



# Seizures Insight Analysis

**Tobacco product seizures in the  
EU, Norway and Switzerland**





# Important notice

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Information sources, the scope of our work, and scope and source limitations are set out in the introduction and footnotes contained within this Report. The scope of our work, information sources used, and any scope and source limitations were fixed by agreement with the grantor. We have satisfied ourselves, where possible, that the information presented in this Report is consistent with our information sources, but we have not sought to establish the reliability of the information sources by reference to other evidence.

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# Glossary

<b>Bn</b>	billion
<b>Cigarettes</b>	Any factory-made product that contains tobacco and is intended to be burned under ordinary conditions of use. For the purpose of this report, it also includes counterfeit cigarettes
<b>Consumption</b>	Actual total consumption of cigarettes in a market, including Legal Domestic Consumption (LDC) and illicit products as well as those legally purchased overseas
<b>Contraband</b>	Genuine products that have been either bought in a low-tax country and which exceed legal border limits or acquired without taxes for export purposes to be illegally re-sold (for financial profit) in a higher priced market
<b>Counterfeit</b>	Cigarettes that are illegally manufactured and sold by a party other than the original trademark owner. In this report, counterfeit is only mentioned where the open-source data specifically highlights it. Therefore some of the other seizures may be counterfeit but are not reported as such
<b>Duty Free</b>	Duty Free Cigarettes bought without payment of customs or excise duties. Consumers may buy Duty Free Cigarettes when travelling into or out of the EU (including Switzerland and Norway) by land, air or sea at legal Duty Free shops
<b>EU</b>	European Union
<b>Illicit Whites (IW)</b>	Cigarettes that are usually manufactured legally in one country/market but which the evidence suggests have been smuggled across borders during their transit to the destination market under review where they have limited or no legal distribution and are sold without payment of tax
<b>Kgs</b>	kilograms
<b>M</b>	million
<b>Premises</b>	Premises refers to type of seizure, which may be in transit (e.g. car, van, train, ship or truck) or found in a specific location (e.g., retail shop, customs personal seizure, house, factory)
<b>Seizure event</b>	A seizure event includes all tobacco products seized at the same time, location and transportation unit. The volumes may differ to those on the dashboards as these refer to specific product seizures. I.e. where tobacco and cigarettes are seized, the event includes both, whilst the dashboard references each separately
<b>Project SUN</b>	A KPMG study of the illicit cigarette market in the European Union, Norway and Switzerland
<b>Tobacco</b>	Tobacco refers to the leaves of the tobacco plant that have been dried and processed for people to roll up and smoke. Tobacco is the main ingredient for smoking cigarettes, cigars, pipe tobacco, and shisha tobacco. For the purpose of this report, it also includes raw tobacco, hand rolling tobacco, counterfeit hand rolling tobacco, shisha tobacco, chewing tobacco, and various other tobacco products. Tobacco is converted into cigarette equivalents in some of the analysis at 1 gram per cigarette

# Introduction

## About this report

This report summarises some of the key findings from the SIA (**seizures, impact analysis**) project. The objectives of the SIA project was to develop an online tool (which is hosted on KPMG's website) and this report does not seek to analyse every finding generated by the specific tool, but to provide a reader an overview to some key insights generated during the course of KPMG's work.

Many of these insights were identified by interviews that KPMG undertook with customs officers and Law Enforcement experts. Some of the insights are overlaid with key data from other illicit trade research, in order to help provide a narrative to go with the online tool.

## Project Overview

The purpose of the SIA project was to experimentally test if seizures data across Europe could be collated and used in order to generate insights. The data collected was sourced through open source channels and when combined and analysed, may be used by law enforcement, policy makers and manufacturers alike to understand where tobacco seizures took place and how effective some of their initiatives may have been.

The approach was 'proof of concept', in order to determine whether or not it was possible to collate the information and whether or not insights could be drawn from the tool created. It was developed with feedback from multiple sources including law enforcement, the tobacco industry and key opinion leaders.

This independent study was financed by PMI IMPACT, a global grant initiative by Philip Morris International to support projects dedicated to fighting illegal trade and related crimes.

# Delivering tactical-level seizures analysis to aid law enforcement



## Proof of concept

- Test with Law Enforcement
- Review data for specific countries



## Data collation and testing

- Build data search engine
- Collate and remove duplicates
- Compare with market realities



## Tool development and report

- Create tool
- Gather feedback from market
- Write report with key insights
- Launch on website



# Executive summary

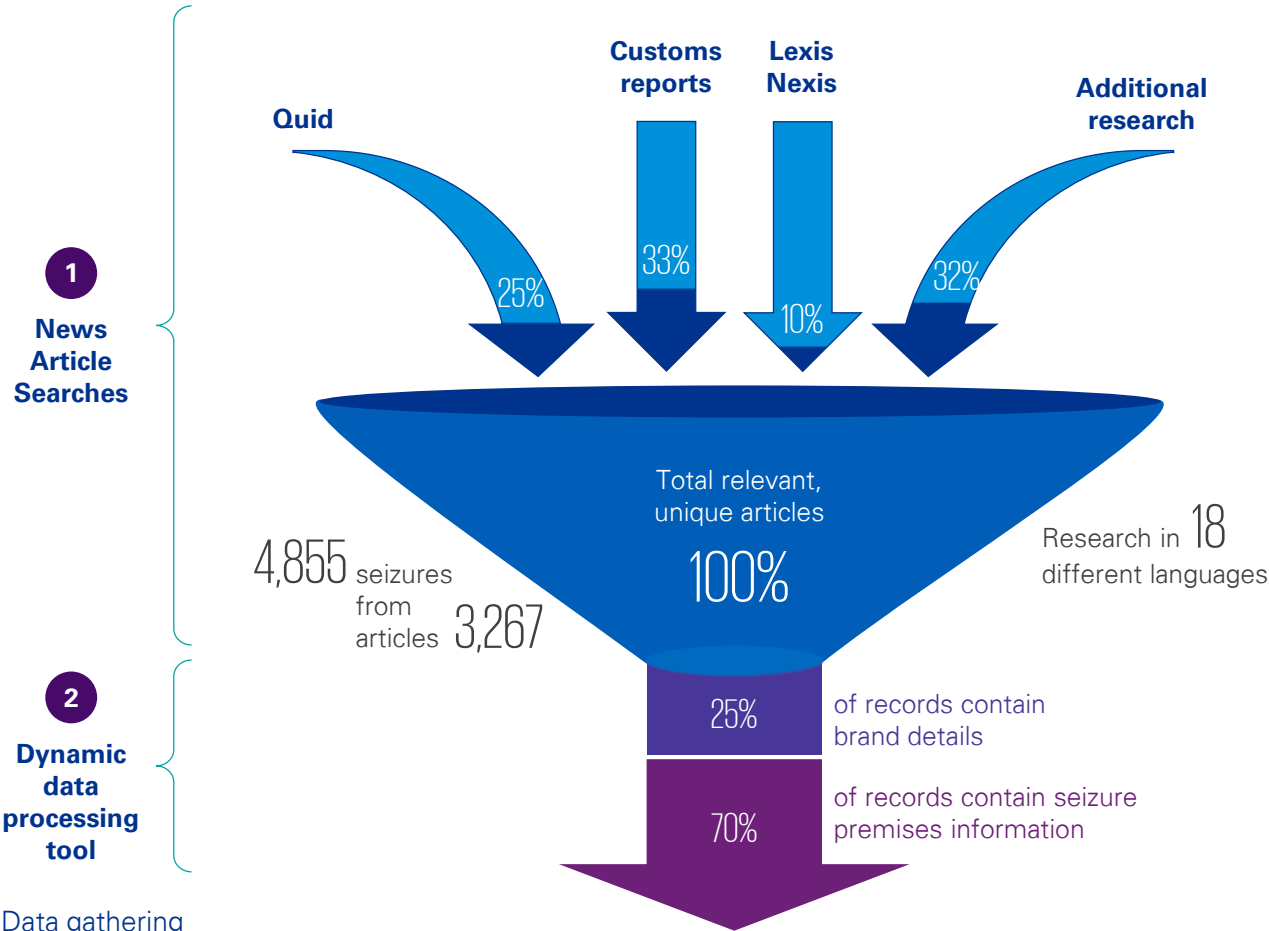
## Background

- Every year, Law Enforcement Agencies across the EU, Norway and Switzerland seize approximately 4 billion cigarettes and equivalents in fine cut tobacco of products which are being smuggled to countries to be sold evading excise and regulatory requirements. The SIA Project research identified approximately 70% of these reported seizures in 2016 and 2017, of which less than a third came from customs reports
- Seizures activities are often the result of long, pain-staking and dedicated activities by Border Forces, the Police, Coastguards and other organisations. Their work stops almost 10% of total illicit cigarettes consumed in the EU from arriving at their destinations
- Seizures come in a variety of sizes, as no individual may bring more than 200 cigarettes into the EU (which reduces to 40 cigarettes at some Eastern EU land borders) – therefore many seizures can be small as well as large
- In many countries, volumes do not have to be large to equate to significant profits to smugglers, as price differences from original countries to destination countries can be as much as €10 per packet of 20 cigarettes

