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| ANNEX B- Declaration form: independence of audit firm and auditors - |

*Pursuant to Article 26(1) of Commission Implementing Regulation (EU) 2018/574, each manufacturer of tobacco products shall contract an independent third-party provider for the purpose of establishing a repository, which stores data relating to the tobacco products of the individual manufacturer (hereafter "primary repository"). The activities of the primary repository and its provider shall be monitored on an annual basis by an independent external auditor. The auditor shall be proposed and paid by the tobacco manufacturers.*

I, the undersigned [*insert name and surname*], being [*insert name of position held*] of [*insert name of audit firm*], (hereafter "the audit firm"), located at [*insert full address*] and with the VAT identification number [*insert VAT number*], acting as a legal representative of the aforementioned audit firm, hereby solemnly declare that:

* the audit firm complies with the requirements on legal independence, financial independence, and absence of conflict of interest, as defined in Article 35(2) (a) – (c) of Commission Implementing Regulation (EU) 2018/574;
* the audit firm has not been contracted in the last four calendar years to carry out non-audit services in the fields of tobacco traceability or the fight against illicit trade of tobacco products;
* the auditors carrying out the audit of the primary repository on behalf of the audit firm have not been employed in the tobacco industry, nor have they had any professional involvement in any project related to tobacco, in the last four calendar years;
* the auditors carrying out the audit of the primary repository on behalf of the audit firm are free from any pecuniary or non-pecuniary interest linked to the tobacco industry, including possession of stocks, participation in private pension scheme or interest held by their partners, spouses or direct relatives in the ascending or descending line.

Place and date:

Signature: