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National Government With steady pace

Health Ministry of Health Panama

REPUBLIC OF PANAMA MINISTRY OF HEALTH RESOLUTION No. 146 of January 31, 2025

Which prohibits the use by and sale to minors, as well as the advertising, promotion, sponsorship and propaganda of nicotine or non-nicotine delivery systems, better known as electronic cigarettes and similar with or without nicotine, consumables, tanks or cartridges, refill consumable containers and other accessories, Conventional Heated Tobacco Products (Conventional HTP) and Oral Nicotine Products (ONP), among others, and sets out other provisions.

THE MINISTER OF HEALTH in use of his legal powers,

CONSIDERING

That Article 109 of the Political Constitution of the Republic of Panama states that it is an essential function of the State to watch over the health of the Republic's population. The individual, as part of the community, has the right to the promotion, protection, conservation, restitution and rehabilitation of health and the obligation to preserve it, understood as the complete physical, mental and social well-being;

That Article 4 of the current Political Constitution of the Republic of Panama states the following: "The Republic of Panama abides by the norms of International Law". The country is committed to the norms of international law, mainly the American Convention on Human Rights, the International Covenant on Economic, Social and Cultural Rights, the regulations of the World Health Organization (WHO), among others, which enshrine and recognize health as one of the fundamental human rights to be fulfilled. All these agreements conclude that states recognize that it is inappropriate to encourage investment by relaxing domestic measures applicable to health or the environment;

That the Preamble of the WHO Framework Convention on Tobacco Control (FCTC), ratified by our country through Law 40 of July 7, 2004, takes as a reference Article 12 of the International Covenant on Economic, Social and Cultural Rights, ratified by Panama through Law 13 of October

27, 1976, stating that everyone has the right to the enjoyment of the highest attainable standard of physical and mental health. The right to health is an internationally recognized human right, which allows the State to justify the adoption of measures aimed at safeguarding it, therefore, the interest of society is above private or commercial interests in matters of public health, a situation that has been consistently reaffirmed in rulings of the Supreme Court of Panama;

That the Inter-American Convention on Human Rights, incorporated into our legal system by Law 15 of October 28, 1977, provides in Article 26 that economic and social rights, including health, shall have a progressive and non-regressive development, for which reason the States Parties shall take measures to achieve, progressively, the full realization of these rights;

That in accordance with Law 66 of November 10, 1947, which approves the Sanitary Code of the Republic of Panama, the General Directorate of Public Health is responsible for the directive, normative, regulatory, inspection and control functions regarding national public health;

That Cabinet Decree 1 of January 15, 1969, creates the Ministry of Health to execute the actions of promotion, protection, repair and rehabilitation of health. By constitutional mandate, these actions are the responsibility of the State;

That through Decree No. 75 of February 27, 1969, it is established that one of the general functions of the Ministry of Health is to keep updated the legislation that regulates the activities of the health sector and the inter and intra-institutional relations, the regulations and norms for the functioning of the technical-administrative services and the operation manuals;

That Law 40 of July 7, 2004, which adopts the WHO Framework Convention on Tobacco Control, has as its primary objective to protect present and future generations from the devastating health, social, environmental and economic consequences of tobacco consumption and exposure to tobacco smoke;

That Article 5.2b of the Convention mentioned above states that each Party shall adopt and implement effective legislative, executive, administrative and/or other measures and shall cooperate with other Parties in the development of appropriate policies to prevent and reduce tobacco consumption, nicotine addiction and exposure to tobacco smoke;

That article 14 of Law 13 of January 24, 2008, states the total prohibition of any form of advertising, promotion, and sponsorship of tobacco products, whether through indirect or subliminal means, directed to minors or adults; likewise, any form of cross-border advertising, promotion and sponsorship of tobacco and its products which enter the national territory is prohibited;

That Panamanian legislation establishes the principle of precaution in public health, which is based on the obligation of the State to protect the Panamanian population and residents in the national territory from exposure to potential risks to their health and life;