## Insights across Europe – Analysing the seizures data has made it possible to identify specific trends which complement public knowledge of illicit trade research

- Many of the largest identified seizures have been of tobacco leaves in or destined for illegal factories within the EU in countries such as Spain and Poland. This indicates that there is a thriving and well coordinated illegal tobacco manufacturing industry within Europe
  - The possible growth of these activities may present a threat to illicit tobacco consumption despite the recorded declines in the EU in recent years
- Seizures in Eastern Europe were on average smaller than Western Europe, especially in many countries on the border of the Eastern EU, with preferred means of transportation cars or trucks
  - This finding helps to demonstrate a growing trend whereby tobacco products enter Europe from the Eastern EU border in small quantities but may then be re-packaged for transportation to Western Europe by coordinated Organised Criminal Groups
  - This finding is also supported by the fact that 80% of seizures are made away from border check-points (such as Ports, Border Crossing Points and Airports)
  - Despite the majority of seizures occurring away from the border, the Border Check-points on the Eastern EU border were the most active with 380 seizures made between 2015 and 2017
- There were 148 recorded seizures of counterfeit products, the majority in the UK. These seizures recorded higher than average volumes, reflecting the manufacturing locations identified. The number of seizures is unlikely to be complete given the lack of counterfeit reporting in information identified
- The UK had one of the smallest average seizure sizes at an average of 400,000 cigarettes per seizure, however this is impacted by some outliers at Dover Port, with the median amount estimated at 31,000 sticks, reflecting the UK's 'Detention of Excise' laws unique to the UK and Italy
- 27 of the 30 largest seizures of cigarettes where brand information was available were illicit whites brands, indicating the tendency of these products to be transferred in high quantities
- In 2017 the most reported seizures of cigarettes were made in Greece with over half a billion seized, as a result of major port seizures, indicating that smugglers are still using containers to import millions of cigarettes into the EU
- The large quantity of seizures made on the European major road networks, especially those from East to West, indicate both the routes that the products are taking and the Law Enforcement capability associated with tracking the products

# Data collection (completed) 4,855 seizure events reviewed



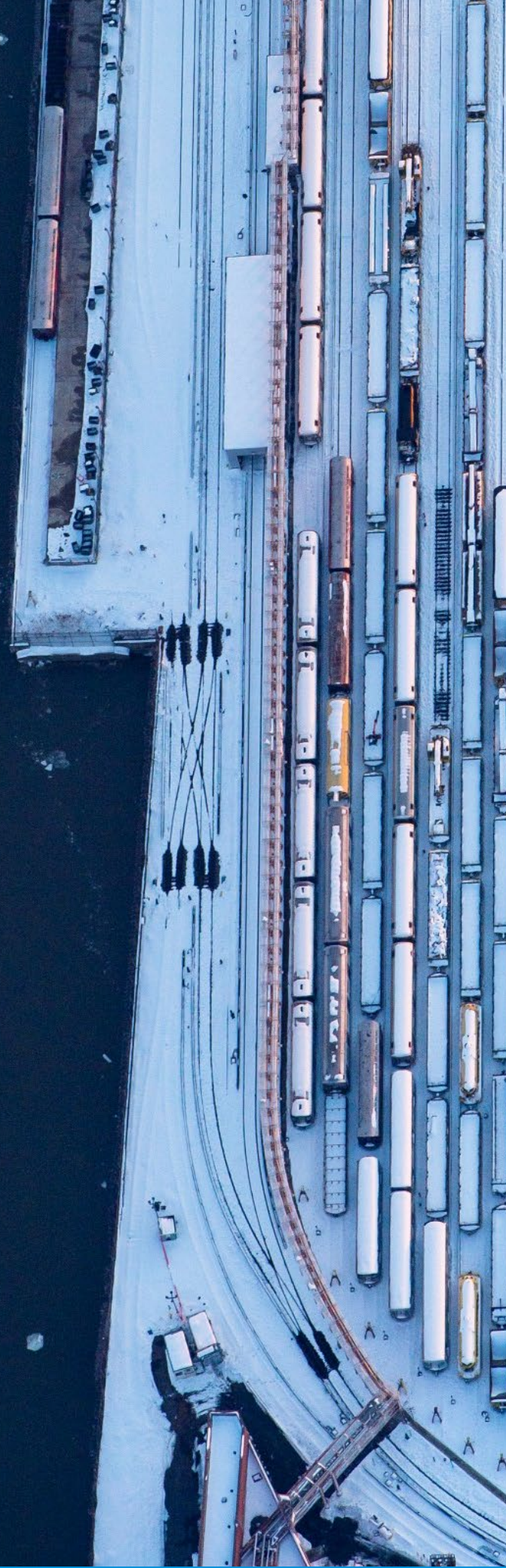
## Data gathering

- The methodology gathers publicly available information on seizures and presents it in a tool that can be regularly updated with new seizures data as it becomes available. The tool provides an easily accessible view of EU seizures over time, allowing stakeholders to easily view and analyse trends in specific countries and across the EU as a whole
- 67% of data came from sources identified by KPMG as opposed to directly from customs reports
- The implication is that the way that customs reports are structured, they only capture 25% of the total detailed seizures volume
- Many countries do not make seizures data publicly available, which explains the discrepancy between EU reported seizures and the SIA reported volume
- The KPMG database available through the SIA tool is the most comprehensive publicly available data-source on seizures across the EU
- This method results in approximately 70% of the total EU reported seizures being captured in 2017, giving a statistically robust basis on which new insights can be developed and existing hypotheses challenged
- Both the methodology developed and reporting tool can be used to identify and report on seizures in other products including pharmaceuticals, alcohol, luxury goods and also seizures of illegal products
- The tool is set-up to work throughout the world and therefore may be used to track seizures through global supply chains in the future





# Analysis for high level findings





# KPMG's approach captures the majority of seizure events

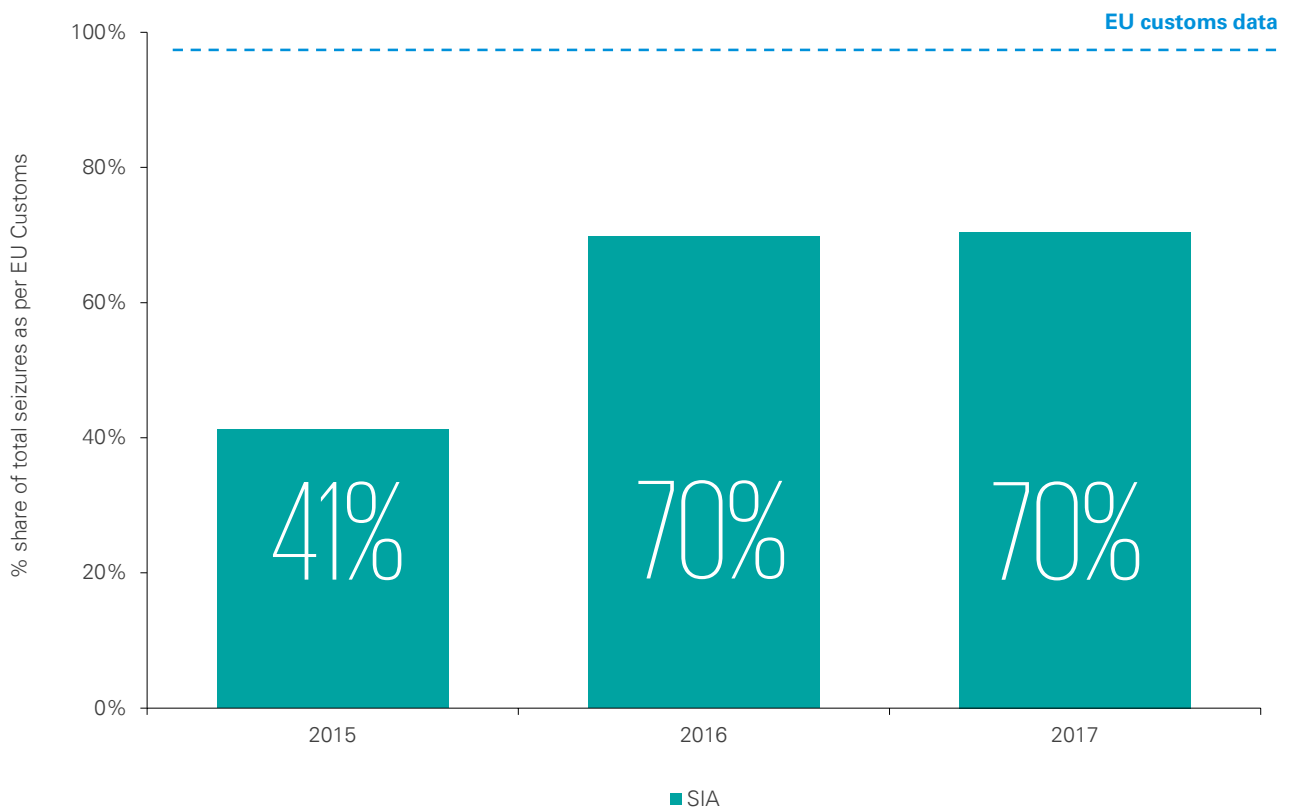
Publically reported seizures data through media and publicly available customs reports provided 70% of the total average EU reported seizures volume(1). This is an increase from 41% in 2015 as greater media awareness of seizures along with additional reporting from law enforcement has increased the available data

