obligation.			
		Decision			
		In July 2016, the Tribunal found in Uruguay's favour and dismissed the claim. The Tribunal unanimously held that the measures did not expropriate the trademarks or business of Philip Morris, and the majority of the Tribunal found that Philip Morris was provided with fair and equitable treatment.			
		In relation to the expropriation claim, the Tribunal found no expropriation on the facts because neither of the challenged measures substantially deprived Philip Morris of its investment. However, the Tribunal also went on to hold that there was no expropriation because the measures were a valid exercise of Uruguay's police powers to protect public health.			

Intern	ational Courts and Tribunals				
	Forum/Case Name/Date of Decision	Facts, Issue, and Decision			
World	World Trade Organization				
1.	Australia	Facts and Issue			
	Australia- Certain Measures Concerning Trademarks, Geographical Indications and Other Plain Packaging Requirements Applicable to Tobacco Products and Packaging Australia- Certain Measures Concerning Trademarks, Geographical Indications and Other Plain Packaging Requirements Applicable to Tobacco Products and Packaging Australia- Certain Measures Concerning Trademarks, Geographical Indications and Other Plain Packaging Requirements Applicable to Tobacco Products and Packaging Australia- Certain Measures Concerning Trademarks, Geographical Indications and Other Plain Packaging Requirements Applicable to Tobacco Products and Packaging Australia- Certain Measures Concerning Trademarks, Applicable to Tobacco Products and Packaging Australia- Certain Measures Concerning Trademarks, Applicable to Tobacco Products and Packaging Australia- Certain Measures Applicable to Tobacco Products and Packaging Australia- Certain Measures Applicable to Tobacco Products and Packaging Australia- Certain Measures Applicable to Tobacco Products and Packaging Australia- Certain Measures Applicable to Tobacco Products Applicable to Tobacco Produc	Cuba, the Dominican Republic, Honduras, and Indonesia challenged Australia's Tobacco Plain Packaging Act. The main grounds for challenge against plain packaging were: (i) breached WTO's Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS Agreement) by failing to provide protection of trademark rights, including by unjustifiably encumbering the use of trademarks; (ii) breached WTO's Agreement on Technical Barriers to Trade (TBT) because it constituted a "technical regulation" that was "more trade-restrictive than necessary to fulfill a legitimate objective".			
		Panel Report (28 June 2018)			
		The Panel dismissed the claims. It was held that Australia's approach was contributing to the goal of reducing the use of and exposure to tobacco products. Further, the Panel found that Australia's plain packaging law does not unjustifiably interfere with use of trademarks in the course of trade and is not more trade restrictive than necessary to protect human health.			
		The Panel report was appealed by Honduras and the Dominican Republic.			
		Appellate Body Report (9 June 2020)			
		The Appellate Body issued its report and upheld the panel's findings, including that plain packaging is "apt to, and does, contribute" to Australia's objective of improving public health by reducing tobacco consumption and exposure to tobacco smoke.			

Endnotes

- World Health Organization Framework Convention on Tobacco Control, May 21 2003, 42 ILM 518 (2003) available at: http://apps.who.int/iris/bitstream/handle/10665/42811/9241591013.
 pdf?sequence=1
- ii. Guidelines for implementation of Article 11 of the WHO Framework Convention on Tobacco Control (decision FCTC/COP3(10)) November 2008 available at: https://fctc.who.int/publications/m/item/packaging-and-labelling-of-tobacco-products
- iii. Guidelines for Implementation of Article 11 of the WHO FCTC, (see endnote ii), paragraph 1
- iv. Guidelines for implementation of Article 11 of the WHO FCTC (see endnote ii), paragraph 16
- v. Restrictions proposed in accordance with Article 13.3 of the WHO FCTC (see endnote i)
- vi. Guidelines for Implementation of Article 13 of the WHO Framework Convention on Tobacco Control, (decision FCTC/COP3(12)) available at: https://fctc.who.int/publications/m/item/tobacco-advertising-promotion-and-sponsorship
- vii. Guidelines for Implementation of Article 13 of the WHO FCTC (see endnote vi), paragraph 17
- viii. Guidelines for Implementation of Article 11 of the WHO FCTC (see endnote ii), paragraph 1
- ix. World Health Organization, *Plain Packaging of Tobacco Products: Evidence,*Design and Implementation (2016) available at https://apps.who.int/iris/bitstream/handle/10665/207478/9789241565226 eng.pdf?sequence=1&isAllowed=y
- x. World Health Organization, World No Tobacco Day 2016 materials, available at: https://apps.who.int/iris/bitstream/handle/10665/206456/WHO_NMH_PND_16.1_eng.pdf?sequence=1&isAllowed=y
- xi. World Health Organization, *Plain Packaging Tobacco Products: Global Status Update,* (2018), available at https://www.who.int/publications/i/item/WHO-NMH-PND-NAC-18.9

xii. Australia Plain Packaging Legislation (implemented):

- a. Tobacco Plain Packaging Act 2011 (Cth) available at: https://www.legislation.gov.au/
 Details/C2013C00190;
- b. Tobacco Plain Packaging Regulations 2011 (Cth): https://www.legislation.gov.au/Details/F2013C00801;
- c. Competition and Consumer (Tobacco) Information Standard 2011 (Cth) available at: https://www.legislation.gov.au/Details/F2011L02766 introducing amended standards for health warnings on tobacco products consistent with plain packaging legislation; and
- d. Trade Marks Amendment (Tobacco Plain Packaging) Act 2011 (Cth) available at: https://www.legislation.gov.au/Details/C2011A00149 amending the trademark law to ensure consistency with the operation of plain packaging legislation

xiii. France Plain Packaging Legislation (implemented):

- a. Law No. 2016-41 of January 26, 2016, available at: https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000031912641&categorieLien=id legislating for plain packaging as part of broader legislation to modernize the French health system.
- b. Decree no 2016-334 of March 21, 2016, on the plain cigarette pack and certain tobacco products, available at: https://www.legifrance.gouv.fr/affichTexte.
 do?cidTexte=JORFTEXT000032276123&dateTexte=20170126 (original language) and https://www.tobaccocontrollaws.org/files/live/France/France%20-%20Decree%20No.%202016-334%20on%20Std.%20Pkg..pdf (unofficial English translation), implementing Article L. 3511-6-1 of the Code of Public Health, inserted by Article 27 of Law no 2016-41 of January 26, 2016. This decree defines the conditions for plain packaging of certain tobacco products and cigarette paper, as well as rolling tobacco (Decree)
- c. Administrative Order of March 21, 2016, on conditions for neutrality and uniformity of packaging and paper for cigarettes and rolling tobacco, available at: https://www.

