



## **Master of Public Health**

Master de Santé publique

### **The tobacco industry lobbying strategies to influence tobacco taxation increase :**

### **A thematic analysis of tobacco tax increase framing in French general press between 2000 and 2005.**

Areas : Commercial determinants of health, lobbying, tobacco control

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## ABSTRACT

**Background:** The first trimester 2021 health barometer, by the French national health agency Santé Publique France, shows that smoking prevalence is not decreasing anymore, while it was constantly decreasing since 2016. These results remind that the tobacco epidemic is strongly related to the tobacco industry's trade of harmful products, and use of lobbying strategies to influence the political and public debate on tobacco control. This is particularly true about tobacco taxation increase as it is recognized as one of the most effective measures to reduce smoking. France lacks of a contextualized research on the tobacco industry lobbying strategies to influence tobacco tax increase adoption and implementation within its territory.

**Objectives:** This study aims to analyze how the French General Press frames the question of tobacco tax increase in papers published between 2000 to 2005. The first level of objective is to compare findings with an international grid and eventually enrich it. The second level is to look for patterns in the discourse and make recommendations.

**Method:** We collected articles on tobacco tax increase from the French general press between 2000 to 2020. However, the thematic analysis was realized "only" for years 2000 to 2005, using Smith et al.'s grid on the tobacco industry strategies to influence tax increase as an a priori codebook, then enriched following an inductive method of coding.

**Results:** We found that the most frequent arguments used spread the idea that tax increase are detrimental to tobacconists, ineffective to reduce smoking and lead to smuggling. Arguments defending tax increase are half less visible and mainly defend that taxation increase are an effective tobacco control measure.

**Discussion and conclusion:** Smith et al.'s grid used as an a priori codebook was not precise enough to cover (1) the general press discourse and (2) the French context. We added arguments to existing categories to describe the narratives related to the tobacconists and the European Union reality. We created an entire category of arguments to cover the narrative defending tax increases. The patterns found show a great imbalance between anti and pro taxation increase, in favor of anti. We thus call for more research to validate our new arguments and to redefine pro taxation advocates mediatic strategy and argumentation.

## RÉSUMÉ

**Contexte :** Les résultats du Baromètre Santé du premier trimestre 2021, réalisé par l'agence nationale de santé publique Santé Publique France, montrent que la prévalence du tabagisme ne décroît plus, alors même que celle-ci décroissait régulièrement depuis 2016. Ces résultats, nous rappellent que l'épidémie de tabagisme est intrinsèquement liée au fait que l'industrie du tabac commercialise des produits dangereux pour la santé et mette en place des stratégies de lobbying pour peser dans le débat politique et public sur les mesures de contrôle du tabagisme. Ceci est particulièrement vrai concernant les mesures de hausse des taxes, cela étant reconnu comme l'une des mesures de réduction du tabagisme les plus efficaces. La France manque d'une recherche contextualisée sur les pratiques de lobbying contre les hausses des taxes sur le tabac sur son territoire.

**Objectifs :** Cette étude a pour ambition d'analyser la façon dont la presse généraliste française aborde la question de la hausse des taxes entre 2000 et 2005. Le premier niveau d'objectif est de comparer nos résultats avec une grille d'analyse internationale, voire de l'enrichir. Le second est de rechercher l'émergence de schéma dans le discours, afin de formuler des recommandations aux acteurs de la lutte anti-tabac.

**Méthode :** La collecte d'articles s'est effectuée sur les années 2000 à 2020. Cependant, l'analyse thématique, au cœur de cette recherche, n'a été réalisée que pour les années 2000 à 2005. La grille d'arguments de l'industrie du tabac pour influencer sur les hausses des taxes, proposée par Smith et al. a été utilisée comme une grille d'analyse « a priori ». Nous l'avons ensuite enrichie, suivant une méthode inductive.

**Résultats :** Les arguments les plus fréquemment utilisés diffusent l'idée que les hausses de taxes sont délétères pour les buralistes, inefficaces et tendent à encourager le développement de réseaux de contrebande. Les arguments qui défendent ces hausses de taxes sont moitié moins visibles.

**Discussion et conclusion :** La grille d'analyse utilisée a priori n'était pas suffisamment précise pour couvrir les réalités du discours de la presse généraliste et du contexte français. Nous avons ajouté des arguments liés à la situation des buralistes, à la position de la France dans l'Union Européenne, ainsi que des arguments en faveur de la hausse des taxes. Les schémas trouvés montre que le discours global se positionne contre les hausses des taxes sur le tabac. Nous recommandons de plus amples recherches pour valider les nouveaux arguments proposés et pour renforcer la stratégie médiatique et l'argumentaire des militants anti-tabac défendant la hausse des taxes sur le tabac.

## LIST OF ACRONYMS USED

FCTC : Framework Convention on Tobacco Control

FELITAF : Forms and effects of lobbying from the tobacco industry and their allies in France

TIA : Tobacco Industry and Allies

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## INTRODUCTION

In second trimester of year 2021, the national public health agency Santé Publique France has revealed its results from the Health Barometer 2020 on smoking prevalence. The report concludes that “the smoking and daily smoking rates did not vary significantly between 2019 and 2020. However, the daily smoking rate increased among the lowest-income third of the population, from 29.8% to 33.3%.” (Pasquereau et al., 2021). This population is described by Loïc Josserand, President of the Alliance against tobacco and public health Professor at Versailles-Saint-Quentin University, as the most fragile and less accessible by tobacco control measures and prevention. Moreover “In 2020, 29.9% of smokers had tried to quit smoking at least for a week during the last twelve months”<sup>1</sup> (Pasquereau et al., 2021) which is less than in 2019 (33.4%). These worrying results follow a four years period of constant decrease, since 2016. Indeed, since then, France had engaged in a strong tobacco control strategy (adoption of plain packaging, taxation increase, social marketing campaigns etc..<sup>23</sup>). It had contributed to a global decreasing in trend of tobacco prevalence from 29.4% to 24% for daily smokers between 2016 and 2019.

Anti-tobacco advocates in France are unanimously calling for putting back tobacco control in the agenda for the reason that behind tobacco use prevalence lays an epidemic which globally accounted for 7.69 million deaths in 2019 ; 20.2% of male deaths and 5.8% of female deaths. It was the second leading risk factor for deaths, and third leading risk factor for DALYs. Second hand smoke accounted for 1.30 million deaths and contributed to 37.0 million DALYs (Murray et al., 2020). Tobacco is responsible for 73.500 deaths each year in France (*TOBACCO ATLAS.*, 2018).

While global factors, such as Covid-19 pandemic, could partially explain why smokers have been less inclined to try to quit smoking in France, the nature of the epidemic in itself, and its mechanisms must also be taken into consideration. How can we explain the difficulty to decrease tobacco prevalence in France? One of the reason is that the tobacco industry sales harmful products and thus vectors diseases. In addition, this industry is highly powerful (Mialon, 2020). Proctor described “tobacco manufacturers as vectors spreading the world’s worst communicable disease (by number afflicted) and the most commonly abused drug” (Proctor, 2011). Because the aim of the tobacco industry is to “maximize profit” (Moodie et al., 2013), it develops marketing and

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<sup>1</sup> Quotations from the Bulletin Epidémiologique Hebdomadaire are all translated from French.

<sup>2</sup> National Program to Reduce Tobacco 2014-2019 : [solidarites-sante.gouv.fr/IMG/pdf/PNRT2014-2019.pdf](https://solidarites-sante.gouv.fr/IMG/pdf/PNRT2014-2019.pdf)

<sup>3</sup> National Plan to fight Tobacco 2018-2022 : [https://solidarites-sante.gouv.fr/IMG/pdf/180702-pnlt\\_def.pdf](https://solidarites-sante.gouv.fr/IMG/pdf/180702-pnlt_def.pdf)

lobbying strategies to (1) promote and sell their goods on different targets (young people, women, etc.) and (2) to restrain any laws or regulations that could limit their sales.

The negative effect of industries on health (including tobacco) is called the “commercial determinants of health”. In 2016, Kickbush et al. defined it as “strategies and approaches used by the private sector to promote products and choices that are detrimental to health” (Mialon, 2020). These determinants are covering three areas. Firstly, corporations produce unhealthy commodities (tobacco, alcohol) which are the main risks factors for non-communicable diseases. Secondly, corporations proceed to business, market and political practices to sell these commodities and secure a favorable policy environment. Thirdly, such practices and unhealthy commodities diffusion are made possible in a macro context of global drivers of ill-health that are market-driven economies, globalization and agreements on trade and investments (Moodie et al., 2013). The commercial determinants of health are increasingly recognized as important drivers of “ill health” at the same level as social determinants of health (Mialon, 2020). This recognition is important because it contributes to strengthen tobacco control strategies, by acknowledging of tobacco industry interests, practices and moves.

**The aim of our internship was to highlight the strategies used by the tobacco industry in order to struggle against effective tobacco control measures (the second element described above).**

Global tobacco control measures exist and have proven efficient to reduce tobacco use in many countries. They are proposed by the WHO in the Framework Convention on Tobacco control (FCTC) (WHO, 2005), that has been signed and ratified in 2018 by 180 countries, including France in 2004. This convention encourages commits states to “implement a range of evidence-based tobacco control policies” (Hawkins et al., 2018). Particularly, our work focused on the lobbying of the tobacco industry against the article 6 of the FCTC that refers to the fact that “price and tax measures are an effective and important means of reducing tobacco consumption by various segments of the population, in particular young persons”. Beyond the FCTC, literature has shown that tobacco tax increase (and thus prices) is an effective mean to reduce tobacco consumption (Hawkins et al., 2018) (Moodie et al., 2013) (Proctor, 2011). For that reason, the tobacco industry conducted very strong lobbying against tax increase (Smith et al., 2013).

To be effective, taxation increase must be large enough and continuous. Wilkinson et al. research on smoking prevalence following tobacco tax increases in Australasia defends that “sufficiently large increases in tobacco taxes reduce overall tobacco use, with price elasticity estimates converging around a 0.4% reduction in tobacco consumption in high-income countries and a 0.5% reduction in tobacco consumption in low-income and middle-income countries for every 1% real increase in price” (Wilkinson et al., 2019). The study analyzes smoking prevalence in Australasia, after a 25% increase in tobacco tax (Australia April 2010) and a series of four 12.5% annual tobacco tax increases (Australia from 2013 to 2016). The overall prevalence decreased from 22.6% in 2001 to 12.8% in 2017. In general, Wilkinson et al. conclude that large and continuous tax increase is efficient to reduce smoking prevalence, especially in lower socioeconomic group. Besides, they recommend that taxation policies are implemented within a global strategy (plain packaging, marketing restriction) (Wilkinson et al., 2019). In France, Hill and Legoupil support these arguments. They show that, because of price elasticity a 10% tobacco price increase leads to a sales mean decrease of 4% (Hill & Legoupil, 2018). This 10% stage is unanimously recognized by the scientific community as the minimum stage for an effective decrease of smoking prevalence. Figure 1 on number of cigarettes per adult and per day regarding tobacco price index corroborates the idea that a large and continuous increase is required to decrease smoking prevalence.

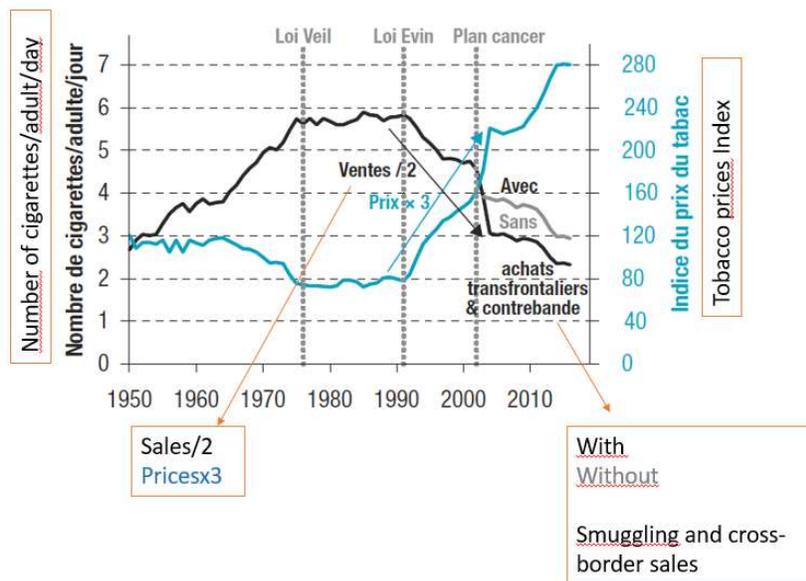


Figure 1 Number of cigarettes per adult per day and tobacco prices index evolution in France between 1950 and 2010 (Hill & Legoupil, 2018).

The figure clearly shows that between the late eighties and the early 2000 prices were multiplied by 3 and sales divided by 2. After the first National Strategy against Cancer (2003), prices massively increased and sales largely continued to decrease.

France shows some market specificities for tobacco sale that are important to know when studying lobbying against tax increase in that country. Indeed there is a state monopoly on tobacco sales in France via a network of 24.000 tobacconists. They are under contract with the French State. Tobacco products that are not bought within this network are thus bought either legally in foreign countries (mostly Spain and Belgium) either illegally by internet or smuggling networks. Hence, based on literature, Hill and Legoupil have estimated that “since 2004, 21% of cigarettes and 30% of roll your own were bought outside the tobacconists network” (Hill & Legoupil, 2018). This monopole has two major impacts. First one is that it explains why tobacconists are so strongly opposed to tobacco tax increase, as it is their main business. Second, such network allows an easier control for smuggling and illegal tobacco trade by customs, as described in several articles we analyzed for this study : “In France, the distribution monopole, exclusively tobacconists’ responsibility via customs delegation, makes easier surveillance, and the Hexagon is mostly a passageway” (Le Progrès Lyon, 2003).

Because it goes against their financial interest, tobacco industry counterattack against tobacco tax increase as a mean of reducing smoking prevalence. They do lobbying, which is define as “an activity which consists in carrying out interventions which should influence directly or indirectly any process of elaboration, application or interpretation of legislative measures, standards, rules and, more generally, any action or decision taken by the leading public authorities” (Farnel, 1994). Hawkins et al. hence call to not forget that despite international convention and effective tobacco control strategy, states shall not overestimate “the extent to which its influence has been curtailed”. Indeed, tobacco industry uses direct strategies to maximize their profit, and indirect strategies (or soft power) to penetrate the public space, improve their image, and influence tobacco control regulations by shaping the political environment (Knai et al., 2018) (Moodie et al., 2013) (Hawkins et al., 2018).

Different researches have been conducted on the lobbying of the tobacco industry. For instance Savell conducted a systematic review on strategies an arguments used by the tobacco industry to influence regulation aimed at restricting the marketing of tobacco products (such as the Evin law in France) (Savell et al., 2014). **Another example is the research by Smith et al. (2013)**

that proposed a taxonomy about Tobacco Industry arguments and tactics to influence the level and shape of tobacco taxation, the topic we worked on during this internship. They identified two categories of arguments, having different goals. The first category of arguments called “Industry arguments to keep tobacco tax low”, is presented below. Its aim is to maintain tax increase below the 10% threshold so they generate to profit but do not reduce smoking prevalence

Industry arguments to keep tobacco taxes low	
(1) Higher taxes will lead to illicit trade (especially smuggling) and, relatedly, organised crime.[13–15,17,18,22,23,26,31,38–41,49,51–54,56]	(4) Tax increases will have negative economic impacts on local business and employment levels as they will lead to greater cross-border trade and/or purchases from shops with tax breaks on tobacco products (e.g. shops on Native American Reserves). [26,31,32,38,39,41,49,50,54]
(2) Tobacco tax is regressive so higher taxes are unfair on poorer & more marginal groups in society. [20,21,27,28,31,32,38,39,41,43,44,48,50–54,56]	(5) Tax increases will lead to declines in government revenue (or less revenue than predicted). [13,19,26,31,49,54]
(3) Tobacco taxes are unfair on, and punitive towards, smokers. [13,23,27,29,30,36,37,41,42,45,51,52]	(6) Tax increases, by increasing illicit and cross-border trade, will make it easier for young people to access tobacco products. [49,50,52]
	(7) Denial of link between increased tobacco prices (as a result of increased taxes) and reduced consumption. [26,28]

Figure 2 Industry arguments to keep tobacco tax low, identified by Smith et al., 2013.

Within this first category of arguments, Smith et al. showed that the arguments : (1) on risks for smuggling increase and (2) tobacco tax being regressive and unfair, were the most frequently used by the Tobacco Industry.

Industry arguments	
(1) The earmarked funds will be used in ways which the public do not support and/or which differ from those described in the original proposal(s). [22,24,25,29–31,36–39,41,42,44–46,51,53,56]	(4) Claiming tobacco tax revenues are not a reliable source of revenue and that it is therefore fiscally irresponsible to fund social programmes via earmarked tobacco taxes. [39,44,50]
(2) Framing the use of ‘earmarked’ funds to pay for healthcare costs as a tax on smokers to pay for services for others, which the industry argued was unfair. [37,39,42,52,54]	(5) Claiming earmarked taxes are examples of excessive state interference in people’s personal lives/freedoms and/or are examples of the state exercising unwarranted power. [42,52].
(3) Claiming constitutional barriers prevent the introduction of earmarked tobacco taxes. [29,30,38,44,52]	(6) Claiming earmarked taxes will lead to unnecessary, or unwieldy, state bureaucracies. [52,56]
	(7) Claiming a dependency on earmarked taxes will result in spending cuts for specific programmes or gaps in funding for popular programmes. [37,51]

Figure 3 Industry arguments to prevent earmarking, identified by Smith et al., 2013.

The second category of arguments is “Industry arguments to prevent earmarking” (Figure 3). Earmarking is the term used when tax revenue from tobacco are allocated in specific areas (Hill & Legoupil, 2018).

Within that category, Smith et al. showed that the argument : (1) on earmarking funds going to be used in ways which the public do not support was the most frequent. They insisted on the fact that this category of argument was strongly context related (Northern America) and might revealed not relevant in other contexts (Smith et al., 2013).

**These two categories of arguments are at the core of this research and have been used as a main reference to build our codebook for the thematic analysis.**

Taxonomies by Savell et al. and Smith et al. are valuable to fight against the tobacco industry. However, as mentioned by Smith et al, they are context related and might not be sufficient to cover other countries reality. There is a gap in research in France on tobacco industry lobbying. To fill this gap, the National Institute against Cancer and the Research Institute in Public Health financed the project FELITAF, managed by Pr. Karine Gallopel Morvan. FELITAF stands for Forms and effects of lobbying from the tobacco industry and their allies in France. This project is based on a report by La Cour des Comptes which concluded that the tobacco industry was strongly represented and highly critical in the debate around tobacco control measures in France, especially those related to taxation (Cour des Comptes, 2012). **FELITAF project aims to focus on tax-related lobbying practices by the Tobacco Industry and Allies (TIA) and its influence over French decision makers.** The main objective is to evaluate the use and impacts of arguments of the Tobacco Industry against tax increase in France from 2000 to 2020. FELITAF aims to answer the following questions : (1) What are the reasons and messages developed in the 's arguments on tobacco tax in France? (2) What are the strategies used by the TIA in France to spread arguments on tobacco tax and illicit trade on decision makers? (3) To what extent arguments and strategies used by the TI and tobacco retailers' confederation (its allies) are similar, combined and complementary? (4) To what extent arguments and messages on tobacco tax and illicit trade have been assimilated by French political decision-makers and may have influenced their decisions? (5) To what extent the tobacco industry and allies continue to benefit from a certain audience among decision makers? In order to answer these questions, different methods are used : a desk research including analysis of various documents (trade press, websites of the tobacco retailers and the TI, general press, etc.), a qualitative research on 50 French deputies and senators, and a quantitative survey on parliamentarians too.

Our research is part of the desk research. It proposes an analysis of how the national and local press frames tobacco taxation increase in France from years 2000 to 2020. Its aim is to compare

the narrative with arguments identified in the Smith and al.'s grid presented in figures 2 and 3. **The articles collection was led on years 2000 and 2020. Due to the volume of articles found (5449 articles collected), the thematic analysis that will be presented in this report has been realized from 2000 to 2005.** This period is relevant to study as it corresponds to two major political events for tobacco taxation increase : (1) 2003 is the adoption of the first strategy against cancer by President Chirac which corresponds to a series of 20% tax increases in 2003 and 2004, (2) 2004 is the adoption of a moratorium on tobacco tax and a price freezing because of massive social movements by the tobacconists. Years 2006 to 2020 will be thematically analysed from July 2021 to October 2021 as part of a short term contract with the EHESP.