The information does not match EU wide reporting due to a number of factors, including:

- Lack of reporting by national law enforcement agencies
- Disparate data sources from different law enforcement agencies within one country, which lack central reporting
- Individual countries may not report smaller seizures
- Seizures may not be accurately reported in the media by volume

It is worth noting that the increase in reported seizures comes from the improvements in law enforcement agencies submitting press releases detailing the results of their work

EU cigarette seizures **by volume** (bn sticks) – SIA and publically available data<sup>(1)(2)</sup>



Source: (1) European Commission, Progress report on the implementation of the Commission Communication "Stepping up the fight against cigarette smuggling and other forms of illicit trade in tobacco products - a comprehensive EU strategy, May 2017 (2) KPMG analysis of data collected during the SIA project

**Value key:**

- <0.1m
- 0.1m-2m
- 2m-10m
- 10m-20m
- 20m-100m
- >100m
- No value in 2017
- Not in scope

**Seizure values (m EUR):**

Country	Value (m EUR)
Spain	136.29
UK	123.56
Italy	20.74
Poland	32.43
France	13.03
Germany	12.93
Netherlands	18.42
Ireland	15.57
Belgium	44.04
Portugal	26.90
Greece	115.04
Romania	11.73
Hungary	19.95
Slovakia	2.25
Czech Republic	0.06
Austria	0.01
Slovenia	0.07
Croatia	7.83
Bulgaria	4.15
Lithuania	3.80
Latvia	8.25
Estonia	0.05
Sweden	7.75
Norway	0.41
Finland	0.62
Denmark	0.18
Luxembourg	0.02
Malta	7.97
Cyprus	0.02

**Additional Information:**

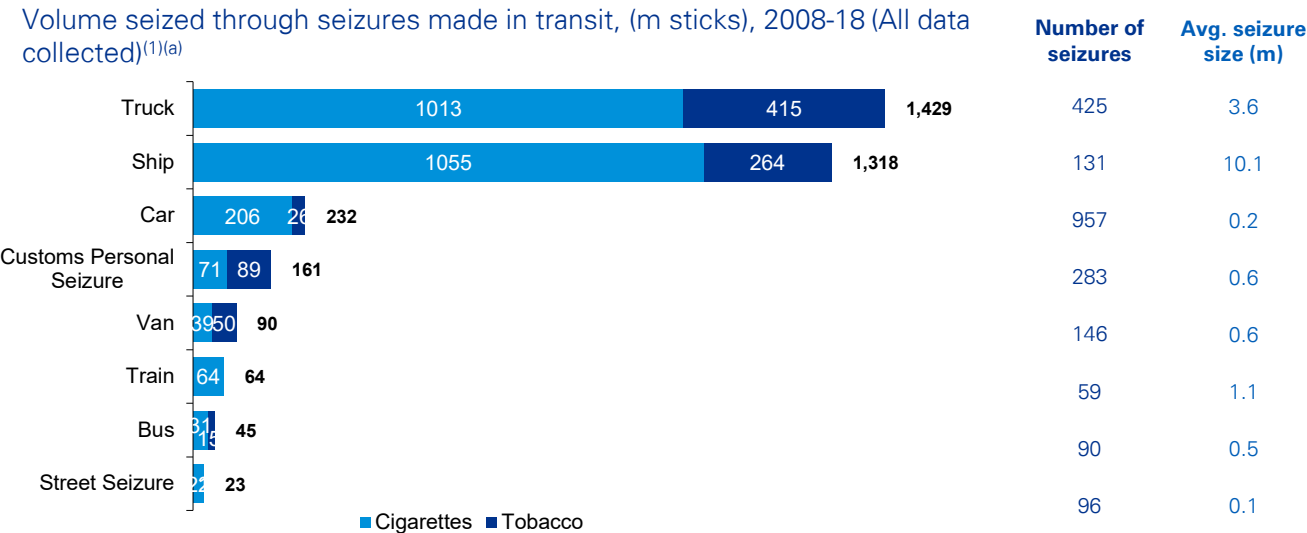
- The UK had the second highest seizure value in the EU+2, with 124m EUR worth of illicit tobacco seized in 323 seizures.
- Spain had the highest value of seized illicit tobacco products in the EU+2, with 136m EUR worth seized in 62 seizures. A large volume was loose tobacco either farmed or to help production.
- Of all the seizure events reported, 40 events involved seizure of tobacco products that were manufactured or imported from Belarus (nearly 2/3 of which was to Latvia).
- 77 seizure events were reported in Greece – the third highest country by value, driven by several large seizures on ships.



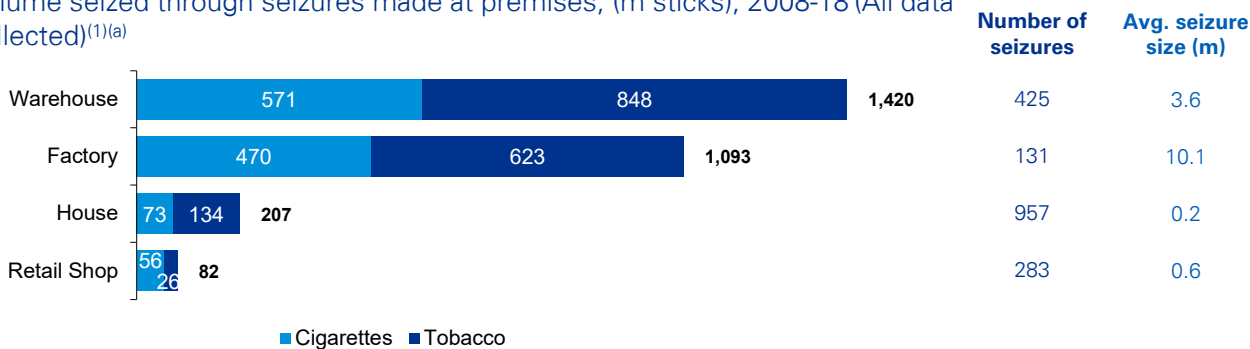


# Seizures of transported volumes were mainly cigarettes, whilst warehouse and factory seizures were predominantly loose tobacco

Volume seized through seizures made in transit, (m sticks), 2008-18 (All data collected)<sup>(1)(a)</sup>



Volume seized through seizures made at premises, (m sticks), 2008-18 (All data collected)<sup>(1)(a)</sup>



Whilst volumes seized in trucks, warehouses, ships and factories accounted for 87% of the total, the largest number of seizures was from cars

- The large volume seizures in trucks were predominantly cigarette seizures of products in transportation (mainly in Eastern Europe)
- The high volume of loose tobacco in warehouses and factories supports the hypothesis that criminals are trying to manufacture within the EU to evade detection, especially in Spain
- The rate of seizures of tobacco products transported in lower quantities across Europe, and especially in Eastern Europe indicates a trend to high frequency low volume smuggling

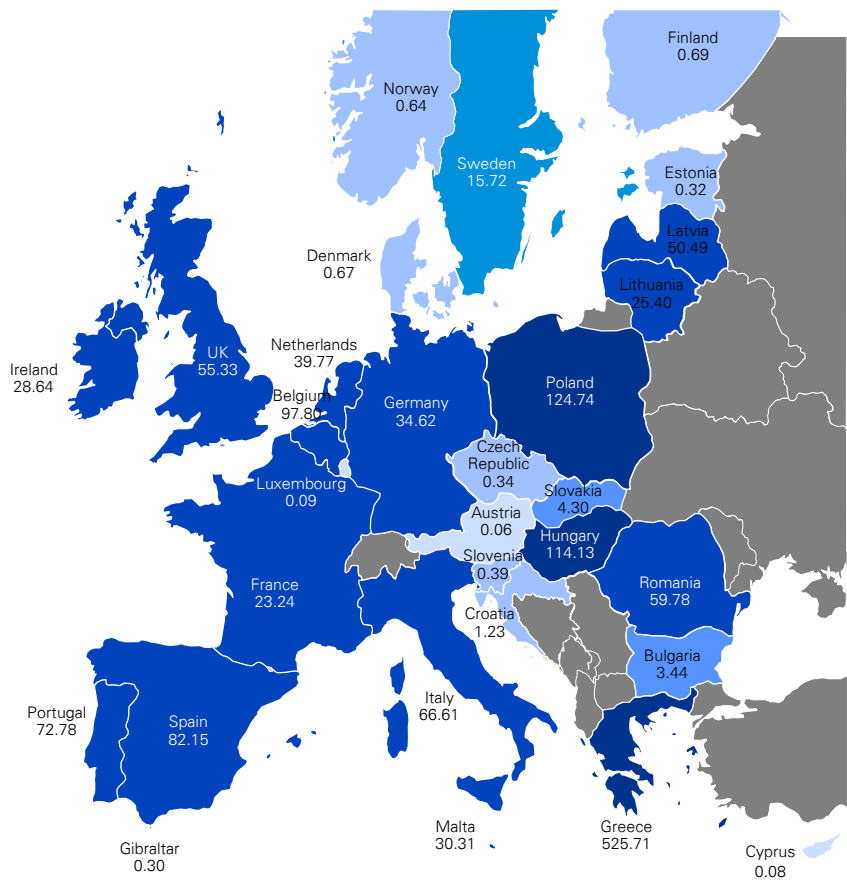
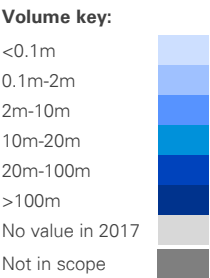
Note: (a) Loose leaf tobacco calculated based on cigarette equivalent of 1g per cigarette  
Source: (1) KPMG analysis of data collected during the SIA project

# Cigarettes accounted for 55% of the total tobacco products seized in 2017

Volume of cigarettes seized by country (million cigarettes), 2017<sup>(1)</sup>

Cigarettes were proportionately seized more in Eastern Europe (compared with loose tobacco) where they are cheaper and fewer consumers use to loose tobacco

- Cigarettes accounted for 85% tobacco products seized in Eastern Europe
- In 2017 half of Polish cigarettes were seized in factories. Indicating production taking place there
- In Hungary most seizures took place on the border from cigarettes in transit



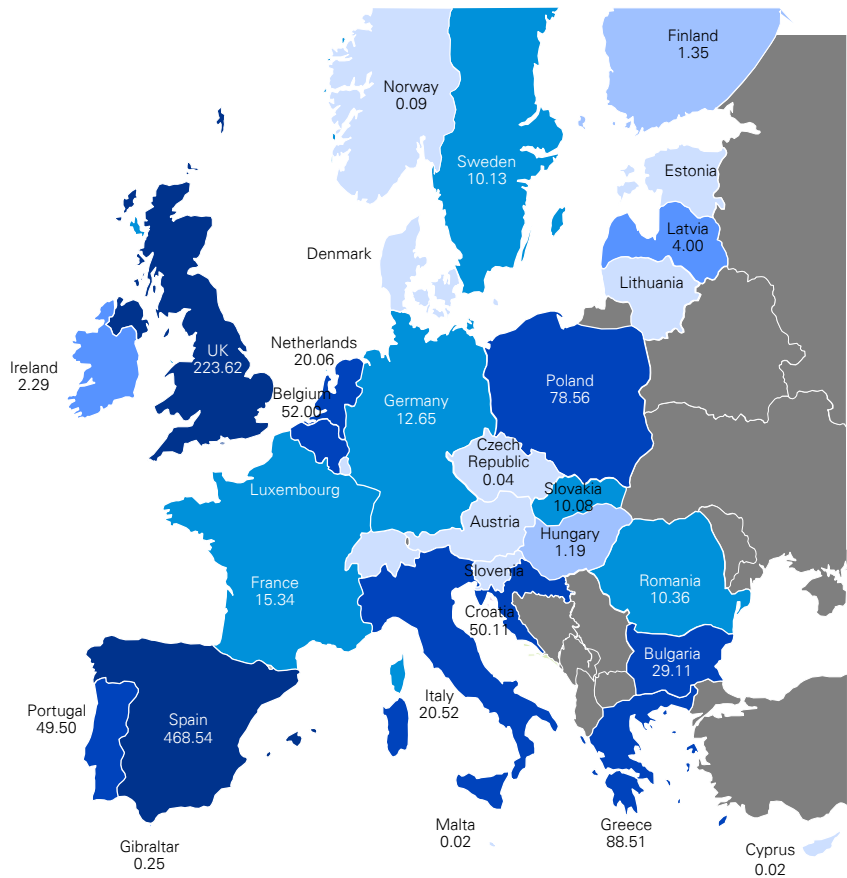
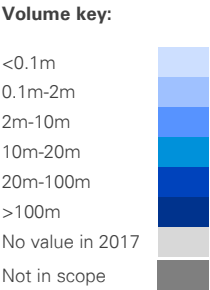
Source: (1) KPMG analysis of data collected during the SIA project and interviews with Law Enforcement



Volume of loose tobacco seized by country (000' kgs), 2017<sup>(1)</sup>

36% of loose tobacco seized was raw tobacco from major seizures

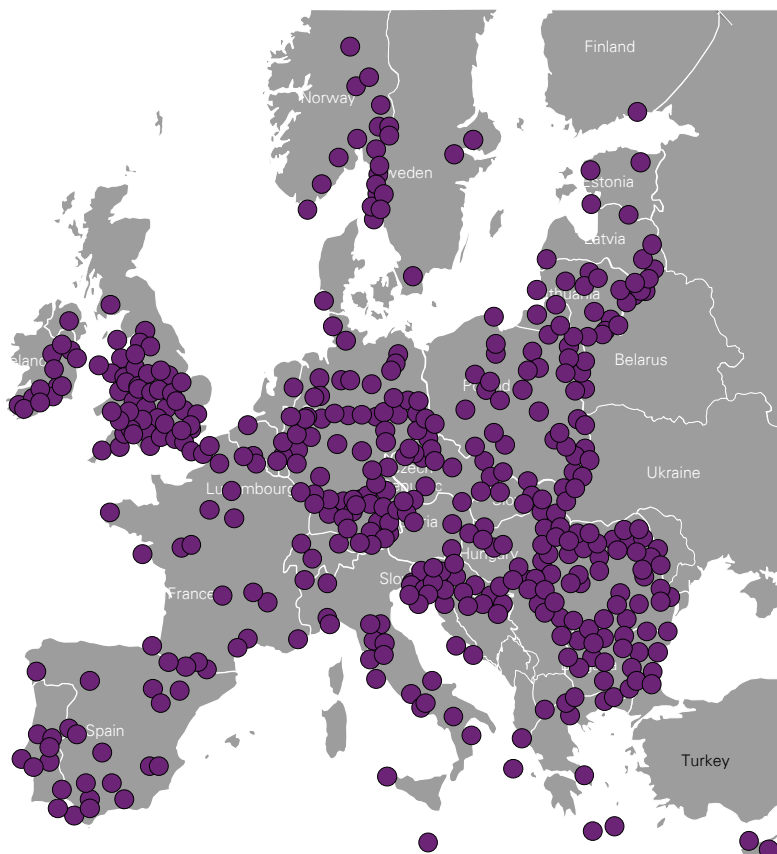
- A large proportion of loose tobacco seizures (43%) were located in Spain in 2017
- Anecdotally, Spain experienced problems with tobacco farmers selling illegally
- 58% of the loose tobacco identified in Spain was labelled as raw, therefore inputting into the production of cigarettes rather than consumed as fine-cut tobacco
- Historically both Spain and Portugal were major sources of raw tobacco



Source: (1) KPMG analysis of data collected during the SIA project and interviews with Law Enforcement

Aside from the number of seizures on border crossing roads, the road-based seizures appear to follow motorways across Europe

- Seizures across countries such as Poland and Germany, indicate that vehicles are potentially tracked as they make their way across Europe with lower-priced cigarettes sourced from Ukraine and Belarus
- 59.2% of the seizure events on motorways involved cars and 26.2% involved trucks
- Romania had the largest percentage of road based seizures. However, most of these seizures were at the border, whilst Germany's seizures were evenly spread across the motorway system as vehicles were tracked and stopped

