



Article Content

Title : Tobacco Hazards Prevention Act CH
Amended Date : 2023-02-15
Category : Ministry of Health and Welfare (衛生福利部)

Chapter 1 General Principles

- Article 1 This Act is enacted to prevent and control tobacco hazards to protect the health of people.
- Article 2 The competent authority referred to in this Act is the Ministry of Health and Welfare at the central level; the municipal government in special municipalities; and the county or city government in counties or cities.
- Article 3 The terms used in this Act are defined as follows:
(1) "Tobacco product" refers to paper cigarettes, cut tobacco, cigars, and other tobacco products entirely or partly made of the leaf tobacco or nicotine-containing natural plants for smoking, chewing, sucking, snuffing, or other methods of consuming.
(2) "Imitation tobacco product" refers to electronic or non-electronic nicotine or non-nicotine delivery systems and other similar products that are made of materials other than tobacco product raw materials or physically-changed tobacco product raw materials and are intended for imitating tobacco product consumption.
(3) "Smoking" refers to the act of smoking, chewing, sucking, snuffing, or other methods of consuming tobacco products.
(4) "Tobacco product container" refers to all the packaging boxes, cans, or other containers used for selling tobacco products to consumers.
Carrying tobacco products that have been lit or its function has been activated shall be deemed as "smoking" defined in Subparagraph 3 of the preceding paragraph.

Chapter 2 Health and Welfare Surcharge

Article 4 The Health and Welfare Surcharge shall be imposed on tobacco products in the following amounts:

(1) Cigarettes: NTD 1,000 every one thousand sticks.

(2) Tobacco cuts: NTD 1,000 every kilogram.

(3) Cigars: NTD 1,000 every kilogram.

(4) Other tobacco products: NTD 1,000 every kilogram or NTD 1,000 every one thousand sticks, whichever is higher.

The central competent authority and the Ministry of Finance shall, once every two years, invite scholars and experts who specialize in finance, economics, public health, and other relevant fields to review the amounts of the aforementioned Health and Welfare Surcharge based on the following factors:

(1) The status of diseases attributable to smoking activities, including their morbidity and mortality, as well as the medical costs thereby incurred upon the National Health Insurance;

(2) Total amount of tobacco product consumption and the smoking rate;

(3) Ratio of tobacco taxes to average retail prices of tobacco products;

(4) National income and consumer price index; and

(5) Other relevant factors affecting the prices of tobacco products and the prevention and control of the tobacco hazards.

If the amounts prescribed in the first paragraph, upon being reviewed by the central competent authority and the Ministry of Finance pursuant to the second paragraph above, are considered necessary to be increased, the increased amounts shall first be approved by the Executive Yuan and then passed the examination in the Legislative Yuan before being stipulated.

Article 5 The collected surcharges shall be used for the National Health Insurance reserves, for cancer prevention and control, for improving the quality of medical care, for subsidizing the areas in shortage of medical resources, medical expenses for rare diseases, and the health insurance fee for the persons in economic difficulties, for the prevention and control of tobacco hazards at both central and local government levels, for promoting public health

and social welfare, for tracking down smuggled or inferior tobacco products, for preventing the evasion of tobacco taxes, for providing assistance to tobacco farmers and workers of relevant industries. The regulations for allocating and using the collected surcharges shall be formulated by the central competent authority in conjunction with the Ministry of Finance.

The definitions of the areas in shortage of medical resources and the persons in economic difficulties in the preceding paragraph shall be stipulated by the central competent authority.

- Article 6 The Health and Welfare Surcharges of tobacco products shall be collected by the agencies in charge of collecting tobacco and alcohol taxes upon the collection of those taxes and on behalf of the central competent authority. The rules governing taxpayers, the exemptions, the refunds, and the collections and the penalties relating to the above-mentioned surcharges shall be implemented in accordance with the Tobacco and Alcohol Taxes Act.

