

APPENDICES

Appendix 1: Arguments published in the trade press

Arguments highlighted in gray are presented in detail in the article.

Categories	Arguments	No. of occurrences in <i>LL</i>	No. of occurrences in <i>LRDT</i>	No. of occurrences in TOTAL
Unanticipated costs to the economy, the TI, and society <i>(5,229 occurrences, 87.6%)</i>	Taxation will increase illicit trade, cross-border trade and organized crime (2,739 occurrences)			
	Facilitating illicit trade	77	114	191
	Facilitating cross-border shopping	51	80	131
	Existence of significant tax/price differences between countries	184	103	287
	France is one of the countries that taxes the most	32	41	73
	Drives a flight of customers to neighboring countries (where prices are more attractive)	173	33	206
	Creates unfair competition for French tobacconists	73	10	83
	Cross-border shopping has become a huge phenomenon	340	80	420
	Cross-border shopping undermines respect for the law and the credibility of the State	19	0	19
	The need for pan-European tax harmonization	122	53	175
	The need for collective action across Europe	2	0	2
	The need to combat parallel tobacco markets	211	15	226
	The need to limit legal allowances on the amount of cigarettes that people can take between countries	176	18	194
The need to freeze tobacco taxes	88	8	96	

The need to lower the level of tobacco taxes	0	4	4
The need to give aid to border-area tobacconists	88	2	90
The need for a parliamentary inquiry	14	0	14
Importance of increasing tobacco taxes in neighboring countries/tighter regulation	30	40	70
Each country should be free to set its own tobacco taxation policy	0	1	1
Environmental consequences (increased road traffic with cross-border shopping)	0	1	1
Lockdown (linked to border closures due to Covid) brings smokers back to the legal market	13	28	41
Lifting lockdown restrictions (during Covid) promotes cross-border shopping	0	1	1
Price differential benefits some tobacconists (UK borders)	9	0	9
Facilitating illicit trade and cross-border shopping (parallel market)	187	135	322
Encouraging crime	4	4	8
Insecurity for tobacconists (burglaries, assaults)	52	23	75
Taxation will have negative economic impact (loss of income/jobs and lower tax revenue for government) (2,081 occurrences)			
For industry	27	89	116
For tobacconists	355	128	483
For border-area tobacconists	548	158	706
For the tobacco sector (unspecified or tobacco industry/tobacconists together)	133	217	350

For the State (unreliable tax revenues, generating inflation)	113	123	236
For the State (region: Corsica, others)	12	3	15
For the State (at municipality level)	1	1	2
Need to provision aids for struggling tobacconists (e.g. 'Contrat d'avenir')	147	11	158
Stock management difficulties for tobacconists	12	3	15
Market consequences of tax measures (116 occurrences)			
Destabilizes the market	57	53	110
Will create a 'price war' between manufacturers	2	4	6
Taxation is unfair (161 occurrences)			
For smokers (especially those on low incomes)	27	45	72
For the tobacco industry	1	36	37
Tobacco is becoming a luxury product	10	7	17
For tobacconists	6	6	12
For border-area tobacconists	0	4	4
For the tobacco sector	0	2	2
Unfair that Corsica has a more advantageous tobacco tax system than other regions with land borders	0	2	2
Unfair to introduce tobacco taxation differentiated by product (especially cigars)	0	6	6
Unfair that there is identical tobacco taxation for different	5	3	8

products (e.g. cigars, rolling tobacco/tubers)			
Unfair because no other product has increased in price so much	1	0	1
Consequences of failing or delaying publication of government orders on tobacco price increases (44 occurrences)			
Economic consequences for industry	0	5	5
Economic consequences for tobaccoists	2	0	2
Abnormal situation where manufacturers have no advance knowledge of the government's intentions regarding tax increases	0	1	1
Abnormal situation where tobacco tax increases are decided without first consulting with tobaccoists and the tobacco industry	32	4	36
Abusive measure (43 occurrences)			
Abusive measure	6	4	10
State paternalism	0	3	3
Government is unreasonable and irresponsible	13	5	18
Paradox between policies on tobacco and policies on hard drugs	0	1	1
Regressive measure (limiting individual freedoms)	2	3	5
Unpopular measure	2	3	5
Over simplistic as a measure (to want to put the same tax on all products)	0	1	1

