



**CENTRE FOR PRIMARY  
CARE RESEARCH**

**Exploring Factors of Illicit Cigarette Trade in Zambia**

**Zambia Primary Data Collection for the Tobacco  
Control Data Initiative (TCDI)**

**Qualitative Study Report**

**July 2023**



## **EXECUTIVE SUMMARY**

### **Background**

Globally, estimates of the size of the illicit cigarette market suggest a wide variation in illegal cigarette market shares across countries, ranging from as low as 1% in some countries to as much as 40%-50% in other countries. This is the case for Zambia. The country ratified the WHO FCTC and has implemented tax laws and official tax stamps to combat the illegal trade of cigarettes. However, a study conducted in 2014 found that 22% of cigarette packs collected did not have tax stamps. The WHO FCTC recognizes that tax and price policies are effective in reducing tobacco consumption, but the presence of illicit trade weakens their effectiveness. The country is not yet a signatory to the ITP, and the extent of illicit cigarette trade remains undetermined. Therefore, this present study fills the gap in terms of exploring drivers for illicit cigarette trade in Zambia to inform policy and practice.

### **Methods**

The study employed an interview research design, conducting in-depth interviews with key informants consisting of wholesalers, manufacturers, and ZRA officials from headquarters and various border districts. The goal was to gain insights into their perspectives, experiences, and attitudes regarding the sale of illicit cigarettes in Zambia. Supervisors, among the 58 recruited field staff members, received training to conduct the interviews. They asked informants about their views on the illicit cigarette trade, including defining illicit cigarettes, their prevalence, identification criteria, cigarette tax evasion, facilitating factors, and potential solutions. A total of 21 interviews were conducted, involving 17 wholesalers and 4 ZRA officials, with the interviews being recorded and transcribed.

### **Results**

Reasons for the illicit cigarette trade in Zambia include smuggling, weak tax systems, and low tax awareness levels among traders and vendors of illicit brands. The extent of illicit cigarettes based on tax evasion was largely driven by the cigarette brand Chelsea, which was unregistered by the ZRA and had no tax stamps on the packs and yet was widely

distributed in Zambia. The results suggest that illicit cigarette trade in Zambia is a significant problem.

## **Conclusion**

In conclusion, the qualitative component of the study indicates significant drivers of the illicit cigarette trade in Zambia, including weak customs governance and smuggling. Participants suggested measures such as lowering importation taxes, reducing corruption within the ZRA systems, and increasing tax compliance awareness among vendors to combat tax evasion. The study recommends that Zambia ratify and implement the WHO Protocol on Illicit Tobacco Trade (ITP) to address the supply of illicit cigarettes.



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Please note that the information and views set out in this report are those of the authors and do not reflect opinion of the Parties to the WHO Framework Convention on Tobacco Control (WHO FCTC), the Parties to the Protocol to Eliminate Illicit Trade in Tobacco Products (the Protocol), or the Secretariat of the WHO FCTC and its Protocols.

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## Introduction

### Background and Objectives

Globally, estimates of the size of the illicit cigarette market suggest a wide variation in illegal cigarette market shares across countries, ranging from as low as 1% in some countries to as much as 40%-50% in other countries [1]. Joossens *et al* (2010) estimated the illicit trade in cigarettes worldwide at 11.6% of the total market in 2007 [2]. The estimates ranged from 9.8% in the markets of high-income countries to 16.8% in those of low-income countries [3]. The International Tobacco Control Policy Evaluation Project (ITC) conducted Wave 1 and 2 surveys in Zambia and found that 38% and 22% respectively; of cigarette packs did not have tax stamps or any indication that a stamp was present [4]. However, the sample sizes of the cigarette packs were not representative, including only 64 and 75 packs in Waves 1 and 2, respectively.

In Zambia, there is a lack of national-level datasets that regularly monitor the extent of illicit cigarette trade, apart from the data on cigarette seizures provided by the Zambia Revenue Authority (ZRA) and other enforcement authorities. However, the seizure data cannot be used to assess the size of the illicit cigarette trade as the variation in the volume of cigarettes seized could be due to improved enforcement or lapses in monitoring processes. The ITC Report postulates that Cigarettes in Zambia are distributed via roadside vendors, street hawkers, and sales agents who sell them in bulk either directly to end-users or through established retail channels [5]. The lack of estimates of the size of the illicit cigarette market in Zambia was the reason for conducting this study.

