



ACS Submission: Sanctions to Tackle Tobacco Duty Evasion and Other Excise Duty Evasion

ACS (the Association of Convenience Stores) welcomes the opportunity to respond to HMRC's consultation on sanctions to tackle tobacco duty evasion. ACS represents 33,500 local shops across the UK, including the Co-Op, Spar UK, Nisa Retail and thousands of independent retailers. ACS works with the Scottish Grocers Federation, and this submission also represents their views on sanctions to tackle illicit tobacco.

Tobacco is an important product category for convenience retailers, representing on average 15.4% of sales in the UK convenience market¹. Retailers work hard to ensure they retail these products responsibly through enforcing age restricted sales policies such as Challenge 25, to ensure that no one underage can buy tobacco products. In the last ten years, the retail industry has made significant progress in reducing underage sales, the most common way young people now access cigarettes is through proxy purchasing by being given them by other people (64%)², not from retail outlets.

ACS welcomes HMRC's review of the current sanctions for retailers who sell illicit tobacco. The cost of the illicit tobacco trade to the Exchequer was £2.4 billion in 2013-14³ and poses a significant threat to legitimate sales. ACS previously responded to HMRC's initial consultation on sanctions to tackle illicit tobacco, which can be found [here](#). In our submission, we agreed that the criminal sanctions used by HMRC are an appropriate deterrent to prevent retailers selling non-duty paid goods. However, the sanctions must be communicated to retailers and effectively enforced⁴. We also believe that more efficient use of existing sanctions and targeted enforcement activity will have a great impact on the illicit trade instead of the introduction of a tobacco register for tobacco products.

HMRC have an extensive range of sanctions at their disposal to tackle the illicit tobacco trade but HMRC's enforcement activity is limited to the disruption of large scale tobacco smuggling at UK borders. In comparison, trading standards teams are responsible for tackling inland illicit tobacco activity, but have extremely limited powers and sanctions to deal with illicit tobacco and limited intelligence is shared with them by HMRC. Despite 91% of all trading standards teams in councils undertaking work in relation to illicit tobacco products,⁵ the most common action was verbal or written warnings (56%). ACS does not believe that verbal or written warnings act as a significant deterrent to the sale of illicit tobacco, instead we want to see retailers that persistently trade in illicit tobacco products remove from the market by banning them from selling both tobacco and alcohol products.

ACS recently conducted consumer polling, which suggests that a third of smokers see buying illicit tobacco as a victimless crime, 43% do not feel guilty about purchasing non-duty paid tobacco, and 75% do not fear enforcement action or sanctions for purchasing illicit

¹ ACS Local Shop Report 2016

² [HSCIC: Smoking, drinking and drug use among young people in England in 2014](#)

³ [HMRC: Tobacco Tax Gaps 2016](#)

⁴ [ACS Submission: Sanctions to tackle illicit tobacco: a discussion document](#)

⁵ [CTSI: Tobacco Control Survey, England 2015/16](#)

tobacco⁶. Therefore, ACS calls on HMRC to take more action, both in terms of enforcement and communication to ensure that smokers are aware of the penalties and are deterred from purchasing illicit tobacco.

As part of the review of illicit tobacco sanctions, we support HMRC's consideration of exploring sharing powers across partner agencies, removing trading licences and applying closure notices, and promoting more effective targeted use of appropriate sanctions to fit the offence at the lower end of the supply chain. As discussed in more detail later, we would like to see HMRC extend the use of Restricted Premise Orders, currently used for underage sales offences, to illicit tobacco offences creating a similar 'three strikes and you are out' system. ACS urges HMRC to consider the following proposals as part of their review into current sanctions for illicit tobacco offences.

1. More effective sanctions should be made available to trading standards officers, including the revocation of alcohol licences for selling illicit tobacco.

According to the most recent HMRC Tobacco Output (July 2016), only 62%⁷ of individuals prosecuted for tobacco duty-fraud offences were convicted. It is often difficult and time consuming to prosecute an individual. ACS believes that it may be more effective and efficient if efforts moved towards revoking the alcohol licence of the premise involved. Removing a retailer's alcohol licence is more of an effective deterrent than any other sanction, as the loss of the ability to trade alcohol would undermine their ability to trade with full convenience offer expected by consumers.