Our research questions are (1) **What is the sweep of national and local press coverage on tobacco tax increase in France between 2000 and 2005 ?** (2) **How tobacco tax is framed by French general press between 2000 and 2005 ?** (3) **Compared to Smith et al.'s grid, which arguments are displayed in French general press between 2000 and 2005 and by who ? Are there new arguments emerging compared to the Smith & al.'s grid?**

## METHOD

Articles of interest were collected via the platform Europresse. It is a system of information watch which proposes a database for different sort of press in Europe. First step of the research was to define the main search string. As mentioned above, the global period of interest for data collection is 2000 to 2020. For these purposes we conducted a scoping search for 'TEXT= tobacco & taxation & increase' in France between 2000 and 2020. We chose to work on that period as 2000 was just before the first important tax increase (first national strategy against cancer in 2003) and 2020 was the adoption of the 10€ pack of cigarettes. We made a selection of 200 articles based on titles, and spread over the 21 years of the period of interest. We read the selected articles and collected any relevant terms and wording for our topic. We then created a map of verbs, names and adjectives related to our topic and which were used to define our main search string. Finally we used the following code : 'TIT\_HEAD= tobacco|cigarettes& TEXT= increase+\$3(price|tax+)'<sup>4</sup> in France, for the period January 1<sup>st</sup> 2000 to December 31<sup>st</sup> 2000, in local, regional and national general media. We repeated the same protocol for each year from 2000 to 2020.

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<sup>4</sup> Code is translated from French.

We obtained 7974 articles in total. Inclusion criteria were : articles from the French general press from 2000 to 2020, mentioning tobacco taxation or tobacco prices increase. This included any short articles, or articles in which our object of interest was a secondary theme of the article (for example related to another tobacco control measure). It also included any articles about recommendations from international organization or EU legislation, as long as it was published in French, in French general press. When encountering any doubts regarding inclusion criteria, we shared articles and debated to take decisions with Pr. Gallopel-Morvan and Ana Millot, PhD student working on the “trade press” part of the FELITAF project. After removing duplicates and non-relevant articles, 5449 articles remained. **For this thesis thematic analysis, the period of interest has been tighten to years 2000 to 2005, which represents a number of 1182 articles.**

Key information about each selected articles were compiled in an Excel file : title, author, references, source, geographic coverage, as showed in Figure 4.

Code	Titre article	Revue en format papier (Préciser n° et nombre de pages)	Lien Internet	Date de publication	Année	Auteur	Source	Type de source	N°article
2003_P212	La grogne des buralistes contre la hausse des prix	Le Figaro • no. 18406 • p. 2 • 758 mots		2003-10-11	2003	FORESTIER Nadège	Le Figaro économie	Journaux Quotidien National	204
2003_P213	Augmentation du prix des cigarettes de 17 à 25 % dans les trois ans à venir	L'Humanité • p. 9 • 390 mots		2003-05-28	2003	DUGRAND Maud	L'Humanité	Journaux Quotidien National	205

Figure 4 Excel table for key information about each selected articles related to tobacco tax increase in French general press between 2000 and 2020.

The first part of the study was a quantitative analysis. We used the Excel table to compute how many articles were published per year between 2000 and 2020. We compared the trend with the cigarettes mean price evolution in France to see if there was an accordance between pikes and downs into publication trend and the evolution of tobacco prices over the 21 years of the period of interest. Key periods for tobacco tax increase in France are : (1) 2003-2004 is the period of implementation of the first voluntary tobacco tax increase policy with global increment of almost 40%. (2) It was followed by a four year period of price freezing, closely related to tobaccoists' social movements. (3) Taxes continued to **slowly** increase until they reached a 7 € plateau between 2014 and 2018. In 2014 The National Plan to Reduce smoking presented tobacco control measures, such as plain packaging, but no strong pricing policies (Ministère des affaires sociales, de la santé et des droits des femmes, 2014). (4) Prices increased again with the launch of the National Plan to fight Smoking in 2018. Action n°15 and n°16 were specifically dedicated to tax

increase and aimed to increase cigarette pack price to 10€ and to increase all tobacco product so smokers do not report their consumption on cheapest products (Ministère des solidarités et de la Santé, 2020).

The second part of the study was the analysis of arguments that emerged with a thematic analysis. A thematic analysis is described as “any systematic procedure for reviewing or evaluating documents; for ‘finding, selecting, appraising (making sense of), and synthesizing data contained in documents [...] document analysis involves an iterative process of superficial examination (skimming), thorough examination (reading), and interpretation” (Mackieson et al., 2019). **As mentioned above, this thematic analysis has been tighten to years 2000 to 2005, which represents 1182 articles.** A thematic analysis of media is relevant when studying lobbying strategy because framing public health policy problems, proposing solutions and defining their own role to play in the debate is one these (Douglas et al., 2018). Moreover, media have a special place in framing issues so populations and politics perceive it a certain way (Douglas et al., 2018).

The codebook for the analysis was based on the arguments highlighted by Smith et al on tobacco industry strategies to influence tobacco tax level and shape (figures 2 and 3). We used their taxonomy of arguments “Industry arguments to keep tobacco tax low” and “Industry arguments to prevent earmarking” as an a priori coding. We then developed an inductive approach to create new categories and codes, when relevant for other arguments. Our codebook thus has 3 categories of argument and 36 arguments (figure 5 to 7).

Figure 5 shows the existing category of argument to keep tobacco tax low by Smith et al. enriched by proposals for new codes for other arguments we found during the thematic analysis. New codes for new arguments are marked \*\*\* and are presented at the end of the table.

Industry arguments to keep tobacco tax low
ANT1 : Higher taxes will lead to illicit trade (especially smuggling), and relatedly, organized crime
ANT2 : Tobacco tax is regressive so higher taxes are unfair on poorer and more marginal groups in society
ANT3 : Tobacco tax are unfair, and punitive towards smokers
ANT4 : Tax increases will have negative economic impacts on local business and employment levels as they will lead to greater cross-border trade and/or purchases from shops with tax breaks on tobacco products (e.g. shops on Native American Reserves).
ANT5 : Tax increases will lead to declines in government revenue (or less revenue than predicted).
ANT6 : Tax increases, by increasing illicit and cross border trade, will make it easier for young people to access tobacco products.
ANT7 : Denial of link between increased tobacco prices (as a result of increased taxes) and reduced consumption.
ANT8*** : Tax increase will lead to adverse and negative effects, with no more precision.
ANT9*** : Tax increase will lead to electoral impacts.
ANT10*** : Tax harmonization within EU is a prerequisite to tobacco taxation increase in France
ANT1 INS*** : Tax increase will lead to an increase of robberies and burglary toward tobacconists
ANT3 PA*** : Tax increase will lead for a loss of buying power for smokers
ANT4 BUR*** : Tax increase will lead to economic damages for tobacconists, especially frontier tobacconists
ANT4 PROD*** : Tax increase will lead to economic damages for tobacco producers
ANT4 FAB*** : Tax increase will lead to economic damages for tobacco manufacturers
ANT6 PREM*** : Young people smoke more premium cigarettes, which are less impacted by taxation increase which makes the measure powerless to reduce smoke prevalence among young people.
ANT7 STOCK*** : Smokers do not quit smoking but stock cigarettes before announced taxation increase.
ANT7 REPO*** : Taxation increase encourage switch for cheapest tobacco product, thus do not reduce smoking prevalence.

Figure 5 Smith et al. category of tobacco industry arguments to keep tobacco tax low ; enriched by new arguments. Newly added arguments to the category are marked \*\*\*.

Figure 6 shows the second category of argument proposed by Smith et al., "Industry arguments to prevent earmarking". This category **was not enriched** by new codes for other arguments.

<b>Industry arguments to prevent earmarking</b>
<b>EAR1</b> : The earmarked funds will be used in ways which the public do not support and/or which differ from those described in the original proposal(s).
<b>EAR2</b> : Framing the use of 'earmarked' funds to pay for healthcare costs as a tax on smokers to pay for services for others, which the industry argued was unfair.
<b>EAR3</b> : Claiming constitutional barriers prevent the introduction of earmarked tobacco taxes.
<b>EAR4</b> : Claiming tobacco tax revenues are not a reliable source of revenue and that it is therefore fiscally irresponsible to fund social programs via earmarked tobacco taxes.
<b>EAR5</b> : Claiming earmarked taxes are examples of excessive state interference in people's personal lives/freedoms and/or are examples of the state exercising unwarranted power.
<b>EAR6</b> : Claiming earmarked taxes will lead to unnecessary, or unwieldy, state bureaucracies.
<b>EAR7</b> : Claiming a dependency on earmarked taxes will result in spending cuts for specific programs or gaps in funding for popular programs.

Figure 6 Smith et al. second category of arguments titled "Industry arguments to prevent earmarking". No new code for other arguments were added to this category.

Figure 7 shows a **proposal for a new category of arguments** called "arguments in favor of tobacco tax increase". All arguments are newly created and thus market \*\*\*.

<b>Arguments to defend tobacco tax increase***</b>
<b>DHT1***</b> : Tobacco tax is efficient to reduce tobacco sales and smoking prevalence
<b>DHT1 B***</b> : Tobacco tax is efficient when sufficiently important and part of a global tobacco control strategy.
<b>DHT1 C***</b> : Tobacco tax is efficient only within certain population
<b>DHT2***</b> : Tobacco tax increases government revenue.
<b>DHT2 SP***</b> : Tobacco tax revenue are allocated to Public Health programs or tobacco control.
<b>DHT3***</b> : Tobacco tax increase do not lead to economic damages for tobacco industry - it can increase revenue
<b>DHT4***</b> : Tobacco tax increase do not lead to economic damages for tobaccoconists - it can increase revenue
<b>DHT5***</b> : Tax increase do not lead to smuggling, and it is possible to fight it.
<b>DHT5 IT***</b> : Tobacco industry is accused to take part to smuggling.
<b>DHT6***</b> : Tax increase do not lead to increased insecurity for tobaccoconists.
<b>DHT7***</b> : At the national population scale, tax increase is not an unpopular decision.

Figure 7 Proposal for a new category of arguments defending tobacco tax increase. All arguments are marked \*\*\* as they all are new proposals outside Smith et al.'s grid.

We finally created a blank category for articles meeting the inclusion criteria, counted in the quantitative analysis, but being strictly informative and neutral and presenting none of the coded arguments.

