GENERAL LAW FOR THE CONTROL OF TOBACCO
AND ITS HARMFUL EFFECTS ON HEALTH

EXECUTIVE BRANCH

DECREES

Nº 36969-RE

Nº 36988-RE
LEGISLATIVE ASSEMBLY OF THE
REPUBLIC OF COSTA RICA

PLENARY SESSION

GENERAL LAW FOR THE CONTROL OF TOBACCO AND ITS
HARMFUL EFFECTS ON HEALTH

LEGISLATIVE DECREE N.º 9028

DISPATCH N.º 17.371

SAN JOSÉ - COSTA RICA

LAW N.º 9028
ARTICLE 1. - Purpose

This law is a matter of public order, and its purpose is to establish the measures necessary to protect people’s health from the health, social, environmental and economic consequences of tobacco consumption and exposure to tobacco smoke.

This law regulates the measures that the State will implement to instrumentalize the Framework Convention for Tobacco Control (FCTC) of the World Health Organization (WHO), Law N.º 8655, of July 17, 2008, with the purpose of controlling tobacco consumption and reducing its prevalence, as well as exposure to cigarette smoke.

ARTICLE 2.- Objectives

The objectives of this law are as follows:

a) To reduce consumption of products made from tobacco.
b) To reduce to a minimum people’s exposure to the harmful effects of smoke from products made from tobacco.
c) To reduce the health, social and environmental harm resulting from the use of tobacco.
d) To prevent people from starting to use tobacco, especially in the population of children and adolescents.
e) To foster promotion of education for health, as well as dissemination of knowledge to present and future generations concerning the risks attributable to the consumption of products made from tobacco and by exposure to tobacco smoke.
f) To fight the illegal trade in these products.

ARTICLE 3.- Projects and programs of comprehensive care

The State shall guarantee to consumers the provision of adequate services and treatments to combat addiction to tobacco products through comprehensive projects and programs.
ARTICLE 4.- Definitions

For the purposes of this law, the terms indicated below are to be defined as follows:

a) **Space free of tobacco smoke:** an area where for reasons of public order it is prohibited to consume or hold lit tobacco products.

b) **Work place:** a place that uses one or more workers who are employees or volunteers during working hours. It includes all connected or attached premises, as well as vehicles used by workers in the performance of their job. Excepted from this are houses intended exclusively for family residence.

c) **Illegal trade:** any practice or conduct prohibited by law, involving production, shipping, reception, possession, distribution, sale or purchase, including any practice or conduct intended to facilitate such activity.

d) **Packaging:** this consists of the following:

   1.- **Primary package or pack:** any container that has direct contact with the tobacco product, for the purpose of protecting it against deterioration, contamination or adulteration, and to facilitate its handling.

   2.- **Secondary package or carton:** any container that contains two or more primary packages for the purpose of protecting them and facilitating their commercialization until reaching the end consumer. The secondary package is usually used to gather in a single purchasing unit several primary packages.

e) **Label:** the label is understood to refer to the set of inscriptions, captions, brands and provisions printed on any primary or secondary package containing cigarettes or any tobacco derivative products.

f) **Enclosed place:** a space covered by a roof and enclosed by two or more walls or partitions, regardless of the material used in their construction, or whether the structure is permanent or temporary.

g) **Public place:** a place to which the general public has access, or places of common use, regardless of who is the owner, or who has the right of entry.

h) **Tobacco smoke:** an emission released from the burning tip of a cigarette or other tobacco product, generally in combination with the exhalation of smoke.

i) **Health message:** warnings addressed to the consumer and the public about the risks and harm to health caused by the consumption of tobacco products and exposure to the smoke of tobacco products. Messages may consist of pictograms, images, captions and the like.
j) **Tobacco industry:** encompasses manufacturers, wholesale distributors and importers of tobacco products.

k) **Tobacco products:** encompasses products prepared totally or in part using tobacco leaf as raw material, and intended to be smoked, sucked, chewed or used as snuff.

l) **Advertising and promotion of tobacco:** this refers to any form of communication, recommendation or commercial action with the purpose, effect or possible effect of promoting, directly or indirectly, a tobacco product or the use of tobacco.

m) **Sponsorship of tobacco:** this refers to any kind of contribution to any act, activity or individual with the purpose, effect or possible effect of promoting, directly or indirectly, a tobacco product or the use of tobacco.

n) **Promotion of tobacco:** any stimulation of the demand for tobacco products, which can include advertising and any act intended to attract attention and incite the interest of consumers and non-consumers of tobacco products or its derivatives.