That it is incumbent upon the State to protect the health of the population, inasmuch as it is a human right and a public good; therefore, it is incumbent upon the State to protect it from any direct and indirect affectation of products that promote nicotine addiction, an intrinsic substance of tobacco;

That a set of diseases associated with the use of these products or exposure to their vapors have been identified;

That furthermore, by way of reference, the U.S. Food and Drug Administration (FDA) notified health professionals and patients that laboratory analysis of samples of electronic cigarettes have found them to contain toxic and carcinogenic chemicals such as nitrosamines and diethylene glycol, an ingredient used in antifreeze. These products are marketed and sold to youth and are available online and in retail centers. They are also available in various flavors and aromas, such as chocolate, mint and fruits that may appeal to youth;

That typical use of electronic nicotine or non-nicotine delivery systems or unadulterated nicotine delivery systems produces an aerosol that typically contains glycols, aldehydes, volatile organic compounds (VOCs), polycyclic aromatic hydrocarbons, nitrosamines, metals, metalloids (including arsenic), silicate particles and other components, and that dicarbonyl (glyoxal, methylglyoxal, diacetyl) and hydroxy carbonyls (acetol) are also considered significant aerosol compounds with known negative health effects;

That to improve the palatability of electronic nicotine delivery systems, electronic cigarettes, vaporizers, tobacco warmers and other similar devices, with or without nicotine, flavorings are incorporated as one of the many strategies used by industries to attract young people and the most vulnerable population and initiate them in their consumption, although they represent a potential risk to the health of those who use them;

That another study conducted by the Department of Behavioral Science and Health, University College of London, London England, on trends in vaping and smoking following the rise of disposable e-cigarettes: a cross-sectional study repeated in England between 2016 and 2023, revealed that the presence of pre-disposable products, vaping and smoking had remained stable or declining across all age groups. However, after disposables, the odds of current vaping increased by 99% per year among 18-24 year olds. This study also showed that, after disposables, the overall prevalence of inhaled nicotine use increased in all age groups. Trends were similar for daily use, but increases in vaping after disposables were greatest among people who had never vaped regularly. (The Lancet Regional Health - Europe 2004; *: 100924 Published Online XXX https://doi.org/10.1016/j.lanepe.2024.100924);

That the powers of the Ministry of Health, as rector of the health sector, are of a Constitutional and legal nature, without disregarding the valuable effective coordination that must exist between public entities, when they execute their functions framed within the guidelines of the regulations, especially if these have coinciding points or the same objective, which is to safeguard health and the environment;

That article 6 of Decree Law 1 of February 13, 2008, establishes that the customs territory constitutes the national territory and includes the geographic space of the State between borders, including the land and water areas within which the customs authority exercises its full competence in exercise of its attributions and that article 98 establishes that the National Customs Authority exercises control, inspection and surveillance in the free zones or free trade zones;

That it is the duty and responsibility of the health authorities to ensure faithful compliance with all health regulations in force. Consequently, and in merit of the foregoing,

HEREBY RESOLVES:

ARTICLE ONE. The use, sale to minors, the advertising, promotion, sponsorship and propaganda of nicotine or non-nicotine delivery systems -commonly known as electronic cigarettes and similar systems with or without nicotine, consumables, tanks or cartridges, refill consumable containers and other accessories-, Conventional Heated Tobacco Products (Conventional HTP) and Oral Nicotine Products (ONP), among others, are prohibited, due to their being harmful and detrimental effects to the health of people and the environment. This includes the exposure to its vapors and is in observance of the precautionary principle of public health.

ARTICLE TWO. Non-compliance with this Resolution constitutes a direct infraction of the guidelines of Article 171 of the Sanitary Code. Therefore any publicity, promotion, and sponsorship are prohibited, with the purpose of protecting present and future generations against the devastating sanitary, social, environmental, and economic consequences produced by the consumption and use of these devices.

ARTICLE THREE: For the purposes of this Resolution, the following definitions are established:

- Accessories: Any element developed with the main purpose of facilitating the consumption of heated tobacco products or ENDS and ENNDS, as well as the individual components that allow their operation or the storage of these elements.
- 2. Peddlers: Peddlers are informal vendors who may offer their merchandise in a store or on the street.
- 3. Consumables: These are liquid solutions composed of solvents, flavorings, and may or may not contain nicotine, among other components.
- 4. Consumable refill container: A container filled with a nicotine or non-nicotine containing consumable liquid, which can be used to refill a tank or cartridge of Electronic Nicotine Delivery Systems (ENDS) or Electronic Non Nicotine Delivery Systems (ENNDS). They are commonly known as "pods".
- 5. Vape Liquid: Liquid solution contained in a pre-filled and sealed or refillable container, with or without nicotine, to be heated and converted to vapor by the ENDS or ENNDS.
- 6. Retailer: A person who buys goods from manufacturers, importers or wholesalers. The retailer sells his goods to the final consumer, through a physical or online store.

- Regulated Products: This category includes nicotine delivery or non-nicotine delivery systems, better known as electronic cigarettes and the like with or without nicotine, consumables, tanks or cartridges, refill consumable packaging and other accessories, Conventional Heated Tobacco Products (Conventional HTP) and Oral Nicotine Products (ONP).
- 8. Conventional HTP: Devices intended solely for burning tobacco through combustion.
- 9. Herbal HTP: Manual or electronic devices intended solely for burning herbs through combustion.
- 10. Cross-border tobacco advertising, propaganda, promotion and sponsorship: Any form of communication, advertisement or commercial action, as well as contribution to any act, activity or person, which originates outside the Republic of Panama and may be captured by a technological means available in the national territory, to promote, directly or indirectly, electronic nicotine delivery systems, electronic cigarettes, vaporizers, tobacco heaters and other similar devices, with or without nicotine, or to promote their use.
- 11. Flavorings: These are substances of natural (vegetable) or artificial origin, capable of acting on the senses of taste and smell, either to reinforce their own inherent flavor, or to provide a new flavor and/or specific aroma, in order to make it more palatable or pleasant (commonly known as "essence").
- 12. Electronic Nicotine Delivery Systems (also and indistinctly ENDS): Electronic devices that do not burn or use tobacco leaves, but vaporize by heating a solution that the user inhales, which contains nicotine and possibly flavorings that may be dissolved in propylene glycol or glycerin.
- 13. Electronic Non-Nicotine Delivery Systems (also and interchangeably ENNDS): Electronic devices that do not burn or use tobacco leaves, but vaporize by heating a solution that the user inhales, which contains flavorings that may be dissolved in propylene glycol glycerin, but does not contain nicotine.

ARTICLE FOUR. The use of nicotine or non-nicotine delivery systems, better known as electronic cigarettes and similar systems with or without nicotine, consumables, tanks or cartridges, refill consumables containers and other accessories, Conventional Heated Tobacco Products (Conventional HTP) and Oral Nicotine Products (ONP), among others, is prohibited in the following places, where the consumption of tobacco products is prohibited, and which is contemplated in Article 5 of Law 13 of January 24, 2008, as follows:

- 1. Public and private, national, provincial, county and local offices.
- 2. Means of public transportation in general and in land, maritime and air transportation terminals.
- 3. Enclosed places of public access where people gather.
- 4. Public and private environments, open and closed, destined for sports activities.
- 5. Common areas of public and private buildings for commercial and domestic use.
- 6. Closed working environments.
- 7. Public and private educational and health institutions.

The managers or persons in charge of the establishments, public or private, shall be responsible for enforcing the general public and their employees to comply with the provisions of this Resolution and, if necessary, may resort to the assistance of the National Police.