	Inconsistent measure (18 occurrences)			
	Incoherent State position (public health vs. tax revenues)	4	12	16
	Incoherent State position (tax policies)	0	1	1
	State wants to create a rift between tobacconists and tobacco producers	0	1	1
	Negative human consequences (18 occurrences)			
	Human suffering among tobacconists (suicides, family repercussions, etc.)	9	9	18
	Illegal measure (7 occurrences)			
	Violation of trade agreements and EU law	2	5	7
	The Corsican tax exception (2 occurrences)			
	Exception for Corsica would be eminently possible as exceptions already exist for other regions/countries	0	1	1
	Corsica's advantageous tax system does not destabilize the economy of neighboring regions	0	1	1
Intended public health benefits (279 occurrences, 4.7%)	Taxation is an ineffective measure (251 occurrences)			
	No decline in prevalence	18	55	73
	Ineffectiveness (no further details given)	39	13	52
	Existence of counter-intended effects (parallel and cross-border market, lower tax revenues)	22	17	39
	Decline in official sales, but shift to parallel markets	24	19	43

Official sales figures do not reflect real consumption	16	13	29
No strong-enough evidence that the measure is effective	1	2	3
Measure with limited effectiveness	0	2	2
No effectiveness on youth/young people	1	1	2
No effectiveness on addicts	0	1	1
Other countries (like the UK) have gone backwards on tobacco taxation measures	0	1	1
No other country replicates the French tax policy, which proves its inefficiency	0	1	1
Moderate tax increases would be more effective	0	2	2
Not a sufficient measure	0	2	2
French paradox (high tobacco taxation and high tobacco consumption)	0	1	1
Measure that is not needed (28 occurrences)			
Other measures are already in place	1	12	13
Would be better to develop less harmful measures	5	4	9
The decline in prevalence is not linked to an increase in prices but is linked to deep and lasting societal change	0	1	1
Minimization of severity/challenging mortality data	0	2	2

	Diverting attention to other dangerous products (which should be taxed)	2	1	3
Unintended benefits for undeserving groups (166 occurrences, 2.8%)	Benefits other undeserving groups (147 occurrences)			
	State (with taxes)	55	19	74
	Neighboring countries	37	30	67
	Big tobacco companies	0	3	3
	Pharmaceutical laboratories (nicotine substitutes)	0	2	2
	Other (French employees)	1	0	1
	Benefits traffickers	11	8	19
Negative impact on social-community role of tobacconists in French society (165 occurrences, 2.8%)	Important role of the tobacco sector (147 occurrences)			
	Tobacconists play an important role in the community (as 'local shopkeepers', especially in rural areas)	91	37	128
	Importance of the sales monopoly held by tobacconists (control of tax revenues, helps to structure the market)	1	14	15
	Tobacconists contribute to the country's economy	1	2	3
	The tobacco industry contributes to the country's strong economy	0	1	1
	Responsibility of the State (18 occurrences)			
	State responsibility (to tobacconists, provision of financial aid – <i>Contrats d'avenir</i>)	10	6	16
	State responsibility (to society)	1	1	2

Positive effects of moderate tobacco tax increases <i>(92 occurrences, 1.5%)</i>	In favor of moderate taxes (73 occurrences)			
	Positive effects of moderate tax increases (on remuneration for retailers/manufacturers/the State)	19	18	37
	In favor of a moderate tobacco price increase	18	13	31
	Promotes the development of alternative offers (e-cigarettes, etc.)	0	5	5
	Not against tax increases (19 occurrences)			
	Not against a tobacco tax increase if the tax policy roadmap is reasonable	8	1	9
	Do not deny that rising tobacco prices reduce consumption	5	4	9
	Little impact of taxes	0	1	1
	Unintended costs to public health <i>(35 occurrences, 0.6%)</i>	Policy will be counterproductive (35 occurrences)		
Illicit trade/cross-border shopping due to tobacco tax increases is contrary to public health policies		16	4	20
Health consequences (due to tobacco taxation and cross-border shopping)		6	8	14
Encouraging the use of other drugs		0	1	1

Appendix 2: Strategies at work in the trade press

Lobbying strategies highlighted in gray are presented in detail in the article.