ñ) **Brand element:** the brand of the factory, trademark, commercial name, emblem, logo, graphic device, design, slogan, symbol, motto, sales message, recognizable color or combination of colors or other signs to identify identical products or similar products identifiable with them, used for any brand of tobacco product.

o) **Tobacco:** a plant of the species *Nicotiana tabacum* that can cause addiction if its leaves are consumed either in their natural state or if they are industrially modified.

p) **Products related to consumption:** articles that have a direct relation with the act or rituals of smoking, such as lighters, matches, ashtrays, cigarette cases and the like.

q) **Vendors of tobacco products:** natural or juridical persons engaging in any commercial activity, for the purpose of selling wholesale or retail tobacco products, its derivatives and products related to its consumption.

r) **Point of sale:** for the purposes of this law, this refers to the cash register or similar point in a commercial establishment.

s) **Minimum wage:** for what is set forth in this law, “minimum wage” is understood to refer to the concept used in Article 2 of Law N.o 7337, May 5, 1993.

t) **Distributor:** any natural or juridical person, national or foreign, entity of fact or of law, private or public that, acting on its own behalf or that of a third party, on its own account or another’s, habitually engages in distributing or commercializing a tobacco product, on a wholesale or retail basis.

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LAW N.o 9028
u) **Manufacturer:** any natural or juridical person engaging in the manufacture of tobacco products.

v) **Public Transportation Service Stop:** spaces on public thoroughfares that are authorized by the Public Transportation Council of the Ministry of Public Works and Transportation (MOPT – *Ministerio de Obras Públicas y Transportes*) for entrance and exit for the use of units providing the various services of public transportation.

**CHAPTER II**

**PROTECTION AGAINST TOBACCO SMOKE**

**ARTICLE 5.- Places where smoking is prohibited**

The places indicated in this Article are declared to be one hundred percent (100%) free from exposure to tobacco smoke.

Smoking is prohibited in the following public and private spaces or places:

- a) Health care and hospital centers or establishments.
- b) Work places, in accordance with what is set forth in Article 4 of this law.
- c) Government centers and facilities and public institutions.
- d) Public and private educational and training centers.
- e) Centers for social service, except for open spaces in correctional institutions.
- f) Shopping centers, casinos, night clubs, discotheques, bars and restaurants.
- g) Athletic facilities and places where spectacles and recreational activities of any kind occur.
- h) Escalators and elevators.
- i) Phone booths and ATM machine areas, as well as other spaces for public use of small dimensions. A space for public use of small dimensions is understood to refer to a space that does not occupy a surface area greater than five square meters.
- j) Gas stations and the like.
- k) Vehicles or means of transport paid for by passengers, ambulances and aerial tramways.
- l) Rail and maritime means of transportation, as well as aircraft with point of origin and destination within the national territory.
- m) Cultural centers, cinemas, theaters, lecture halls, exhibits, libraries, conference rooms, auditoriums and museums.
- n) Areas or establishments where food is prepared, processed, tasted or sold, such as restaurants, bars and cafeterias.
- ñ) Recreational or amusement centers for minors.
- o) Ports and airports.
- p) Bus and taxi stops, as well any other means of transport paid for by passengers that is duly authorized by the Council of the Ministry of Public Works and Transportation (MOPT).
Non-smokers shall have the right to demand that the proprietary legal representative, manager, administrator or person in charge of the respective place or establishment for any reason, officially warn the offender to desist from his conduct.

The provisions established herein must be regulated by the Executive Branch, for purposes of granting operating permits.

ARTICLE 6.- Posting of notices

Managers and persons in charge of public and private places and spaces classified as “smoke-free areas” in this law must post a notice in a prominent place stating that smoking is prohibited.

Notices must display the text, “Smoking prohibited, smoke-free area,” and the international symbol to prohibit smoking. The regulation of this law shall establish the other elements necessary for the implementation of this rule.