ARTICLE FIVE: For this Resolution, the prohibition contained in numeral 1 of the preceding article shall be understood as follows:

- Public facilities and their surroundings include the technical-administrative entities of the
 central government, local governments, autonomous and semi-autonomous institutions;
 diplomatic missions, consulates and/or embassies of the Panamanian State.
 They may be located in facilities rented, leased or owned by the Panamanian State. When
 these offices are located in facilities that are property of the Panamanian State, the areas
 corresponding to its parking lots, interior gardens and any other open space within the
 institutional perimeter are included.
- 2. Governmental or rented vehicles used by the State.

ARTICLE SIX. The prohibition on the use of nicotine or non-nicotine delivery systems, commonly known as electronic cigarettes, as well as similar items with or without nicotine, including consumables, deposits or cartridges, refill containers, and other accessories, Conventional Heated Tobacco Products (Conventional HTP) and analogous products, and Oral Nicotine Products (ONP), among others, shall apply to enclosed public spaces where people gather, as listed in Article 8 of Executive Decree No. 230 of May 6, 2008, namely:

- 1. Cinemas, theaters and museums.
- 2. Restaurants, cafeterias, food vending centers and similar.
- 3. Bars, wine cellars, canteens, and the like.
- 4. Brothels and the like.
- 5. Motels.
- 6. Nightclubs, gardens, awnings, and other dance centers.
- 7. Hotels, boarding houses, and places of temporary lodging.
- 8. Casinos, bingos, *galleras* and other centers where games of chance are practiced.
- 9. Shopping centers and warehouses.
- 10. Supermarkets, stores, kiosks, grocery stores and others.
- 11. Video game centers, virtual games, and the like.
- 12. Internet cafes.
- 13. Beauty salons, hairdressing salons, and the like.
- 14. Massage and esthetic centers.
- 15. Churches, chapels, and other prayer centers.
- 16. Premises for celebrating events such as concerts, parties, and others.
- 17. Circuses and other places where cultural or recreational activities are held.

ARTICLE SEVEN. The prohibition on the use of nicotine or non-nicotine delivery systems, commonly known as electronic cigarettes and similar devices, whether containing nicotine or not, consumables, tanks or cartridges, refillable consumable containers, and other accessories, as well

as Conventional Tobacco Products (Conventional HTP) and related products and Oral Nicotine Products (ONP), among others, shall apply to both public and private environments, both open and closed, intended for sports activities, including facilities or playing fields where sports are practiced, whether outdoors or indoors, as listed in Article 9 of Executive Decree No. 230 of May 6, 2008, specifically:

- 1. Gymnasiums.
- 2. Stadiums.
- 3. Swimming pools.
- 4. Bowling alleys.
- 5. Billiards.
- 6. Equestrian Activity.
- 7. Rodeos.
- 8. Tennis, frontenis, basketball and volleyball courts.
- 9. Golf courses.
- 10. Baseball and baseball fields.
- 11. Racetracks.
- 12. Shooting ranges.
- 13. Sports areas in parks.

ARTICLE EIGHT. The prohibition of using nicotine or non-nicotine delivery systems, commonly known as electronic cigarettes and similar, whether containing nicotine or not, consumables, tanks or cartridges, refillable containers, and other accessories, as well as Conventional Heated Tobacco Products (Conventional HTP), analogous products, and Oral Nicotine Products (ONP), among others, shall apply to the common areas of both public and private buildings intended for commercial and domestic use, circulation areas for residents or visitors, which are detailed in Article 10 of Executive Decree 230 of May 6, 2008, as follows:

- 1. Common areas of public and private buildings for commercial and domestic use:
- 2. The galleries, lobbies, stairways, corridors and entrance, exit and communication ways;
- 3. Basements, roofs, garages or general parking areas, patios and gardens;
- 4. Premises intended for the housing of employees in charge of the property;
- The premises and installations of central services such as electricity, light, gas, hot and cold water, refrigeration, cisterns, water tanks and pumps, reservoirs and other similar facilities;
- 6. Elevators, waste incinerators and mailboxes;
- 7. All existing areas and facilities for the common benefit, including recreational and sports areas, swimming pools, saunas, baths and areas for the security of the facilities.