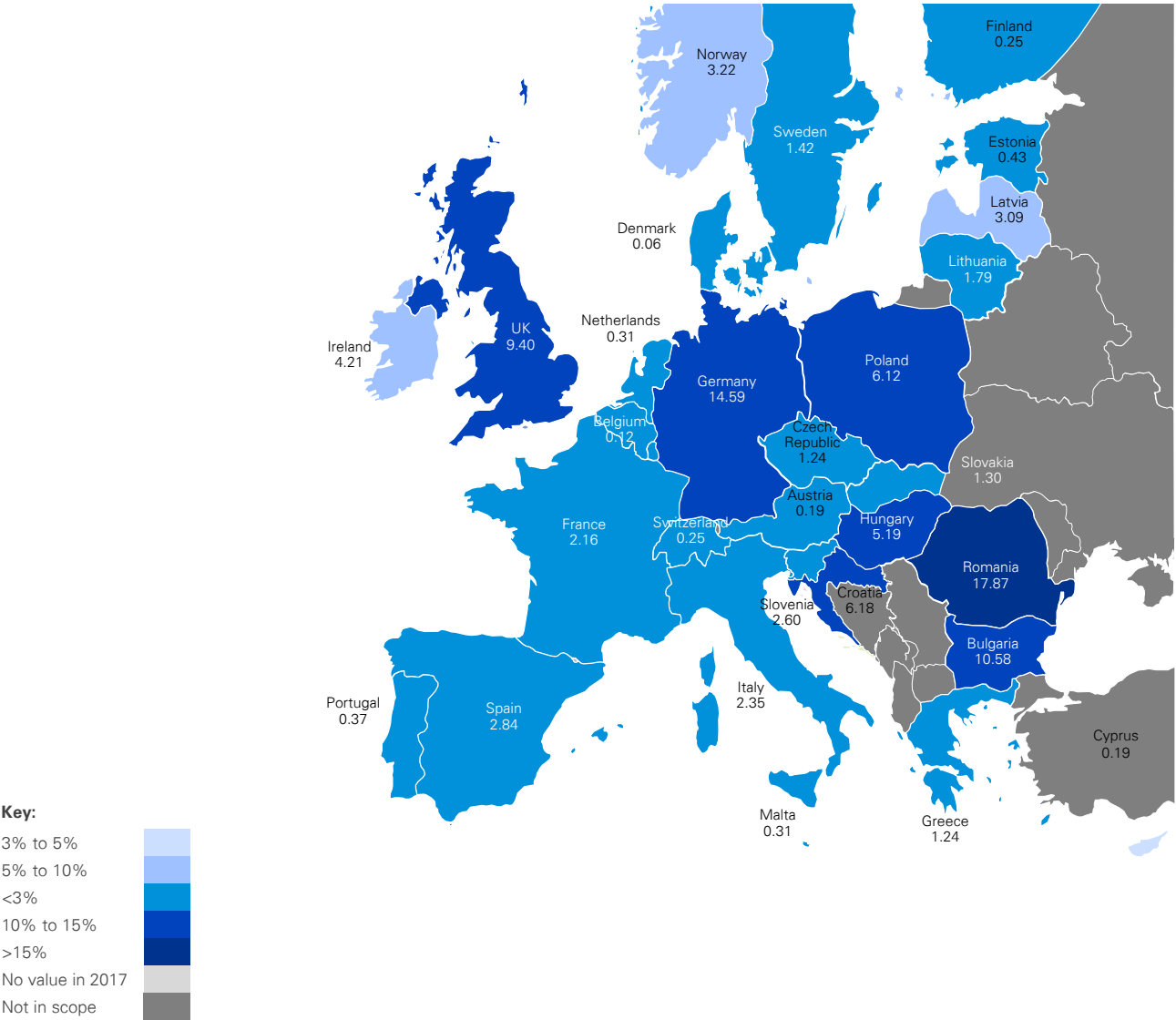


### Road-based seizures

Source: (1) KPMG analysis of data collected during the SIA project



% of road based seizures across EU+2(a)(b), 2008-18 (All data collected)<sup>(1)</sup>



Notes: (a) Motorways or road based seizures include seizure events that occurred at road based location, i.e., car, bus, truck or van as premises (b) No road-based seizures were reported for Luxembourg

Source: (1) KPMG analysis of data collected during the SIA project

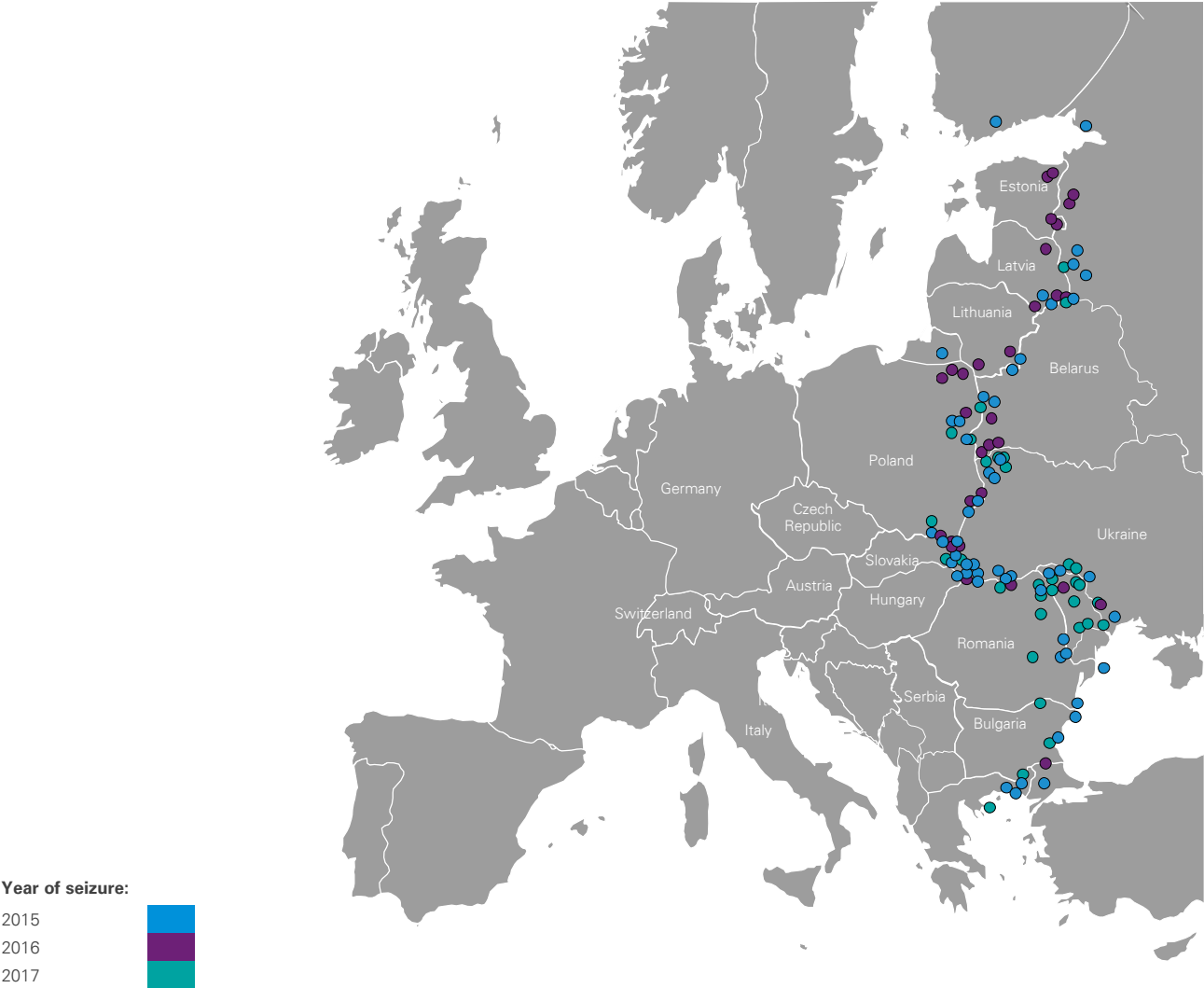
# The Eastern EU border accounted for a high proportion of reported seizures

The high number of seizures reported in 2015 to 2017, especially on the Slovakian, Bulgarian and Romanian borders demonstrated that Law Enforcement play an active role in preventing cigarettes from entering the EU

- The Eastern EU border needs to be well policed because the taxes lost through illicit cigarettes from Belarus, Moldova and Ukraine into the EU can reach as much as €8 per pack<sup>(a)</sup>
- The most seizures were reported on the Romanian border, which also increased the value of products seized between 2015 and 2017
  - Many Romanian border seizures were low volume (less than 10,000), indicating the willingness of Law Enforcement tackle the issue of low volume high frequency smuggling as well as the larger seizures
- Seizures across the Eastern EU border were below average. This is possibly explained by the strong border protection measures to identify large consignments of illicit tobacco, which have increased with additional collaboration between member states<sup>(2)</sup>. This may have resulted in smugglers increasingly looking to transfer cigarettes in lower volumes to avoid detection and large fines if caught and still make profits, potentially re-packaging these cigarettes and tobacco and sending on through fast parcels once they have arrived in the EU and distributing without any further detection<sup>(3)</sup>
- Almost all Eastern EU border seizures were of manufactured cigarettes rather than Loose Tobacco
- According to the Project SUN report, over 30% of total illicit cigarettes consumed in Europe originate from Ukraine, Belarus and Moldova. These countries also have companies which own the trademarks of Illicit Whites which are identified with no country specific labelling<sup>(4)</sup>.