Chapter 3 Management of Tobacco Products

- Article 7 Before manufacturing or importing designated tobacco products announced by the central competent authority, manufacturers and importers shall apply to the central competent authority for the health risk assessment review, and only those that pass the review may be manufactured or imported. If tobacco products legally declared to the central competent authority are discovered to pose new health risks, the central competent authority may, by announcement, designate the tobacco products to undergo the health risk assessment review within a specified period of time, which shall be accompanied by the recall and ban on manufacturing or importing within a specified period of time. If the tobacco products are unable to pass the health risk assessment review, the central competent authority shall order the recall or destruction within a specified period of time, and issue the ban on manufacturing and importing of that tobacco products. For the tobacco products designated as requiring the health risk assessment review (hereinafter referred

to as the designated tobacco products) according to the preceding two paragraphs, matters regarding the health risk assessment review, including the application procedures, the required documents, materials and the essential components, and the scope and procedure of the health risk assessment review, the post-market monitoring and control mechanisms, the repeal of authorization , and other related matters, shall be stipulated by the central competent authority.

For the designated tobacco products that are seized or detained at the customs, if the products are not applied for the health risk assessment review within three months of the designation announcement by the central competent authority, or the products are unable to pass the health risk assessment review, the seizing or detaining customs may destruct the products without further notification.

For the designated tobacco products seized or detained by the customs under the preceding paragraph, their owners or importers may claim the products within three months after the products pass the health risk assessment review. If the products are not claimed within that time, the seizing or detaining customs may destruct the products without further notification.

Article 8 Tobacco products and/or the essential components of the designated tobacco products shall not be sold in any of the following ways:

- (1) Vending machines, mail orders, online shopping, or other methods through which the age of the consumers cannot be verified by the vendors;
- (2) Open shelves or other methods where the products are directly accessible to the consumers;
- (3) With the exception of cigars and the essential components of the designated tobacco products, packaging less than 20 cigarettes per vending unit and the net weight of the content of a unit less than 15 grams.

Article 9 The tobacco products, their brand names and containers shall not use or be labeled with expressions such as light, low tar, or any other misleading words and marks implicating that

smoking has no harmful effects, or only has minor harmful effects on health, except for the brand names used before the implementation of the amendment of January 11, 2009.

The tobacco products containers shall, at a conspicuous place on the largest front and back outside surfaces, be labeled with, in Chinese, health warning texts and images describing the harmful effects of tobacco use, as well as relevant information on quitting smoking. The area occupied by such texts and images shall not be less than 50% of each labeling surface.

The regulations governing the methods, contents, places of labeling, and other requirements related to the warning texts and images and information on quitting smoking prescribed in the preceding paragraph shall be stipulated by the central competent authority.

Article 10 The prohibited additives announced by the central competent authority shall not be used in tobacco products.

The level of nicotine and tar contained in the tobacco products shall not exceed the maximum amounts and shall be indicated, in Chinese, on the tobacco product containers, except for the tobacco products manufactured exclusively for exports.

The regulations governing the maximum amounts of nicotine and tar, the testing methods, the amount labeling methods, and other requirements, shall be stipulated by the central competent authority.

Article 11 Manufacturers and importers of tobacco products shall declare the following information related to the tobacco products to the central competent authority:

- (1) Content and additives of the tobacco products as well as their relevant toxicity information; and
- (2) Emissions produced by the tobacco products and their relevant toxicity information.

The central competent authority shall periodically disclose to the public the information received in pursuant to the preceding paragraph, and may send personnel to acquire samples for inspections (tests) purposes, or require the original inspection records or other relevant materials; manufacturers and

importers shall not evade, obstruct, or refuse the requirements.

The regulations concerning the contents, schedules, procedures, inspections (testing) of the information required to be declared and other relevant matters pursuant to the preceding two paragraphs shall be stipulated by the central competent authority.