ARTICLE 7.- Programs for quitting

All employers shall seek to grant the respective permission for workers who are diagnosed with addiction to tobacco or its derivatives to attend official programs of the Institute for Alcoholism and Addiction (IAFA - Instituto sobre Alcoholismo y Farmacodependencia), the Costa Rican Social Security Fund (CCSS – Caja Costarricense de Seguro Social), or any program duly accredited by the Ministry of Health to provide therapeutic care that will enable them to quit their addiction, upon presentation of the respective documentation of care.

CHAPTER III
THE HEALTH AUTHORITY

ARTICLE 8.- Powers and duties of the health authority

The Ministry of Health, in the exercise of its authority in health matters and this law, has the authorization to establish the following things:

a) Methods for the analysis of tobacco products.
b) Measurement of the content of tobacco products.
c) Emissions of tobacco products.
d) The requirements for the regulation of such contents and emissions.
e) Methods to verify compliance with international standards.
f) The information that manufacturers must provide to the health authority and the public regarding the ingredients used in products made from tobacco, in such a way that the manufacturers’ industrial secrets and formulas are protected.

The Ministry of Health is authorized to prohibit the use of certain ingredients as long as it is shown, in accordance with objective scientific criteria and international standards, that they increase the total inherent toxicity and addiction to the products under analysis.

Unofficial Translation
Laboratories that are accredited by the Costa Rican Institute for Accreditation (ECA – *Ente Costarricense de Acreditación*) may carry out these analyses and measurements in accordance with provisions issued by the Ministry of Health.

Furthermore, the Ministry of Health, in the exercise of its health authority, shall require importers and manufacturers of tobacco products, whether they are natural or juridical persons, to submit, annually and under oath, the ingredients and emissions of nicotine, tar and carbon monoxide for the products they sell in the country. Products that are not in compliance with the foregoing may be seized and destroyed by the health authorities.

**CHAPTER IV**

**LABELING OF TOBACCO PRODUCTS**

**ARTICLE 9.- Labeling of tobacco products**

On all packs and cartons of tobacco products, health messages describing the harmful effects of tobacco must appear indelibly printed on its outer faces or main exposed surfaces, in accordance with what is established in this law and its regulation.

* a) The Ministry of Health shall define and approve health messages and warnings, which must be clear, varied, visible, legible and in the Spanish language, and must cover the following spaces and percentages of the pack or carton: fifty percent (50%) of the main exposed surfaces for the health message. Both faces must display the image or pictogram and one hundred percent (100%) of one of the lateral faces for the qualitative information of the contents. The other must contain the captions: “Exclusively for sale in Costa Rica” and “Sale to minors prohibited,” in a space that does not impinge on the space specifically intended for health warnings or information of the Ministry of Health.

* b) Messages shall rotate, pursuant to the guidelines of the Ministry of Health, and the tobacco industry shall have a period of twelve months counting from the notification and delivery of the respective designs, for the implementation of the new health messages and warnings.

Manufacturers and businessmen dealing with tobacco products may not change the information stated on packs and cartons. Nor is it permissible to affix labels or other materials that hide such information.

**ARTICLE 10.- Qualitative information on content and emissions**

Each pack must have printed on it the information on content and emissions of tobacco products, as ordered by the Ministry of Health. This information must be inserted in a box on the side of the pack occupying all of it.

**ARTICLE 11.- False information and misleading labeling**

It is prohibited for packs or cartons of tobacco products to contain terms that promote them in a manner that is incorrect, false or misleading.

**LAW N.º 9028**
Unofficial Translation

It is prohibited to use the following terms: “low in tar,” “light,” “ultra-light,” “mild,” “extra,” “ultra,” or any other that leads the public to believe that one tobacco product is less harmful than another with respect to its content, risks or emissions.

CHAPTER V
ADVERTISING, PROMOTION AND SPONSORSHIP OF TOBACCO PRODUCTS

ARTICLE 12.- Advertising, promotion and sponsorship

Any kind of advertising, promotion or sponsorship of tobacco products and tobacco derivatives is prohibited.

Excepted from the prohibition established in the foregoing paragraph are advertising and promotion conducted:

a) Inside places and events where only adults are admitted, and there is no space that has been declared one hundred percent (100%) smoke-free by this law.

b) Through direct communication with vendors and consumers of tobacco products, in accordance with a protocol to be established in the regulation of this law.