Three specific objectives were pursued in this study. Firstly, the project aimed to determine the proportion of illicit cigarettes consumed in Zambia. Secondly, it examined the extent of cigarette tax evasion in Zambia, and lastly, explored the facilitators of tax evasion and illicit cigarette trade. This report presents qualitative findings focused on the last objective of exploring the factors that facilitate illicit trade in Zambia, and suggests measures that can be taken to curb the illicit trade of cigarettes in Zambia.

## **Methodology**

### **Study Design and Data Collection**

The study utilized an interview research design, which involved conducting in-depth interviews with key informants. The informants included wholesalers, manufacturers, and ZRA officials from headquarters and various border districts such as Chipata, Chirundu, Livingstone, Nakonde, and Chililabombwe. The purpose of these interviews was to gain insights into their perspectives, experiences, and attitudes regarding the sale of illicit cigarettes in Zambia.

From the 58 field staff members recruited from the sampled districts, which included 25 supervisors and 33 research assistants, it was the supervisors who received training to conduct the interviews. The interviewers posed questions to the key informants regarding their opinions on the illicit cigarette trade in Zambia. This included inquiries about their definition of illicit cigarettes, the extent of their presence, and the criteria used to identify them. The interviewers also discussed cigarette tax evasion, how it occurs, the factors that facilitate tax evasion and the illicit cigarette trade in Zambia, and potential solutions to combat tax evasion. The interviews were recorded and transcribed. In total, 21 key informant interviews (KIIs) were conducted, with 17 involving wholesalers and 4 involving ZRA officials.

### **Data Analysis**

The qualitative data was analysed thematically by coding and inputting into Nvivo computer software version 12 after transcribing and ensuring accuracy. An inductive coding scheme was identified during analysis, and we developed the codes based on what was found within the data. Codes were later used to capture high-level interpretation and themes. An extensive list of codes was developed and applied to all transcripts in the software. The query reports were created to represent recurrent themes related to the assessment's objective, following analysis steps as outlined by Braun and Clarke (2006).

### **Ethical Considerations**

The study adhered to the primary principles of ethical practice, including autonomy, justice, beneficence, and non-maleficence. To address concerns that KII participants may

have had about negative impacts on their work or discomfort during the interaction with researchers, several measures were taken. Participants were informed about the project and written consent was obtained. Confidentiality of all information collected was ensured by maintaining anonymity and ensuring that no identifying information was collected and the data was only accessible to the research team. Field supervisors were trained in conflict resolution techniques in case any ensued during the interview. Participants were informed that they could withdraw from the study at any time without consequences to them. Questions were asked in a non-judgmental manner. Ethics approval was obtained from University of Zambia Biomedical Research Ethics Committee (UNZABREC) and permission to conduct the study was obtained from the National Health Research Authority (NHRA). Courtesy calls and introductory letters were sent to ZRA offices, District Commissioners, and the Police Headquarters.



## Research Findings

### Facilitators of tax evasion and illicit cigarette trade

Several themes came out from the quantitative studies in exploring factors of tax evasion and illicit cigarette trade in Zambia. Appendix 1 summarizes the themes, subthemes, sub-categories, and illustrative quotes from the study.

#### 3.1.1 Understanding of Illicit cigarette trading

There was varied understanding of the definition of illicit cigarette trade in Zambia. Some participants expressed that they did not know what illicit cigarette trading was. Most of the participants understood illicit cigarette trading as the trade of cigarettes that have not been certified by Zambian certification boards for consumption. A senior supervisor at a wholesale company stated, *“These are cigarettes that enter the country without permission from the government, i.e., the Zambia Revenue Authority (ZRA). Sometimes these illicit cigarettes are locally manufactured, but without (ZRA) consent (Cigarette wholesaler).”*

When asked if the Zambia Revenue Authority for selling illicit cigarettes had ever visited them, the majority of respondents said they had never been visited. The ZRA inspections are meant to check on the presence or absence of illicit cigarettes. One participant mentioned that he had never heard of illicit cigarette trading because the cigarettes he deals in come from official factories, and thus he assumed they were licit.