Removing alcohol licences for selling illicit tobacco and illicit alcohol is an underused sanction by all enforcement bodies. The reasons that enforcement bodies underuse this sanction are multi-faceted; it is not communicated that this sanction is available, the process to revoke a licence is viewed as complex and requires working across a number of local council departments. ACS strongly advocates greater use of the removal of alcohol licences from retailers for any engagement in the illicit market. We urge HMRC to work closely with the Home Office to make it easier to remove alcohol licenses from retailers persistently selling illicit tobacco.

2. Additional powers to trading standards officers to sanction retailers by using the Customs & Excise Management Act 1979 (CEMA) and better intelligence sharing.

While we welcome that 91% of all councils⁸ are focusing enforcement activity in relation to illicit tobacco products, we are concerned that 56% of actions⁹ taken by trading standards teams to sanction retailers selling illicit tobacco are verbal or written warnings. An extension of powers to Trading Standards officers would enable them to deal with offenders quickly and more effectively than at present. There is also limited amount of intelligence shared between HMRC and local Trading Standards to enable effective and targeted enforcement activity.

ACS believes that there needs to be a significant up-lift in inland enforcement activity by HMRC to reduce the illicit trade and additional powers should be given to trading standards officers in order to enforce more effectively. We recommend that trading standards be given

⁶ Jericho Chambers: Attitudes to Key Product Categories in Convenience Stores 2016

⁷ [HMRC: Quarter 3 and 4 outputs: October 2015 to March 2016](#)

⁸ [CTSI: Tobacco Control Survey, England 2015/16](#)

⁹ [CTSI: Tobacco Control Survey, England 2015/16](#)

the authority to sanction retailers participating in the sale of illicit tobacco using the Excise and Customs Management Act 1979.

This Act specifically addresses the sale of non-duty paid tobacco as an offence. Sanctions can be placed on retailers who “knowingly acquire non-duty paid excise goods with the intention of evading payment of duty” and retailers who have taken “preparatory steps for evasion of excise duty”. This Act would mean trading standards officers could sanction retailers with an unlimited fine and/or 7-years imprisonment if convicted on indictment.

3. Extending Restricted Premise Orders and Restricted Sales Orders to include illicit tobacco as an offence.

Trading standards officers already have powers available to them to make provision for Restricted Premises Orders (RPO) where there has been a total of three underage sales offences at a premises in a two-year period. This prohibits a retail premises from selling tobacco products for a period of up to 12 months. However, trading standards officers do not have the power to use RPOs to sanction retailers involved in the sale of non-duty paid tobacco products.

We recommend that the scope of the use of Restricted Premises Orders (RPO) and Restricted Sales Orders (RSO) be extended to include illicit tobacco offences. The offence for breaching a RPO or RSO is far greater than the current powers available to trading standards officers. This would be a more effective way for dealing with low volume and low value illicit tobacco offences instead of fines or written or verbal warnings. This would also replicate the sanctions used under the Scottish Tobacco Registration system but without requiring HMRC to invest thousands in creating an English tobacco register.

The Welsh Government is currently pursuing extending the scope of offences of RPO in the Public Health (Wales) Bill. In their consideration of the Bill, the National Assembly for Wales’ Health, Social Care and Sport Committee concluded that “we share witnesses concerns regarding the supply of illegal (counterfeit and non-duty paid) tobacco, and believe that all opportunities for action to tackle this issue should be used”¹⁰. As such, the Committee recommended that work should “be undertaken as a matter of priority to add offences relating to the sale of illegal tobacco to the list of offences which can contribute towards the making of a Restricted Premises Order for retail premises in Wales”¹¹. We encourage HMRC to follow the Welsh Government’s lead to extend the scope of RPOs to include illicit tobacco offences.

ACS has responded to the relevant consultation questions below. For more information on this consultation please contact Julie Byers, ACS Public Affairs Manger by emailing Julie.byers@acs.org.uk or call 01252 515001.

Increasing Financial Penalties for Repeat Offenders

Question 1: Do you think that increasing financial penalties for subsequent tobacco wrongdoings will deter repeat offending? If not, why not and what more do you think we could do?