CHAPTER VI
ILLEGAL PRODUCTION AND ILLEGAL TRADE IN TOBACCO PRODUCTS

ARTICLE 13.- Requirement of customs procedures

The importation, manufacture, commercialization or any type of distribution of tobacco products and derivatives with respect to which there is no conclusive proof of compliance with the procedures required by customs legislation in force, is hereby prohibited.

The Ministry of Health is hereby authorized to undertake the destruction of products confiscated because of unauthorized income, with methods that are not harmful to the environment.

ARTICLE 14.- Oversight Measures

The State shall adopt and implement in all special economic areas or duty free zones in the country, measures to oversee, document and control, in particular the storage and distribution of tobacco products that are found to be under a regime of suspension of taxes or duties.
Natural or juridical persons failing to comply with the obligations deriving from this chapter shall be subject to a monetary sanction pursuant to this law and, in the event of repeat offense, their operating license shall be immediately revoked.

ARTICLE 15.- Tax and customs responsibility

It shall be the responsibility of the Ministry of the Treasury and its departments to promote and adopt measures for tax oversight of tobacco products, and to fight all forms of illegal trade and smuggling of such products, in accordance with the law.

CHAPTER VII
DISTRIBUTION, SALE AND PROVISION OF TOBACCO PRODUCTS

ARTICLE 16.- Regulation of the sale and provision of tobacco products in particular places and spaces

Without impairment to what is set forth in the foregoing articles, the sale and provision of tobacco products in the following places and spaces is hereby prohibited:

a) Health care and hospital centers or establishments.
b) Government centers and facilities, and public institutions.
c) Public and private educational and training centers.
d) Centers for social service

e) Athletic facilities and places where spectacles and recreational activities of any kind occur.
f) Cultural centers, lecture halls, exhibits, libraries, conference rooms, auditoriums and museums.
g) Recreational or amusement centers for minors.

Sales to consumers through telephonic, digital, electronic, postal or other means through which it is not possible to ascertain clearly and in a timely fashion the identification of the buyer, are entirely prohibited, as are sales by street vendors and the like.

Tobacco products may not be sold to minors. Wholesale or retail vendors of products shall have the obligation, at their own expense, to display posters that are visible, clear and prominently placed on the inside of places of sale, stating that the sale of tobacco products to minors is prohibited. Permanent or occasional merchants who sell tobacco products shall be obliged to require the presentation of an identity card or other identity document at the time of sale.

The sale of tobacco products to the public must be carried out exclusively at cash registers or points of sale in establishments in such a way that they are not directly accessible to the end consumer.
ARTICLE 17.- Sale by minors

Minors may not engage in the sale or commercialization of tobacco products, nor be employed by other persons for such purpose.

ARTICLE 18.- Regulation of the commerce, distribution and sale of tobacco products

It is prohibited to engage in any of the following practices:

a) To sell loose or individual cigarettes, or packs containing less than twenty cigarettes.

b) To use vending or dispensing machines that dispense tobacco products or derivatives.

ARTICLE 19.- Prohibited Objects

The manufacture, importation and sale of food or toys that have the shape or design of tobacco products is prohibited.

CHAPTER VIII
EDUCATION, PREVENTION AND COOPERATION

ARTICLE 20.- Inclusion in educational plans

The National Education Program for Prevention and Information on the Consumption of Tobacco and its Derivatives is hereby created, under the auspices of the Ministry of Health, and it is declared to be of public interest.

ARTICLE 21.- Investigation, oversight and exchange of information

For the purpose of compiling and disseminating information, the Ministry of Health shall coordinate educational programs and research concerning the prevention, control and effects of tobacco with the Ministry of Public Education and other public entities associated with health and research.

CHAPTER IX
TAXES ON TOBACCO PRODUCTS

ARTICLE 22.- Creation of the tax

Creation of a specific tax for cigarettes and similar items. A specific tax is hereby created of twenty colones (¢20.00) for each cigarette, cigar, or other tobacco derivatives, whether of national or imported production, to be included under tariff headings as shown below:
### Article 23.

**The taxable event**

The taxable event for products of national manufacture shall occur at the moment of its sale in the manufacturing stage, on the date of issue of the invoice, or the delivery of the product, whichever happens first. For importation or internalization, taxable event is at the moment of acceptance of the customs declaration.