#### 3.1.2 Identification of illicit cigarettes

Several ways in which traders can identify illicit cigarettes were revealed, as follows:

1. **ZRA Tax Stamp:** Having a ZRA tax stamp was seen as one way of identifying legitimate cigarettes. The tax stamp enables traders to differentiate between illicit cigarettes and those that are legitimate.
2. **Packaging:** The packaging was another way of identifying illicit cigarettes. The rather new brands, some of which did not have the traditional English health warning sign “Tobacco is harmful to health” were identified as illicit. However, one brand without the

official tobacco health warning had the ZRA stamp on the cigarette pack meaning that they were cleared by customs officials.

3. Pricing: Participants revealed that illicit cigarettes were sold rather cheaply. This is what influenced the low cigarette prices. These included brands such as Chelsea, Express Royale, Beedies, Mirage, and others. These illicit cigarettes, like Chelsea, don't pay taxes thus most wholesalers bought them at a cheaper price compared to brands sold by British American Tobacco (BAT) and Roland Imperial which are manufacturing cigarettes locally.

### **The extent of illicit cigarette trading**

Participants indicated that illicit cigarette trading was a serious problem, and there were several cigarette brands on the market that were not cleared by ZRA. This was confirmed by an informant from ZRA. Additionally, a wholesaler from Lusaka revealed that illicit cigarette trading results in better profit margins for those taking part in the trade.

*“Earlier on I mentioned that I ventured into the cigarette business to make money and earn a living. I am making good profit from selling Chelsea and therefore benefitting from the illicit cigarettes”.* Cigarette Wholesaler– COMESA Market, Lusaka District.

### **Measures to curb illicit cigarette trade.**

According to some participants, the Zambian government, through ZRA, was not doing enough to curb or reduce the illicit cigarette trade. Several respondents called for stiffer punishment for offenders. Some suggested measures to curb the illicit cigarette trade are as follows:

- ZRA Monitoring: Participants suggested a continual and comprehensive monitoring strategy for cigarette trading, including stringent border controls and regular spot checks by ZRA on retailers to check on illicit cigarettes.
- Creating an enabling environment: Participants suggested that reducing taxes would create a favourable trading environment for both consumers and manufacturers, enabling traders to make profits from their businesses. The participant has meant reducing taxes on cigarettes which are imported into the country. Registration of cigarette

traders: A wholesaler suggested that cigarette traders should be registered, and a database created to enable monitoring of trading activities and tax collection.

- **Stiffer punishment:** Both ZRA and the government were implored to impose stiffer punishment for those taking part in illicit cigarette trading to curb the problem.

### **Factors causing illicit cigarettes trade.**

The following factors were identified as drivers of illicit cigarette trade in Zambia.

- **Fast/easy money**

One of the factors causing illicit cigarette trading is the easy money that comes from avoiding paying taxes. This enables retailers and wholesalers make more profits from the sales.

- **High taxes**

Increases in tobacco taxes that increase tobacco product prices encourage current tobacco users to stop using and prevent potential users from taking up tobacco use. The illicit cigarette trading meant that some traders evade tax at the point of importing to avoid high taxes.

### **Cigarette Tax Evasion**

The Zambia tobacco tax law states that the manufacturer, importer, or distributor is responsible for ensuring that all cigarette packets are affixed with stamps before importation, distribution, or sale in Zambia. Some tobacco retailers and wholesalers engage in tax evasion, an illegal activity in which a trader deliberately avoids paying a true tax liability. The reasons for tax evasion included:

- **Cost of doing business:** Wholesalers cited the high costs associated with materials in the cigarette trading business as being reason for tax evasion.
- **Weak control systems:** Weak customs governance, including corruption at the borders, can facilitate smuggling and illegal trade of tobacco products among traders. Some wholesalers may hide from paying ZRA tax.

*I think each cigarette trader should be registered, and after being registered, they should be put in a computer database - KII Wholesaler*

The participants suggested several measures to curb tax evasion, reducing corruption within ZRA systems, and raising awareness amongst taxpayers.