ARTICLE NINE: The sale of the products regulated by this resolution to minors is prohibited, to which effect the following measures are adopted:

- 1. The suppliers and retailers of products regulated by this resolution shall be obliged to place, at their own cost, visible, clear and prominent signs inside the places of sale, indicating that the sale of products regulated by this resolution to minors is prohibited.
- 2. No retail store shall have the products regulated by this resolution in places directly accessible to the customer, except for those in showcases or closed shelves, out of the public's direct access.
- 3. The manufacture, importation and sale of candies, snacks, toys and other objects having the shape and design of the products regulated by this resolution that may be attractive to minors is prohibited.
- 4. Merchants selling products regulated by this resolution must verify that the person acquiring them is of legal age. The verification shall be made by presenting the personal identity card, driver's license, passport or any other valid official identification.
- 5. The Ministry of Health and the municipalities will set up a telephone line for the population to file complaints regarding the violation of this provision.

ARTICLE TEN. Minors may not sell products regulated by this resolution or be employed by other persons for such purpose.

ARTICLE ELEVEN. The study plans and programs of general basic education and secondary education in both modalities shall consider objectives and contents aimed at educating and instructing students on the damages caused to the organism by the consumption of products regulated by this resolution, as well as their addictive nature.

ARTICLE TWELVE. The message "The sale of electronic cigarettes to minors is prohibited", shall be 8 1/2 by 14 inches and shall be placed at each entrance and in each place where payments are made for the products regulated by this resolution, at a height of 1.5 meters from the floor. This message shall be printed in the Spanish language, in Arial No. 90 font, highlighted in bold, in closed capital letters and contrasting colors in the same manner for all regulated products.

ARTICLE THIRTEEN. Retailers or peddlers are not allowed to place products regulated by this resolution in any place that is directly accessible to the customer. Therefore, using vending machines or dispensers of these products is prohibited.

ARTICLE FOURTEEN. Any natural or legal person engaged in the import, wholesale, retail, electronic commerce, intermediation or distribution in the Republic of Panama of the regulated products must have a notice of operations issued by the Ministry of Commerce and Industries, which includes the activity carried out under this article. Manufacturers and/or importers must, in addition to requesting the operations permit from the Ministry of Commerce and Industries, submit a notification to the Ministry of Health.

The information to be contained in the notification to be made by the natural person or person wishing to import the products covered by this resolution are the following:

1. memorial addressed to the General Directorate of Public Health, which shall contain the following:

- a. general data of the applicant
- detailed description of the product, name, registered trademark, if any, design, model or type, and serial number of the manufacturing equipment, its consumables, and use
- c. a sample of the packaging of the regulated products, which must contain the sanitary warning set out in this resolution.
- d. description and characteristics of the regulated products
- e. list of ingredients of the regulated products.
- f. information on the nicotine content and concentration
- g. country of manufacture
- h. declaration that the manufacturer and the importer are responsible for the quality and safety of the notified products under normal or foreseeable conditions.
- 2. Affidavit of the sales market to which the products will be destined in Panama. The indication of the market of sale must be printed or attached to the packaging of the products covered by this resolution.
- 3. Notice of operation issued by the Ministry of Commerce and Industries.
- 4. Copy of registration with the Ministry of Economy and Finance.
- 5. Certification issued by the Public Registry on the existence of the company (legal person) or personal identity card for natural persons.

For the purposes of numeral 1.c of this article, the packaging or containers of Conventional Heated Tobacco Products (Conventional HTP) and Oral Nicotine Products (ONP), among others, whether they are consumables and vape liquids, must have printed or adhered in their packaging the warnings described in article nineteen of the present resolution, as well as in article 6, subsequent and concordant of Law 13 of January 24, 2008, which adopts measures for the control of tobacco.

The notification established in this article must be made at least 3 months before the importation of the product.