¹⁰ [National Assembly for Wales Health, Social Care and Sport Committee: Public Health \(Wales\) Bill Committee Stage 1 Report](#)

¹¹ [National Assembly for Wales Health, Social Care and Sport Committee: Public Health \(Wales\) Bill Committee Stage 1 Report](#)

ACS supports HMRC's proposals to increase financial penalties to deter repeat offending, but this not a silver bullet for tackling the sale of illicit tobacco. ACS believes that the most effective deterrent would be to threaten to remove retailers from the market if they do persistently trade in illicit tobacco products.

This means threatening to remove alcohol licence or the ability to trade in tobacco products for a limited period of time. If an alcohol licence or the ability to trade tobacco is lost the damage to a retailer's business will be far more significant than any fine as they will lose a significant proportion of their customers. 84% of convenience retailers have an alcohol licence and all convenience retailers sell tobacco; the loss of these product categories would undermine their businesses and therefore deter them from trading tobacco.

As set out above (and currently being introduced by the National Assembly for Wales), we recommend that HMRC extend the use of RPOs and RSOs to include illicit tobacco offences which means retailers will lose their ability to trade tobacco for 12 months if they are found to be selling illicit tobacco.

Question 2: Should such a multiplier apply to wrongdoings in other excise regimes?

Yes, we believe that there should be increased financial penalties to deter repeat offenders for the sale of other non-duty paid goods. We broadly support fine multipliers for each excise regime but different regimes and products may require different approaches and should be assessed on a case by case basis.

Question 3: What do you think about the proposal to increase the penalty by a proposed multiplier of 100% of PLR for each subsequent repeated tobacco wrongdoing? Is this enough or should it be more?

We welcome the multiplier of 100% of PLR for each subsequent repeated illicit tobacco offence. While there is a significant financial deterrent in committing a second offence (jumps from £250 to £1,500), we believe more of a deterrent is needed for the third and fourth offences. Therefore, we recommend further increases in the financial penalty for third and fourth offences.

Question 4: Do you think that maintaining reductions for cooperation and the quality of information disclosed for repeat tobacco wrongdoings is helpful in providing an incentive for individuals to cooperate with HMRC? Do you think there is a case for allowing no mitigation?

Yes, we believe maintaining reductions for cooperation and quality of information can be helpful for incentivising individuals to cooperate with HMRC. A similar approach is taken in relation to sentencing guidelines for criminal sanctions in other areas. We recommend that HMRC should consider mitigating factors on a case by case basis. HMRC is best placed to judge the level of co-operation they receive from offenders and the value of the intelligence they share and assess whether a reduced sentence/ fine is proportionate.

Question 5: What timescale should be considered from the first to second tobacco wrongdoing to trigger the ramping up of penalties? For example, does a 12 month period appear reasonable or a longer timescale to deter the repeat wrongdoers?

To effectively deter repeat offenders, we believe there should be an extensive time period from the first to second wrongdoing to trigger increased penalties. Similar to a suspended

sentence, this would provide a greater deterrence to an offender that had committed a first offence from returning to selling illicit tobacco because of the considerably higher fine.

A New Civil Penalty for Dealing in Illicit Product

Question 6: Do you consider it would be appropriate to extend this provision to those selling other illicit products on which excise duties should have been paid?

Question 7: Do you think that the new penalty would be an effective and proportionate sanction? If not, can you suggest an alternative approach?

While we would welcome the creation of a new civil penalty instead of on the spot fines, we have concerns that this penalty will not act as sufficient deterrent to offenders trading in illicit tobacco. Whilst a formal process around a civil penalty is more severe than an on the spot fine, there is no real difference to the person perpetrating the crime in terms of cost or time.

Trading standards currently have similar powers to sanction retailers. Trading standards officers can sanction retailers if they breach the Trade Marks Act 1994 (by selling counterfeit goods) or if they breach the Consumer Protection Act 1987 (by selling tobacco products which do not comply with UK labelling such as wrong fiscal markings). With these two powers, the maximum sentence that trading standards officers can impose on a retailer is a summary conviction of imprisonment, for a term not exceeding six months, or a fine not exceeding the statutory maximum, or both.

Instead of introducing a new civil penalty, we recommend that trading standards be given the authority to sanction retailers participating in the sale of illicit tobacco using the Customs & Excise Management Act 1979. As stipulated above, this act specifically addresses the sale of non-duty paid tobacco as an offence, and means that trading standards officers could sanction retailers with an unlimited fine and/or 7-years imprisonment if convicted on indictment. We also recommend the extension of RPO and RSO to illicit tobacco offences to sanction retailers selling illicit tobacco.

Question 8: Do you think that the new penalty should be on a sliding scale as determined by the potential lost revenue?

If a new civil penalty were to be introduced, it should be on a sliding scale depending on the potential lose revenue and time spent selling. The sliding scale should replicate the proposals already outline in the consultation resulting in 100% increases.

Question 9: Do you think that any new penalty should be subject to a maximum amount?

We do not believe that a new financial penalty should be subject to a maximum amount. For fines to be a deterrent to retail premises selling these products they must be sufficiently severe. By not capping the fine amount and instead leaving it to the discretion of the enforcement officers or magistrates it will be a greater deterrent.

Question 10: Who in the supply chain that is found to be dealing in illicit tobacco do you think that the new penalty should be issued to? How far could it extend?

It would be appropriate for the penalty to apply to all parties in the supply chain that can be connected with the offence, including retailers, wholesalers and consumers that are knowingly participating in the sale or purchase of illicit tobacco.

Question 11: Do you believe that 30 days is sufficient time to pay the new penalty or do you think a different time limit is appropriate, if so what and why?

Yes.

Question 12: What are your views on the higher penalty amount for failing to pay within 30 days?

- Do you think HMRC/Trading Standards should issue a reminder letter to the responsible person before the 30 days are up?

Yes

- Do you think 14 additional days is the right amount of time to pay the higher penalty? If not why?

Yes

- At what level do you believe the second penalty should increase, by, for example, by 50% of the original amount, 100% or some other amount?

100%

How do you think HMRC should deal with offenders who fail to pay a second penalty within the 14 days? Possible options HMRC are considering are:

- Court Order issued demanding payment known as Order of Recovery
- Application to the court for an attachment of earnings order (allows money to be deducted from wages to pay the fine or;
- Application to the court to have deductions made from benefits to pay for the fine.

Question 13: What design model do you believe would have the most impact on encouraging behaviour?

Question 14: Should payment by instalments be in your opinion considered? If yes, why?

Question 15: Are there any potential wider consequences of introducing the new penalty that we have not identified?

As outlined throughout the consultation response, we believe the most effective sanction is to threaten to remove a retailers' ability to trade by removing an alcohol licence or using a RPO or RSO. HMRC should consider adding these options to offenders that fail to pay the second penalty within a 14-day period.

Reducing the threshold for the publication of details of people or companies that deliberately evade duty

Naming and shaming of offenders can be an effective sanction and has been used in other enforcement regimes, for example National Minimum Wage, to good effect. However, the businesses that engage in trading illicit tobacco product in the convenience sector are very

small operators. Therefore, it is unlikely that the reputation risk of being named and shamed nationally, or even locally, will have a meaningful impact. We support HMRC's proposal to name and shame more businesses but it should not be the central focus of reviewing the tobacco sanctions regime.

Question 16: Do you think the potential lost revenue threshold figure of £15,000 is sufficient to have a deterrent effect on those who persist in evading excise duty?

We welcome the reduction in the potential lost revenue threshold from £25,000 to £15,000. This will result in more businesses being subject to further investigation and publicly named and shamed.

Question 17: What are your views on publicising the details of companies or people who have evaded duty?

Question 18: Do you consider the naming of individuals or companies to be an effective deterrent and likely to change behaviour?

Yes, naming and shaming has worked effectively to deter offenders in other policy areas, including National Minimum Wage enforcement. However, we do not think the associated reputational damage that naming and shaming causes will have a detrimental impact on the smallest operators in the convenience sector that engage in illicit tobacco offences.

Question 19: HMRC would publish the details on GOV.UK do you have any views on this? Specifically:

- **Who else should HMRC inform- local press, local authority, local police, public health, tobacco manufacturers? Others?**
- **Do you think the message would have a greater deterrent if published by another source? If so, who and why?**
- **When publishing the details, should HMRC publish names in the community? If so, how and where?**

We agree with HMRC's suggested communications for naming and shaming retailers selling illicit tobacco. We believe that notifying local press, the local authority, local police, public health and tobacco manufacturers is appropriate to ensure that follow up action is taken to mitigate any future illicit tobacco offences being made by that retailer.