Vendors mentioned several common cigarette brands as being among the illegal cigarettes being sold in Zambia. These included Chelsea, Pall Mall, Safari Brown, and Peter Stuyvesant. Other brands mentioned were Rothmans, Pacific Blue, Pegasus, Wish, Life Brown, Guards Brown, Zark, Liberty, Pacific Breeze, Dunhill Switch, and Dunhill Blue. All these brands were purchased from Lusaka's COMESA market.

## Discussion and Conclusion

### Discussion

Reasons for the illicit cigarette trade in Zambia include smuggling, weak tax systems, and low tax awareness levels among traders and vendors of illicit brands. Chelsea cigarettes, manufactured in Zimbabwe and presumably smuggled into Zambia, are owned by Chelsea Tobacco Company Limited. Some participants believed that high importation taxes on cigarettes in Zambia contribute to tax evasion.

To address these issues and control illegal activities related to imported cigarettes, a comprehensive monitoring strategy is necessary, including regular spot checks conducted by the Zambia Revenue Authority (ZRA). It is crucial to register cigarette traders and establish a database for monitoring trading activities and tax collection. The ZRA should also introduce stricter penalties to discourage involvement in illicit cigarette trading.

The study findings have implications for policy, practice, and research. It is crucial to continuously monitor cigarette trading through regular spot checks by the ZRA, particularly for imported cigarettes using a track and trace system. Registering cigarette traders and implementing a database would facilitate monitoring and tax collection. The Zambia Revenue Authority should take strong measures to discourage cigarette tax evasion and combat the trade of illicit cigarettes.

#### *4.1.1 Strengths and limitations of Study*

Strengths of the study include being the first independent exploration of facilitators of illicit cigarette trade in Zambia. The inclusion of both qualitative and quantitative components was a significant advantage, allowing participants to express their perspectives and contextualize the study. However, a limitation was participants' reluctance to engage due to the criminal nature of tax evasion. Despite this, a considerable number of participants agreed to participate, aided by the ethical considerations in place.

## **Conclusion and Recommendations**

In conclusion, the qualitative component of the study indicates significant drivers of the illicit cigarette trade in Zambia, including weak customs governance and smuggling. Participants suggested measures such as lowering importation taxes, reducing corruption within the ZRA systems, and increasing tax compliance awareness among vendors to combat tax evasion. The study recommends that Zambia ratify and implement the WHO Protocol on Illicit Tobacco Trade (ITP) to address the supply of illicit cigarettes. Ratification would enable the adoption of a track and trace system, empowering customs officers to detect counterfeit and smuggled cigarettes effectively, as successfully done in other regions dealing with illicit cigarette trade.

## ANNEXURES

**Table 1: Results of qualitative findings on illicit cigarette trade in Zambia**

Major theme	Sub-theme	Sub-category	Illustrative Quote
1. Illicit Cigarette Trading			
	a. Understanding of illicit cigarette trade	Aware	<p><i>I think illicit cigarettes are cigarettes that are not uh certified by the certification boards that we have in Zambia to certify that these are cigarettes that are ready for consumption by the uh population.</i> - Ndola wholesaler interview 09.11</p> <p>These are cigarettes that enters the country without the permission from the Government, i.e. Zambia Revenue Authority (ZRA). Sometimes these illicit cigarettes are locally manufactured, but without (ZRA) conceit. - Wholesale Senior Supervisor</p>
		Not aware	<p>I: What do you consider to be illicit cigarettes on the Zambian market?</p> <p>R: <i>I have never heard of this.</i> - Wholesaler River Spot-Luangwa District</p> <p><i>All cigarettes are legal. I have never heard of anybody who has been arrested for selling cigarettes.... The cigarettes are brought to us by the manufacturing companies and therefore we are convinced that it cannot be illicit.</i> Mufumbwe_KII_1</p>
	b. Identification of illicit cigarettes	ZRA stamp	<p><i>If you look at all the cigarette brand parks that we stock in this outlet they all have got Zambia Revenue Authority (ZRA) stamp on it, that shows it's not an illicit cigarette product and you will never find any (ZRA) stamp on illicit cigarette brand parks. To be sure with quality, we also ask for official invoices and TPIN from our cigarette product suppliers, to appreciate if their companies are registered to the Government or not.</i> - Wholesale Senior Supervisor</p>
		Packaging	<p><i>Cigarettes usually have a packaging that will be almost of a reputable name or it's a household name type of packaging. So, you can identify cigarettes by their packaging.</i> -Ndola wholesaler interview 09.11</p>