- legifrance.gouv.fr/eli/arrete/2016/3/21/AFSP1607269A/jo/texte (original language) and: https://www.tobaccocontrollaws.org/files/live/France/France%20-%20Administrative%20 Order%20on%20Std.%20Pkg..pdf (unofficial English translation, consolidated 31 May 2016), an Administrative order setting out the technical aspects of the plain packaging requirements, including colours, fonts etc. (Administrative Order)
- d. Order no 2016-623 of 19 May 2016 (Order no 2016-623), available at: https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000032547462&categorieLien=id (original language) and https://www.tobaccocontrollaws.org/files/live/France/France%20-%20Order%20No.%202016-623%20Transposing%20TPD.pdf (unofficial English translation), concerning the transposition of **Directive 2014/40/EU** of the European Parliament and of the Council of 3 April 2014 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC (EU Tobacco Products Directive), available at: https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014L0040

xiv. United Kingdom Plain Packaging Legislation (implemented):

- a. The Children and Families Act 2014, available at: http://www.legislation.gov.uk/ukpga/2014/6/contents/enacted containing enabling provisions for plain packaging regulations at section 94 Regulation of retail packaging etc of tobacco products
- b. The Standardised Packaging of Tobacco Products Regulations 2015, available at: http://www.legislation.gov.uk/uksi/2015/829/contents/made Regulation 20 Regulations do not apply to the supply before 21st May 2017 of a tobacco product produced before 20th May 2016 if the product complies with the Tobacco Products (Manufacture, Presentation and Sale) (Safety) Regulations 2002 at the date of supply
- c. Tobacco and Related Products Regulations 2016, available at: http://www.legislation.gov.uk/uksi/2016/507/contents/made with requirements re labelling and health warnings

xv. New Zealand Plain Packaging Legislation (implemented):

- a. Smokefree Environments (Tobacco Standardised Packaging) Amendment Act 2016 available at: http://www.legislation.govt.nz/act/public/2016/0043/latest/DLM5821008.html
- b. Smokefree Environments Regulations 2017 **(Revoked on 11 August 2021)**, available at: http://www.legislation.govt.nz/regulation/public/2017/0123/latest/whole.html
- c. The Smokefree Environments and Regulated Products Regulations 2021 (2021 Regulations) (available at: https://www.legislation.govt.nz/regulation/public/2021/0204/latest/whole.html#LMS525176), Reg. 85 revokes the Smoke-free Environments Regulations 2017

xvi. Norway Plain Packaging Legislation (implemented):

- a. Law Amending the Tobacco Control Act (Implementation of Directive 2014/40/EC and standardised tobacco packs) (2016) amending the Tobacco Control Act 1973, available at: https://lovdata.no/dokument/NL/lov/2017-02-10-5 (original language) and: https://www.tobaccocontrollaws.org/files/live/Norway/Norway%20-%20Law%20Amd%27ing%20TC%20Act%20%282017%29.pdf (unofficial English translation).
- b. Amendments to the Regulations on content and labelling of tobacco products, available at: https://lovdata.no/dokument/SF/forskrift/2017-06-22-942?q=Tobakksskadeloven (original language) and https://www.tobaccocontrollaws.org/files/live/Norway/Norway/820-%202017%20Regs%20Amd%27ing%202003%20Regs%20on%20Packaging.pdf (unofficial English translation
- c. Regulation on transitional provisions to the Act of 10 February 2017, allowing sale of products non-compliant with 2017 Regulations until 1 July 2018, available at: https://lovdata.no/dokument/LTI/forskrift/2017-06-16-770

xvii. Ireland Plain Packaging Legislation (implemented):

- a. Public Health (Standardised Packaging of Tobacco) Act 2015, available at: http://www.irishstatutebook.ie/eli/2015/act/4/section/23/enacted/en/print.html.
- b. Public Health (Standardised Packaging of Tobacco) Regulations 2017, available at: http://www.irishstatutebook.ie/eli/2017/si/422/made/en/print

xviii. Hungary Plain Packaging Legislation (implemented):

- a. Act LXXVII of 2015 amending Act XLII of 1999 on the protection of non-smokers and on certain rules of consuming and distributing tobacco products, available at: https://www.tobaccocontrollaws.org/files/live/Hungary/Hungary/20-%20Consumption%20of%20Tobacco%20Products%20-%20national.pdf (original language) and: https://www.tobaccocontrollaws.org/files/live/Hungary/Hungary/%20-%20Consumption%20and%20Distribution%20of%20Tobacco%20Products.pdf (unofficial English translation). The amendment to the Act enabled the issue of plain packaging regulations at section 6(1).
- b. Decree No. 239/2016 Amending Government Decree 39/2013 of February 14, 2013, available at: http://www.tobaccocontrollaws.org/files/live/Hungary/Hungary/Hungary/Hungary/Hungary/Hungary/Hungary/Hungary/Hungary/Hungary/Bologous/Bo

xix. Thailand Plain Packaging Legislation (implemented)

- a. Tobacco Products Control Act 2017, available at: https://www.tobaccocontrollaws.org/files/live/Thailand/Thailand%20-%20TC%20Act%202017.pdf (unofficial English translation).
- b. Ministry of Public Health Notification of Criteria, Methods and Conditions of Tobacco
 Product and Cigarette Packaging B.E. 2561 (2018) (2018 Notification), available at:
 https://www.tobaccocontrollaws.org/files/live/Thailand/Thailand/20-%20Notif.%20
 of%20P%26L%20Rules%202018%20-%20national.pdf (original) and https://www.tobaccocontrollaws.org/files/live/Thailand/Thailand%20-%20Notif.%20of%20P%26L%20
 Rules%202018.pdf (unofficial translation). The Minister of Public Health by virtue of Section 5(1) and Section 31(1) of the Tobacco Products Control Act implements plain packaging for cigarettes.
- Ministry of Public Health Notification of Criteria, Methods and Conditions of Tobacco
 Product and Cigarette Packaging B.E. 2564 (2021) (2021 Notification), available at:
 https://www.tobaccocontrollaws.org/files/live/Thailand/Thailand%20-%20Notif.%20of%20
 https://www.tobaccocontrollaws.org/files/live/Thailand/Thailand%20-%20Notif.%20of%20
 https://www.tobaccocontrollaws.org/files/live/Thailand/Thailand%20-%20Notif.%20of%20
 https://www.tobaccocontrollaws.org/files/live/Thailand/Thailand%20-%20Notif.%20of%20
 <a href="https://www.tobaccocontrollaws.org/files/live/Thailand/Thailan

xx. Uruguay Plain Packaging Legislation (implemented):

- a. Law Nº 19,723: Packaging and Labelling of Tobacco Products, available at: https://www.tobaccocontrollaws.org/files/live/Uruguay/Uruguay/Uruguay/Uruguay%20-%20Law%20No.%2019.723.pdf (unofficial translation).
 Law Nº 19,723 amends article 8° of Law Nº 18,256 to implement plain packaging.
- b. Decree No. 120/2019: Ministry of Public Health (Decree), available at: https://www.tobaccocontrollaws.org/files/2029%2C%202019%20-%20national.pdf (original) https://www.tobaccocontrollaws.org/files/live/Uruguay/Uruguay/20-%20Decree%20No.%201202019%20.pdf (unofficial English translation).

xxi. Saudi Arabia Plain Packaging (implemented):

a. Plain Packaging of Tobacco Products: SFDA.FD 60:2018, Saudi Food & Drug Authority, available at: https://www.tobaccocontrollaws.org/files/live/Saudi%20Arabia/Saudi%20Arabia%20-%20Plain%20Pkg.%20Standard.pdf (unofficial English translation).

xxii. Slovenia Plain Packaging Legislation (implemented):

a. Restriction on the Use of Tobacco Products Act, available at: https://www.tobaccocontrollaws.org/files/live/Slovenia%20-%20TC%20Act%202017%20-%20national.pdf (original language) and: https://www.tobaccocontrollaws.org/files/live/Slovenia/Slovenia%20-%20TC%20Act%202017.pdf (unofficial English translation). Implements the EU Tobacco Products Directive and articles 18 to 20 enable plain packaging regulations for cigarettes and roll-your-own tobacco.

