



**PROTOCOL**  
TO ELIMINATE  
ILLICIT TRADE IN  
TOBACCO PRODUCTS

# Protocol 2025

## Spain (EUR)

Status: Review Finalized

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# 1. Reporting Party Details

## 1.3. *Reporting period covered in the report*

1.3.1. -

1.3.1.1. From

2023

1.3.1.2. To

2025

## 2. Seizures of tobacco and nicotine products

### 2.1. *Aggregate data on seizures of tobacco and nicotine products, in the past two years*

2.1.1. -

#	Tobacco and nicotine product categories (multiple rows allowed)	Product name	Year	Quantity of seizures	Unit of quantity	Value of seizures	Currency of value	Value of taxes evaded	Currency of value of taxes evaded	Data source
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## 3. Progress with implementing the Protocol

### 3.1. *Progress in implementation*

3.1.1. -

3.1.1.1. Has there been any significant change in the implementation of the Protocol in your country since the submission of your previous report?

No

3.1.1.2. Please briefly describe any significant changes in the implementation of the Protocol since the submission of your previous report:

## 4. Article 6: Licence, equivalent approval or control system

### 4.1. *Licence to manufacture tobacco products*

4.1.1. Do you require a licence or equivalent approval system to manufacture the following tobacco products?

Please choose the most appropriate response for each of the below.

4.1.1.1. Cigarettes

Yes

4.1.1.2. Rolling tobacco for cigarettes

Yes

4.1.1.3. Waterpipe tobacco

Yes

4.1.1.4. Heated tobacco products

Yes

4.1.1.5. Cigarillos or small cigars

Yes

4.1.1.6. Cigars

Yes

4.1.1.7. Other smoked tobacco products

Yes

4.1.1.8. Smokeless tobacco

Yes

4.1.1.9. Other tobacco products

Yes

4.1.1.10. Please specify

Se requiere habilitación y registro por el Comisionado para el Mercado de Tabacos.

#### 4.1.2. -

4.1.2.1. Please enter the name of the competent authority that issues licences to manufacture tobacco products in your jurisdiction:

[Comisionado para el Mercado de Tabacos](#)

4.1.2.2. Does the competent authority have the ability to suspend, revoke or cancel licences to manufacture tobacco products in cases of non-compliance?

[Yes](#)

4.1.2.3. Do you require a licence fee to manufacture tobacco products?

[No](#)

4.1.2.4. Do you require licences to manufacture tobacco products to be periodically renewed?

[No, no licence renewal is required](#)

4.1.2.5. Please specify

### **4.2. *Licence to manufacture tobacco manufacturing equipment***

#### 4.2.1. -

4.2.1.1. Do you require a licence or equivalent approval system to manufacture tobacco manufacturing equipment?

[No](#)

4.2.1.2. Please enter the name of the competent authority that issues licences to manufacture tobacco manufacturing equipment in your jurisdiction:

4.2.1.3. Does the competent authority have the ability to suspend, revoke or cancel licences to manufacture tobacco manufacturing equipment in cases of non-compliance?

4.2.1.4. Do you require a licence fee to manufacture tobacco manufacturing equipment?

4.2.1.5. Do you require licences to manufacture tobacco manufacturing equipment to be periodically renewed?

4.2.1.6. Please specify

### **4.3. *Licence to import tobacco products***

4.3.1. Do you require a licence or equivalent approval system to import the following tobacco products? Please choose the most appropriate response for each of the below.

4.3.1.1. Cigarettes

Yes

4.3.1.2. Rolling tobacco for cigarettes

Yes

4.3.1.3. Waterpipe tobacco

Yes

4.3.1.4. Heated tobacco products

Yes

4.3.1.5. Cigarillos or small cigars

Yes

4.3.1.6. Cigars

4.3.1.7. Other smoked tobacco products

Yes

4.3.1.8. Smokeless tobacco

Yes

4.3.1.9. Other tobacco products

Yes

4.3.1.10. Please specify

[Cualquier otro que contenga tabaco.](#)

4.3.2. -

4.3.2.1. Please enter the name of the competent authority that issues licences to import tobacco products in your jurisdiction:

[Comisionado para el Mercado de Tabacos](#)

4.3.2.2. Does the competent authority have the ability to suspend, revoke or cancel licences to import tobacco products in cases of non-compliance?

Yes

4.3.2.3. Do you require a licence fee to import tobacco products?

No

4.3.2.4. Do you require licences to import tobacco products to be periodically renewed?

No, no licence renewal is required

4.3.2.5. Please specify

#### **4.4. *Licence to import tobacco manufacturing equipment***

4.4.1. -

4.4.1.1. Do you require a licence or equivalent approval system to import tobacco manufacturing equipment?

No

4.4.1.2. Please enter the name of the competent authority that issues licences to import tobacco manufacturing equipment in your jurisdiction:

4.4.1.3. Does the competent authority have the ability to suspend, revoke or cancel licences to import tobacco manufacturing equipment in cases of non-compliance?

4.4.1.4. Do you require a licence fee to import tobacco manufacturing equipment?

4.4.1.5. Do you require licences to import tobacco manufacturing equipment to be periodically renewed?

4.4.1.6. Please specify

#### **4.5. *Licence to export tobacco products***

4.5.1. Do you require a licence or equivalent approval system to export the following tobacco products? Please choose the most appropriate response for each of the below.

4.5.1.1. Cigarettes

Yes

4.5.1.2. Rolling tobacco for cigarettes

Yes

4.5.1.3. Waterpipe tobacco

Yes

4.5.1.4. Heated tobacco products

Yes

4.5.1.5. Cigarillos or small cigars

Yes

4.5.1.6. Cigars

Yes

4.5.1.7. Other smoked tobacco products

Yes

4.5.1.8. Smokeless tobacco

Yes

4.5.1.9. Other tobacco products

Yes

4.5.1.10. Please specify

Cualquier otro que contenga tabaco.

4.5.2. -

4.5.2.1. Please enter the name of the competent authority that issues licences to export tobacco products in your jurisdiction:

Comisionado para el Mercado de Tabacos

4.5.2.2. Does the competent authority have the ability to suspend, revoke or cancel licences to export tobacco products in cases of non-compliance?

Yes

4.5.2.3. Do you require a licence fee to export tobacco products?

No

4.5.2.4. Do you require licences to export tobacco products to be periodically renewed?

No, no licence renewal is required

4.5.2.5. Please specify

## ***4.6. Licence to export tobacco manufacturing equipment***

4.6.1. -

4.6.1.1. Do you require a licence or equivalent approval system to export tobacco manufacturing equipment?

No

4.6.1.2. Please enter the name of the competent authority that issues licences to export tobacco manufacturing equipment in your jurisdiction:

4.6.1.3. Does the competent authority have the ability to suspend, revoke or cancel licences to export tobacco manufacturing equipment in cases of non-compliance?

4.6.1.4. Do you require a licence fee to export tobacco manufacturing equipment?

4.6.1.5. Do you require licences to export tobacco manufacturing equipment to be periodically renewed?

4.6.1.6. Please specify

## ***4.7. Licence for retailing tobacco products***

4.7.1. -

4.7.1.1. Do you require a licence or equivalent approval system for retailing tobacco products?

Yes

4.7.1.2. Please enter the name of the competent authority that issues licences for retailing tobacco products in your jurisdiction:

Comisionado para el Mercado de Tabacos

4.7.1.3. Does the competent authority have the ability to suspend, revoke or cancel licences for retailing tobacco products in cases of non-compliance?

Yes

4.7.1.4. Do you require a licence fee for retailing tobacco products?

Yes

4.7.1.5. Do you require licences for retailing tobacco products to be periodically renewed?

Yes, at another interval

4.7.1.6. Please specify

Cuando finaliza el plazo concesional (monopolio).

## ***4.8. Licence for growing tobacco***

4.8.1. -

4.8.1.1. Do you require a licence or equivalent approval system for growing tobacco (excluding traditional small-scale growers, farmers, and producers)?

No

4.8.1.2. Please enter the name of the competent authority that issues licences for growing tobacco in your jurisdiction:

4.8.1.3. Does the competent authority have the ability to suspend, revoke or cancel licences for growing tobacco in cases of non-compliance?

4.8.1.4. Do you require a licence fee for growing tobacco?

4.8.1.5. Do you require licences for growing tobacco to be periodically renewed?

4.8.1.6. Please specify

## ***4.9. Licence for transporting commercial quantities of tobacco products***

4.9.1. -

4.9.1.1. Do you require a licence or equivalent approval system for transporting commercial quantities of tobacco products?

No

4.9.1.2. Please enter the name of the competent authority that issues licences for transporting commercial quantities of tobacco products in your jurisdiction:

4.9.1.3. Does the competent authority have the ability to suspend, revoke or cancel licences for transporting commercial quantities of tobacco products in cases of non-compliance?

4.9.1.4. Do you require a licence fee for transporting commercial quantities of tobacco products?

4.9.1.5. Do you require licences for transporting commercial quantities of tobacco products to be periodically renewed?

4.9.1.6. Please specify

## ***4.10. Licence for transporting commercial quantities of tobacco manufacturing equipment***

4.10.1. -

4.10.1.1. Do you require a licence or equivalent approval system for transporting commercial quantities of tobacco manufacturing equipment?

No

4.10.1.2. Please enter the name of the competent authority that issues licences for transporting commercial quantities of tobacco manufacturing equipment in your jurisdiction:

4.10.1.3. Does the competent authority have the ability to suspend, revoke or cancel licences for transporting commercial quantities of tobacco manufacturing equipment in cases of non-compliance?

- 4.10.1.4. Do you require a licence fee for transporting commercial quantities of tobacco manufacturing equipment?
- 4.10.1.5. Do you require licences for transporting commercial quantities of tobacco manufacturing equipment to be periodically renewed?
- 4.10.1.6. Please specify

## **4.11. Licence to wholesale, broker, warehouse or distribute tobacco**

4.11.1. -

4.11.1.1. Do you require a licence or equivalent approval system to wholesale, broker, warehouse or distribute tobacco?

Yes

4.11.1.2. Please enter the name of the competent authority that issues licences to wholesale, broker, warehouse or distribute tobacco in your jurisdiction:

[Comisionado para el Mercado de Tabacos](#)

4.11.1.3. Does the competent authority have the ability to suspend, revoke or cancel licences to wholesale, broker, warehouse or distribute tobacco in cases of non-compliance?

Yes

4.11.1.4. Do you require a licence fee to wholesale, broker, warehouse or distribute tobacco?

No

4.11.1.5. Do you require licences to wholesale, broker, warehouse or distribute tobacco to be periodically renewed?

No, no licence renewal is required

4.11.1.6. Please specify

## **4.12. Licence to wholesale, broker, warehouse or distribute tobacco products**

4.12.1. -

4.12.1.1. Do you require a licence or equivalent approval system to wholesale, broker, warehouse or distribute tobacco products?

Yes

4.12.1.2. Please enter the name of the competent authority that issues licences to wholesale, broker, warehouse or distribute tobacco products in your jurisdiction:

[Comisionado para el Mercado de Tabacos](#)

4.12.1.3. Does the competent authority have the ability to suspend, revoke or cancel licences to wholesale, broker, warehouse or distribute tobacco products in cases of non-compliance?

Yes

4.12.1.4. Do you require a licence fee to wholesale, broker, warehouse or distribute tobacco products?

No

4.12.1.5. Do you require licences to wholesale, broker, warehouse or distribute tobacco products to be periodically renewed?