ARTICLE FIFTEEN. For its due approval by the Ministry of Health, the health warnings with the following requirements must appear printed on the packages and containers of the products regulated by this resolution:

- 1. The warning: "THE USE OF THIS PRODUCT CAN CAUSE DEATH." This warning must be displayed on the side of the packaging of the products regulated by this resolution in clear, visible, legible letters and contrasting colors.
- 2. An additional health warning will occupy 50% of each package or container's front and back face, with an image or pictogram, which will be rotated annually, clear, visible, and legible, and written in Spanish. During each rotational period, three types of health warnings will circulate in the national market, distributed proportionally to the volume of packages.
- 3. The text of the additional health warning, established and approved by the Ministry of Health, will be in a box comprising 40% of the space designated for the additional health

- warning. The pictogram, established and approved by the Ministry of Health, shall occupy 60% of the space designated for the additional health warning and be located on the lower part of each package's front and rear face.
- 4. Information on the origin of the product, the production and expiration date, the place where the product will be sold, the lot, and registration. The bar code of the product may not be adulterated or have labels affixed on it. Failure to comply with this obligation shall constitute a customs offence, notwithstanding any other type of liability that this fact may entail.
- 5. The information must be placed on one of the sides of the packaging, in Arial No. 10 font, in closed capital letters, highlighted in bold, in contrasting colors. All this information must be included in the bar code of the product, which may not be adulterated or have labels adhered to it, nor may it be removed, obscured or partially or totally covered.

ARTICLE SIXTEEN. The color separation technique shall be used to print the images or pictograms on the packages, and their minimum size shall be sixty percent (60%) of the space designated for the health warning established by the Ministry of Health.

ARTICLE SEVENTEEN. The Ministry of Health shall establish the topics contained in the health warnings and pictograms. The industry or its subsidiaries shall reproduce them on all containers or packaging of the products regulated by this resolution aimed at the final consumer.

The packaging units, as well as any outer packaging of electronic devices containing vape liquids, refill mechanisms and containers, shall include the following information and specifications: a list of all the ingredients contained in the electronic device, vape liquids, and containers, in descending order and an indication of the nicotine content (if applicable), of its origin (source), and its administration per dose, the manufacturing lot number and a recommendation to keep it out of the reach of children and the warning: FORBIDDEN FOR SALE TO MINORS UNDER 18 YEARS OF AGE, in the same manner for the rest of the regulated products.

ARTICLE EIGHTEEN. The advertising, promotion, sponsorship and propaganda of products regulated by this resolution on their labels, containers or packaging shall not be made in a false, misleading, deceptive or misleading manner as to their characteristics or health effects, risks or emissions. To this effect, the use of terms, descriptive elements, trademarks, or figurative or other signs that directly or indirectly produce the false impression that a certain product is less harmful than another is prohibited.

ARTICLE NINETEEN. During each annual rotational period, three (3) additional types of health warnings established and approved by the Ministry of Health shall circulate in the national market. For such purposes, the following provisions shall be observed:

- a. They shall be distributed proportionally to the volume of the container.
- b. The pictograms will be printed using the color separation technique.

- c. Pictograms should be reproduced from the electronic images used to generate the warning. All images and text should be reproduced in colors that approximate the intended colors and as clearly as possible.
- d. The General Directorate of Public Health shall notify by resolution, the new additional health warnings and their respective pictograms for the following year nine (9) months prior to the expiration date of the circulation of the additional health warnings of the current year.
- e. During the three (3) months following the expiration of the annual warnings, the remaining packs, cartons and other packages of products regulated by this resolution that have the warnings and pictograms of the last validity period printed on them may circulate in the national market. After the expiration of this term, their distributors shall withdraw them from the market, or in their absence, the competent authority shall withdraw them from the market.

ARTICLE TWENTY. Every device used as a nicotine or non-nicotine delivery system, commonly referred to as electronic cigarettes, whether they contain nicotine or not, along with Conventional Heated Tobacco Products (Conventional HTP), similar products, and Oral Nicotine Products (ONP), among others, regardless of their size or material, must feature a non-removable label that covers 50% of both the front and back with the following health warning: "The use of this product can cause illnesses and may lead to death." Additionally, this label must state, "Do not remove this label, under penalty of Law 40 of 2006."