Strategy	Sub-strategy	No. of occurrences LL	No. of occurrences LRDT	No. of occurrences TOTAL
Coalition management (649 occurrences, 44.5%)	Internal alliances (538 occurrences)			
	Between tobaccoconists	443	61	504
	Between tobacco manufacturers	3	2	5
	Between manufacturers and tobaccoconists	7	16	23
	Between smokers	4	2	6
	External alliances (111 occurrences)			
	With policymakers	81	30	111
Information management (407 occurrences, 28%)	Producing and circulating evidence to support claims that cross-border tobacco shopping is a serious problem (278 occurrences)			
	Producing studies to show the extent of cross-border purchases	37	58	95
	Disseminating studies supporting the tobacco sector	27	18	45
	Spreading arguments through mass media campaigns	133	1	134
	Denouncing cross-border shopping by making legislative proposals	1	3	4
	Attacking and discrediting opponents in the public health sphere (73 occurrences)			
	Attacking enemies in the public health sphere	38	14	52
	Discrediting enemies in the public health sphere	14	7	21
	Rehabilitating industry reputation (56 occurrences)			
	Victimization of the sector	27	5	32
	Positioning themselves as public health actors	9	6	15

	Positioning themselves as socially responsible actors	2	7	9
Direct involvement and influence in public policy (339 occurrences, 23.3%)	Direct lobbying (263 occurrences)			
	By tobaccoists	218	28	246
	By the tobacco industry	3	9	12
	By smokers (associations or others)	1	1	2
	Tobaccoists running in elections	1	2	3
	Being an actor in legislative processes and in government decision-making (76 occurrences)			
	Tobaccoists/public authorities	55	3	58
	TI/public authorities	1	6	7
	Tobacco sector/public authorities	3	5	8
	Positioning itself (the tobacco sector) as an important player/expert to be consulted	0	3	3
Delaying implementation of a taxation policy (25 occurrences, 1.7%)	Legal action or threat of legal action (17 occurrences)			
	By manufacturers	0	5	5
	By tobaccoists	1	11	12
	Industry strategies on price increases (2 occurrences)			
	Increase (industrial) prices to avoid sharp tax increases	2	0	2
	Delaying implementation (6 occurrences)			
	Delaying the implementation of legislation (Corsica)	0	2	2
Proposing solutions to the problem of tobacco taxation and cross-border purchases	Threat of a protest vote (electoral pressure)	0	4	4
	Combating cross-border shopping	2	1	3
	Creation of a French cigarette brand	14	2	16

<i>(19 occurrences, 1.3%)</i>				
Alternative policies to taxation <i>(17 occurrences, 1.2%)</i>	Compromise (propose to slightly increase tobacco tax in Corsica)	0	1	1
	Reinforcement of the ban on sales to minors	0	1	1
	Prevention	3	2	5
	Transformation of the tobacconist network	8	1	9
	Propose alternative solutions (unspecified)	1	0	1

Appendix 3: Examples of verbatim evidence to illustrate the arguments identified

All the verbatims below were purpose-translated from French into English by a native English-speaking translator.

Categories	Arguments	Verbatim	Verbatim reference
Unanticipated costs to the economy, the TI, and society <i>(5,229 occurrences, 87.6%)</i>	Taxation will increase illicit trade, cross-border trade and organized crime (2,739 occurrences)		
	Facilitating illicit trade	<i>“In England, smuggling took off sharply in 1997 after prices rose to unprecedented levels”</i>	LRDT no. 511, July/August 2004, pp. 16-17-18
	Facilitating cross-border shopping	<i>“Cross-border tobacco purchases spiraled after the sharp tax increases in 2003 and 2004.”</i>	LRDT no. 555, July/August 2008, pp. 16-17
	Existence of significant tax/price differences between countries	<i>“With a price differential of well over 30% compared to the neighboring country, this already difficult situation is set to become untenable for some”</i>	LL no. 222, December 2002, p. 4-7-8
	France is one of the countries that taxes the most	<i>“France has the highest pack prices in continental Europe.”</i>	LRDT no. 614, December 2013, p. 33
	Drives a flight of customers to neighboring countries (where prices are more attractive)	<i>“Inevitably, consumers have taken to crossing borders to buy their cartons of cigarettes”</i>	LL no. 222, December 2022, pp. 30-31-32
	Creates unfair competition for French tobacconists	<i>“Unfair competition that will only accelerate the disappearance of local tobacconists”</i>	LRDT no. 645, October 2016, pp. 23-24-25-26-27-28-29
	Cross-border shopping has become a huge phenomenon	<i>“Cross-border sales are exploding. Everyone talks about it, but the authorities just turn a blind eye.”</i>	LL no. 240, July 2004, p. 5