b. Rules on the uniform Packaging of Tobacco Products, available at: https://www.tobaccocontrollaws.org/files/live/Slovenia/Slovenia/Slovenia%20-%20Plain%20Pkg%20Rules.pdf (unofficial English translation).

xxiii. Türkiye Plain Packaging Legislation (implemented):

- a. Law No. 7151 on Amendments in Some Laws and Legislative Decree regarding Healthcare, amended Law No. 4207 on Prevention and Control of the Harms of Tobacco Products to enable implementation of plain packaging, available at: https://www.tobaccocontrollaws.org/files/live/Turkey/Turkey/20-%20Law%20No.%204207.pdf (unofficial English translation).
- b. Regulation on the Procedures and Principles related to the production methods, labelling and surveillance of tobacco products, Ministry of Agriculture and Forestry, available at:
 https://www.tobaccocontrollaws.org/files/live/Turkey/20-%202019%20Regs.pdf (unofficial English translation).

xxiv. Belgium Plain Packaging Legislation (implemented):

- a. Royal Order on the Standardized Packaging of Cigarettes, Roll-Your-Own Tobacco and Water Pipe Tobacco, 13 April 2019, available at: https://www.tobaccocontrollaws.org/files/live/Belgium/Belgium%20-%20Royal%20Order%20on%20Plain%20Pkg%20-%20national.pdf (original).
- b. Ministerial Order on the Condition of Neutral and Uniform Unit and Outer Packaging of Cigarettes, Roll-Your-Own Tobacco, and Water Pipe Tobacco, 19 April 2019, available at: https://www.tobaccocontrollaws.org/files/live/Belgium/Belgium/20-%20Min.%20 Order%20on%20Plain%20Pkg%20-%20national.pdf (original).

xxv. Canada Plain Packaging Legislation (implemented):

- a. Tobacco and Vaping Products Act S.C. 1997, c. 13 (as amended by Bill S-5 "An Act to amend the Tobacco Act and Non-Smokers' Health Act and to make consequential amendments to other Acts" enacted 24 May 2018), available at: https://www.tobaccocontrollaws.org/files/live/Canada/Canada%20-%20TVPA%20-%20national.pdf
- b. Tobacco Products regulations (Plain and Standardized Appearance), 24 April 2019, available at: https://www.tobaccocontrollaws.org/files/live/Canada/Canada%20-%20 Plain%20and%20Standardized%20Packaging%20Regulations%20-%20national.pdf

xxvi. Singapore Plain Packaging Legislation (implemented):

- a. Tobacco (Control of Advertisements and Sale) Act, s. 37(e) contains the enabling provision for tobacco plain packaging, available at: https://www.tobaccocontrollaws.org/files/live/Singapore/20-%20Control%20of%20Ads%20%26%20Sale%20-%20national.pdf
- b. Tobacco (Control of Advertisements and Sale) (Appearance, Packaging and Labelling)
 Regulations 2019, available at: https://www.tobaccocontrollaws.org/files/live/Singapore/Singapore/20-%20P%26L%20Regs%202019%20-%20national.pdf

xxvii. Israel Plain Packaging Legislation (implemented)

 a. Restriction of Advertising and Marketing of Tobacco Products Law, No. 5779-2019, available at: https://www.tobaccocontrollaws.org/files/live/Israel/Israel/820-%20Amdt.%207%20to%20Marketing%20Law.pdf

xxviii. Netherlands Plain Packaging Legislation (implemented)

- Administrative Order of March 14, 2020, amending the Tobacco and Tobacco Products
 Decree to implement standard packaging for cigarettes and roll-your-own tobacco,
 available at: https://zoek.officielebekendmakingen.nl/stb-2020-109.html, Consolidated
 Order: https://wetten.overheid.nl/BWBR0037160/2020-10-01
- b. Regulations of April 20, 2020 for plain packaging, available at: https://zoek.officielebekendmakingen.nl/stcrt-2020-24728.html, Consolidated Regulations: https://wetten.overheid.nl/BWBR0037958/2020-10-01#Paragraaf3

xxix. Denmark Plain Packaging Legislation (implemented but not yet in force)

- a. Consolidated Amendment Act to introduce plain packaging for tobacco products (except cigars and pipe tobacco), herb-based smoking product, and e-cigarettes, available at: https://www.tobaccocontrollaws.org/files/live/Denmark/
- b. Ordinance on the standardization of tobacco packages and herbal smoking products
 (Tobacco and Herbal Ordinance), Royal Decree No. 572 of 22/03/2021, available at:
 https://www.retsinformation.dk/eli/lta/2021/572
- c. Ordinance on the standardization of electronic cigarettes and refill containers with and without nicotine (Electronic Cigarette Ordinance), (BEK nr 699 of 19/04/2021), available at: https://www.retsinformation.dk/eli/lta/2021/699

xxx. Myanmar Plain Packaging Notification (Implemented but not yet in force)

- a. Control of Smoking and Consumption of Tobacco Product Law, The State Peace and Development Council Law No 5/2006, available at: https://www.tobaccocontrollaws.org/files/live/Myanmar/Myanmar%20-%20TC%20Law%20-%20national.pdf
- b. Myanmar Ministry of Health, Notification No. 453/2021, 12 October 2021 (issued in exercise of the power conferred under sub-section (e) and (h) of Section 8, and Section 19(b) of Tobacco Products Law).

xxxi. Burkina Faso Plain Packaging Legislation (Enabling Legislation – Laws not yet in force):

- a. Decree No. 2010-823 /PRES --- promulgating Law No. 040-2010/AN November 25, 2010 concerning the Campaign against tobacco in Burkina, available at: https://www.tobaccocontrollaws.org/files/live/Burkina%20Faso/Burkina%20Faso%20-%20Law%20No.%20040-2010.pdf (unofficial English Translation) Article 13 'The manner of packaging, labelling and printing on the packs, cartons or cases, or any other form of packaging sold in Burkina Faso are to be set by regulatory provision'.
- b. Decree No. 2011-1051, Concerning the Packaging and Labelling of Tobacco Products, available at: https://www.tobaccocontrollaws.org/files/live/Burkina%20Faso/Burkina%20Faso%20-%20PL%20Decree.pdf (unofficial English translation). Articles 6 and 7 contain the enabling provision to enact standardized packaging regulations.
- c. Decree No. 2019-0676, Amending Decree No. 2011-1051 Concerning the packaging and Labelling of Tobacco Products, available at: https://www.tobaccocontrollaws.org/files/live/Burkina%20Faso/Burkina%20Faso%20-%20Decree%20No.%20
 2019 0676%20%20-%20national.pdf (original language).
- xxxii. Romania Plain Packaging Legislation (Enabling Legislation Laws not yet in force):

 Law no. 201/2016 establishing the conditions for manufacture, presentation and sale of tobacco products, and related products and amending Law no. 349/2002 on preventing and combating the effects of tobacco products, available at: <a href="http://lege5.ro/Gratuit/geztinjxga4q/legea-nr201-2016-privind-stabilirea-conditiilor-pentru-fabricarea-prezentarea-si-vanzarea-produselor-din-tutun-si-a-produselor-conexe-si-de-modificare-alegii-nr-349-2002-pentru-prevenirea-si-combate (original language) and: https://www.tobaccocontrollaws.org/files/live/Romania/Romania%20-%20Law%20No.%20201_2016.pdf (unofficial English translation). Law 201/2016 implements the EU Tobacco Products Directive and contains in Article 24(2), the enabling provision based on which tobacco plain packaging regulations may be enacted by the government.

xxxiii. Georgia Plain Packaging Legislation (Enabling Legislation – Laws not yet in force)

a. Law of Georgia On Tobacco Control 2010, as amended 17 May 2017 by Law No. 859, available at: https://matsne.gov.ge/ka/document/view/1160150 (original language) and at: https://www.tobaccocontrollaws.org/files/live/Georgia/Georgia/20-%20TC/%20Law%202010.pdf (unofficial English translation) signed by the President on 30 May 2017, effective May 1, 2018 – Article 6(9) – (13) enables regulations implementing plain packaging.