Major theme	Sub-theme	Sub-category	Illustrative Quote
		Pricing	<i>The easiest criteria to identify illicit cigarettes is the low price. If a cigarette brand is sold cheaply, then we know that it is probably evading tax. Male Cigarette Wholesaler 2 – COMESA Market, Lusaka District</i>
	c. Extent of illicit cigarettes		<i>I wouldn't uhh, I can't tell like the extent because I do not have the statistics..... But uhh I know for a fact that there are a number of uh cigarettes on the market that are not cleared through customs. ZRA customs and exercise duty -Ndola</i> <i>Personally, I truly know that there is a lot of illicit cigarette trading within our area. - Store Manager Resolve investment limited</i>
	d. Measures to curb illicit cigarette trade	Create an enabling environment	<i>The government can put in uh, can work hand in hand with uh with the ZRA to reduce on the amount of tax that we cigarette traders and manufactures are paying in order to give or create an, a decent trading environment where we are not making losses and we're earning a good living from cigarette trading. Files\\Transcripts\\Ndola wholesaler interview 09.11</i>
		Registration of traders	<i>I think each cigarette trade should registered, after being registered they should be put in a computer database. Files\\Transcripts\\KII Wholesaler 4- Zimbabwe market</i>
		Stiffer punishment	<i>The people involved in illicit cigarette trade should be given stiffer punishment because it is not good to go against the laws. Files\\Transcripts\\KII Wholesaler 4- Zimbabwe market</i> <i>The government should stiffen measures on companies that manufacture cigarettes to ensure that they bring to the market cigarettes that are not illicit. Files\\Transcripts\\TCDI_Transcript template (1).docx Wholesaler F</i>
		ZRA monitoring	<i>Most of the times the move around to inspect if people are selling legal cigarette, mostly they come to us wholesalers who supply the cigarettes to the retailers. -Wholesaler 4 Zimbabwe Market</i> <i>Right now, on the market we are seeing ZRA uh officials uh being uh present to carry out uh background checks on people who are trading uh in cigarettes so there's that sort of balancing by them and government as well in just making sure</i>



Major theme	Sub-theme	Sub-category	Illustrative Quote
			<i>that everybody who's trading, trades genuine cigarettes. Ndola wholesaler interview 09.11</i>
	e. Factors causing illicit cigarettes trade	Fast-easy money	<i>Obviously illicit cigarette trading comes in when people want to make easy money. It comes in when people don't want to do exactly what's right and don't want to follow procedures or want to cut corners so I'd pin it down to people not being morally upright and people just wanting to cut corners to make more money than they would if they would sell uh cigarettes that of the right standard to the population. Files\\Transcripts\\Ndola wholesaler interview 09.11</i>
		High taxes	<i>It is affecting us because the brand that we are getting especially those that have been taxed we get them at higher price now for those black market those that have not paid tax they are selling them at cheaper prices, so people are preferring going to buy cheaper products than those that we are selling which involves tax. Files\\Transcripts\\TCDI_Transcript_KII_Mufulira_Bwalya Mulenga</i> <i>The first factor is the high tax charged by ZRA on imported cigarettes. I don't know the exact percentage charged, but this is the reason why imported cigarettes from South Africa, India and Zimbabwe tend to evade tax. Files\\Transcripts\\KII Cigarette Wholesaler 2 COMESA Market</i>
2. Cigarette Tax Evasion	Facilitators of tax evasion	Cost of doing business	<i>Cigarette manufacturing and trading we all know can be quite of an expensive venture to go into and hence the acquisition of uh raw materials might be quite challenging and might be on the "costier" side. -Ndola wholesale</i>
		Weak control measures	<i>It worsens when the ZRA delay checking on those illegal traders. Files\\Transcripts\\KII Wholesaler 4- Zimbabwe market</i> <i>When illicit cigarette traders identify a weak point i.e., porous control measures by law enforcers, more illicit cigarette trading practices will take place and cigarette that do not pay tax tend to be cheaper on the Zambian market, meaning there will be high demand for illicit cigarettes on the market and this will drive that the manufacturers</i>