The need for pan-European tax harmonization	<i>“The issue of a pan-European harmonization of taxation is more than topical, and is now essential to regulate cross-border purchases and smuggling”</i>	LL no. 404, June 2019, pp. 20-21-22
The need to combat parallel tobacco markets	<i>“We [the Confederation of Tobacconists] asked firmly during our congress for the implementation of real, robust policy, backed up with real resources, against the predictable resurgence of border purchases and continued existence of all kinds of physical trafficking and online channels”.</i>	LL no. 308, October 2010, p. 7
The need to limit legal allowances on the amount of cigarettes that people can take between countries	<i>“When will we finally see restrictions on the circulation of tobacco in Europe, as requested by René Le Pape [former president of the Confederation of tobacconists]?”</i>	LL no. 238, May 2004, pp. 38-39
The need to freeze tobacco taxes	<i>“In 2003, with the signing of the first Contrat d’Avenir, we obtained a tax moratorium on tobacco, which has enabled us [the tobacconists] to fend off the latest excessive price increases”</i>	LL no. 274, September 2007, p. 16
The need to give aid to border-area tobacconists	<i>“On the Confederation side of the equation, our concerns at this close of the year are much more immediate: to negotiate the best possible conditions for the Contrat d’Avenir, with priority given to mobilizing emergency aid – before Christmas – for border-area tobacconists”</i>	LL no. 233, December 2003, pp. 22-23
Importance of increasing taxes in neighboring countries/tighter regulation	<i>“This is illustrated by the strong performance in the Southwest region, which has benefited from successive pack price increases in Spain. [...] If Spain had not raised its prices so significantly, the results would probably have been very different. We are very dependent on price movements in neighboring countries.”</i>	LRDT no. 583, February 2011, p. 12

Facilitating illicit trade and cross-border shopping (parallel market)	<i>“Tobacco increases should not be used to expand the parallel market”</i>	LL no. 308, October 2010, p. 24
Insecurity for tobacconists (burglaries, assaults)	<i>“Tobacco is already an attractive product that criminals can easily offload [...] and could become an increasingly popular target. Yet there are already 2 violent robberies and 6 burglaries a day on tobacconists”</i>	LL no. 224, February 2003, p. 18-19-20-21-22-23-24-25
Taxation will have negative economic impact (loss of income/jobs and lower tax revenues for government) (2,081 occurrences)		
For industry	<i>“A new tax stick. It would severely erode the margins of big and small businesses alike”</i>	LRDT no. 500, July/August 2003, p. 54
For tobacconists	<i>“A very sharp increase in tobacco prices is expected at the beginning of 2003. And it is the [tobacconists] network economy that is under threat”</i>	LL no. 220, October 2002, pp. 42-43-44
For border-area tobacconists	<i>“The sharp 9% rise in tobacco prices next January is going to have dramatic aftershocks for our colleagues based at the borders.”</i>	LL no. 210, November 2001, p. 6
For the tobacco sector (unspecified or industry/tobacconists together)	<i>“If new price increases occur too strongly and too quickly, we [the tobacco sector] risk experiencing the same situation as in 2003. And we know what a disaster that was, for the State, for tobacconists, and for the industry”</i>	LRDT no. 594, February 2012, p. 21
For the State (unreliable tax revenues, generating inflation)	<i>“It is clear that sales are declining, resulting in a loss of revenue for the State”</i>	LRDT no. 506, February 2004, p. 5
Need to provision aids for struggling tobacconists (e.g. ‘Contrat d’avenir’)	<i>“Signing the Contrat d’Avenir was never an end in itself. It is a step, with concrete measures, towards finding a way out of this crisis”</i>	LL no. 237, April 2004, p.24-25

		<i>triggered by an irresponsible policy on tobacco prices”</i>	
	Market consequences of tax measures (116 occurrences)		
	Destabilizes the market	<i>“The price increase that came in on January 3rd redraws the landscape of the tobacco market.”</i>	LL no. 191, February 2000, p. 31
	Taxation is unfair (161 occurrences)		
	For smokers (especially those on low incomes)	<i>“Tobacco taxes are an unfair and brazenly cynical tax, because the people who smoke the most are the most disadvantaged. [...] Some households spend more than 20% of their income on tobacco”</i>	LRDT no. 502, October 2003, p. 44-45
Intended public health benefits (279 occurrences, 4.7%)	Taxation is an ineffective measure (251 occurrences)		
	No decline in prevalence	<i>“This tax policy is doubly surprising as it does not even achieve the official objective of reducing the number of smokers”</i>	LRDT no. 510, June 2004, p. 17
	Ineffectiveness (no further details)	<i>“Experience has taught us to doubt whether this type of measure has any real effectiveness compared to what a real prevention policy would actually impose.”</i>	LL no. 220, October 2002, p. 3
Unintended benefits for undeserving groups (166 occurrences, 2.8%)	Benefits other undeserving groups (147 occurrences)		
	State (with taxes)	<i>“Who has been the big winner of the tax and therefore price increases since 2003? The State, with tax revenues rising from almost 11 billion euros in 2003 to over 14 billion euros in 2014!”</i>	LRDT no. 637, January 2017, p. 9-10-11
	Neighboring countries	<i>“To the great benefit of our European neighbors who, out of discretion, do not dare to say thank you but are all loudly thinking ‘these Frenchies must be crazy!’”</i>	LRDT no. 608, May 2013, p. 7
Negative impact on social-community role of	Important role of the tobacco sector (147 occurrences)		
	Tobacconists play an important role in the community (as ‘local	<i>“These shopkeepers are a crucial part of the local community economy and they play a key social</i>	LRDT no. 502, October