# The Eastern EU border accounted for a high proportion of reported seizures

Seizure events on eastern border, 2015 – 2017<sup>(1)</sup>



Note: (a) Cigarette taxes are approximately 80% of the total price of a cigarette – therefore in markets where cigarettes are legally sold at €10 per pack, lost excise would be €8

Source: (1) KPMG analysis of data collected during the SIA project (2) Discussion with CELBET on collaboration (3) RUSI, E-Commerce, Delivery Services and the Illicit Tobacco Trade, October 2018 (4) KPMG, Project SUN, 2017 results, July 2018

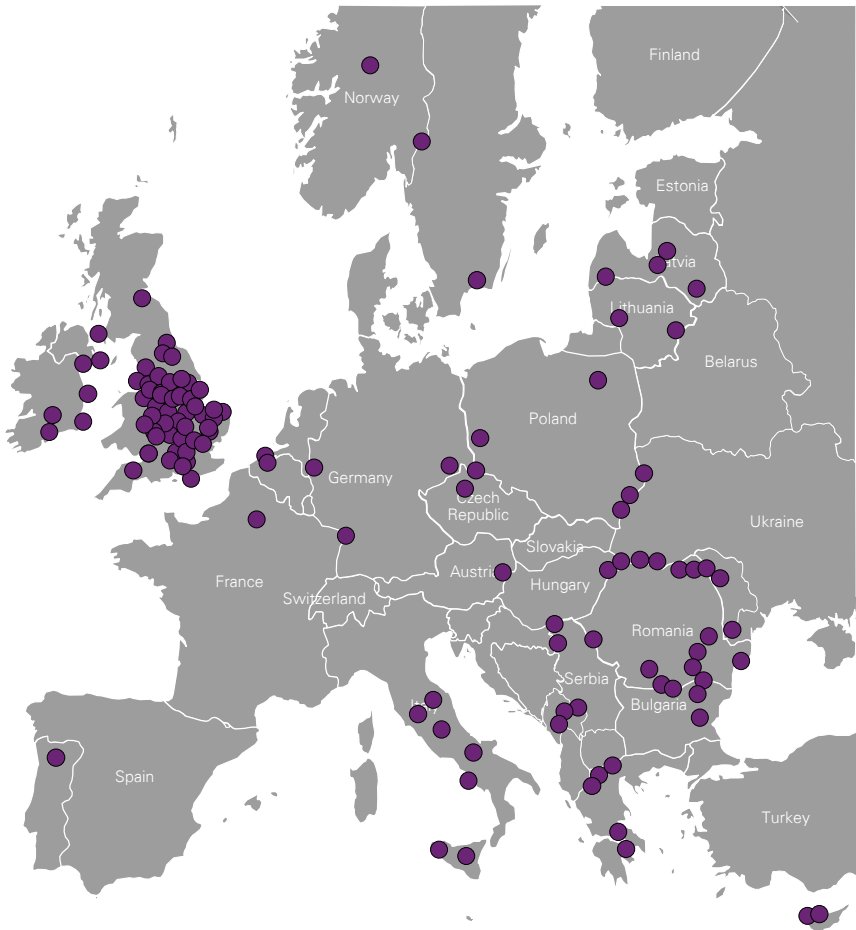


# Not all countries reported small seizures (seizures below a thousand sticks)

Of the 4,078 (6.8bn in volume) of tobacco products seized in 2015-17, 243 (132,380 cigarettes in volume) seizures were of less than a thousand cigarettes

- 55% of the volume of these small seizures were in retail shops (the prevalence of seizures in retail premises is likely due to community tip offs)<sup>(1)</sup>
- A large proportion (60%) of these seizures were in the UK. An emerging observation is that shops related to national communities are used to distribute cigarettes from both within and outside the EU+2<sup>(1)</sup>
- The majority of low volumes of cigarettes were seized in countries where the prices were higher or where the country bordered a much lower priced neighbouring market (e.g. Romania (€3.31) and Ukraine (€0.52)<sup>(2)</sup>

Map of seizures with less than 1,000 cigarette sticks seized, 2015-17<sup>(1)</sup>



**Value key:**  
Seizure events with less than 1,000 sticks seized



Sources: (1) KPMG analysis and interviews with Law Enforcement (2) KPMG, Project SUN 2017 results, July 2018

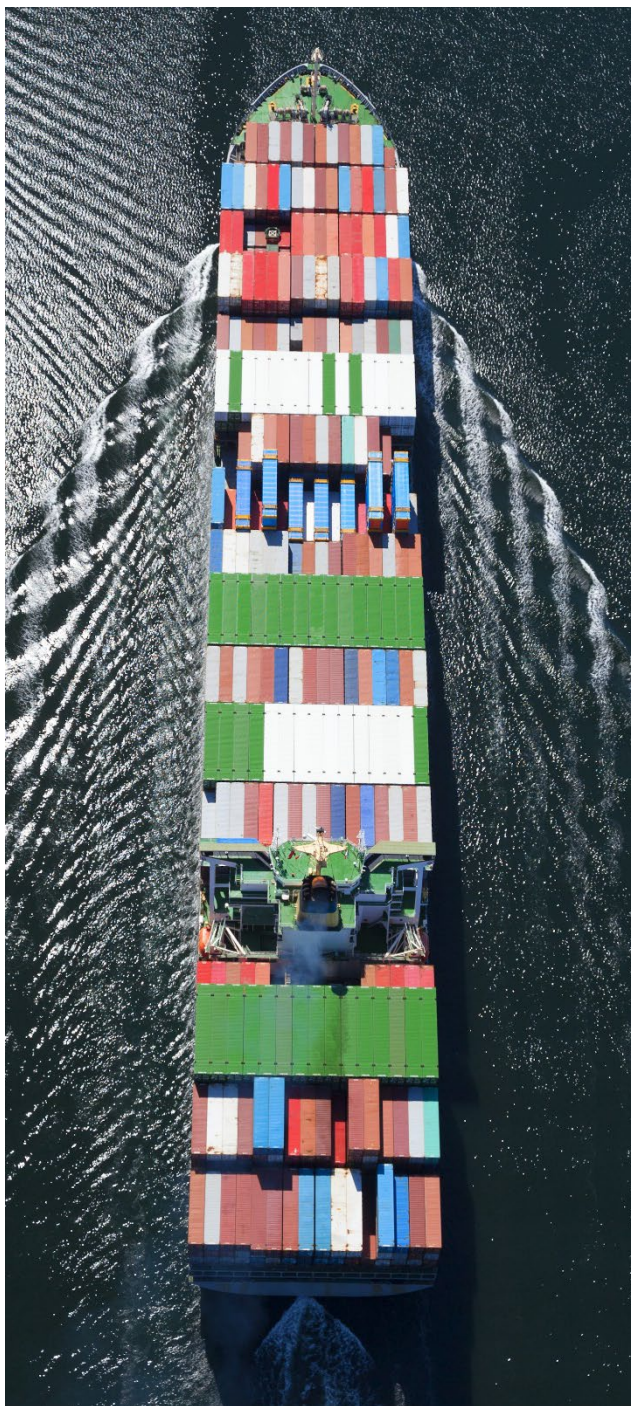
# Larger average seizures were driven by container seizures and production