- Article 12 The promotion or advertising of tobacco products and/or the essential components of the designated tobacco products shall not employ the following methods:
- (1) Advertising through radio, television, films, videos, electronic signals, the internet, newspaper, magazines, billboards, posters, leaflets, notifications, announcements, reference manuals, samples, posting, display, or any other written or illustrated forms, items, or digital recording devices.
 - (2) Using journalist interviews or stories to introduce tobacco products, or using other people's identities without proper authorization to conduct promotion.
 - (3) Using discounts or giving gifts or prizes to sell tobacco products.
 - (4) Using tobacco products as gifts or prizes for the sale of other products or for the promotional events.
 - (5) Packaging tobacco products together with other products for sale as a bundle.
 - (6) Distributing or selling tobacco products in forms of individual sticks, loose packs, or sub-packages.
 - (7) Using merchandises with the name or forms identical or similar to brand names or trademarks of tobacco products in conducting promoting, advertising, or sponsoring any event.
 - (8) Using tea parties, dining parties, orientation conferences, tasting events, concerts, lectures, sport events, charity events, claiming that the products have passed the health risk assessment review, or other similar methods to conduct promotion or advertising.
 - (9) Direct or indirect donation to any event and activity, or natural person, legal person, group, institution, or school for the purpose of promoting the use of tobacco products.
 - (10) Promotion of tobacco products by multi-level marketing.

(11) Any other methods prohibited via announcement by the central competent authority.

Article 13 The places for selling tobacco products shall, at conspicuous locations, post the warning images and texts required by the front section of Paragraph 2 of Article 9, Paragraph 1 of Article 16, and Article 17. The display of tobacco products or tobacco product containers shall be limited to the extent necessary for consumers to acquire the brand names and prices of the products.
The scope, content, and methods of the posting and displaying required by the preceding two paragraphs, and other requirements, shall be stipulated by the central competent authority.

Article 14 No business premise shall provide consumers with free tobacco products and/or the essential components of the designated tobacco products for the purpose of promotion or profit-making.

Article 15 No person shall manufacture, import, sell, supply, display, or advertise the following items:

- (1) Candy, snacks, toys, or other items of a shape similar to tobacco products or tobacco product containers.
- (2) Imitation tobacco products or their components.
- (3) Designated tobacco products or their essential components that have not passed the health risk assessment review required by Paragraphs 1 or 2 of Article 7.

No person shall use the imitation tobacco products and designated tobacco products specified in Sub-paragraph 3 of the preceding paragraph.

The competent authority may require relevant authorities, institutions, organizations, legal persons, or individuals to provide documents and materials on the manufacture, import, sale, supply, display, advertising, and other matters related to the products when conducting the investigation of all information received pursuant to the preceding two paragraphs. The requested party shall not evade, hinder, or refuse such requirement.

The competent authority may refer to the preceding paragraph when conducting the investigation of the matters prescribed in Article 8 or Article 12.

Chapter 4 Prohibition of Smoking for Specific Groups

Article 16 Persons under the age of 20 and pregnant women shall not smoke.

The parents, guardians, or actual caregivers of minors shall under their guardianship prevent the minors from smoking.

Article 17 No person shall provide tobacco products and/or the essential components of the designated tobacco products to persons under the age of 20, nor force, entice, or use other methods to lure pregnant women or persons under the age of 20 to smoke.

The providers in the preceding paragraph who are retailers shall require the buyer to present a valid certificate of age when the age of that customer is otherwise indiscernible. The sale shall not be proceeded if the buyer refuses to comply.