Samples of these labels, placed on the devices covered by this regulation, shall be submitted to the General Directorate of Public Health of the Ministry of Health when approving the sanitary warning to be placed on the outer packaging.

ARTICLE TWENTY-ONE. The Ministry of Health shall incorporate in its National and Regional Annual Plans educational materials aimed at raising awareness of the harmful effects on humans and the environment caused by the adoption of harmful habits and lifestyles associated with the use of or exposure to nicotine or non-nicotine delivery systems, commonly known as electronic cigarettes, and similar items, whether or not they contain nicotine, consumables, tanks or cartridges, refill containers, and other accessories, as well as Conventional Heated Tobacco Products (Conventional HTP) and similar products, and Oral Nicotine Products (ONP), among others.

ARTICLE TWENTY-TWO. The Ministry of Health and the National Customs Authority, through their inspectors, according to their jurisdiction and competencies, shall carry out the surveillance and control of compliance with the provisions contained in the present Resolution.

ARTICLE TWENTY-THREE. The National Customs Authority shall adopt the administrative measures and regulations it deems appropriate to permanently control, monitor and inspect the entry, exit and movement of goods, persons and means of transportation, as well as to prevent, investigate and punish violations, in compliance with the principle of legality.

ARTICLE TWENTY-FOUR: Any natural or legal person who contravenes the regulations in force shall incur sanctions for smuggling and customs fraud.

ARTICLE TWENTY-FIVE. The sale of imported products regulated by this resolution that are not expressly aimed at the Panamanian market is prohibited.

ARTICLE TWENTY-SIX. The distribution, sale, gift, or any commercialization of products regulated by this resolution that have been introduced into the country without complying with the customs procedures in force or that are not destined for distribution within the national territory is prohibited.

ARTICLE TWENTY-SEVEN: To guarantee compliance with the provisions of the preceding article, the National Customs Authority shall carry out periodic and unannounced inspections and audits.

ARTICLE TWENTY-EIGHT. Products related to nicotine or non-nicotine delivery systems, commonly referred to as electronic cigarettes and similar devices, whether they contain nicotine or not, as well as consumables, tanks or cartridges, refillable consumable containers, and other accessories; Conventional Heated Tobacco Products (Conventional HTP) and similar items; and Oral Nicotine Products (ONP), among others, with or without nicotine that are subject to seizure or declared abandoned by the competent authority, shall be reported and destroyed under the supervision of appropriate health personnel, with the costs borne by the offender in accordance with the legal and administrative provisions that govern this matter.

ARTICLE TWENTY-NINE The sanctions for non-compliance with the regulations regarding the control of nicotine or non-nicotine administration systems, commonly known as electronic cigarettes and similar devices, whether or not they contain nicotine, as well as consumables, deposits or cartridges, refillable consumable containers, and other accessories, Conventional Heated Tobacco Products (Conventional HTP), analogous products, and Oral Nicotine Products (ONP), among others, shall be enforced in accordance with the regulations currently in effect issued by the Ministry of Health.

ARTICLE THIRTY. When the infringement involves advertising, promotion, sponsorship, or propaganda related to nicotine or non-nicotine delivery systems, commonly known as electronic cigarettes, consumables, tanks or cartridges, refillable consumable containers, and other accessories, Conventional Heated Tobacco Products (Conventional HTP), analogous products, and Oral Nicotine Products (ONP), among others, the advertising company and the beneficiary of the advertising shall be held jointly and severally liable. The beneficiary of the advertising is understood to be the owner of the brand or product being advertised, as well as the owner of the establishment, media, or advertising and communication space—whether traditional, virtual, or otherwise—where the advertisement is broadcasted.