When a tobacco manufacturer is notified that a retailer has been found to be selling illicit tobacco, if they provide a gantry to that store, they will remove it. Similarly, Camelot have previously taken action against retailers selling illicit tobacco by suspending their lottery contract with the retailer¹².

If a retailer found to be selling illicit tobacco and is a member of a symbol group¹³, we would also encourage HMRC to notify the head office of the symbol group who can then consider if they want to take further action for example removing supply from that business.

A Statutory Duty of Care on landlords and landowners of properties or land

Question 20: Would you be in favour of this approach?

¹² [Better Retailing: Gantries ripped out as JTI continues its campaign against the illicit trade](#)

¹³ [ACS Symbol Group Retailer members](#)

We welcome the clarity that the introduction of the provision would have for trading standards officers considering the powers available to them to tackle illicit tobacco. Currently, a number of trading standards teams have already taken it upon themselves to find alternative ways to sanction retailers selling illicit tobacco more effectively, including Medway Council who use legal pressure on landlords to close premises selling tobacco (more details can be found in Annex B). By stipulating a duty of care on a landlord, this would allow more trading standards teams to consider alternative, cost effective approaches to tackling illicit tobacco. However, before legislative proposals are considered, we suggest that best practice from trading standards teams such as Medway are shared amongst trading standards teams.

While ACS does not represent the interests of landlords, we would like to highlight that 79% of independent retailers own their premises in the convenience sector¹⁴.

Question 21: Do you think the examples above are on the right lines to ensure that the duty of care is reasonable and proportionate?

Question 22: What would be a reasonable expectation of the steps landlords/landowners should take and the timescale for doing this and for taking action if there are further transgressions?

Question 23: What sanctions should HMRC apply to landlords or landowners who have not taken steps to prevent illicit tobacco or other illicit excise activity on the property or land? For example, should HMRC impose a financial penalty?

Question 24: Are there any potential wider consequences of introducing a duty of care and a civil penalty that we have not identified?

We suggest that if legislative proposals are considered to introduce a duty of care and civil penalties for landlords that HMRC should consult with associations that represent the interests of landlords.

Question 25: Do you have any information that could inform the Impact Assessment?

We do not have any information to inform the consultation's impact assessment. However, ACS has mechanisms in place to consult with the convenience sector and can offer HMRC the opportunity to pose a question in the ACS Voice of Local Shops survey (VOLS). VOLS is conducted every three months, which is a multiple-choice phone survey of 1,210 independent convenience store retailers. The survey provides the opportunity for ACS to ask policy related questions to obtain an insight into the perspectives of independent retailers.

For more information on this submission, please contact Julie Byers, ACS Public Affairs Manager by emailing Julie.Byers@acs.org.uk or calling 01252 515001.

¹⁴ ACS Local Shop Report 2016

ABOUT ACS

The Association of Convenience Stores lobbies on behalf of over 50,000 convenience stores across mainland UK on public policy issues that affect their businesses. ACS' membership is comprised of a diverse group of retailers, from small independent family businesses running a single store to large multiple convenience retailers running thousands of stores.



Convenience stores trade in a wide variety of locations, meeting the needs of customers from all backgrounds. These locations range from city centres and high streets, suburban areas such as estates and secondary parades, rural villages and isolated areas, as well as on petrol forecourts and at travel points such as airports and train stations.

WHO WE REPRESENT

INDEPENDENT RETAILERS



ACS represents 22,870 independent retailers, polling them quarterly to hear their views and experiences which are used to feed in to Government policy discussions. These stores are not affiliated to any group, and are often family businesses with low staff and property costs. Independent forecourt operators are included in this category.

SYMBOL GROUPS AND FRANCHISES



ACS represents 15,060 retailers affiliated with symbol groups. Symbol groups like SPAR, Nisa, Costcutter, Lonsis, Premier and others provide independent retailers with stock agreements, wholesale deliveries, logistical support and marketing benefits. Symbol group forecourt operators and franchise providers like One Stop are also included in this category.

MULTIPLE AND CO-OPERATIVE BUSINESSES



ACS represents 12,165 stores that are owned by multiple and co-operative retailers. These businesses include the Co-Operative, regional co-operative societies, McColls, Conviviality Retail and others. Unlike symbol group stores, these stores are owned and run centrally by the business. Forecourt multiples and commission operated stores are included in this category.