We used three level of coding. A color code for “category of arguments” ; a letter code for “argument” and a nominal code for mentioned “organizational category” (when it was the case). This is summarized in Figure 8.

(1) Color code	<b>Blank</b> = “Neutral or with no relevant arguments” <b>Blue</b> = “Industry arguments to keep tobacco tax low” <b>Green</b> = “Arguments defending tax increase” <b>Orange</b> = “Industry arguments to prevent earmarking”.
(2) Letter code	One letter code for each single argument = <b>ANT 1</b> ; <b>EAR1</b> ; <b>DHT1</b>
(3) Organizational category code	Applied when relevant : when a coded argument is related to a group of population, individuals, entities or professionals. It includes : <b>Tobacco Industry, tobacconists, politicians and high administration representatives, health workers and anti-tobacco advocates, anonymous and police or customs agents.</b>

Figure 8 Summary of each level of coding used for the thematic analysis.

As shown by the figures 5 to 7, the three categories of arguments were attributed a color code : blue for “Industry arguments to keep tobacco tax low” ; orange for “Industry arguments to prevent earmarking” ; green for “Arguments defending tobacco tax increase”. Such categorization by color was useful to count for categories of argument occurrences. It was expected to give a global view on what kind of arguments is the most frequent in French general press.

We then created a letter code for each single argument (e.g. ANT1, EAR1, DHT1), in the aim to count them and eventually identify patterns.

We finally added a column for “organizational categories” as we observed that press often quotes, mentions or interviews different kind of people on tobacco tax increase (Douglas et al., 2018). We classified these speakers as : Tobacco Industry, tobacconists, politicians and high administration representatives, health workers and anti-tobacco advocates, anonymous and police or customs agents. It permitted to see if some group of speakers tended to be more visible, or tended to be more related to certain arguments.

Each articles have been read through the lens of the codebook (Figures 5 to 7). Interesting quotations for representing arguments were copied into an Excel file and coded by (1) color, (2) letter code for argument and (3) nominal code for organizational category when one was found. In total we extracted 2695 quotations, coded for category of arguments and argument. 1317 were, in addition, coded for organizational category. Figure 9 shows the table used for the thematic analysis.

YEAR	Quotations	Code for argument	Organizational category
2000	Le cours d'Altadis, déjà malmené en fin d'année dernière, a chuté hier sur une déception liée à l'absence de hausse des prix du tabac en Espagne. Le marché attend en effet une telle hausse outre-Pyrénées, qui permettrait de doper encore davantage la croissance des résultats du nouveau groupe. En France, la hausse des prix des paquets de cigarette a bien eu lieu hier, mais elle était attendue.	ANT4 FAB	
2000	La consommation de tabac a baissé de 0,1% en France en 1999, à 93.080 tonnes	DHT1	

Figure 9 Excel table for thematic analysis and showing the three level of coding for extracted quotations : (1) color code for category of argument ; (2) letter code for each single argument ; (3) nominal code for organizational category.

We finally computed descriptive statistics, using Excel pivot tables functions. We first computed the frequency for categories of argument (coded by color) over the six years of interest. We then computed the frequency for arguments (letter code) over the six years period. After that, we computed the frequency for organizational categories (nominal code) over the six years period. We finally computed the frequency for arguments per four of the organizational categories.

## RESULTS

**As mentioned in the method section, the quantitative analysis has been realized on the period from 2000 to 2020**, which represent 5449 articles published in French general press between 2000 and 2020 on the topic of tobacco tax increase, were used.

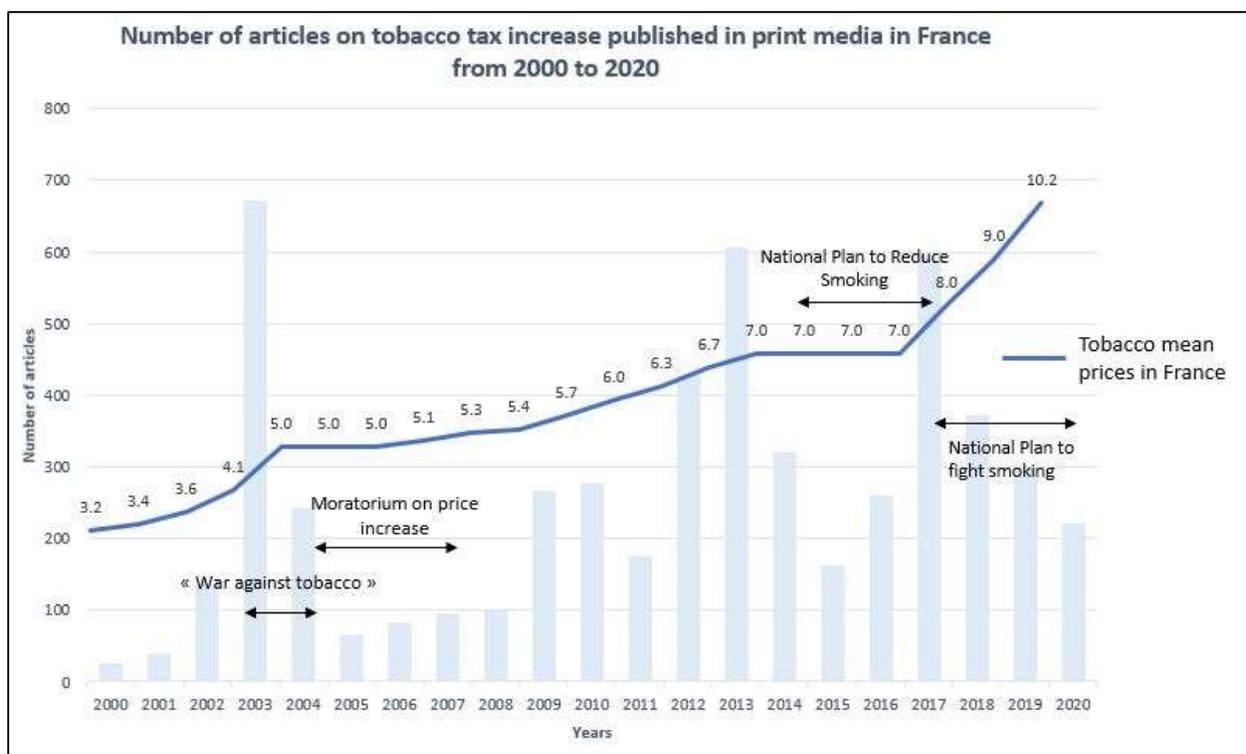


Figure 10 Number of articles per year, on tobacco tax increase in French general press, from 2000 to 2020, compared to tobacco mean prices evolution and tobacco control policies in France over the same period.

"War against tobacco"	2003-2004 First National Strategy Against Cancer launched by President Jacques Chirac. Strong prices increases.
"Moratorium on price increase"	2004-2007 Tobacco price freezing by the Raffarin government, strongly related to tobacconists social movements
"National Plan to reduce smoking"	2014-2018 National tobacco control policy with strong measures such as an extension smoking ban in public places, or adoption of the plain packaging, but no pricing policy.
"National Plan to fight smoking"	2018-2022 National tobacco control policy including pricing measures aiming at bringing the cigarettes pack to 10€.

Figure 11 Table for key period for tobacco control pricing measures in France between 2000 and 2020, used in Figure 8.

Figure 10 shows the frequency for articles on tobacco tax increase in French general press from 2000 to 2020, per year. It is compared to the global trend of tobacco mean prices evolution in France for the same period of time. We observe three pikes of publication in 2003, 2013 and 2017. For 2003 and 2017 pikes in publication correspond to periods preceding (1) tobacco tax

increase measures and (2) important price increase. 2003 is the first National strategy against cancer that President Jacques Chirac called “war against tobacco”. During 2003 and 2004, prices increased for almost 40% because of taxation increase. 2017 is the beginning of the National Plan to Fight Cancer which is characterized by a very strong will to increase taxes until tobacco mean prices reach 10€. The 2013 pike in publications is not related to any taxation increase policy. However, 2013 marks the period just before the launch of the “National Plan to Reduce Smoking” and of the plain packaging. We thus make the hypothesis that the pike of publication in 2013 is related to articles debating on plain packaging and comparing its impacts with taxation measures. At the contrary, we observe that downs in number of articles published seem to correspond to periods when prices did not strongly evolve (less than 10%), or with weakest tobacco control policies. It is the case for years 2005 to 2008 which correspond to a moratorium on tobacco prices, established by the Raffarin’s government in answer to a strong social movement by tobacconists against previous tax increases. Another calm period for publications is 2014 to 2017. It corresponds to the implementation of the National Plan to Reduce Smoking which implemented new tobacco control measures but no strong will to increase taxation, and thus prices. What is surprising is that pikes in publication seem to not last beyond the year of adoption of the measure. It is particularly salient after 2017 and the launch of the agenda for tax increase until the cigarette pack reach 10€. 2017 shows a lot of articles, but less and less while time goes on.

**The second part of the study was the thematic analysis, realized on years 2000 to 2005.**

We first computed the frequency for category of arguments (color code).

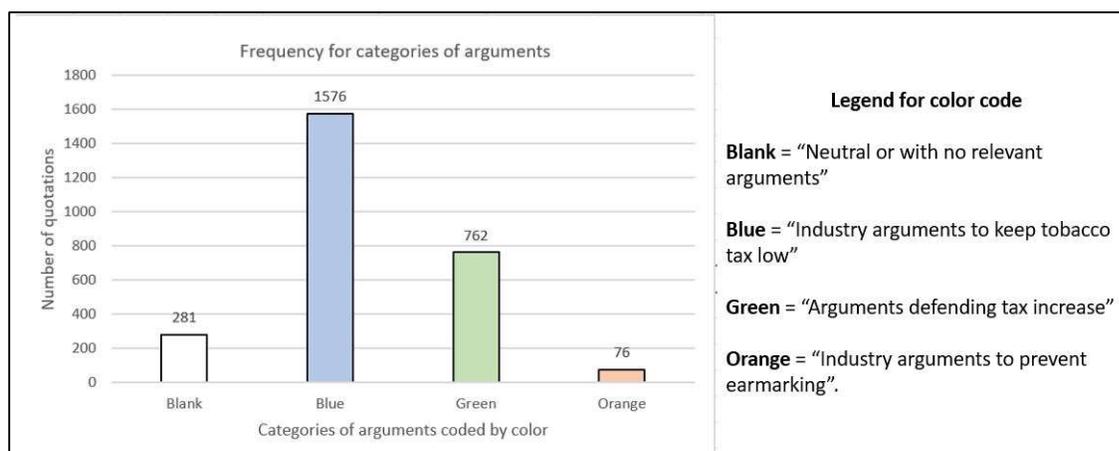


Figure 12 Frequency for category of arguments on tobacco tax increase, in French general press between 2000 and 2005.