- b. Law No. 860-IIC Amending the Law on Advertising, 30 May 2017, available at: https://matsne.gov.ge/ka/document/view/3676238 (original language) and: https://www.tobaccocontrollaws.org/files/live/Georgia/Georgia%20-%202017%20Amdts.%20to%20Law%20on%20Ads.pdf (unofficial English translation). The amending Law restricts advertising, including on tobacco product packaging, other than in accordance with the regulations.
- c. Law No. 861-IIS Amending the Code of Administrative Offenses of Georgia, 30 May 2017, available at: https://matsne.gov.ge/ka/document/view/3677550 (original language) and https://www.tobaccocontrollaws.org/files/live/Georgia/Georgia%20-%202017%20Amdts.%20to%20Code%20of%20Admin.%20Offenses.pdf (unofficial English translation) creates an offence of 'selling tobacco products in a packaging which does not correspond with the established requirements'.
- xxxiv. Armenia Plain Packaging Legislation (Enabling Legislation Laws not yet in force):

 Law on Reduction and Prevention of the Damage caused by the use of tobacco products and substitutes, article 4(4) is the enabling provision based on which tobacco plain packaging may be enacted, available at: https://www.tobaccocontrollaws.org/files/live/Armenia/ Armenia%20-%202020%20TC%20Law%20-%20national.pdf (original language) and https://www.tobaccocontrollaws.org/files/live/Armenia/Armenia%20-%202020%20TC%20Law.pdf (unofficial English translation).
- xxxv. World Health Organization, *Plain Packaging of Tobacco Products: Evidence, Design and Implementation* (See endnote ix) page 23.
- xxxvi. ibid pages 49-50.
- xxxvii. Singapore: Endnote XXVI(b), see s37(1)(1A)(e). The provision authorizes the Minister to make regulations with respect to trademarks (as defined under the Trade Marks Act) and ensures that the trademark right under the Trade Marks Act is subject to the plain packaging regulations, not the other way around.
- xxxviii. Singapore: Endnote XXVI(b), see s37(1)(1B).
- xxxix. Canada: See Endnote XXV(b), see s53-57 (Packages that Contain Devices or Parts Used with Devices); s75 (Devices) and, 76 (Marking on a device).
- xl. Israel: See Endnote XXVIII, s9B is applicable to 'smoking products' which includes e-cigarettes.
- xli. Denmark: See Endnote XXIX(a) and (c).
- xlii. New Zealand: Smokefree Environments and Regulated Products Act 1990, s50 r/w s2, available at: https://www.legislation.govt.nz/act/public/1990/0108/latest/whole. httml#LMS428629
- xliii. New Zealand: See Endnote XV (c), Regulations 30-55.
- xliv. Please note that the references at relevant places are divided into two categories i.e. First Wave and Second Wave for the convenience of the reader to identify the trend followed by the second set of countries.
- xlv. Australia: See Endnote XII, s4 (definition of tobacco product) and Part 2, s27 enabling regulations.
- xlvi. New Zealand: See Endnote XLI, Regulated Products Act 1990, see in particular s50 (standardized packaging of regulated products) and 30 (2021 Regulations).
- xlvii. Ireland: Public Health (Standardised Packaging of Tobacco) Act 2015 definition of tobacco product in s2(1) and Part 2.
- xlviii. Canada: See Endnote XXV, s2 (Application).
- xlvix. Saudi Arabia: See Endnote XXI, Regulation 1 (Scope).
- I. Singapore: See Endnote XXVI, Regulation 2 (definition of retail package).
- li. Australia: Tobacco Plain Packaging Act 2011 (Cth) ss18(2)-(3), s19(1)(b) and s21(2)-(3); Tobacco Plain Packaging Regulations 2011 (Cth) Regulations 2.1.1, 2.1.2, 2.1.4, 2.2.1, 2.4.1, 2.4.3 and Part 3.

- lii. Ireland: Public Health (Standardised Packaging of Tobacco) Act 2015 ss7,8,9; Public Health (Standardised Packaging of Tobacco) Regulations 2017: Regulations 8-12.
- liii. New Zealand See Endnote XV, 2021 Regulations: Regulations 44-50 (cigarettes), 51-53 (loose and pipe tobacco), and 55(cigars).
- liv. Canada: See Endnote XXV, s39-44 (Cigarette Packages), 46-48 (Little Cigar Packages), 49-52 (Cigar Packages), and 53-59 (Packages that contain devices or parts used with devices and tobacco products intended for use with devices).
- lv. Saudi Arabia: See Endnote XXI, Regulations 4.2 (Cigarettes), 4.3 (Cigar), 4.4 (Tobacco Molasses), and Hand-Rolling Tobacco (4.5).
- lvi. Singapore: See Endnote XXVI, Regulations11-16 (Cigarettes), 17-18 (Cigars and other tobacco products), and 19 (Cigar tubes).
- Ivii. See Endnotes XIV, XVIII, XIX, XXV, XXXI, XXII, XXXIII for details of enabling provisions.
- Iviii. Norway: Tobacco Control Act 1973 (as amended), Regulations on amending the regulation on contents in and labelling of tobacco products 2017 Act s30.
- lix. Slovenia: see Endnote XXII, Art. 18, 19, 20.
- lx. Romania: See Endnote XXXII, Art. 24(2).
- lxi. Thailand: See Endnote XIX, Art 38.
- lxii. Denmark: See Endnote XXIX, s21a, s30a, s9a.
- Ixiii. Hungary: See Endnote XVIII, Act XLII of 1999, Art 6; Government Regulation 239/2016, Reg. 7 (6/B) and Reg 2 (definition of cigarettes and cigarette tobacco at 2(3)); France: See Endnote XIII; Decree Art.1, Administrative Order Art 1; United Kingdom: See Endnote XIV, The Standardised Packaging of Tobacco Products Regulations 2015 (Standardised Packaging Regulations), Part 2,3,4.
- lxiv. Norway: See Endnote XVI, Reg. 17.
- lxv. Denmark: See Endnote XXIX (Tobacco and Herbal Ordinance), s2.
- lxvi. Saudi Arabia: See Endnote XXI, Regulations 3.9, 4.4.
- Ixvii. Türkiye: See Endnote XXIII, Article 10(7), 11(4), and 11(12).
- Ixviii. **First Wave:** Australia: See Endnote XII, Reg. 2.2.1; New Zealand: See Endnote XV Reg. 40 (2021 Regulations); Ireland: See Endnote XVII, Reg. 6; Norway: See Endnote XVI, Reg. 18; France: See Endnote XIII, Administrative Order Art 1(a); United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Regs. 3(2), 7(2);

Second Wave: Belgium: See Endnote XXIV, Ministerial Order: Article 2; Canada: See Endnote XXV, Reg. 10(1); Israel: See Endnote XXVIII, Article 9B(A); Myanmar: See Endnote XXX(b), Chapter III, Section 4(a); Netherlands: See Endnote XXXIII, Tobacco and Smoking Products Regulation, Article 3.7(3)(d); Saudi Arabia: See Endnote XXI, Reg.4.1.4.1; Singapore: See Endnote XXVI, Reg. 3(1)(a); Slovenia: See Endnote XXII, Article 3; Thailand: See Endnote XIX, Reg. 3.2 (2018 Notification), Article 4(2) (2021 Notification); Türkiye: See Endnote XXIII, Article 11(1); Uruguay: See Endnote XX, Decree No. 120/2019, Article 1.

- lxix. Hungary: See Endnote XVIIII, Reg. 7(6/B(3)(a)).
- Ixx. Singapore: See Endnote XXVI, First Schedule: Part 2, paragraph 2(b) and 2(c); Myanmar: See Endnote XXX(b), Chapter III, Section 5(f)(2); Thailand: See Endnote XIX, Reg. 4.2.1 (2018 Notification), Article 5.1(a) the brand name must not exceed size 20 and variant name must exceed size 15 (2021 Notification).
- Ixxi. First Wave: Australia: See Endnote XII, Regs. 2.4.1, 2.4.2; New Zealand: See Endnote XV Reg. 37; Ireland: See Endnote XVII, Reg. 7; Norway: See Endnote XVI, Reg. 29; France: See Endnote XIII; Administrative Order Art 2; United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Sch. 1, Art. 1 and Sch. 3, Art. 1;

Second Wave: Canada: See Endnote XXV, Reg. 27 and 30; Israel: See Endnote XXVIII, Article 9B(A)(2); Myanmar: See Endnote XXX(b), Chapter III, Section 5(f)(1); Netherlands: See Endnote XXXIII, Article 3.7(6)(a); Saudi Arabia: See Endnote XXI, Reg. 4.2.3; Slovenia: See Endnote XXII, Article 7(2); Türkiye: See Endnote XXIII, Article 10(1); Uruguay: See Endnote XX, Article 2.

- Ixxii. Hungary: See Endnote XVIII, Reg. 7(6/B(3)(fa), (4)).
- Ixxiii. First Wave: Australia: See Endnote XII, Regs. 2.4.1, 2.4.2; New Zealand: See Endnote XV, Reg. 34; Ireland: See Endnote XVII, Reg. 7; Norway: See Endnote XVI, Reg. 29; France: See Endnote xii; Administrative Order Art 2; United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Sch. 1, Art. 1 and Sch. 3, Art. 1;

Second Wave: Netherlands: See Endnote XXXIII, Article 3.7(6) (a); Saudi Arabia: See Endnote XXI, Reg. 4.2.3.8; Singapore: See Endnote XXVI, First Schedule, Part 2, paragraph 2(c)(ii); Slovenia: See Endnote XXII, Article 7(10); Thailand: See Endnote XIX, Reg. 5.3 (2018 Notification), Article 5(1)(a) (2021 Notification); Türkiye: See Endnote XXIII, Article 10(6).

- Ixxiv. Hungary: See Endnote XVIII, Reg. 7(6/B(3)(fb), (4)).
- Ixxv. First Wave: Australia: See Endnote XII, Act s19(2); New Zealand: See Endnote XV, Reg. 40; Ireland: See Endnote XVII, Act ss7(1)(a), 9(1)(a) and 10(1)(a), Reg. 6; Norway: See Endnote XVI, Reg. 18; Hungary: See Endnote XVIII, Reg. 7(6/B(3)(a)); France: See Endnote XIII; Administrative Order Art 1(a); United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Regs. 3(2), 7(2);

Second Wave: Belgium: See Endnote XXIV, Article 2; Canada: See Endnote XXV, Reg.11; Netherlands: See Endnote XXXIII, Article 3.7 (3)(d); Saudi Arabia: See Endnote XXI, Reg 4.1.4; Singapore: See Endnote XXVI, Reg 3(1)(c); Slovenia: See Endnote XXII, Article 3; Thailand: See Endnote XIX, Reg 4.1.2 (2018 Notification), Article 4(2) (2021 Notification); Türkiye: See Endnote XXIII, Article 10(6); Uruguay: See Endnote XX, Article.

- Ixxvi. Australia: See Endnote XII, Regs. 2.4.1 2.4.4; New Zealand: See Endnote XV, Reg. 37;
 Ireland: See Endnote XVII, Act ss7(3)(4), 9(3)(4) and 10(3)(4), Reg. 7; Norway: See Endnote XVI, Reg. 30; France: See Endnote XIII; Decree (Public Health Code Art. R. 3511-26(I)), Administrative Order Art 2; United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Sch. 1, Art. 3 and Sch. 3, Art. 3.
- Ixxvii. Belgium: See Endnote XXIV, Article 3; Canada: See Endnote XXV, Reg. 32(1); Israel: See Endnote XXVII, Article 9B(A)(2); Myanmar: See Endnote XXX(b), Chapter III, Section 5(g); Netherlands: See Endnote XXXIII, Article 3.7(8)(c); Saudi Arabia: See Endnote XXI, Reg. 4.1.8; Singapore: See Endnote XXVI, Part 2 (1)(d); Slovenia: See Endnote XXII, Article 4; Thailand: See Endnote XIX, Reg.4.2.1 (2018 Notification), Article 5(1) (2021 Notification); Türkiye: See Endnote XXIII, Article 18(9); Uruguay: See Endnote XX, Article 5.
- Ixxviii. **First Wave:** Australia: See Endnote XII, Reg. 2.3.5; New Zealand: See Endnote XV, Reg. 36; Ireland: See Endnote XVII, Act ss7(5), 9(5) and 10(5), Reg. 14; Norway: See Endnote XVI, Reg. 23; Hungary: See Endnote XVIII, Reg. 7(6/B(11)); France: See Endnote XIII; Decree (Public Health Code Art. R. 3511-17(I) and 3511-19(II)), Administrative Order Art 1(b) and (5); United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Sch. 1, Art. 4 and Sch. 3, Art. 5;

Second Wave: Belgium: See Endnote XXIV, Article 3(3); Canada: See Endnote XXV, Reg. 16; Myanmar: See Endnote XXX(b), Chapter III, Section 5(h); Netherlands: See Endnote XXXIII, Article 3.7(6)(e); Saudi Arabia: See Endnote XXI, Reg. 4.1.9; Singapore: See Endnote XXVI, Part 5; Slovenia: See Endnote XXII, Article 6(3); Thailand: See Endnote XIX, Reg. 14.2(2018 Notification), Article 15(2) (2021 Notification); Türkiye: See Endnote XXIII, Article 18(5); Uruguay: See Endnote XX, Article 5.

- Ixxix. Australia: See Endnote XII, Reg. 2.3.8; New Zealand: See Endnote XV, Reg. 37; Ireland: See Endnote XVII, Reg. 13; Norway: See Endnote XVI, Reg. 30; Hungary: See Endnote XVIII, Reg. 6(6(1)(d) registered name of manufacturer or importer only, no address); France: See Endnote XIII; Decree (Public Health Code Art. R. 3511-26(I)), Administrative Order Art 2; United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Sch. 1, Art. 3 and Sch. 3, Art. 3.
- Ixxx. First Wave: Australia: See Endnote XII, Reg. 2.5.1, 2.5.2; New Zealand: See Endnote XV, Regs. 38, 39; Ireland: See Endnote XVII, Act ss7(8),(9), 9(8),(9) and 10(8),(9), Reg. 15; Norway: See Endnote XVI, Reg. 22; Hungary: See Endnote XVIII, Reg. 7(6/B(8),(9)); France: See Endnote XIII; Decree (Public Health Code Art. R. 3511-19(1)), Administrative Order Art 5; United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Sch. 2, Art. 4 and Sch. 4, Art. 4.

Second Wave: Canada: See Endnote XXV, Reg. 24,26; Myanmar: See Endnote XXX, Chapter III, Section 4(c); Netherlands: See Endnote XXXIII, Article 3.7(4)(c); Saudi Arabia: See Endnote XXI, Reg. 4.1.11; Singapore: See Endnote XXVI, Reg. 6 and 7; Slovenia: See Endnote XXII, Article 6(1) and (2); Thailand: See Endnote XIX, Reg. 3.5 (2018 Notification), Article 4(5) (2021 Notification); Türkiye: See Endnote XXIII, Article 11(8); Uruguay: See Endnote XX, Article 8.

- Ixxxi. First Wave: Australia: See Endnote XII, Act s18, Regs. 2.1.1, 2.2.1; New Zealand: See Endnote XV, Regs. 47, 48; Ireland: See Endnote XVII, Act ss7(6), 11, Reg. 16; Norway: See Endnote XVI, Reg. 27; Hungary: See Endnote XVIII, Reg. 6(6(4)); France: See Endnote XIII; Decree (Public Health Code Art. R. 3511-22 and Art. R. 3511-23), Administrative Order Art 3; United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Regs. 3(3), (4); Second Wave: Canada: See Endnote XXV, Reg. 43; Netherlands: See Endnote XXXIII, Article 3.7; Saudi Arabia: See Endnote XXI, Reg. 4.2.1.1; Singapore: See Endnote XXVI, Reg. 13-14, 16; Thailand: See Endnote XIX, Reg 3.3 and 3.4(2018 Notification), Article 4(4) (2021 Notification); Türkiye: See Endnote XXIII, Article 11(1), 11(5) and 11(6); Uruguay: See Endnote XX, Article 8.
- Ixxxii. First Wave: Australia: Competition and Consumer (Tobacco) Information Standard 2011 Part 9; New Zealand: See Endnote XV, Regs. Part 1; Ireland: European Union (Manufacture, Presentation and Sale of Tobacco and Related Products) Regulations 2016, Part 3; Norway: Regulations no. 141 of 6 February 2003 on the contents and labelling of tobacco products (as amended), ss10-11 and see Endnote xxxiv, Act s30; Hungary: See Endnote XVIII, Reg. 7(6/A, 6/D); France: See Endnote XIII; Order n° 2016-623 of May 19, 2016, concerning transposition of Directive 2014/40/UE, (Public Health Code Art. L. 3512-22, s4); United Kingdom: See Endnote XIV, The Tobacco and Related Products Regulations 2016, Part 2.

 Second Wave: Saudi Arabia: See Endnote XXI, Reg. 4.1.7; Singapore: See Endnote XXVI, Reg. 21-25; Thailand: See Endnote XIX, Reg 7 (2018 Notification), Article 7 (2021 Notification); Türkiye: See Endnote XXIII, Article 12; Uruguay: See Endnote XX, Article 6.
- lxxxiii. **First Wave:** Australia: Competition and Consumer (Tobacco) Information Standard 2011 Part 9; New Zealand: See Endnote XV, Reg. 41, 42; Ireland: European Union (Manufacture, Presentation and Sale of Tobacco and Related Products) Regulations 2016, Part 3; Norway: Regulations no. 141 of 6 February 2003 on the contents and labelling of tobacco products (as amended), ss10-11 and see Endnote XVII, Act s30; Hungary: See Endnote XVIII, Reg. 7(6/A, 6/D); France: See Endnote XIII; Order n° 2016-623 of May 19, 2016, concerning transposition of Directive 2014/40/UE, (Public Health Code Art. L. 3512-22, s4); United Kingdom: See Endnote XIV, The Tobacco and Related Products Regulations 2016, Part 2; **Second Wave:** Canada: See Endnote XXV, Reg. 13(1); Myanmar: See Endnote XXX, Chapter III, Section 4(c); Saudi Arabia: See Endnote XXI, Reg. 4.1.6; Singapore: See Endnote XXVI, Reg 18(3) and (4); Türkiye: See Endnote XXIII, Article 11(3).
- lxxxiv. Australia: See Endnote XII, Act s20, Reg 2.3.1; Ireland: See Endnote XVII, Act ss7(1)(c),(8)(d), 9(1)(c),(8)(d) and 10(1)(c),(8)(d); Norway: See Endnote XVI, Reg. 22 in respect of wrappers, otherwise no express prohibition of marks and trademarks other than as regulated; Hungary: See Endnote XVIII, Reg. 7(6/B(3)(f) and 8(d)); France: See Endnote XIII; Decree (Public Health Code Art. R. 3511-17(I), Art. R. 3511-19(II), 3511-26)), Order n° 2016-623 (Public Health Code Art. L. 3512-21, s4); United Kingdom: See Endnote XIV, Standardised Packaging Regulations Limited exceptions to regulation 3(2) and (3) and 7(2) and (3) are detailed in those Regs and Schedules 1 and 3 respectively, trademarks and marks other than those prescribed are not permitted.
- lxxxv. Singapore: See Endnote XXVI, Reg. 9.
- Ixxxvi. First Wave: Australia: See Endnote XII, Act s25; New Zealand: See Endnote XV, Reg. 42;
 Ireland: See Endnote XVII, Act s14(b); Norway: See Endnote XVI, Reg. 26 and 34; France:
 See Endnote XIII; Decree (Public Health Code Art. R. 3511-20(I)), Administrative Order Art 6;
 United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Reg. 12;
 Second Wave: Canada: See Endnote XXV, Reg. 14; Myanmar: See Endnote XXX, Chapter
 III, Section 4(e); Saudi Arabia: See Endnote XXI, Reg. 4.1.7; Türkiye: See Endnote XXIII, Article 11(14); Uruguay: See Endnote XX, Article 4.