THE CONVENIENCE SECTOR



In 2016, the total value of sales in the convenience sector was £37.5bn. The average spend in a typical convenience store transaction is £6.13.



There are 50,095 convenience stores in mainland UK. 74% of stores are operated by independent retailers, either unaffiliated or as part of a symbol group.



The convenience sector provides flexible employment for around 390,000 people. 21% of independent/symbol stores employ family members only.



24% of shop owners work more than 70 hours per week, while 22% take no holiday throughout the year. 74% of business owners are first time investors in the sector.



Convenience stores and Post Offices poll as the two services that have the most positive impact on their local area according to consumers and local councillors. 84% of independent/symbol retailers have engaged in some form of community activity over the last year.



Between August 2015 and May 2016, the convenience sector invested over £600m in stores. The most popular form of investment in stores is refrigeration.

OUR RESEARCH

ACS polls the views and experiences of the convenience sector regularly to provide up-to-date, robust information on the pressures being faced by retailers of all sizes and ownership types. Our research includes the following regular surveys:

ACS VOICE OF LOCAL SHOPS SURVEY

Regular quarterly survey of over 1200 retailers, split evenly between independent retailers, symbol group retailers and forecourt retailers. The survey consists of tracker questions and a number of questions that differ each time to help inform ACS' policy work.

ACS INVESTMENT TRACKER

Regular quarterly survey of over 1200 independent and symbol retailers which is combined with responses from multiple businesses representing 3,970 stores.

ACS LOCAL SHOP REPORT

Annual survey of over 2200 independent, symbol and forecourt retailers combined with responses from multiple businesses representing 5,765 stores. The Local Shop Report also draws on data from him! research and consulting, IGD, Nielsen and William Reed Business Media.

BESPOKE POLLING ON POLICY ISSUES

ACS conducts bespoke polling of its members on a range of policy issues, from crime and responsible retailing to low pay and taxation. This polling is conducted with retailers from all areas of the convenience sector.

ANNEX B - Addressing the Proliferation of Shops Selling Illicit Tobacco

Case Study - Medway Council¹⁵

Medway experienced a proliferation of shops selling illicit tobacco. Medway Trading Standards officers decided to change up their enforcement activity by ending their enforcement cycle which was proving ineffective. Their enforcement cycle would include a visit, seizure of illicit goods, interview, report, prosecute, forfeit, then the cycle would repeat.

“It failed to recognise the fluid and ambiguous nature of those involved in the business; the minimal value in the stock that was being seized; their ability to immediately restock illicit goods; comparatively limited punishment prospects; and the huge profits being made.”

- *Medway Trading Standards*

Once the retailers selling the non-duty paid tobacco products acquired small retail shops, they gained a new stream of customers and had the perception of legitimacy.

Medway Trading Standards recognised that if the venue for their criminality could be removed then the scale and nature of their operation would be changed. It would no longer have the palatability of a retail transaction; it would have to be a nefarious deal.

Instead of using the traditional enforcement cycle to sanction the retailer, they considered whether legal pressure could be applied to the letting agents and landlords that were permitting their premises to be used as venues for the commission of criminal offences.

The provisions of The Proceed of Crime Act 2002 relating to *Money Laundering* were reviewed and it was considered that if a disclosure mechanism was created to place landlords and letting agents on notice that their tenants were using the property for the commission of offences and that the rent that was being paid to them was 'criminal property' within sections 327 to 334 they would acquire a legal liability of money laundering.

A project was devised to operate from July 2015 to December 2015 to make a concentrated effort to address illicit tobacco by collecting evidence to challenge the landlords and letting agents who were leasing the properties.

A process was adopted where three tobacco seizures would be made from those shops chronically selling illegal tobacco to illustrate that a persistent criminal conduct was taking place. A disclosure bundle detailing our actions was then presented to the landlord and/or letting agent placing them on notice that the rent which was being collected was the proceeds of crime. It was explained that this payment of money represented criminal property within the Act and that the acceptance of any further payments exposed them to a potential criminal offence

There was a level of reluctance by some landlords to terminate the tenancy, as the shops which these businesses use are often small and difficult to rent. However, the cumulative process of disclosure used in Medway created a situation where the continued occupancy by illicit tobacco sellers became untenable.

¹⁵ [Trading Standards Today \(April 2016\): This is a No Smoking Venue....](#)