### Article 24.

**Taxpayers**

Product manufacturers or processors shall be the payers of this tax for national production, and for importation or internalization of the finished product, the payer shall be the natural or juridical person in whose name such product is imported or internalized.

### Article 25.

**Liquidation and payment of tax**

The tax created in Article 22 of this law shall be liquidated and paid as follows:

**a)** For domestic production, during the first fifteen calendar days of each month, unless the day on which the period elapses is not a business day, in which case the end of the payment period shall be considered postponed until the next business day. The manufacturer shall submit a statement for all sales transacted in the previous month, duly supported by documentation authorized by the Bureau of Taxation; for this purpose, it shall use such forms for a sworn statement as the General Office of Taxation may approve. The submission of this statement and payment of the tax are to be simultaneous.

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**TARIFF CODE | DESCRIPTION**

| 24.01 | Leaf tobacco or unprocessed tobacco; tobacco leavings. |
| 24.02 | Cigars (pure tobacco) (including blunts). Little cigars (*puritos*) and cigarettes of tobacco or tobacco substitutes. |
| 24.03 | Other processed tobaccos and tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and juices. |

With regard to other tobacco derivatives, tobacco in its natural state or any other presentation containing tobacco, whether it is susceptible or not to smoking, the amount of the specific tax to be paid shall be determined in a manner that is proportional the number of grams of tobacco that a cigarette derived from tobacco has on average, a procedure to be defined via regulatory provision.

Tobacco that is a raw material required by manufacturers of cigarettes, cigars and *puro* cigars, whether imported or of national production, shall not be subject to this tax, as long as the manufacturers demonstrate before the Bureau of Taxes and Customs that they are duly registered as payers of the specific tax established in this article, inasmuch as it is to be applied to the finished product in the manufacturing stage.
b) For importations or internalizations, at the moment prior to removal from storage of the product, carried out by the customs authorities. Removal from storage shall not be authorized if the parties in question have not executed payment of the tax, by such means as shall be determined by the Bureau of Taxation.

With regard to sanctions and fines in connection with this tax, the provisions of the Code of Tax Standards and Procedures shall apply.

ARTICLE 26.- Application of the tax

This tax shall not fall due in the current determination of taxes levied on cigarettes established prior to the entry into force of this law, that is to say, this specific tax shall not comprise part of the taxable base for current taxes. For this reason, for purposes of determining other taxes pursuant to regulations in force prior to this law, this tax is to be deducted from the suggested sale price for end consumers.

ARTICLE 27.- Administration of the tax

The administration of the tax created in this chapter shall fall within the purview of the General Office of Taxation.

ARTICLE 28.- Exemptions

Products intended for export, tobacco substitutes and tobacco extracts and juices used in the preparation of insecticides or parasiticides shall be exempted from payment of the tax established in this chapter.

ARTICLE 29.- Allocation of the tax

Funds collected through this law are to be managed in a specific account, in one of the state Banks of the Republic, pursuant to the Law of Financial Administration, for the purpose of facilitating its management, in order for the National Treasury to be able to process them in a direct and timely fashion on a monthly basis, and they are to be distributed as follows:

a) Sixty percent (60%) of the funds are to be allocated to the Costa Rican Social Security Fund (CCSS – Caja Costarricense de Seguro Social), to be used as follows:

i.- The diagnosis, treatment and prevention of diseases associated with the use of tobacco.

ii.- The strengthening of the National Oncology Network, in order for it to be used in the prevention, diagnosis, treatment, rehabilitation and palliative care of cancer.

b) Twenty percent (20%) is to be allocated to the Ministry of Health, in order for it to discharge the functions instituted by this law.
c) Ten percent (10%) is to be allocated to the Institute on Alcoholism and Addiction (IAFA – Instituto sobre Alcoholismo y Farmacodependencia), to carry out the purposes established in this law.

d) Ten percent (10%) is to be allocated to the Costa Rican Institute of Sports and Recreation (Icoder – Instituto Costarricense del Deporte y la Recreación) to perform its duties relating to sports and recreation.

The Office of the Comptroller of the Republic shall oversee the use of these funds, as set forth in this law.