Each color code stands for a category of argument based on Smith et al.'s grid (Figure 5 to 7 and Figure 8). We observe that "Industry arguments to keep tobacco tax low" (blue category) is clearly dominant with 1576 quotations coded in that category. It was also dominant in Smith et al.'s study (Smith et al., 2013). This category of argument used by tobacco industry aims at maintaining tax level under a 10% threshold so profits are maximized and smoking prevalence not effectively reduced (Smith et al., 2013) (Hill & Legoupil, 2018). The "arguments defending tax increase" (green) category appears in second position with 762 occurrences, which is half less. As a global observation we note that, between these two categories, which are opposed in their essence (one against and one defending high tobacco tax increase), one is clearly dominant over the second one, so maybe more impactful for readers of French general press between 2000 and 2005. We finally observe that the "Industry arguments to prevent earmarking" (Orange) is marginal with 76 quotations coded in this category. This category was also less frequent in Smith et al.'s study, and more context related (Smith et al., 2013).

We then computed the frequency for each argument. We excluded the blank category for which no argument was coded, as articles were identified as "neutral or with no argument of interest". We thus had 2414 quotations coded as 2414 arguments. This is Figure 13.

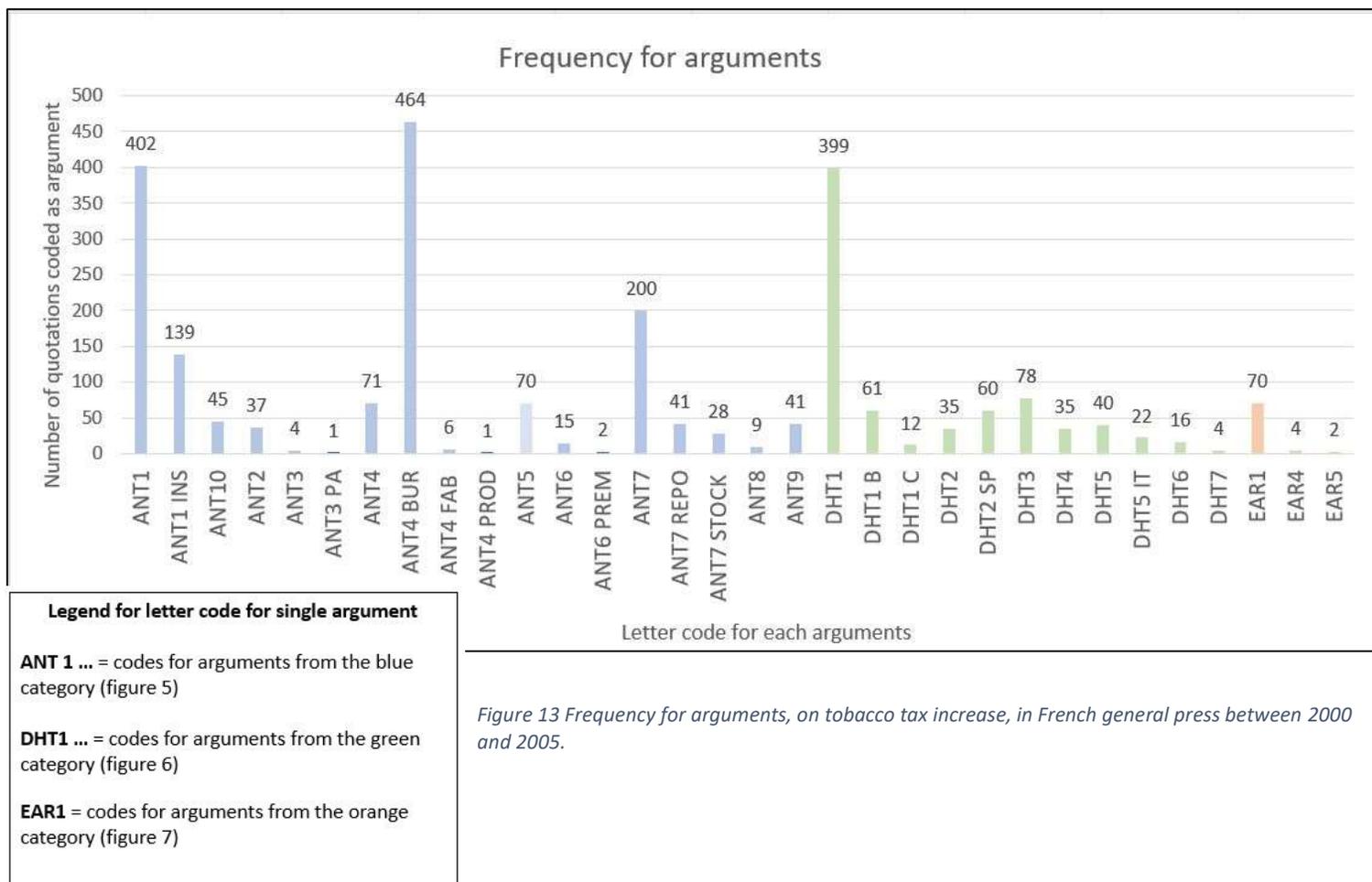


Figure 13 Frequency for arguments, on tobacco tax increase, in French general press between 2000 and 2005.

This figure shows the most frequent arguments related to tobacco tax increase in French general press from 2000 to 2005. We chose to focus on the 5 most frequent. In first position stands the argument coded ANT4 BUR with 464 occurrences. Code ANT4 BUR is for “Tax increase will lead to economic damages for tobacco producers” (see Figure 5). This code is amongst the new codes that we proposed to add to enrich Smith et al.’s grid. We created it because Smith et al.’s grid, as a product of a Northern American study, did not cover the reality of French tobacco producers which were central in the narrative on tobacco tax increase in French general press between 2000 and 2005. In second position is the argument coded ANT1 with 402 occurrences. Code ANT1 stands for “Higher taxes will lead to illicit trade (especially smuggling), and relatedly, organized crime” (see figure 5). It is the most frequent argument used by tobacco industry to influence tax level found by Smith et al. in their study. Our findings are congruent there. In third position is the argument coded DHT1 with 399 occurrences. Code DHT1 stands for “Tobacco tax is efficient to reduce tobacco sales and smoking prevalence” (see figure 7). It is part of the new arguments,

from the new category “arguments defending tobacco tax increase”. In fourth position is argument coded ANT7 with 200 occurrences. Code ANT7 stands for “Denial of link between increased tobacco prices (as a result of increased taxes) and reduced consumption” (see figure 5). It is one of the Smith’s arguments. Fifth is the argument coded ANT1 INS with 139 occurrences. Code ANT1 INS stands for Tax increase will lead to an increase of robberies and burglary toward tobaccoists” (see figure 5). This code is amongst the new codes that we proposed to add to enrich Smith et al’s. grid. It was created to cover tobaccoists related arguments that did not exist in Smith et al’s framework.

Within the 5 most frequent arguments coded, 2 are arguments found by Smith and 3 are new arguments that we found and suggest. We thus note that the argument coded ANT 2 for “Tobacco tax is regressive so higher taxes are unfair on poorer and more marginal groups in society”, which was the second most frequent found by Smith et al., is here weakly represented with only 37 occurrences. We can hence conclude that there are strong differences between Smith et al.’s findings and ours.

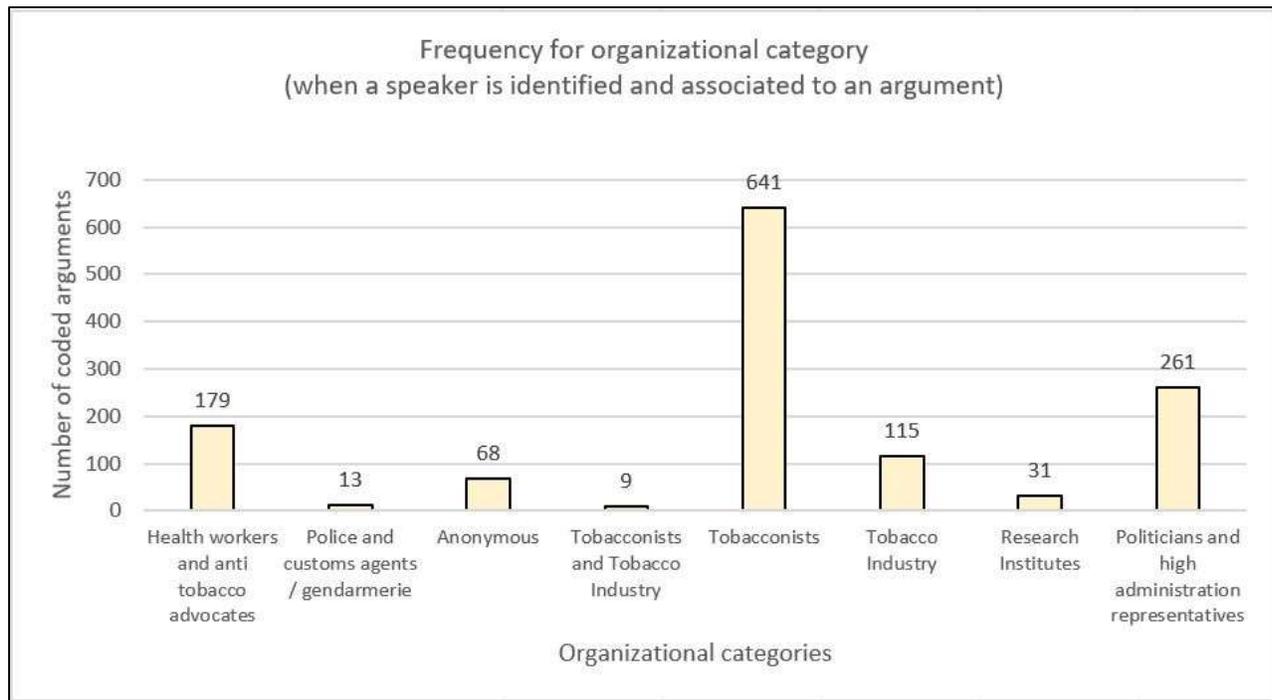


Figure 14 Frequency for organizational categories related to a coded argument, in articles related to tobacco tax increase, in French general press between 2000 and 2005.