Chapter 5 Places Where Tobacco Use is Restricted

- Article 18 Smoking is completely prohibited in the following places:
- (1) schools of all levels, kindergartens, childcare centers, family childcare service facilities, and other places mainly intended for education or activities of children and youth;
 - (2) indoor areas of libraries, museums, art galleries, and other places where the culture or social education institutions are located;
 - (3) medical institutions, nursing institutions, other medical care institutions, and social welfare organizations, with the exception of outdoor areas and separate indoor smoking partitions equipped with independent air-conditioning systems and separate compartments of the welfare institutions for the elderly;
 - (4) indoor areas of government agencies and state-owned enterprises;
 - (5) public transportation vehicles, taxis, tour buses, stations, and passenger rooms;
 - (6) places for the manufacturing, storage or sale of flammable and explosive items;
 - (7) the business premises of banks, post offices, and offices of telecommunication businesses;
 - (8) places for indoor sports, exercises, or body-building;
 - (9) classrooms, reading rooms, laboratories, performance halls, auditoriums, exhibition rooms, conference halls (rooms), and inside elevator cars;
 - (10) indoor areas of opera houses, cinemas, audio-visual businesses, computer entertainment businesses, or other recreational sites open to the general public;
 - (11) indoor areas of hotels, shopping malls, restaurants, bars, nightclubs, or other places for public consumption, with the exceptions of those locations with independent air-conditioning systems and separate compartment for indoor smoking rooms or cigar clubs;
 - (12) indoor workplaces jointly used by three or more persons;
 - (13) other indoor public places and the places and transportation facilities designated and announced by

all levels of competent authorities.

The places mentioned in the preceding paragraph where smoking is prohibited shall have conspicuous non-smoking signs at all of their entrances, and shall not supply smoking-related objects.

Regulations concerning the area, facilities, equipment, and other related matters of indoor smoking rooms pursuant to Sub-paragraph 3 and the exception of Sub-paragraph 11 of Paragraph 1 shall be stipulated by the central competent authority.

Article 19 Smoking in the following places is prohibited except in the designated smoking areas; smoking is completely prohibited therein if no such smoking area is designated:

- (1) outdoor places of libraries, museums, art galleries, and other places where the culture or social education institutions are located;
- (2) outdoor stadiums, swimming pools, or outdoor places of other recreational sites open to the general public;
- (3) outdoor areas of the welfare institutions for the elderly;
- (4) other places and transportation facilities designated and announced by all levels of competent authorities.

The places mentioned in the preceding paragraph shall have conspicuous signs at all of their entrances and other appropriate locations indicating “non-smoking” or “smoking is prohibited outside the smoking area”, and shall not supply smoking-related objects except within the smoking area.

The designation of smoking areas pursuant to Paragraph 1 shall comply with the following requirements:

- (1) the designated smoking area shall have conspicuous signs and marks; and
- (2) the designated smoking area shall not occupy more than one-half of the indoor and/or outdoor areas of its respective places, and the smoking room shall not be located on the essential passageway.

Article 20 For places other than those listed in Paragraph 1 of Article 18 or Paragraph 1 of the preceding article, smoking is prohibited at the place where the owners,

managers, or persons in charge designate the place to be non-smoking.

Smoking is prohibited in indoor areas where pregnant women or children younger than three years of age are present.

Article 21 The persons in charge of a place where smoking is prohibited or restricted, as well as the employees thereof, shall stop those who smoke in the non-smoking places pursuant to Articles 18 or 19, or those who are under the age of 20 to enter the smoking areas. Other on-site persons may dissuade those who smoke in non-smoking places or enter the smoking areas.

Article 22 The competent authorities in special municipalities and countries or cities shall periodically send personnel to inspect the places pursuant to Articles 18 and 19 in compliance with the matters relating to the establishment and management of the smoking areas. The person in charge or employees of those places shall not evade, obstruct, or refuse the inspection.

Chapter 6 Education and Promotion Campaign on Tobacco Hazards Prevention and Control

Article 23 Government agencies and schools shall actively engage in education and promotion campaigns on tobacco hazards prevention and control.

Article 24 The central competent authority may designate medical institutions and public interest groups to provide services on smoking cessation and provide relevant subsidies.
Competent authorities at all levels may reward medical institutions and public interest groups that perform exceptionally on matters prescribed in the preceding paragraph.
The regulations concerning the qualifications of designated medical institutions and public interest groups, the scope of services provided, the method of subsidies, and other related matters pursuant to Paragraph 1 shall be stipulated by the central competent authority.

Article 25 The images of smoking shall not be particularly emphasized in television programs, songs and music videos, drama and theatrical performances, sports events, or other forms of performances.