ARTICLE 30.- Updating of the tax

Upon entry into force of this law, the Ministry of the Treasury shall update the amount of this tax annually, in accordance with variations in the consumer price index as determined by the National Institute of Statistics and the Census (INEC – Instituto National de Estadística y Censos).

ARTICLE 31.- Establishment of minimum level of taxation

In no case shall the total amount to be paid in the form of a selective consumption tax, plus the tax for the Institute of Agricultural Development (IDA - Instituto de Desarrollo Agrario), plus the general sales tax, be less than eighty-five percent (85%) of the total of these same taxes paid for the most highly sold category of cigarettes (CMV – la categoría más vendida).

To set this minimum level of taxes to be paid, the most highly sold category of cigarettes shall be understood to be that sale price of cigarettes to end consumers for which the highest sales levels are concentrated. The minimum level of taxation shall be established and reported annually by the General Office of Taxation for packs of 20 cigarettes, or in proportion to the amount of cigarettes that each pack contains, as long as the resulting minimum level of taxation is higher than the one currently in force.

The General Office of Taxation shall establish via resolution the obligations that taxpayers must fulfill for effective compliance with this law.

CHAPTER X
OVERSIGHT, ENFORCEMENT AND SANCTIONS

ARTICLE 32.- Oversight and enforcement

The Ministry of Health shall regulate, oversee and enforce total compliance with this law and its regulations.

The Ministry of Economy, Industry and Commerce (MEIC) shall enforce what is set forth in Chapters IV, V and VII of this law, and such other provisions as may be applicable.

LAW N.º 9028
Unofficial Translation

The municipalities and the Council of Occupational Health of the Ministry of Labor and Social Security shall collaborate in the enforcement of the provisions contained in Chapters II and VII of this law, and such other legislation as may be applicable thereto.

The Ministry of Public Safety shall collaborate with the authorities indicated in this article in the oversight, enforcement and execution of this law and its regulation.

ARTICLE 33.- Seizure of prohibited objects and tobacco products

The Ministry of Health, the Ministry of Economy, Industry and Commerce (MEIC) and the municipalities are hereby authorized to carry out seizures of such tobacco products as may be in this country illicitly. All seized products are to be forwarded to the competent judicial authority within a period of three days, who shall order their storage in such facilities as may be provided by the Ministry of Health for the retention of evidence until such authority shall determine the appropriate procedure. If, with the lapse of a period of three months after the completion of the judicial proceeding, the legitimate owner should fail to appear in court to act upon his rights, the jurisdictional authority shall order the Ministry of Health to destroy the assets. When the destruction of such assets is undertaken, appropriate measures are to be taken to avoid risks to health and the environment.

ARTICLE 34.- Writ of seizure

The health, commerce and municipal authorities undertaking the seizure of tobacco products shall draw up a writ in the presence of two witnesses. This document must contain the date, the place and the first and last names of the persons appointed to execute the procedures in question, and the signature of all parties involved, or the statement that someone is unable or unwilling to sign.

A copy of this writ is to be delivered to the person whose products are being seized, or such person as may be found in the place of the seizure. The products seized are to be immediately placed under at the disposition of the competent judicial authority.

ARTICLE 35.- Registry of offenders

A National Registry of Offenders is hereby created under the responsibility of the Ministry of Health, and shall be entrusted with the duties of maintaining documentation of offenses and sanctions imposed upon the violators of this law.

ARTICLE 36.- Sanctions

Depending upon the offense that has been committed, the following sanctions are to be applied:

a) Natural persons who smoke in places where it is prohibited to do so shall be answerable for a fine of ten percent (10%) of the minimum wage.
b) Managers and persons in charge of premises who fail to comply with the duty to post notices in smoke-free areas with the statement, “Smoking prohibited, smoke-free area” and with the international symbol prohibiting smoking, as well as any other notice that may be established by the regulations of this law, shall be answerable for a fine of fifteen percent (15%) of the minimum wage.

c) Persons engaging in any of the following forms of conduct shall be answerable for a fine of fifty percent (50%) of the minimum wage:

i.- Anyone occupying the position of an administrator, director, curator, fiduciary, delegated agent with power of attorney, or other natural persons with decision-making authority, at any public or private firm or institution, when it is demonstrated that they have allowed smoking where it is prohibited.