We then focused on frequency for organizational category (identified speaker attached to an organizational category (Douglas et al., 2018)). 1317 arguments were associated to an organizational category. This is Figure 14. It shows which speakers occupy the most the discourse about tobacco tax increase in articles published in France in general press between 2000 and 2005. First one is the group of tobacconists with 641 occurrences. Second is the group of politicians and high administration representatives with 261 occurrences. Third position is for health workers and anti-tobacco advocates with 179 occurrences. Tobacco Industry shows 115 occurrences. The association of tobacconists and tobacco industry has 9 occurrences. Police and customs agents are rarely represented, which is not in line with the importance given to smuggling and insecurity as shown in Figure 13. It is thus important to notice that high representatives of police and customs administration have been counted in the category “politicians and high administration representatives”. Category “police and customs agent” stands for ground workers. Figure 13 showed that within the 5 most frequent arguments found, 2 were strictly related to tobacconists status. Findings from Figure 14 show that they also are the most frequent speakers found.

We next looked at which arguments were most attached to which organizational categories, for identified speaker when it was possible. These are Figures 15 to 18.

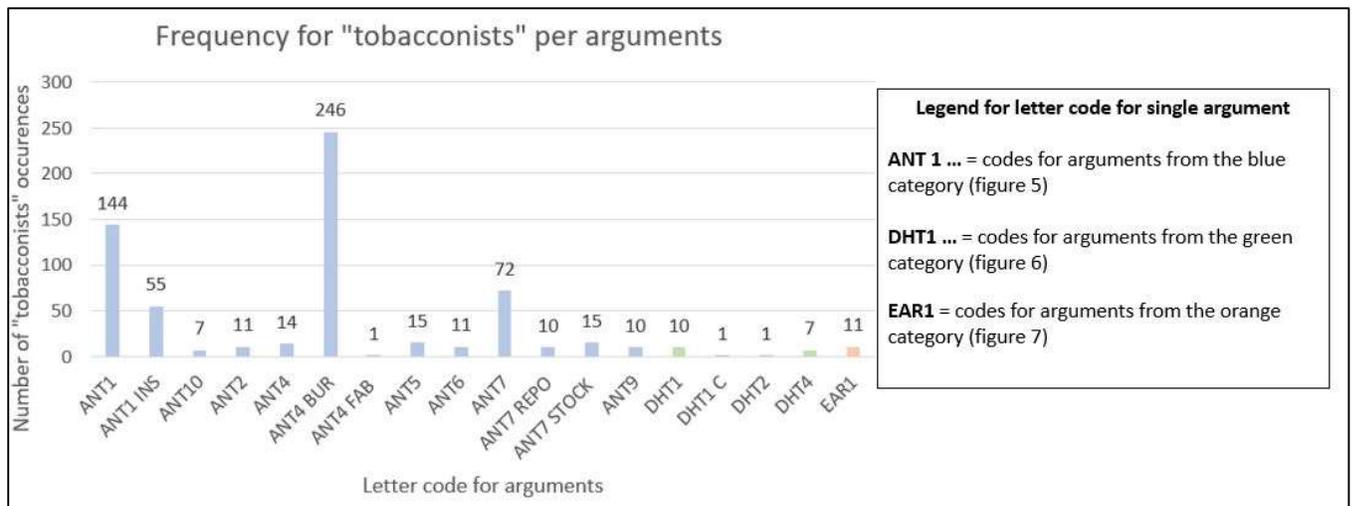


Figure 15 Frequency for the organizational category “tobacconists” per argument.

Figure 15 shows that tobacconists mostly use the argument ANT4 BUR “Tax increase will lead to economic damages for tobacconists, especially frontier tobacconists” with 246 occurrences.

Second they use argument uses ANT1 which stands for “Higher taxes will lead to illicit trade (especially smuggling), and relatedly, organized crime” with 144 occurrences. In third position they use argument ANT7 “Denial of link between increased tobacco prices (as a result of increased taxes) and reduced consumption” with 72 occurrences.

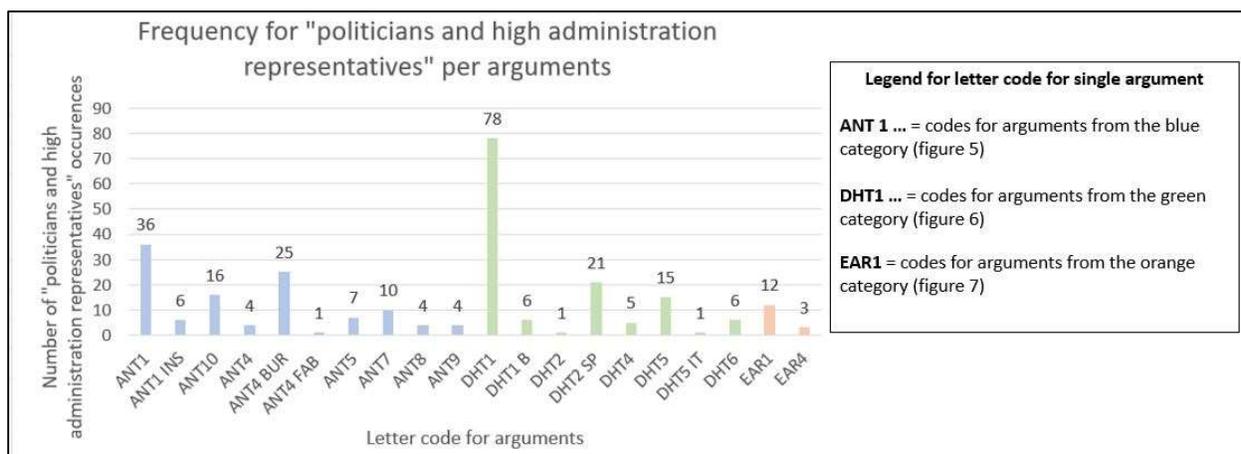


Figure 16 Frequency for the organizational category “politicians and high administration representatives” per arguments.

Figure 16 shows that the category “politicians and high administration representatives” mostly use Argument coded DHT1 for “Tobacco tax is efficient to reduce tobacco sales and smoking prevalence” with 78 occurrences. In second position is argument ANT1 “Higher taxes will lead to illicit trade (especially smuggling), and relatedly, organized crime” with 36 occurrences. For these speakers, the use of different categories of argument is balanced between the green and the blue.

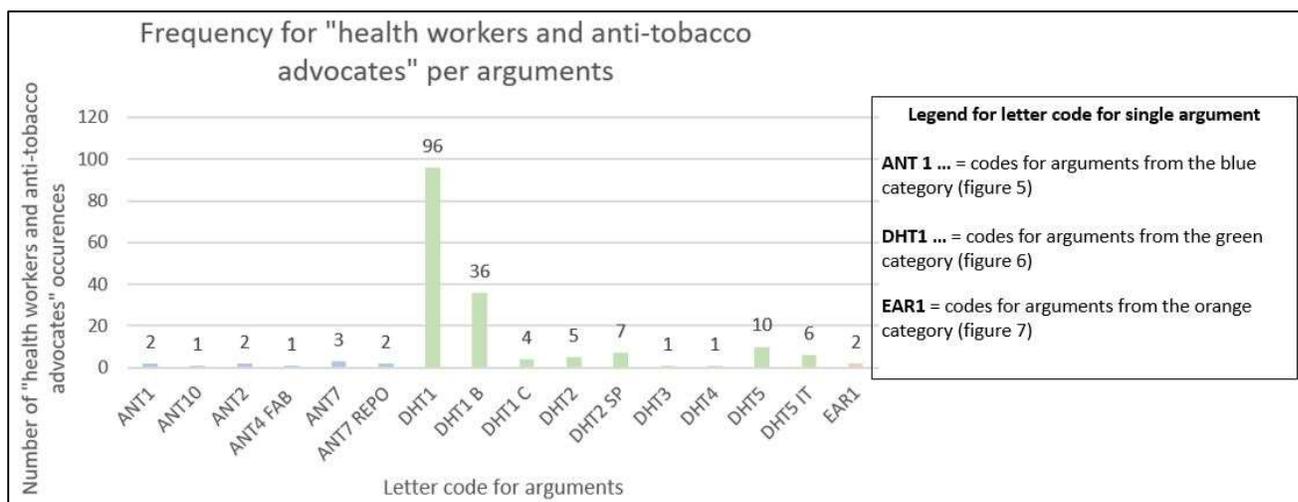


Figure 17 Frequency for the organizational category “Health workers and anti-tobacco advocates” per arguments.

Figure 17 shows that the category “health workers and anti-tobacco advocates” mostly use the argument DHT1 which stands for “Tobacco tax is efficient to reduce tobacco sales and smoking prevalence” with 96 quotations. In second position they use the argument coded DHT1 B for “Tobacco tax is efficient when sufficiently important and part of a global tobacco control strategy”, which is similar to DHT1 but includes that tobacco tax increase are efficient to reduce smoking under certain conditions that are : increases are continuous and high enough and increases are part of a global tobacco control strategy.

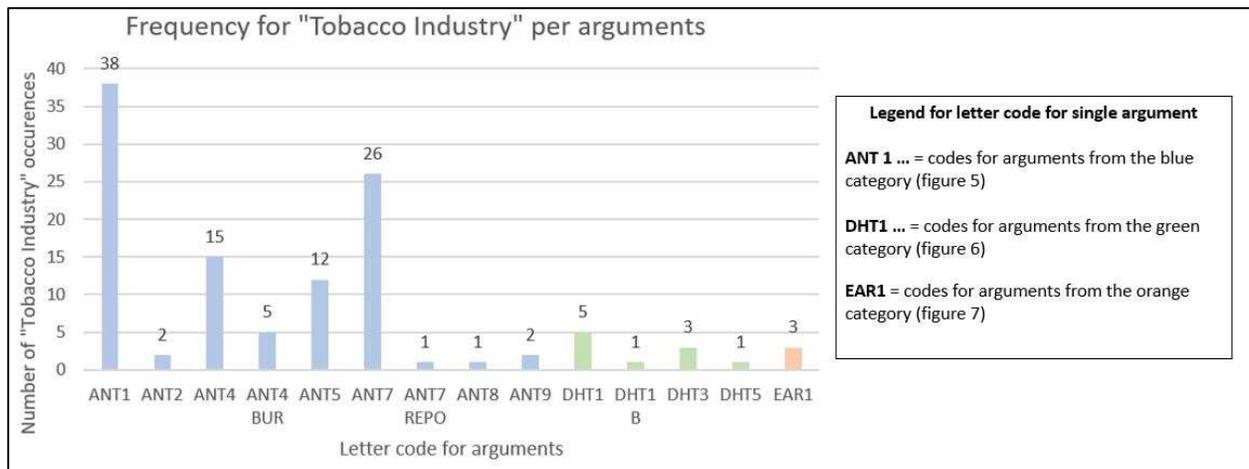


Figure 18 Frequency for the organizational category “Tobacco Industry” per arguments.