Many of the largest seizures were of raw tobacco or in illegal factories

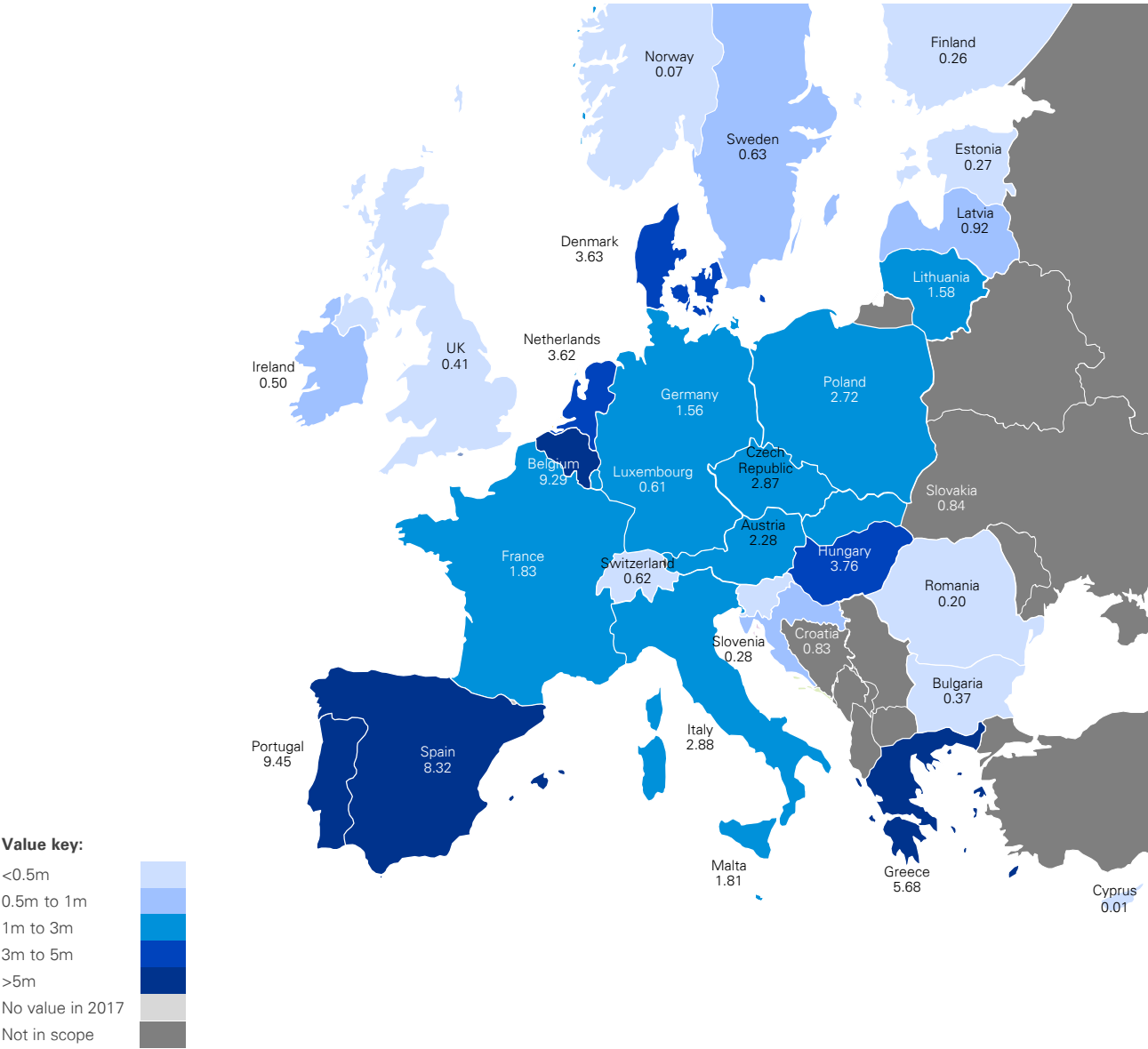
- Spain had one of the largest average seizure sizes, given the high number of loose tobacco seizures at warehouses and factories and large seizures at ports
- Of all European countries, Portugal and Belgium had the highest average seizure size of more than 9m sticks each, reflecting the seizure activity at their ports and the production activity
- The large seizures of raw tobacco and small seizures on the Eastern EU border may be an indication of growing illegal production within the EU

The smaller seizure sizes could be an indication of low volume high frequency smuggling activity identified, in particular when crossing the Eastern EU border

- A high volume of seizures were identified in Romania, especially on the border with Ukraine. However, many of these seizures accounted for less than 10,000 cigarettes, still well above the limit of 40 cigarettes per person when crossing the border by land
- While UK had the highest number of seizures (1,431 events) identified, the average seizure size was low, with a large amount of seizures in houses and retail shops
  - The number of cigarettes identified in houses supported the hypothesis that cigarettes may have been sent into the UK by delivery services and then identified through law enforcement undertaking raids identified through social media sellers



Average size of seizures by country (m sticks), 2008 – 2018 (All data available)<sup>(1)</sup>



Source: (1) KPMG analysis of data collected during the SIA project



# Top 10 seizure events across Europe

## Rank volume (cigarette equivalent)

1	250	In November 2017, 250 tonnes of contraband tobacco leaves worth 40m EUR were seized by the Spanish police in trucks at Caceres
2	246	In July 2017, more than 70 tonnes of smuggled loose tobacco and 176m duty-free cigarette packs were seized from two factories in Thessaloniki, Greece
3	200	In August 2016, 1m cartons of Ukrainian non-taxed cigarettes were found in a cellar owned by a Hungarian citizen in Eger; the seizure took place after catching the Hungarian citizen with tax-free cigarettes packed in nylon bags and cardboard boxes in a car
4	200	In June 2017, 200m cigarettes were seized from a Russian cargo ship at Paleochora port. The packs were thought to be trademark-owned by a Greek manufacturer
5	165	In January 2016, more than 182 tonnes of tobacco leaves and 4,800 packs of cigarettes without tax stamps were seized by National Republican Guard at Castelo Branco in Portugal
6	119	In January 2016, more than 596,000 cartons of cigarettes were seized from a truck's cargo at South Great Plain and Csongrád County in Hungary
7	112	In August 2016, 112,013 kgs of tobacco leaves were seized from an illegal warehouse in Havirov, Czech Republic. The seized tobacco amounted to an excise duty of 239.9m CZK
8	109	In January 2018 120 tons of tobacco were seized from trucks in Saxony
9	107	In March 2015, 107m Egyptian labelled cigarettes were seized from 11 containers. The ship came from Turkey and the containers had loaded at a port in Montenegro. The freight was spotted on the coast of Mani in Greece
10	100	In 2017, 100 tonnes of imported raw tobacco with a value of 17m GBP were seized during a nationwide investigation that centred on Lancashire, UK

## Map of top 10 largest seizure events, 2008-18<sup>(a)</sup>

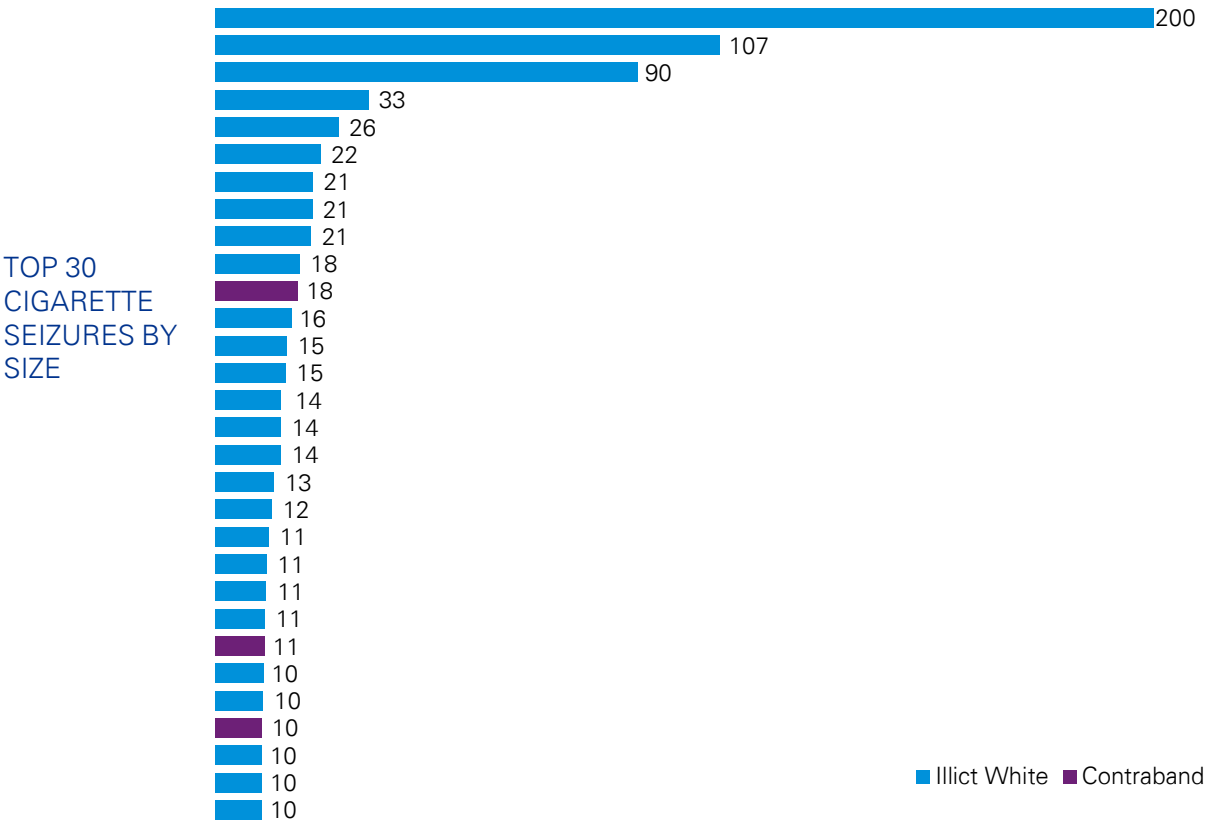


Note: (a) A "seizure event" includes all tobacco products seized at the same time, location and vehicle. The volumes may differ to those on the dashboards as these refer to specific product seizures. I.e. where tobacco and cigarettes are seized, the event includes both, whilst the dashboard references each separately.