Chapter 7 Penal Provisions

Article 26 Manufacturers or importers committing the following violations shall be punished by a fine in an amount of no less than NTD 10,000,000 but no more than NTD 50,000,000, and shall be ordered to make corrections, recall, destruct, or return the products within a specified period of time. Those who fail to make corrections, recall, destruct, or return the products within the specified time shall be fined for each violation:

(1) manufacturing or importing imitation tobacco products or their components in violation of Sub-paragraph 2 of Paragraph 1, Article 15.

(2) manufacturing or importing designated tobacco products or their essential components in violation of Sub-paragraph 3 of Paragraph 1, Article 15.

Any person, other than the manufacturer or importer, in violation of the preceding paragraph, shall be fined in an amount of no less than NTD 50,000 but no more than NTD 5,000,000, and shall be ordered to make corrections, recall, destruct, or return the products within a specified period of time. Those who fail to make corrections, recall, destruct, or return the products within the specified period of time will be fined for each violation.

Article 27 Manufacturers or importers committing the following violations shall be fined in an amount of no less than NTD 10,000,000 but no more than NTD 50,000,000, and shall be ordered to make corrections within a specified period of time. Those who fail to make corrections within the specified period of time will be fined for each violation:

(1) advertising imitation tobacco products or their components in violation of Sub-paragraph 2 of Paragraph 1, Article 15; or

(2) advertising designated tobacco products or their essential components in violation of Sub-paragraph 3 of Paragraph 1, Article 15.

Article 28 Manufacturers or importers in violation of Article 12 on promoting or advertising shall be fined in an amount of no less than NTD 5,000,000 but no more than NTD 25,000,000, and shall be ordered to make corrections within a specified period of time. Those who fail to make corrections within the specified period of time will be fined for each violation.

Article 29 Manufacturers or importers committing the following violations shall be fined in an amount of no less than NTD 1,000,000 but no more than NTD 5,000,000 and shall be ordered to recall or return the products within a specified period of time. Those who fail to recall or return the products within the specified period of time will be fined for each violation, and the tobacco products found to be in violation shall be forfeited and destructed:

(1) failing to recall or destruct designated tobacco products within the period of time specified by the central competent authority in Paragraph 2, Article 7;

(2) violating the prohibition of using or annotating texts or signs provided by Paragraph 1, Article 9;

(3) violating the requirement of designated areas pursuant to Paragraph 2, Article 9;

(4) violating the requirements of the method, content, or location pursuant to Paragraph 3, Article 9;

(5) violating the prohibition of using additives pursuant to Paragraph 1, Article 10;

(6) violating the requirements of labeling nicotine and tar content pursuant to Paragraph 3, Article 10.

Those who sell tobacco products in violation of in Sub-paragraphs 1 or 5 of the preceding paragraph and fail to make correction within the specified period of time as ordered shall be fined in an amount of no less than NTD 10,000 but no more than NTD 50,000.

The tobacco products for sale in violation in Sub-paragraphs 2, 3, and 4 or Sub-paragraph 6 of Paragraph 1 shall be fined in an amount of no less than NTD 10,000 but no more than NTD 50,000.

Article 30 Advertising or mass media operators committing the following violations shall be fined in an amount of no

less than NTD 400,000 but no more than NTD 2,000,000, and shall be ordered to make corrections within in a specified period of time; those who fail to make corrections within the specified period of time shall be fined for each violation:

(1) producing, receiving, disseminating, or publishing advertisements, concerning imitation tobacco products or their components in violation of Sub-paragraph 2 of Paragraph 1, Article 15;

(2) producing, receiving, disseminating, or publishing advertisements, concerning designated tobacco products or their essential components in violation of Sub-paragraph 3 of Paragraph 1, Article 15.

In a case where the operator is contracted by a client to produce, disseminate, or publish the advertisement mentioned in the preceding paragraph, the client shall be fined as well.