Major theme	Sub-theme	Sub-category	Illustrative Quote
			<p>who are either locally or outside the country to produce more cigarettes in order to meet the demand. Files\\Transcripts\\CPCR-KII WHOSALER RESOLVE INVESTEMENT RESPONDENT 001</p>
	How it takes place		<p>To my own understand these are cigarettes, local or outside manufactured that penetrates onto the Zambian market without the conceit of Zambia Revenue Authority (ZRA). In short, these cigarettes don't pay tax, due to the Zambia Revenue Authority (ZRA) not fully enforcing the law on cigarette tax. Files\\Transcripts\\CPCR-KII WHOSALER RESOLVE INVESTEMENT RESPONDENT 001</p> <p>One has to pay taxes for all imported goods that enter the country through entry points like Chirundu, Livingstone or Kazungula. In this case, if one fails to pay taxes for imported cigarette brands like Chelsea then that is tax evasion. Files\\Transcripts\\KII Cigarette Wholesaler 2 COMESA Market</p>
	Measures to curb tax evasion		<p>I think firstly ZRA should consider lowering the tax for all imported cigarettes so that the government can generate some revenue. Secondly, the ZRA should introduce friendly measures by engaging traders at COMESA Market and educating us to stop selling illicit cigarettes. Through such engagements, we can help the ZRA to curb the influx of such illicit brands. But as long as ZRA continues to use the police approach and raid our goods, it is unlikely that most traders will stop selling illicit cigarettes. Files\\Transcripts\\KII Cigarette Wholesaler 2 COMESA Market</p> <p>Some ZRA officials are fully aware about all these unacceptable practices that are going on but because of corruption they tend to ignore them, which is not helping our country, it means ZRA has forsaken the health of people living in Zambia. Files\\Transcripts\\CPCR-KII WHOSALER RESOLVE INVESTEMENT RESPONDENT 001</p>

Major theme	Sub-theme	Sub-category	Illustrative Quote
3. Cigarette Vending			
	a. Reasons for trading in cigarettes	Source of income	<p><i>I stopped school in grade nine (9). Since I don't have any proper education qualifications, I decided to start selling cigarettes for survival. - Cigarette Vendor 1 Kafue Road</i></p> <p><i>Earlier on I mentioned that I ventured into the cigarette business to make money and earn a living. I am making good profit from selling Chelsea and therefore benefitting from the illicit cigarettes. Male Cigarette Wholesaler 2 – COMESA Market, Lusaka District</i></p>
	b. Common cigarettes brands		<p><i>I sell Chelsea, Pall Mall, Safari Brown and Peter Stuyvesant. (Cigarette vendor 3 Cha Cha Road)</i></p> <p><i>Camel, Chelsea, Dunhill, Guards, Life, Pacific Blue, Pegasus, Peter Stuyvesant, Time Change, Wish and Zark. Files\\Transcripts\\KII Cigarette Wholesaler 3 City Market</i></p>
	c. Prices of cigarettes		<p><i>Peter Stuyvesant – K1.50; Chelsea K1.00; Rothmans K1.00; and Safari Brown K1.00. Files\\Transcripts\\KII Cigarette Vendor 1 Kafue Road</i></p>
4. Cross cutting	Existence of corruption		<p><i>On the other hand, Customs officials should pinch their conscious and realize that they are public servants and therefore should show loyalty to the government and avoid accepting bribes from smugglers. The ZRA officials must strive to work professionally and rise to the occasion to curb the illicit cigarette trade in Zambia. Files\\Transcripts\\KII Cigarette Wholesaler 3 City Market</i></p>
	Differences in prices causes illicit trading		<p><i>If the price difference or the margin of cigarettes manufactured abroad and locally is too much, it increases the degree of illicit cigarette trading in Zambia. Illicit cigarettes tend to be cheaper on the market and most cigarette consumers in Zambia are youths of which they only do that for fun, without any knowledge about the health effects of cigarettes to human health. So, if a large number of people are smoking, it simply</i></p>

