harm reduction research in the James Graham Brown Cancer Center at the University of Louisville, which was supported by the US Smokeless Tobacco Company, Swedish Match and the Kentucky Research Challenge Trust Fund. From 2005 to the present his research has also been supported by unrestricted grants from Swedish Match. Altria Client Services, British American Tobacco and Reynolds American Inc. Services Company to the University of Louisville. B.R. has no personal or financial conflict of interest with respect to these sponsors or other stakeholders in the tobacco or vapor industries. J.E.R. has accepted research funding from the tobacco industry, including Philip Morris USA and Philip Morris International, supporting smoking cessation and harm reduction projects. He currently consults for Philip Morris International on reduced-harm products. J.E.R. is also an inventor and party to a patent purchase agreement with Philip Morris International pertaining to a pulmonary nicotine delivery system. S.S. serves as Senior Scientific Advisor at Pinney Associates, a consulting firm through which he consult to Niconovum USA, Inc., R.J. Reynolds Vapor Company and RAI Service Company, all subsidiaries of Reynolds American Inc. (now owned by British American Tobacco) on smoking cessation and harm reduction, with consultation on combusting cigarettes explicitly excluded from the scope of consultation. The views expressed in this editorial are his own, and not necessarily those of the University of Pittsburgh, Pinney Associates or Reynolds American.

Keywords Ethics, harm reduction, nicotine, smoking, tobacco, tobacco industry.

References
I would favour an alternative funding approach, namely a hypothecated tax on e-cigarettes and tobacco products [8] to fund peer-reviewed research on tobacco harm reduction. The quality and design of the research would be assessed by independent peer reviewers and the process managed by funding bodies, such as the National Institutes of Health or the FDA. By this process research could be funded on the effectiveness and safety of popular brands of e-cigarettes for smoking cessation and as long-term replacements for cigarettes. It could also assess the extent of e-cigarette uptake among non-smokers and design and evaluate policies that would minimize such uptake.

Funds from a hypothecated tax allocated in this way would eliminate any tobacco industry involvement in the research. It would also flush out those in the tobacco control community whose opposition to tobacco harm reduction is based on moral grounds, rather than on reasonable concerns about adverse public health impacts that are open to empirical test [9].

Declaration of interests

None.

Keywords E-cigarettes, conflict of interest, hypothecated taxes, research funding, tobacco harm reduction, tobacco industry.

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WHY SOME RESEARCHERS CHOOSE NOT TO WORK WITH THE TOBACCO INDUSTRY

In this issue of Addiction, Hughes and colleagues provide an outline of the reasons they accept tobacco industry funding [1]. They express confidence in regulatory agencies in ensuring accountability and transparency and highlight the need to use all resources available, even from the tobacco industry itself, for finding a solution to the global public health disaster that is tobacco smoking.

As Hughes et al. point out, tobacco companies seeking to make money from reduced harm products is not, in itself, a menace to public health, but tampering with research results or policy to ensure a product appears more effective and safe than it may be is a problem. Internationally, there are widespread agreements regarding the use of tobacco industry funds in research. Both the UN General Assembly and the World Health Organization (WHO) have warned of significant conflict of interest between the tobacco industry and public health [2,3], and there is good reason for this position. The tobacco industry has been found to interfere with health science using a variety of methods such as suppressing unfavourable results and funding ‘distraction’ research on causes of disease other than smoking [4,5]. Industry interference can also extend beyond research and into science policy development. It is disconcerting that in an examination of the recent Brussels Declaration on Ethics and Principles for Science and Society Policy-making, the tobacco industry was singled out as a major player building industry coalitions to attempt to influence science policy in their favour [6].

Despite the risks involved in industry funding of health research, many national and international research organizations acknowledge that engagement with industry is important. In some countries, funding partnerships are encouraged to increase the likelihood that the research is translated by end-users and the community benefits from the research, but how do researchers engage with industry and avoid or minimize interference or bias? In these instances, full disclosure of interests are an important requirement for journals and scientific meetings [7,8]. However, more is required to safeguard the independence and integrity of health research and researchers. Bauld