Figure 18 shows that the Tobacco Industry mostly use arguments ANT1 for “Higher taxes will lead to illicit trade (especially smuggling), and relatedly, organized crime” with 38 occurrences and ANT7 for “Denial of link between increased tobacco prices (as a result of increased taxes) and reduced consumption” with 26 occurrences. They also use ANT4 for “Tax increases will have negative economic impacts on local business and employment levels as they will lead to greater cross-border trade and/or purchases from shops with tax breaks on tobacco products” with 15 occurrences and ANT5 for “Tax increases will lead to declines in government revenue (or less revenue than predicted)” with 12 occurrences. The four most frequent arguments use by the Tobacco Industry are arguments identified by Smith et al. in their original grid. We can assume that their discourse does not strongly vary between different geographical contexts.

## DISCUSSION

In this study we proceeded to a press analysis. We collected articles from French general press, published between 2000 and 2020 and discussing tobacco tax increase. This report “only” presents the thematic analysis of articles published between 2000 and 2005. Each article was read, and quotations of interest were coded for category of argument (color code) and argument (letter code). Quotations were then counted, using Excel descriptive statistics functions, in the aim to answer our three research questions : (1) **What is the sweep of national and local press coverage on tobacco tax increase in France between 2000 and 2005 ?** (2) **How tobacco tax is framed by French general press between 2000 and 2005 ?** (3) **Compared to Smith et al.’s grid, which arguments are displayed in French general press between 2000 and 2005 and by who ? Are there new arguments emerging compared to the Smith & al.’s grid?**

Our first level of interest was to confront Smith et al.’s framework to French general press context. We used Smith et al.’s grid as a basis for our codebook. We then added arguments to their framework, while analyzing articles. We thus are going to discuss the most significative and transferrable of the added arguments and their interest for research on tobacco industry lobbying to influence tobacco tax increase adoption and implementation

Smith et al.’s first category of argument was called “Industry arguments to keep tobacco tax low” (Figure 2). This category was dominant both in Smith et al.’s findings and ours. They found that the argument “Higher taxes will lead to illicit trade (especially smuggling), and relatedly, organized crime” was the most frequent. In our study it was the second most frequent. The argument “Tobacco tax is regressive so higher taxes are unfair on poorer and more marginal groups in society” was found to be the second most frequent in Smith et al.’s. This was not the case for us, with only 37 occurrences. In total we added 11 arguments to this category. 4 are going to be discussed here because they were the most frequent and representative ones.

<b>ANT4 BUR***</b> = Tax increase will lead to economic damages for tobacconists, especially frontier tobacconists.	“with cigarettes price increase, hundreds of tobacco stores had to close the past two years” (La Voix du Nord, 2005).
<b>ANT1 INS***</b> = Tax increase will lead to an increase of robberies and burglary toward tobacconists.	“this kind of store was more and more robbery targets of that kind last year in the region, because of tobacco increase” (La Voix du Nord, 2005)
<b>ANT9***</b> = Tax increase will lead to electoral impacts.	“Next elections, this is tobacconists who are going to win its” (Le Monde, 2003)
<b>ANT10***</b> = Tax harmonisation within EU is a prerequisite to taxation increase in France.	“Elementenray good sens would be to first negotiate a european harmonization et only then to increase prices [...] adds the Senator” (AFP Infos Françaises, 2003)

Figure 19 Four most frequent added arguments to the category of arguments by Smith et al.’s “Industry arguments to keep tobacco tax low” and examples of arguments.

Smith et al.'s. grid had some limitations, especially because it was geographically biased (Smith et al., 2013). First we added three arguments which were directly related to tobacco industry status : ANT4 BUR ; ANT1 INS ; ANT9. It shows how the tobacco sale monopole in France plays a major role in the framing of tobacco tax increase by the general press in France between 2000 to 2005. Tobacco industry is presented as the group of persons being the most impacted by tobacco tax increase, before smokers or tobacco industry. Moreover they are presented as having power, especially with the argument ANT9 which shows that they use electoral threat to influence the political and public debate. Such arguments will be interesting to compare to the trade press analysis findings of the FELITAF project, realized by Ana Millot, PhD student. Moreover, other countries, such as Poland, Italy and Spain have a similar tobacco sale monopole. It would be thus interesting to test these arguments in these countries. The added argument ANT 10 is closely related to France position in European Union. The country shares borders with several countries where tobacco is cheaper, and market laws tend to facilitate legal transborder trade (Especially Spain and Belgium). This argument was used by almost all organizational categories but was dominant in tobacco industry narrative ; because they consider that the lack of fiscal harmonization is harmful to their business. What is interesting there, is that France is far from being the only decision making body in such policy making at the EU level. Calling for it is thus not exactly realistic. When calling for fiscal harmonization as a necessary prerequisite to tax increase, tobacco industry oppose themselves to tax increase while showing an image of being a force for bringing stronger solutions for tobacco controls policy making. They legitimate themselves in the debate. This argument would also be interesting to verify in the trade press analysis and in other European countries.

Smith et al. second category of argument is "Industry arguments to prevent earmarking" (Figure 3). This category of argument was not representative of the French general press discourse between 2000 to 2005 with only 76 occurrences, an 3 arguments founds amongst the 7 proposed by Smith et al.. This might be related to cultural, social and economic differences, Smith et al.'s study being mostly contextualized within Northern American countries. We added no argument to this category.

Smith et al. realized a systematic review of studies about tobacco industry efforts to influence tobacco tax policies (Smith et al., 2013). Our analysis had a broader scope as we were interested in articles published in French general press. As a consequence, we found a larger range of arguments, especially some defending tobacco tax increase. We thus created a new category of

argument (green code) called “arguments defending tobacco tax increase”. This category counts 11 new arguments, which are, for most of them, direct contradictions to arguments by the tobacco industry found by Smith et al. Figure 20 shows the 3 most frequent arguments from this category, and examples of these arguments.

<p><b>DHT1***</b> = Tobacco tax is efficient to reduce tobacco sales and smoking prevalence</p>	<p>“From the two international organization experts point of view, the most effective solution is to increase taxes until cigarettes and tobacco products prices are hardly affordable, or even absolutely inaccessible, to the poorest, the youngest and the mass of the less educated” (Les Echos, 2000).</p>
<p><b>DHT3***</b> = Tobacco tax increase do not lead to economic damages for tobacco industry - it can increase revenue</p>	<p>“this same report shows that tobacco tax increase do not lead to a reduction of number of employments” (Le Progrès Lyon, 2003).</p>
<p><b>DHT1 B***</b> = Tobacco tax is efficient when sufficiently important and part of a global tobacco control strategy.</p>	<p>“Price increase is a crucial measure, but nonetheless it has to be part of a more global strategy” (Le Figaro 2003)</p>

Figure 20 Three most frequent added arguments to the new category of arguments “Arguments to defend tobacco tax increase”.

Two of the arguments presented above are very similar : DHT1 and DHT1 B. Both defends tax increase as an effective tobacco control measure. However, DHT1 B is more nuanced and introduces the idea that tax increase must be high enough, continuous and part of a global strategy to be effective. This goes against strategy by the tobacco industry to maintain tax increase to a level that both maximize their profit and do not reduce smoking, which is less than a 10% increase (Hill & Legoupil, 2018). These arguments are interesting because they directly answer to the frequent argument used by the tobacco industry that taxes are not effective in reducing smoking. They mirror each other's.

The argument DHT3 presented above is the second most frequent from this category. It is interesting because it directly answers the argument found by Smith et al. that tax increase is going to lead to economic damages to the entire tobacco industry. **However we saw that this argument was not that frequent (71 occurrences) ; contrary to the added one about economic damages towards tobaccoists which was of great importance (464 occurrences).** It means that French general press between 2000 and 2005 tend to spread the idea that tax increase have negative impacts over tobaccoists ; but at the contrary do not equally spread the opposing idea that taxes increase will not cause any harm to tobaccoists, especially thanks to the State economical support (35 occurrences). There is a great imbalance in the way of framing tobaccoists status which majors the importance of studying more these new

arguments on tobacco tax increase related to tobaccoists. We thus call for comparisons with Ana Millot findings on trade press (FELITAF project) and François Topart on parliamentary documents (FELITAF project), to verify the relevancy of our findings and to measure tobaccoists' place within the tobacco tax increase debate in France. A second step would be to test these new arguments in other European countries sharing market similarities with France.

Our second level of interest was to try to find patterns in French general press narrative about tobacco tax increase. General press has a function of information and vectoring opinions. Consequently, mediatic coverage, as a tribune, is a power game. Analyzing patterns in publications allow to adapt a communication strategy, either to be better heard, to have more impact, or to mitigate opponents voice.

We indeed found a pattern in the publications on tobacco tax increase in French general press between 2000 and 2005. Results showed that the category of argument "Industry arguments to keep tobacco tax low" (blue code) was clearly dominant. It was twice more frequent than arguments from the "arguments to defend tobacco tax increase" category (green code) which was in second position. Second, Looking at frequency for arguments, we saw that within the 5 most frequent arguments, 4 belonged to the category "Industry arguments to keep tobacco tax low". It means that readers tend to be more exposed to a certain category of arguments, to certain arguments and thus to a certain opinion.

Based on findings, French general press between 2000 and 2005 tend to broadcast that (1) tax increase have negative impacts (economic and safety) over tobaccoists whose businesses are the last proximity and convenient facilities in remoted areas, (2) tax increase leads to smuggling and illegal trade which is dangerous for smokers and also have negative impacts over tobaccoists and (3) tax increase are ineffective to reduce smoking especially in the context of the European Union which do not adopt the right measures. It is a an image of fear for economic crisis, disappearance of convivial stores and skepticism that is broadcasted.