ARTICLE THIRTY-ONE. Any form of advertising, promotion, sponsorship and propaganda, whether through indirect or subliminal means, directed to minors or adults, is totally prohibited, except that which is carried out with the purpose of informing about the establishments where the

regulated products are sold and that which can be made as direct communication to the consumer at the point of sale. Likewise, any form of cross-border advertising, promotion, sponsorship and propaganda of these products regulated by this resolution, which penetrate the national territory, is also prohibited.

The regulated products will only be allowed at the points of sale to be displayed in showcases or closed shelves, out of the direct access of the public. This provision is in force only during the first two (2) years, as from the entry into force of this Executive Decree.

No marketing, advertising, promotion or sponsorship may be involved in any way.

The placement of a sign containing a textual list of products regulated by this resolution and their respective prices, without promotional elements, shall also be allowed. The sign shall have a white background, with a maximum size of 8.5 by 11 inches, the texts shall be written in anal 14 font, black, closed capitals, highlighted in bold letters. The signs shall be placed in the specific areas of the establishment where the products regulated by this resolution are dispensed and their content shall be validated by the General Directorate of Public Health of the Ministry of Health and by the Authority for Consumer Protection and Defense of Competition. The delivery or distribution of samples, whether or not free of charge, of any product regulated by this resolution is prohibited.

The delivery or distribution of samples, even if not free of charge, of any product regulated by this resolution is prohibited.

ARTICLE THIRTY-TWO: Violations to this Resolution may be reported through the 311 line or any other line established by the State for that purpose. Likewise, complaints may be filed before any special line established by the Ministry of Health by the National Customs Authority.

Natural or legal persons may also file their complaints, by all available means, at the local, regional or national health facilities and before the General Directorate of Public Health. In the case of customs infractions, complaints may be filed, using all available means, at the local, regional or national offices of the National Customs Authority.

In the case of the Ministry of Health, if the infringement is denounced by a private individual, the General Administrative Procedure established in Law 38 of 2000 shall be followed. In the case of the National Customs Authority, the procedure established in its current regulations shall be applied. In the cases in which the procedure is carried out ex officio, the inspection, diligence or recognition act elaborated by the Ministry of Health or the National Customs Authority, as the case may be, or the examination or laboratory analysis or other, will be sufficient to prove the infringement, according to the competencies of each entity.

ARTICLE THIRTY-THREE. The resolutions that establish sanctions in matters of public health will be susceptible to the Appeals for Reconsideration and/or Appeals. The appeals that are admitted shall be granted in "efecto devolutivo".¹

ARTICLE THIRTY-FOUR. The State institutions, owners and managers of commercial establishments, premises, private institutions, private and/or public areas, whatever their use, including public transportation, must permanently post the signs containing the prohibitions indicated according to the regulations and elaborated taking as a model the designs that the sanitary authority will issue in subsequent resolutions.

ARTICLE THIRTY-FIVE. The control measures established by the sanitary norms for tobacco regulation in force shall apply to the products of nicotine and non-nicotine delivery systems, commonly known as electronic cigarettes and similar devices, with or without nicotine, including consumables, tanks or cartridges, refill containers, and other accessories, as well as Conventional Heated Tobacco Products (Conventional HTP), analogous products, and Oral Nicotine Products (ONP), among others, to ensure the population's rights to health and the environment.

ARTICLE THIRTY SIX: This Resolution shall be in force six (6) months after its promulgation.

LEGAL GROUNDS: Political Constitution of the Republic of Panama, Cabinet Decree No. 1 of January 15, 1969, Decree No. 75 of February 27, 1969, Law 66 of November 10, 1947, Law 13 of October 27, 1976, Law 15 of October 28, 1977, Law 40 of July 7, 2004, Decree Law 1 of February 13, 2008, and other pertinent norms.

BE IT COMMUNICATED AND COMPLIED WITH. Given in the city of Panama, on the third day of January of the year two thousand twenty-five (2025).

Mr. Fernando Boyd Galindo Secretary of Public Health

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¹ Translator's note: "efecto devolutivo" means that the appeal of a decision will not suspend the enforcement of such decision.