Source: (1) KPMG analysis of data collected during the SIA project

# Twenty seven of the top thirty seizures with brands identified were Illicit Whites

Seizures by volume for the top 30 identified brands (m sticks), 2015-17<sup>(a)(1)(2)</sup>



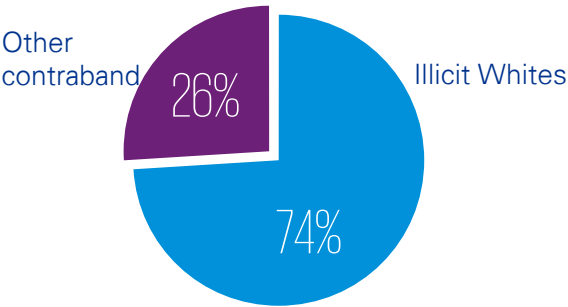
The overall volume of Illicit Whites seized was proportionately higher than the share of consumption identified

- The larger proportion of Illicit White seized highlights that these cigarettes are transported in high volumes
- The lower proportion of contraband cigarettes supports the hypothesis that these cigarettes are transported in low volumes, due to supply chain controls not allowing large quantities of cigarettes to be removed and distributed illegally
- There is also likely to be an under-reporting of counterfeit cigarettes in the analysis. 145 of the 4,500 entries were recorded as counterfeit, likely to be lower than the actual amount

Notes: (a) The proportion of seizures in this analysis relate to named products - in 70% of cases brands were not named (b) Note that we have not identified whether these seizures are counterfeit or not  
Source: (1) KPMG analysis of data collected during the SIA project (2) KPMG, Project SUN results 2017, July 2018

# Seizures of larger consignments tended to be for illicit white brands, while contraband tended to be shipped in lower volumes

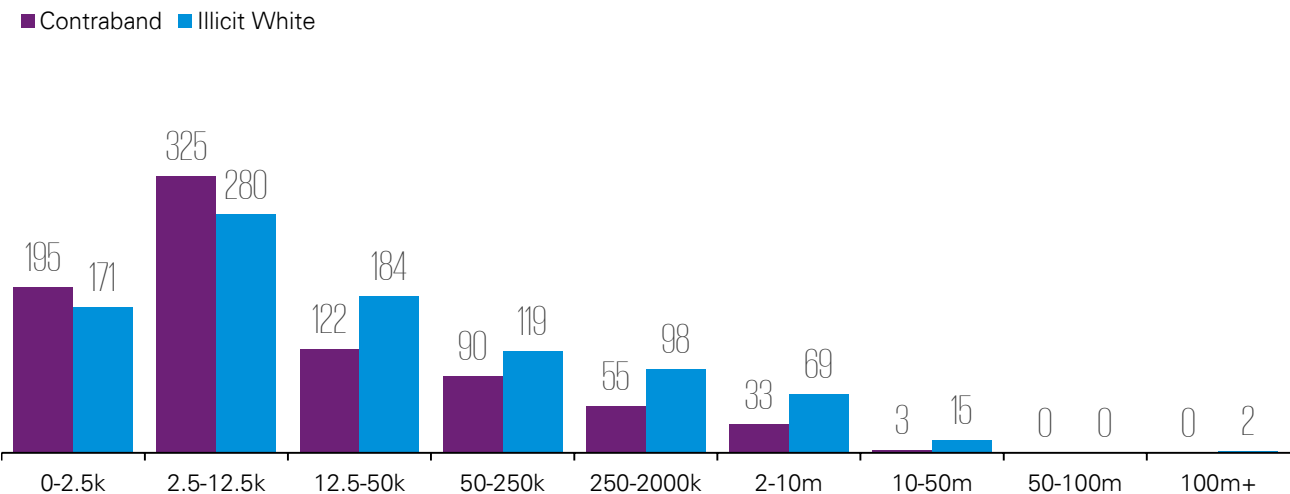
Total share of Illicit Whites vs contraband 2015 – 2017<sup>(1)</sup>



Of the third of seizure events where brands were named in the reporting at each event, 74% were brands known to be illicit whites through KPMG’s Project SUN report<sup>(2)</sup>

- The brands reported in the seizure events reports are more heavily weighed in favour of illicit whites as they accounted for larger seizures where the brand information is more likely to be reported
- The larger volume of illicit whites identified indicates the existence of higher volume smuggling operations for these types of cigarettes, compared with contraband
- Availability of contraband in high volumes is less likely due to the supply chain controls installed by the manufacturers of contraband cigarettes
- Any historic fluctuations in changes in the proportion of illicit whites seized compared to contraband were impacted by the very large seizures of illicit whites made each year

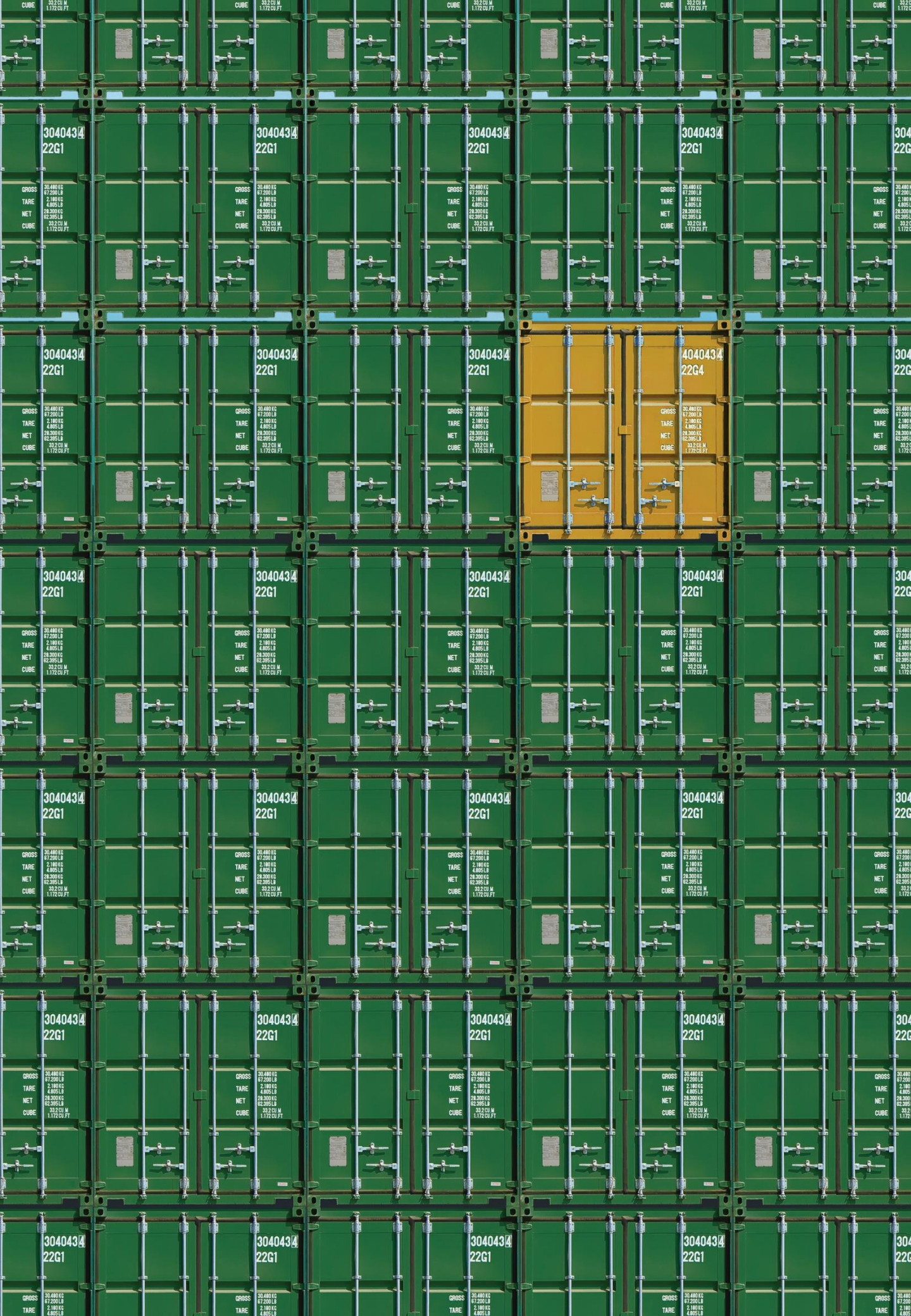
Number of seizure events per size of seizure, Illicit Whites or contraband, 2015 – 2017<sup>(1)</sup>



Notes: (a) The proportion of seizures in this analysis relate to brands which are named – this is more common in larger seizures, however, in 70% of cases brands were not named

Source: (1) KPMG analysis of data collected during the SIA project (2) KPMG, Project SUN results 2017, July 2018





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CUBE 0.62.395 L

GROSS 30.480 KG  
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