

Unofficial Translation

**GENERAL DIRECTORATE OF PUBLIC HEALTH****RESOLUTION No. 0112
of January 30, 2026.**

Approving the five (5) new pictograms with their respective health warnings, which shall be printed on the various packages and containers of tobacco products, cigarette cartons and packs sold within the territory of the Republic of Panama; effective from December 1, 2026, through November 30, 2027.

THE DIRECTOR GENERAL OF PUBLIC HEALTH

in the exercise of her legal authority,

WHEREAS:

That Article 109 of the Political Constitution of the Republic of Panama establishes that it is an essential function of the State to safeguard the health of the population, understood as complete physical, mental, and social well-being.

That, in accordance with Cabinet Decree No. 1 of January 15, 1969, it is the responsibility of the Ministry of Health to fulfill the State's constitutional duty to carry out actions for the promotion, protection, restoration, and rehabilitation of health.

Article 7 of Law No. 13 of January 24, 2008, establishes that the additional health warnings established by the Ministry of Health must be rotated annually; they must be clear, visible, and legible, and must be written in Spanish.

That the aforementioned legal provision, in Article 18, stipulates that in all special economic zones or free trade zones in the country, the storage and distribution of tobacco products that are located or transported under a tax or duty suspension regime must be specifically monitored, documented, and controlled.

Law No. 49 of September 17, 2009, amends Article 17 of Law No. 13 of 2008 and prohibits the distribution, sale, gifting, or any form of marketing of tobacco products that have been brought into the country without complying with current customs procedures or that are not intended for distribution within the national territory. It also prohibits the sale of tobacco products in commercial establishments or businesses located in land-based free trade zones along the country's borders.

Executive Decree No. 230 of May 6, 2008, which regulates Law 13 of 2008, states in Article 14 that tobacco product packaging must contain, among other features, pictograms approved by the Ministry of Health, which shall occupy 60% of the space designated for the additional health warning and shall be located at the bottom of the front and back of each tobacco product package.

Subsection "d" of Article 17 of Executive Decree No. 230 of May 6, 2008, provides that the General Directorate of Public Health shall notify the tobacco industry and/or its subsidiaries of the new additional warnings to take effect the following year nine (9) months prior to the expiration date of the additional health warnings for the current year.

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The aforementioned legal provision further states, in Article 17, that during each annual rotation period, five (5) types of additional health warnings for the following year—adopted by resolution of the General Directorate of Public Health—shall be circulated in the domestic market with sufficient advance notice prior to the expiration date of the current year’s warnings.

Executive Decree No. 230 of 2008, in Article 26, establishes that individuals or legal entities operating in special economic areas, free zones, and processing zones are required to submit monthly inventories of commercial transactions related to tobacco products and their derivatives; any unexplained shrinkage found in these transactions would constitute aggravating circumstances for a customs offense.

All tobacco products and their derivatives originating from special economic areas, free zones, or processing zones and intended for sale within the national territory must comply with current regulations governing the control of tobacco products.

The General Directorate of Public Health is responsible for national public health functions of a directive, normative, regulatory, inspection, and control nature.

That Resolution No. 1678 of June 11, 2021, approves the procedure for the submission to and approval by the General Directorate of Public Health of the health warnings and pictograms to be printed on all ~~containers, cartons, packaging, and packs of tobacco products.~~

That by Resolution No. 2174 of October 4, 2024, the five (5) pictograms and their respective health warnings were approved and adopted; these must be printed on the various packaging and containers of tobacco products, cigarette cartons and packs sold within the territory of the Republic of Panama from December 1, 2025, through November 30, 2026.

Whereas, based on the foregoing,

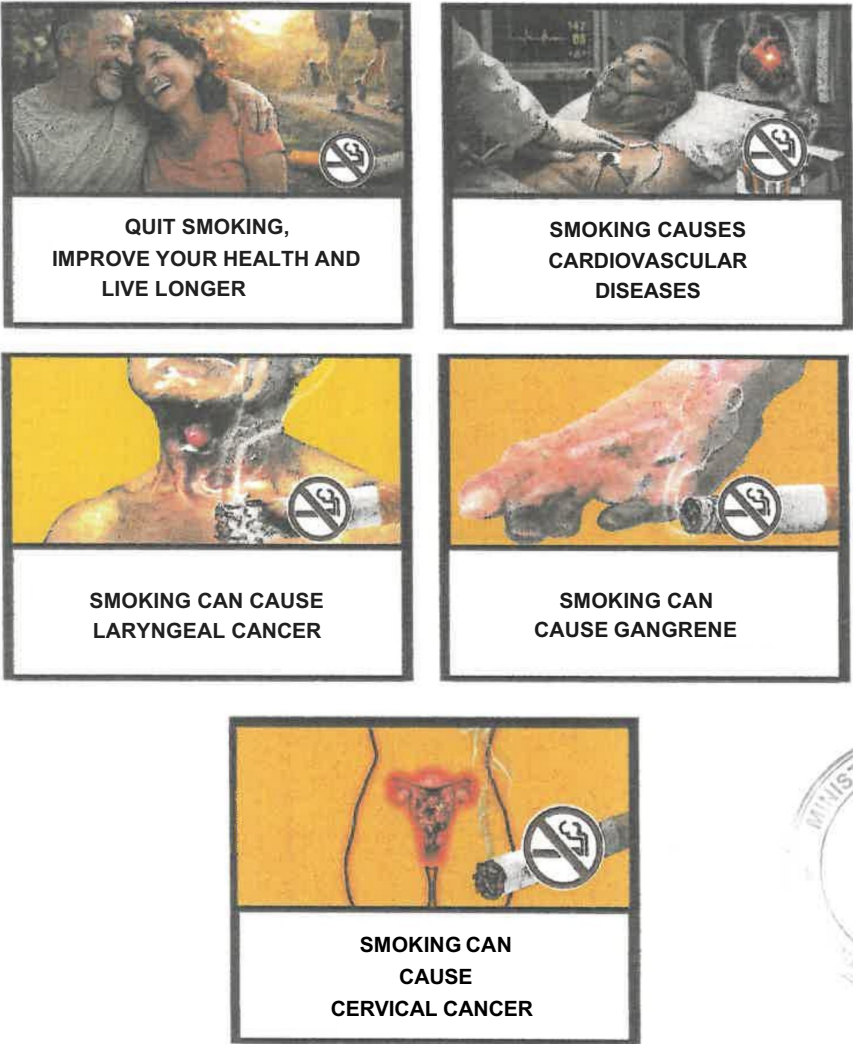
IT IS HEREBY RESOLVED:

Article One: To approve the five (5) pictograms and their respective health warnings, which must be printed on the various packages and containers of tobacco products, cigarette cartons and packs sold within the territory of the Republic of Panama; effective from December 1, 2026, through November 30, 2027.

The images of the pictograms and their respective warnings referred to in this article are as follows:



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Article Two: To inform manufacturers, importers, distributors, and retailers of tobacco products that health warnings must be displayed on all packaging and containers of tobacco products, including cigarette cartons and packs, in equal proportions throughout the period of circulation for all brands.

Article Three: To require tobacco product manufacturers, distributors, and retailers to submit a quarterly report to the General Directorate of Public Health detailing the volume of tobacco product packaging and containers, cigarette cartons and packs in circulation by brand, as well as the proportion of printed health warnings for each brand.

Article Four: To authorize the members of the National Tobacco Control Commission and the country's local and regional health authorities to monitor and ensure strict compliance with the provisions of this Resolution and with current regulations regarding tobacco control.

Article Five: To notify the National Customs Authority of the content of this Resolution so that appropriate measures may be taken to ensure that no tobacco product that does not comply with tobacco control regulations enters the national territory.

Article Six: To extend the period of validity of Resolution No. 2174 of October 4, 2024, which approves and adopts the five (5) pictograms with their respective health warnings that are printed on the various packages and containers of

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tobacco products, cigarette cartons and packs sold within the territory of the Republic of Panama; for the period of validity from December 1, 2025, to November 30, 2026, for a period of three (3) months, from December 1, 2026 to March 1, 2027.

Article Seven: It is hereby noted that the period of validity for the new pictograms and their respective health warnings, approved in this Resolution, must comply with the provisions of Article 17 of Executive Decree No. 230 of May 6, 2008, for implementation during the period of validity that begins on December 1, 2026 through November 30, 2027.

Article Eight: This Resolution repeals Resolution No. 2174 of October 4, 2024, once the term of validity set forth in Article Six of this Resolution has expired.

Article Nine: This Resolution shall take effect upon its promulgation.

LEGAL BASIS: Political Constitution of the Republic of Panama, Cabinet Decree No. 1 of January 15, 1969, Law No. 40 of July 7, 2004, Law No. 13 of January 24, 2008, as amended by Law No. 49 of September 17, 2009, Executive Decree No. 230 of May 6, 2008, Resolution No. 1678 of June 11, 2021, and Resolution No. 2174 of October 4, 2024.

LET IT BE COMMUNICATED AND PUBLISHED.

YGM/GEM

Dr. YELKYS GILL
Director General of Health