- Ixxxvii. First Wave: Australia: See Endnote XII, Act s24; New Zealand: See Endnote XV, Reg. 41; Ireland: See Endnote XVII, Act s14(a); Norway: See Endnote XVI, Reg. 25 and 34; France: See Endnote XIII; Decree (Public Health Code Art. R. 3511-20(I)); United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Reg. 11.
 - **Second Wave:** Canada: See Endnote XXV, Reg. 20; Netherlands: See Endnote XXXIII, Article 3.7(2); Thailand: See Endnote XIX, Reg 14.1 (2018 Notification), Article 15(1) (2021 Notification); Türkiye: See Endnote XXIII, Article 11(13); Uruguay: See Endnote XX, Article 4.
- Ixxxviii. First Wave: Australia: See Endnote XII, Reg. 2.3.9(c)(iii); Ireland: See Endnote XVII, Act s12; Norway: See Endnote XVI, Act s 30(b); Hungary: See Endnote XVIII, Act s6/A(a) and Reg. 7(6/E(3)(a)); France: See Endnote XIII; Decree (Public Health Code Art. R. R. 3511-17(I), Art. R. 3511-19(II), 3511-26), Order n° 2016-623 (Art. L. 3512-21, s4); United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Reg. 10(3)(a)(b); Second Wave: Myanmar: See Endnote XXX(b), Chapter IV, Section 13(d).
- Ixxxix. Australia: See Endnote XII, Regs. Div. 2.3, 2.4, except health warnings which require Helvetica Competition and Consumer (Tobacco) Information Standard 2011, Part 9 Div. 3; New Zealand: See Endnote xxxii, Regs. 20-21, 33, 35; Canada: See Endnote XXV, Reg 27(1); Uruguay: See Endnote XX, Article 2.
- xc. **First Wave:** France: See Endnote XIII; Administrative Order Art 2,4,9,10,11; Hungary: See Endnote XVIII, Reg. 7(6/A (8), 6/B (4)); Ireland: See Endnote XVII, Regs. 7-13; Norway: See Endnote XVI, Regs. 29, 30, 32, 33; United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Reg. 5, Sch. 1, Sch. 3, The Tobacco and Related Products Regulations 2016, Part 2;
 - **Second Wave:** Belgium: See Endnote XXIV, Article 3(2) 1°; Netherlands: See Endnote XXXIII, Article 3.7(6)(a)2°, Article 3.7(6)(b)1°; Türkiye: See Endnote XXIII, Article 10(1)(a)(f), Article 10(4), Article 10(6).
- xci. Myanmar: See Endnote XXX, Chapter III, Section 5(a).
- xcii. Thailand: See Endnote XIX, Reg 5.3 (2018 Notification), Article 5(1)(a), 5(1)(b), 5(2)(a), 5(2)(b), 6(3), 14 (2021 Notification).
- xciii. Singapore: See Endnote XXVI, Reg. 25(3)(b)(i), Reg 26(2)(b)(i), 29(2)(a)(i), Reg 30(4)(c)(i).
- xciv. Australia: See Endnote XII, Reg. 2.3.2; New Zealand: See Endnote xxxii, Reg. 37; Myanmar: See Endnote XXX(b), Chapter III, Section 5(g).
- xcv. Norway: Regulations no. 141 of 6 February 2003 on the contents and labelling of tobacco products, s16; Hungary: See Endnote XVIII, Reg. 6(6(1)(e),(h)); Thailand: See Endnote XIX, Reg 13.2 and 13.3 (2018 Notification), Article 14(2) (2021 Notification).
- xcvi. Ireland: See Endnote XVII, Act ss7(1)(c),(5),(8)(d), 9(1)(c),(5),(8)(d), 10(1)(c),(5),(8)(d) prohibit marks other than as permitted by the Regulations, which do not permit origin marks; France: See Endnote XIII, Order n° 2016-623 of May 19, 2016 (Public Health Code Art. L. 3512-23 (I), s5); United Kingdom: See Endnote XIV, Standardised Packaging Regulations Limited exceptions to regulation 3(2) and (3) and 7(2) and (3) are detailed in those Regs and Schedules 1 and 3 respectively, origin marks are not prescribed and therefore not permitted.
- xcvii. Australia: See Endnote XII, Reg. 2.3.7;
- xcviii. Ireland: See Endnote XVII, Act ss7(1)(c),(5),(8)(d), 9(1)(c),(5),(8)(d), 10(1)(c),(5),(8)(d) prohibit marks other than as permitted by the Regulations. Locally made product statements not prescribed or included in permitted text; Hungary: See Endnote XVIII, Reg. 7(6/B(3) (f) and 8(d)); France: See Endnote XIII; Decree (Public Health Code Art. R. R. 3511-17(I), Art. R. 3511-19(II), 3511-26); United Kingdom: See Endnote XIV, Standardised Packaging Regulations Limited exceptions to regulation 3(2) and (3) and 7(2) and (3) are detailed in those Regs and Schedules 1 and 3 respectively, locally produced statements are not prescribed are therefore not permitted.
- xcix. Australia: See Endnote XII, Reg. 2.3.6.

- c. Ireland: See Endnote XVII, Act ss7(1)(c),(5),(8)(d), 9(1)(c),(5),(8)(d), 10(1)(c),(5),(8)(d) prohibit marks other than as permitted by the Regulations. Fire safety statements not prescribed or included in permitted text; Hungary: See Endnote XVIII, Reg. 7(6/B(3)(f) and 8(d)); France: See Endnote XIII; Decree (Public Health Code Art. R. R. 3511-17(I), Art. R. 3511-19(II), 3511-26; United Kingdom: See Endnote XIV, Standardised Packaging Regulations Limited exceptions to regulation 3(2) and (3) and 7(2) and (3) are detailed in those Regs and Schedules 1 and 3 respectively, fire safety statements are prescribed are therefore not permitted.
- ci. Australia: See Endnote XII, Reg. 2.3.9; Ireland: See Endnote XVII, Reg. 13(1); Norway: See Endnote XVI, Reg. 30; France: See Endnote XIII; Decree (Public Health Code Art. R. 3511-26(I)(3)), Administrative Order Art.2; United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Sch. 1 Art. (3)(1)(e) and Sch. 3 Art. (3)(1)(e).
- cii. New Zealand: See Endnote XV, Reg. 37(1)(a).
- ciii. Hungary: See Endnote XVIII, Reg. 7(6/B(3)(f) and 8(d)).
- civ. Ireland: See Endnote XVII, Act s7(1)(b), Reg. 6; Myanmar: See Endnote XXX(b), Chapter III, Section 8(c); Norway: See Endnote XVI, Reg. 18; France: See Endnote XIII; Decree (Public Health Code Art. R. 3511-18), Administrative Order Art. 3; United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Regs. 3(3) and 7(3); Slovenia: See Endnote XXII, Article 5.
- cv. Australia: See Endnote XII, Reg. 2.2.1(3); Hungary: See Endnote XVIII, Reg. 7(6/B(3)(b)); Myanmar: See Endnote XXX, Chapter III, Section 4(d); Thailand: See Endnote XIX, Reg. 3.3 (2018 Notification), Article 4(3) (2021 Notification); Singapore: See Endnote XXVI, Reg. 16(2) (c).
- cvi. Examples of qualitative information are statements such as "Smoking exposes you to more than 60 cancer-causing chemicals", or "smoke from these cigarettes contains benzene, a known cancer-causing substance".
- cvii. Australia: Competition and Consumer (Tobacco) Information Standard 2011 (various); New Zealand: See Endnote XV, s52(1)(b); Ireland: European Union (Manufacture, Presentation and Sale of Tobacco and Related Products) Regulations 2016, Reg 12(1)(b); Hungary: See Endnote XVIII, Reg. 7(6/A(1)(b), 6/E(1); France: See Endnote XIII; Order n°623/2016 (Public Health Code Art. L. 3512-22.1.c), Ministerial Order on Health Warnings 19 May 2016 (Art. 7); Tobacco and Related Products Regulations 2016 Arts. 7 and 8.
- cviii. Uruguay: See Endnote XX, Article 3.
- cix. Thailand: See Endnote XIX, Reg 14.2 (2018 Notification), Article 15(2) (2021 Notification); Myanmar: See Endnote XXX(b), Chapter III, Section 5(m).
- cx. Australia: See Endnote XII, Reg 3.1.1; New Zealand: See Endnote xxxii, Reg. 42; Ireland: See Endnote XVII, Act s8(1); Norway: See Endnote XVI, Reg. 35; Hungary: See Endnote XVIII, Reg. 7(6/C(1)(d)(e)); France: See Endnote XIII; Decree (Public Health Code Art. R. 3511-21), Administrative Order Art 4; United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Reg. 5(2)(3); Canada: See Endnote XXV, Reg. 66 (a) and (c); Singapore: See Endnote XXVI, Reg. 28(5), 28(6); Slovenia: See Endnote XXII, Article 13(1); and Thailand: See Endnote XIX, Reg 5.1, 5.2 (2018 Notification), Article 6(1), 6(2) (2021 Notification).
- cxi. First Wave: Norway: See Endnote XVI, Reg. 35; France: See Endnote XIII; Decree (Public Health Code Art. R. 3511-21), Administrative Order Art 4; United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Reg. 5(2); Second Wave: Canada: See Endnote XXV, Reg. 66(b); Myanmar: See Endnote XXX(b), Chapter III, Section 7(a); Saudi Arabia: See Endnote XXI, Reg. 4.2.2; Türkiye: See Endnote XXIII, Article 11(9);
- cxii. Australia: See Endnote XII, Act s26; New Zealand: See Endnote XV, Reg. 45; Ireland: See Endnote XVII, Act s8(2), Reg. 8; Norway: See Endnote XVI, Reg. 35; Hungary: See Endnote XVIII, Reg. 7(6/C(2), (3)); France: See Endnote XIII; Decree (Public Health Code Art. R. 3511-28), Administrative Order Art 4; United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Reg. 5(4),(5)

- cxiii. Canada: See Endnote XXV, Reg. 40 and 41.
- cxiv. **First Wave:** Australia: See Endnote XII, Reg. 3.1.2; New Zealand: See Endnote xxxii, Reg. 43; Hungary: See Endnote XVIII, Reg. 7(6/C(1)(c),(2)); France: See Endnote XIII; Decree (Public Health Code Art. R. 3511-28), Administrative Order Art 4; United Kingdom: See Endnote XIV, Standardised Packaging Regulations, Reg. 5(4),(5);
 - **Second Wave:** Myanmar: See Endnote XXX(b), Chapter III, Section 7(b); Singapore: See Endnote XXVI, Reg. 29 (2).
- cxv. Australia: See Endnote XII, Reg. 3.2.1;
- cxvi. Ireland: See Endnote XVII, Reg. 12.
- cxvii. New Zealand: See Endnote xxxii, Regs. 52, 53.
- cxviii. Canada: See Endnote XXV, Reg. 71 and Singapore: See Endnote XXVI, Reg. 30(2) and 30(4).
- cxix. Singapore: See Endnote XXVI, Reg. 19.
- cxx. JT International SA v Commonwealth of Australia (Tobacco Plain Packaging Case) [2012] HCA 43; Philip Morris Asia Ltd vs the Commonwealth of Australia, Award on Jurisdiction and Admissibility, 17 December 2015, PCA Case No. 2012-12.
- cxxi. British American Tobacco (UK) v. The Secretary of State for Health [2016] EWHC 1169 (Admin); Court of Justice of the European Union PRESS RELEASE No 48/16 Luxembourg, 4 May 2016 -Judgments in Cases C-358/14 Poland v Parliament and Council C-477/14 Pillbox 38(UK) Limited v Secretary of State for Health and C-547/14 Philip Morris Brands SARL and Others v Secretary of State for Health, available at: https://curia.europa.eu/jcms/upload/docs/application/pdf/2016-05/cp160048en.pdf
- cxxii. Société JT International SA, Société d'exploitation industrielle des tabacs et des allumettes, société Philip Morris France SA et autres (Le Conseil d'État, 23 December 2016).
- cxxiii. JTI v. Minister for Health, Ireland, and the Attorney General 2015/2530P The claim was not pursued after the Court of Justice of the European Union ruled that the UK plain packaging legislation did not violate EU law by restricting free movement of goods and upheld the 2014 EU Tobacco Products Directive.
- cxxiv. Swedish Match v The Ministry of Health and Care Services: Commercial Court Case No 17-110415TV-OBYF; and Court of Appeal Case No 18-004746ASK-BORG/04.
- cxxv. British American Tobacco Belgium, et al. v. Belgium, Arrêt n° 246.452 du 18 decembre 2019, Conseil d'Etat [Council of State] (2019), available at: https://www.tobaccocontrollaws.org/litigation/decisions/be-20191218-british-american-tobacco-belgi
- cxxvi. Panel Report, Australia Certain Measures Concerning Trademarks, Geographical Indications and Other Plain Packaging Requirements Applicable to Tobacco Products and Packaging, WT/DS435/R, WT/DS441/R, WT/DS458/R, WT/DS467/R, 28 June 2018, available at: https://www.wto.org/english/news_e/news18_e/435_441_458_467r_e.htm
- cxxvii. Appellate Body Report, Australia Certain Measures Concerning Trademarks, Geographical Indications and Other Plain Packaging Requirements Applicable to Tobacco Products and Packaging, WTO Docs WT/DS435/AB/R WT/DS441/AB/R (9 June 2020).
- cxxviii. JT International SA v Commonwealth of Australia (Tobacco Plain Packaging Case) [2012]

 HCA 43, available at: https://www.tobaccocontrollaws.org/files/live/litigation/1027/AU_JT%20

 International%20SA%20v.%20Commonw.pdf
- cxxix. Decision n°2015-727 DC, Constitutional Council, 21 January 2016, available at: https://www.conseil-constitutionnel.fr/decision/2016/2015727DC.htm
- cxxx. supra n(cxxii).
- cxxxi. British American Tobacco (UK) v. The Secretary of State for Health [2016] EWHC 1169 (Admin), available at: https://www.judiciary.uk/wp-content/uploads/2016/05/bat-v-doh.judgment.pdf
- cxxxii. R(British American Tobacco & Ors.) v. Secretary of State for Health [2016] EWCA Viv 1182 (Appeal), available at: https://www.bailii.org/ew/cases/EWCA/Civ/2016/1182.html

cxxxiii.supra n(cxxiii).

cxxxiv.supra n(cxxiv).

cxxxv. Swedish Match Ltd. v. the Ministry of Health and Care Services, Case No.: 18-004746ASK-BORG/04, Borgarting Court of Appeal(2018), available at: https://www.tobaccocontrollaws.org/litigation/decisions/no-20180219-swedish-match-v-the-ministry-o

cxxxvi. supra n(cxxv).

- cxxxvii. Philip Morris Brands SARL and Others v Secretary of State for Health, C-547/14, 4 May 2016, available at: https://www.tobaccocontrollaws.org/files/live/litigation/2457/EU_R%20 %28on%20the%20Application%20of%29%20Phil.pdf
- cxxxviii. *Philip Morris Asia Ltd vs the Commonwealth of Australia*, Award on Jurisdiction and Admissibility, 17 December 2015, PCA Case No. 2012-12, available at: https://www.italaw.com/sites/default/files/case-documents/italaw7303_0.pdf
- cxxxix. Philip Morris Brand Sàrl (Switzerland), Philip Morris Products S.A. (Switzerland) and Abal Hermanos S.A. (Uruguay) v. Oriental Republic of Uruguay, 8 July 2016, (ICSID Case No. ARB/10/7), available at: https://www.italaw.com/sites/default/files/case-documents/italaw7417.pdf
- cxl. supra n(cxxvi) and n(cxxvii).