Counter arguments have been found, and classified in the new category "arguments defending tax increases". But they are twice less visible. The image of tax increase as being an efficient tobacco control measure to reduce smoking and having more positive than negative impacts is hence less impactful in the public debate.

Moreover, we showed that beyond broadcasting more arguments identified as partisans against tax increase, French general press tend to give more voice to speakers from the organizational category of tobacconists. This is not neutral. Arguments related to their status are dominant in the narrative, and they also are the most represented group in the general press. It put them at the very center of the debate, or at the place of the most legitimate speakers to communicate on tobacco tax increase.

Politicians positions are also interesting to focus on. We showed that their discourse is quite balanced between arguments identified as partisans against tax increase and those in favor (which are slightly dominant). Such equilibrium could mean that the entire political class is well represented in general press ; or that politicians in favor of tobacco tax increase do not weigh much on the public debate, or fear to express stronger opinions. Indeed, the electoral threat by tobacconists was a new argument added to Smith et al.'s grid. It raises again the question of tobacconists position and weight within the debate on tobacco tax increase.

Year by year analysis, and per category of print media (local, regional, national) would be interesting to perform, to go deeper in the understanding of the observed pattern. Moreover, it would be relevant to perform statistical tests to verify the association between category of arguments and organizational categories.

In her study, Frau showed that tobacconists, via their trade union and representatives, built a strong communication strategy which target media so they can efficiently broadcast their message and demands. Such strategies to occupy mediatic space is directed toward both politicians and population. Frau quotes Patrick Champagne to illustrate this phenomenon "objective is 'to act on journalists in order to occupy mediatic space and trigger different agents' positions taken to weigh in on public opinion, and this way on power" (FRAU, 2014). We thus could make the hypothesis that, the pattern observed is the result of such a communication strategy : (1) an organizational group takes its place in the public health debate and legitimate itself as representative of the population and directly impacted by public health decisions ; (2) emerging ideas from their discourse take independency and grow within the public space via general press. Such hypothesis could be linked with what is called the soft power, which is a lobbying strategy of societal penetration via cultural, political and social vectors (Moodie et al., 2013).

As a conclusion, we could say that anti-tobacco and their argumentation seem to underweight in the discourse on tobacco tax increase broadcasted by the French general press between 2000 and 2005, in comparison to tobacconists. This tend to give to anti-tobacco advocates the position

of opponents who have to defend their position. We thus recommend further researches on anti-tobacco advocates mediatic coverage ; and the reasons for such imbalance with tobaccoists'. It will be interesting to compare findings for 2000 to 2005 with coming findings for 2006 to 2020, to verify the identified pattern and to see if there will be any changes, or if new arguments will emerge. Moreover, our findings on the 5 most frequent arguments used might be useful to strengthen anti-tobacco advocates own framing and narrative, especially regarding tobaccoists position and discourse.

## LIMITATIONS and STRENGTHS

A limitation of this study is the data collection method. First, we collected data on the database Europresse with a search code that we elaborated based on a lexical map around tobacco tax increase. It cannot be certain that the chosen search code was the most efficient, and thus it cannot be excluded that we missed some relevant articles, especially regarding the volume of data found and the variety of sources implied. Moreover, the articles selection has been realized by three different interns working independently on three different periods. It is possible that, at some point, inclusion criteria were interpreted differently regarding some ambiguous articles. The thematic analysis also shows some limitations. The inductive coding was realized by one intern under the authority of Pr. Gallopel-Morvan. A thematic analysis refers to an **interpretation** and extraction of meaningful patterns in the data (Mackieson et al., 2019). We thus cannot object that there was no bias induced by the process of interpreting and coding, especially because realized by one person. Finally, the study is realized in France and the arguments that we propose to add to Smith et al.'s grid are, for most of them, highly context related. Indeed, they refer to the group of tobaccoists, a status that does not exist in most other countries.

Despite these limitations and biases, the method used aimed at ensuring the trustworthy analysis of the data. First we acknowledged the influence that both the researcher and the study has on each other. This is reflexivity. It aims to "make explicit the researcher's contribution to all aspects of the interpretive research process" (Mackieson et al., 2019). Second, we limited the interpretation bias by sharing any doubts (1) in the selection of the articles (2) in the coding process, with the Pr. Gallopel Morvan, and Ana Millot, PhD student. Ambiguous articles were discussed collectively until an agreement was reached. Moreover, the volume of text having being coded also strengthen the reliability of the results (Mackieson et al., 2019). Our analysis was based on a recognized research, and the added arguments are all available in the Codebook

(figure 5 to 7). All quotations from the source documents are also available in an Excel file. We also used basic quantitative techniques to corroborate the narrative techniques.

Finally, the geographical bias in the codebook calls for comparisons with Ana Millot results from her trade press analysis and for other studies that could be realized in countries showing market similarities.

## CONCLUSION

Tobacco is a global threat to public health. Each year, it is responsible for 73.500 deaths in France (*TOBACCO ATLAS.*, 2018). The country showed a global decreasing trend for smoking prevalence from 29.4% to 24% for daily smokers between 2016 and 2019. These encouraging results are closely related to impactful tobacco control measures such as plain packaging, smoking ban in public areas or taxation increase. However The last Health Barometer, from Santé Publique France showed a stop in the smoking prevalence decreasing trend and an increase in the daily smoking rate among the lowest-income third of the population from 29.8% to 33.3% (Pasquereau et al., 2021).

These results prove that tobacco control, to be effective, requires constant efforts and awareness of the global context. Indeed, tobacco industry has been described as vectoring diseases by trading and promoting harmful products for health. The negative impacts of such industries on health are called the commercial determinant of health (Mialon, 2020). Countries, with the support of international organization (e.g. the Framework Convention on Tobacco Control by the WHO), implement tobacco control policies to fight against the tobacco burden. Tobacco tax increase is one the most efficient of these measures (WHO, 2005) (Hill & Legoupil, 2018) (Smith et al., 2013) (Wilkinson et al., 2019).

To maintain their profit, the tobacco industry does lobbying, which is defined as “as an activity which consists in carrying out interventions which should influence directly or indirectly any process of elaboration, application or interpretation of legislative measures, standards, rules and, more generally, any action or decision taken by the leading public authorities” (Farnel, 1994). Especially, they do lobbying to maintain tobacco tax to a level that both contribute to increase their profit while not reducing smoking prevalence. This level has been identified by research as

a 10% level (Hill & Legoupil, 2018). In their research, Smith et al. compiled all arguments by the tobacco industry to influence on tobacco tax level and shape (Smith et al., 2013).

France lacks of a research on lobbying strategies by the tobacco industry to influence on tobacco tax measures. A contextualized research was needed, because the country shows some market specificities such as a monopole on tobacco sale, and being part of the European Union. The aim of the FELITAF project was to fill that gap. It includes analysis of various documents (trade press, websites of the tobacco retailers and the TI, general press, etc.), a qualitative research on 50 French deputies and senators, and a quantitative survey on parliamentarians.

Our study is a thematic analysis on French general press framing of tobacco tax increase between 2000 and 2020. **Because of the volume of articles collected, this thesis only focused on years 2000 to 2005.** Our research questions were (1) **What is the sweep of national and local press coverage on tobacco tax increase in France between 2000 and 2005 ?** (2) **How tobacco tax is framed by French general press between 2000 and 2005 ?** (3) **Compared to Smith et al.'s grid, which arguments are displayed in French general press between 2000 and 2005 and by who ? Are there new arguments emerging compared to the Smith & al.'s grid?**

Articles of interest were collected via the platform Europresse. 5449 articles met the inclusion criteria. We computed the frequency for articles per year from 2000 to 2020. Then we focused on articles from 2000 to 2005 for the thematic analysis. Smith et al.'s grid was used as an a priori codebook ; that we enriched with new arguments and category of argument following an inductive method of coding. All articles were read, and quotations of interest were coded (1) per category of argument, (2) per argument and (3) per organizational category when a speaker was identified and related to an argument. We finally used basic Excel statistics functions to count occurrences for (1) category of argument, (2) arguments and (3) per organizational category. We also computed frequency of each argument per the most frequently found organizational category. The aim was to (1) propose an enriched version of Smith et al.'s grid adapted to French context and (2) eventually identify patterns in the French general press framing of tobacco tax increase between 2000 and 2005.

We added an entirely new category of argument to Smith et al.'s grid, called "arguments defending tobacco tax". This category was the second most frequent found. It contains 11 arguments, and only one of them appeared to be part of the five most frequent arguments found. This argument

is “Tobacco tax is efficient to reduce tobacco sales and smoking prevalence”. This category of argument was mostly used by anti-tobacco advocates and health workers, and politicians. We also added 11 arguments to Smith’s category called “Industry arguments to keep tobacco tax low”. This category was largely dominant. 4 arguments from this category were found within the 5 most frequent arguments founds. In general, these arguments defend the idea of tax increase leading to smuggling, to economic damages and safety issues for tobaccoists, and being ineffective to reduce smoking. New arguments related to tobaccoists status and France position within European Union revealed to be frequently used.

Computing of the frequencies showed that some of the added arguments to Smith et al.’s grid were relevant for the research. It is especially true for arguments against tobacco tax and involving tobaccoists or France position within European Union ; and arguments defending tax increase as an effective tobacco control measure. We thus call for (1) deeper statistical analysis and comparisons with results for years 2006 to 2020, (2) comparisons with findings from other study within the FELITAF project and (3) comparisons with studies in countries sharing France’s market specificities.

From a policy making point of view, we showed that the French general press, between 2000 to 2005 **tend to use more arguments against tobacco tax increase**. The figure of the tobaccoists is particularly salient. There is a strong imbalance in the way that general press frames tobacco tax increase, to the detriment of anti-tobacco advocates and argumentation which is given the position of opponents who have to defend themselves against the mainstream ideas. We thus recommend deeper study on anti-tobacco advocates mediatic strategy in comparison to tobaccoists’. Second we call for a redefinition of their argumentation strategy to strongly take position against the most frequent arguments against tobacco taxation increase found in the French general press between 2000 to 2005.

This study showed some limitations inherent to its nature of a qualitative analysis. An interpretation and individual bias is to be considered in the articles collection and coding. However rigor is ensured by reflexivity, triangulation with colleagues from the FELITAF project and the coordinator Pr. Gallopel-Morvan, accessibility of the codebook and table of coded quotations and finally by the descriptive statistical analysis which complete the narrative techniques.

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