Article 31 Any person who is not in the business of manufacturing, importing, advertising or mass media or not an advertisement client committing the following violations shall be fined in an amount of no less than NTD 200,000 but no more than NTD 1,000,000, and shall be ordered to make corrections within a specified period of time; those who fail shall be fined for each violation:

(1) producing, receiving, disseminating, or publishing advertisements, concerning imitation tobacco products or their components in violation of Sub-paragraph 2 of Paragraph 1, Article 15;

(2) producing, receiving, disseminating, or publishing advertisements, concerning the designated tobacco products or their essential components in violation of Sub-paragraph 3 of Paragraph 1, Article 15.

Article 32 Any person committing the following violations shall be fined in an amount of no less than NTD 200,000 but no more than NTD 1,000,000, and shall be ordered to make corrections, recall, destruct or return the product within a specified period of time; those who fail shall be fined for each violation:

(1) selling or displaying imitation tobacco products or their components in violation of Sub-paragraph 2 of Paragraph 1, Article 15;

(2) selling or displaying designated tobacco products

or their essential components in violation of Sub-paragraph 3 of Paragraph 1, Article 15.

Article 33 Advertising or mass media operators in violation of any sub-paragraph of Article 12 on producing, receiving or disseminating advertisements shall be fined in an amount of no less than NTD 200,000 but no more than NTD 1,000,000, and shall be ordered to make corrections within in a specified period of time; those who fail to make corrections within the specified period of time shall be fined for each violation.

In case where the operators are contracted by a client to produce, disseminate, or publish the advertisement mentioned in the preceding paragraph, the client shall be fined as well.

Article 34 Any person who is not in the business of tobacco product manufacturing, tobacco product importing, advertising or mass media or not an advertisement client in violation of any sub-paragraph of Article 12 on promoting or advertising, shall be fined in an amount of no less than NTD 100,000 but no more than NTD 500,000, and shall be ordered to make corrections within in a specified period of time; those who fail to make corrections within the specified period of time shall be fined for each violation.

Article 35 Manufacturers or importers in violation of Paragraph 1 of Article 11 on the reporting obligation, or Paragraph 3 of Article 11 on the content, timing, or procedural elements, or the falsehoods or omissions of reported materials, shall be fined in an amount of no less than NTD 100,000 but no more than NTD 500,000, and shall be ordered to make corrections within in a specified period of time; those who fail to make corrections within the specified period of time shall be fined for each violation.

Those who evade, obstruct, or refuse the sampling inspection (tests) or the request for the original test records or other relevant materials by the central competent authority in Paragraph 2 of Article 11 shall be fined in an amount of no less than NTD 100,000 but no more than NTD 500,000.

Article 36 Any person who manufactures or imports products of a similar shape to the tobacco products or tobacco product containers prescribed in Sub-paragraph 1 of Paragraph 1, Article 15 shall be fined in an amount of no less than NTD 50,000 but no more than NTD 250,000; those selling, supplying, displaying, or advertising the said products shall be fined in an amount of no less than NTD 2,000 but no more than NTD 50,000.

Those who are punished by a fine in the preceding paragraph shall be ordered to make corrections, recall, destruct, or return the said products within a specified period of time. Those who fail shall be fined for each violation.

Article 37 For the following violations, a fine in an amount of no less than NTD 10,000 but no more than NTD 250,000 shall be imposed:

(1) in violation of Sub-paragraph 2 of Paragraph 1, Article 15 on supplying imitation tobacco products or their components;

(2) in violation of Sub-paragraph 3 of Paragraph 1, Article 15 on supplying designated tobacco products or their essential components;

(3) in violation of Paragraph 1 of Article 17 on supplying tobacco products and/or the essential components of designated tobacco products to persons under the age of 20, or forcing, enticing, or using other methods to cause pregnant women or persons under the age of 20 to smoke.

Business premises that supply tobacco products and/or the essential components of the designated tobacco products to people under the age of 20, the person in charge shall be penalized.