tobacconists in French society <i>(165 occurrences, 2.8%)</i>	shopkeepers', especially in rural areas)	<i>role in creating a sense of local community"</i>	2003, p. 10-12
Positive effects of moderate tobacco tax increases <i>(92 occurrences, 1.5%)</i>	In favor of moderate taxes (73 occurrences)		
	Positive effects of moderate tax increases (on remuneration for retailers/manufacturers/State)	<i>"Before 2003, there was a virtuous model that provided for annual increases in tobacco prices that were slightly higher than inflation. This made it possible to reduce consumption while preserving the revenues of the State, tobacconists, and manufacturers"</i>	LRDT no. 568, October 2009, p. 31-32-33-34
	In favor of a moderate price increase	<i>"We are not hostile to price increases, but they need to be coordinated, reasonable, and regular, as was the case before 2002: from 3% to 4% per year"</i>	LRDT no. 568, October 2009, p. 18

Appendix 4: Examples of verbatim evidence to illustrate the lobbying strategies identified

All the verbatims below were purpose-translated from French into English by a native English-speaking translator.

Strategy	Sub-strategy	Verbatim	Verbatim reference
Coalition management (649 occurrences, 44.5%)	Internal alliances (538 occurrences)		
	Between tobacconists	<i>“Fourteen presidents [of the Confederation's trade unions] from departments that are on the frontline of the cross-border sales issue have all come together to take action as a single, united community”.</i>	LL no. 222, December 2002, p. 4-7-8
	External alliances (111 occurrences)		
	With policymakers	<i>“The MPs have passed a resolution on the tobacconists’ cause: first, they pledged to engage a joint project with the Ministry for the Economy and the Ministry for Finance; second, they agreed to accompany elected members working in the profession to meetings in Brussels”</i>	LL no. 234, January 2004, pp. 27-28-29
Information management (407 occurrences, 28%)	Producing and circulating evidence to support claims that cross-border tobacco shopping is a serious problem (278 occurrences)		
	Producing studies to show the extent of cross-border purchases	<i>“For the past four years, Japan Tobacco International has commissioned Ifop surveys on the level of cross-border tobacco purchases”</i>	LRDT no. 555, July/August 2008, pp. 16-17
	Disseminating studies supporting the tobacco sector	<i>“In November 2005 and May 2006, the French Observatory on Drugs and Drug Addiction (OFDT) carried out a study to quantify the scale of cross-border purchases, which were previously difficult to estimate.”</i>	LL no. 265, November 2006, pp. 44-45
	Spreading arguments through mass media campaigns	<i>“In an exceptional development, all these points of view were echoed in the media. The network is listened</i>	LL no. 220, October

		<i>to, and its concerns are taken on board. The alert system set up by the Confederation has paid off</i>	2002, p. 42-43-44
	Attacking and discrediting opponents in the public health sphere (73 occurrences)		
	Attacking enemies in the public health sphere	<i>“In the fight against smoking, the extremism of the ayatollahs has brought about a policy that has disastrous consequences.”</i>	LRDT no. 568, October 2009, p. 14-15
Direct involvement and influence in public policy (339 occurrences, 23.3%)	Direct lobbying (263 occurrences)		
	By tobaccoists	<i>“René Le Pape, President of the Confédération nationale des débiteurs de tabac, was received at Hôtel Matignon by Jean-Pierre Raffarin on Friday 14 November, in a move to limit the impact of price increases on tobaccoists”.</i>	LRDT no. 504, December 2003, p.6-7
	Being an actor in legislative processes and in government decision-making (76 occurrences)		
	Tobaccoists/public authorities	<i>“Contributing to the establishment of an observatory on parallel markets; in tandem with public authorities and other partners in the sector”</i>	LL no. 344, January 2014, p. 14-15