ii.- Anyone who manufactures, imports or sells food or toys that have the shape or design of tobacco products.

iii.- Anyone who sells or provides tobacco products in places and spaces where smoking is prohibited that are one hundred percent smoke-free.

iv.- Anyone who sells or provides loose, individual cigarettes or cigarettes in packs containing less than twenty units.

v.- Anyone who sells, provides or distributes for money or free of charge tobacco products using vending or dispensing machines.

vi.- Anyone who distributes tobacco products free of charge where it is prohibited to do so.

vii.- Anyone who sells or provides tobacco products to persons under the age of eighteen.

viii.- Anyone who sells or provides tobacco products using some means that does not allow for the verification of the identity of the buyers.

d) Anyone who engages in any of the following forms of behavior shall be answerable for a fine of ten times the minimum wage:

i.- Anyone who fails to comply with the obligation to provide complete and detailed information on tobacco products to the Ministry of Health, pursuant to what is set forth in Article 8 of this law.

ii.- Anyone who fails to comply with the obligation to carry out customs procedures for tobacco products or with the conditions established by the Ministry of Health for the storage and distribution of tobacco products subject to a regime of suspension of taxes or duties.
iii.- Anyone who fails to comply with the obligation to place health warnings, captions or information with health content on packs and cartons.

iv.- Anyone who fails to comply with any of the normative and technical specifications regarding packaging and labeling of tobacco products.

v.- Anyone who fails to comply with any of the provisions relating to advertising, promotion and sponsorship of tobacco products as established in this law.

In addition to the fines indicated, the municipalities and the Ministry of Health may shut down premises that fail to comply with the obligations stipulated in this law. On occasions when parties wish to renew permits or licenses with these entities or with any other governmental institution, they must demonstrate with a certification duly issued by the Ministry of Health that they are fully up to date with respect to payment of the fines established in this article.

CHAPTER XI
FINAL AND TRANSITORY PROVISIONS

ARTICLE 37. - Collection and allocation of fines

Fines are to be collected by the Ministry of Health. Funds that are collected under this heading must be allocated towards efforts of oversight and enforcement to ensure effective compliance with this law.

The Ministry of Health is authorized to contract personnel for these purposes.

ARTICLE 38. - Period for payment of fines

The monetary sanctions established in this law must be paid within a period not greater than thirty days after their imposition.

ARTICLE 39. - Administrative procedure

All enactments and actions of this law are to be implemented pursuant to the summary procedure established in the General Law of Public Administration.

ARTICLE 40. - Derogation

Law N.° 7501, Regulation of Smoking, of June 8, 1995, and its amendments, are hereby rescinded.

TRANSITORY PROVISION I. - Regulation

The Executive Branch shall regulate this law within a period of three months counting from the date of its promulgation.

TRANSITORY PROVISION II. - Deadline for compliance

LAW N.° 9028
Importers, exporters, manufacturers, commercializers, distributors and vendors of tobacco products shall have twelve months, counting from the publication of the regulation of this law, to comply completely with all provisions contained in this law and its regulation, except for those provisions that by their nature do not require preparation and involve direct and immediate implementation with the entry into force of the law.

**LEGISLATIVE ASSEMBLY.-** Approved on the twenty-seventh day of the month of February, Two Thousand and Twelve.

**LET IT BE COMMUNICATED TO THE EXECUTIVE BRANCH**

Juan Carlos Mendoza García

**PRESIDENT**

José Roberto Rodríguez Quesada

**FIRST SECRETARY**

Martín Alcides Monestel Contreras

**SECOND SECRETARY**

Signed and sealed.

Issued in the Office of the Presidency of the Republic, San José, on the twenty-second day of the month of March, Two Thousand and Twelve.

Let this be executed and published.

**LAURA CHINCHILLA MIRANDA**

**DAISY MARÍA CORRALES DÍAZ**
Minister of Health

**FERNANDO HERRERO ACOSTA**
Minister of the Treasury

**MAYI ANTILLÓN GUERRERO**
Minister of the Economy, Industry and Commerce

**SANDRA PISZK FEINZILBER**
Minister of Labor and Social Security

**MARIO ZAMORA CORDERO**
Minister of Public Safety

1st time.—O. C. Nº 14143.—Application Nº 31899.—C-335640.—(L9028-INA2012023752).