Article 38 Any person who sells tobacco products and/or the essential components of the designated tobacco products, and any premises selling tobacco products committing the following violations shall be fined in an amount of no less than NTD 10,000 but no more than NTD 50,000, and shall be ordered to make corrections within a specified period of time; those who fail to make corrections within the specified period of time shall be fined for each violation;

(1) in violation of Article 8 on selling tobacco

products and/or the essential components of designated tobacco products;
(2) in violation of Paragraph 1 of Article 13 on posting warning images and texts at a conspicuous place;
(3) in violation of Paragraph 3 of Article 13 on the scope, the content, or method of posting and display.

Article 39 Business premises in violation of Article 14 on supplying tobacco products and/or the essential components of the designated tobacco products free of charge shall be fined in an amount of no less than NTD 10,000 but no more than NTD 50,000.

Article 40 In any of the following circumstances, the person in charge of the place where smoking is prohibited shall be fined in an amount of no less than NTD 10,000 but no more than NTD 50,000, and shall be ordered to make corrections within a specified period of time. Those who fail to make corrections within the specified period of time will be fined for each violation:

(1) in violation of Paragraph 2 of Article 18 on the failure of setting up conspicuous non-smoking signs at all entrances or supplying smoking-related objects;

(2) In violation of Paragraph 2 of Article 19 on the failure of setting up conspicuous signs indicating non-smoking or signs prohibiting smoking, except for the smoking areas, at all entrances and other appropriate places, or supplying smoking-related objects outside the designated smoking areas;

(3) In violation of Paragraph 3 of Article 19 on setting up designated smoking areas.

Any person who smokes in a place prescribed in Paragraph 1 of Article 18, or a place where smoking is prohibited pursuant to Paragraph 1 of Article 19 shall be fined in an amount of no less than NTD 2,000 but no more than NTD 10,000.

Any person in violation of Paragraph 2 of Article 15 on using imitation tobacco products or the designated tobacco products pursuant to Sub-paragraph 3 of Paragraph 1, Article 15 shall be fined in an amount of no less than NTD 2,000 but no more than NTD 10,000.

Article 41 Any person in violation of Paragraphs 3 or 4 of Article 15 on evading, obstructing or refusing matters required by the competent authority shall be fined in an amount of no less than NTD 10,000 but no more than NTD 50,000, and shall be ordered to make corrections within a specified period of time. Those who fail to make corrections within the specified period of time shall be fined for each violation. The person in charge of a site or employees who evade, obstruct, or refuse the inspection conducted by the municipal or county (city) competent authority in Article 22 shall be fined in an amount of no less than NTD 10,000 but no more than NTD 50,000.

Article 42 For persons under the age of 20 who are in violation of Paragraph 1 of Article 16, the competent authorities in the special municipal or county (city) competent authority shall issue a notification for the person to receive the smoking cessation education within a specified period of time. The parents or guardians of the minors shall be ordered to make the minor violators attend the session. Those under the age of 20 who fail to receive the smoking cessation education prescribed in the preceding paragraph for a legitimate reason shall be fined in an amount of no less than NTD 2,000 but no more than NTD 10,000, and shall be fined for each violation. For minor violators, their parents or guardians are the subject of the fine. The regulations concerning the implementation method, the content, hours, implementing agencies, and other matters to be observed in relation to the smoking cessation education pursuant to Paragraph 1 of this Article shall be stipulated by the central competent authority.

Article 43 Any person who violates the Act and is punished in accordance with Articles 26 to the preceding article may also publicize the person punished and the circumstances of the violation.

Article 44 The penalties prescribed by this Act, except for Article 35, which shall be enforced by the central competent authority, shall be enforced by the

competent authorities in the respective special municipalities, counties, or cities.

Chapter 8 Supplementary Provisions

Article 45 The Health and Welfare Surcharges collected in pursuant to Article 4 that are allocated to central or local governments for tobacco hazards prevention and control and public health promotion shall be used by the fund set up by the central competent authority for their respective purposes.

Article 46 The enforcement rules of this Act shall be stipulated by the central competent authority.

Article 47 The effective date of this Act shall be determined by the Executive Yuan.