Major theme	Sub-theme	Sub-category	Illustrative Quote
			means the demand for cigarettes will be very high and that will force the retailers not to be in short of cigarette supplies. Files\\Transcripts\\CPCR-KII WHOSALER ATHENEON ENGINEERING LIMITED RESPONDENT

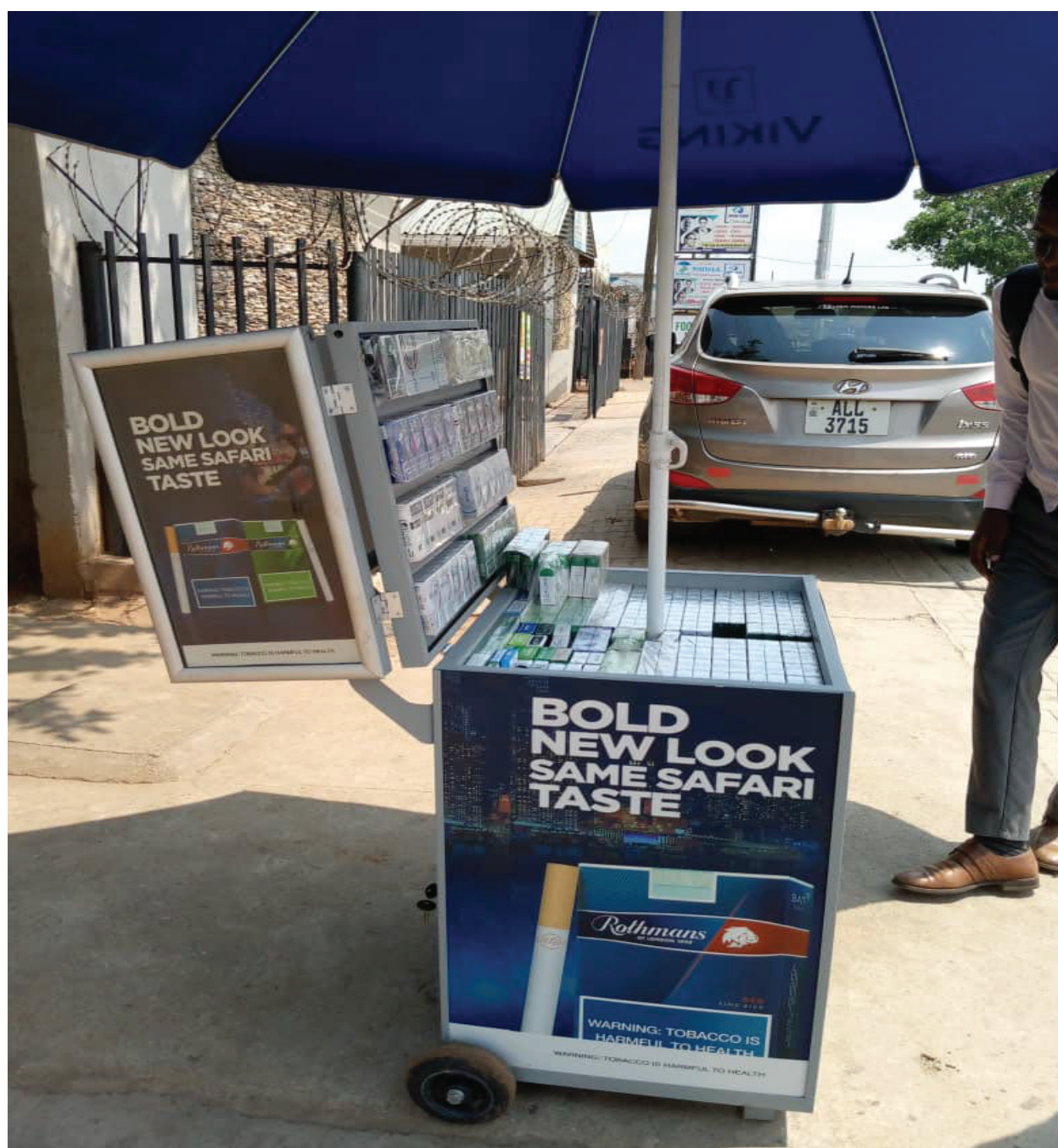


Figure 1 A Kiosk in the central business district of Lusaka

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