No, no licence renewal is required

4.12.1.6. Please specify

## **4.13. Licence to wholesale, broker, warehouse or distribute tobacco manufacturing equipment**

4.13.1. -

4.13.1.1. Do you require a licence or equivalent approval system to wholesale, broker, warehouse or distribute tobacco manufacturing equipment?

No

4.13.1.2. Please enter the name of the competent authority that issues licences to wholesale, broker, warehouse or distribute tobacco manufacturing equipment in your jurisdiction:

4.13.1.3. Does the competent authority have the ability to suspend, revoke or cancel licences to wholesale, broker, warehouse or distribute tobacco manufacturing equipment in cases of non-compliance?

4.13.1.4. Do you require a licence fee to wholesale, broker, warehouse or distribute tobacco manufacturing equipment?

4.13.1.5. Do you require licences to wholesale, broker, warehouse or distribute tobacco manufacturing equipment to be periodically renewed?

4.13.1.6. Please specify

## 5. Article 7: Due diligence

### 5.1. *Due diligence*

5.1.1. Are all individuals and corporate entities engaged in the supply chain of tobacco, tobacco products and tobacco manufacturing equipment required to:

5.1.1.1. Conduct due diligence before, and during the course of a business relationship?

No

5.1.1.2. Monitor sales to customers to ensure that the quantities are commensurate with the demand for such products within the intended market?

No

5.1.1.3. Report any evidence that the customer is engaged in activities in contravention of its obligations arising from this Protocol?

No

## 6. Article 8: Tracking and tracing

*This section asks about the different components that make up a tracking and tracing system. Tracking and tracing systems allow tobacco products to be monitored and traced in the supply chain. Per the Protocol, in a tracking and tracing system, each unit of tobacco packaging shall be given a unique code that allows its movements to be systematically monitored through the supply chain. THESE UNIQUE CODES ARE REFERRED TO AS UNIQUE IDENTIFICATION MARKINGS (UIM). The information that is monitored is then made accessible to competent authorities, allowing them to recreate the route taken by the unit tobacco packaging.*

### 6.1. Unique identification markings

6.1.1. -

6.1.1.1. Do you apply markings such as tax stamps, fiscal marks, banderols or any other type of marking on units of tobacco packaging for cigarettes?

Yes

6.1.1.2. Do the markings on units of tobacco packaging for cigarettes contain any type of security feature THAT CAN be verified by the naked eye, such as colour changing inks, holograms, latent images, watermarks and security threads?

Yes

6.1.1.3. Are these markings (THAT CAN be verified by the naked eye) on units of tobacco packaging for cigarettes visible/readable to enforcement authorities outside your jurisdiction?

Yes

6.1.1.4. Do the markings on units of tobacco packaging for cigarettes contain any type of security feature THAT CANNOT be verified by the naked eye, but only by using dedicated and specialized electronic readers or doing laboratory analysis?

Yes

6.1.2. Do any of the markings that you apply contain a unique identifier FOR EACH unit of tobacco packaging for cigarettes THAT MAKES THE INDIVIDUAL ITEM DISTINCT AND DISTINGUISHABLE FROM ANY OTHER ITEM? Please select the most appropriate answer for each of the below.

6.1.2.1. Pack

Yes, the markings contain a unique identifier for each unit

6.1.2.2. Carton

Yes, the markings contain a unique identifier for each unit

6.1.2.3. Master case

Yes, the markings contain a unique identifier for each unit

6.1.2.4. Pallet

Yes, the markings contain a unique identifier for each unit

6.1.2.5. Is there a parent-child relationship (aggregation links) between the unique identification markings on unit packs, cartons, master cases and pallets?

Yes

6.1.3. Can competent authorities IN YOUR COUNTRY get the following information contained in the unique identification markings on each unit of tobacco packaging for cigarettes? Please choose the most appropriate response for each of the below.

6.1.3.1. Date of manufacture

Yes

6.1.3.2. Location of manufacture

Yes

6.1.3.3. Manufacturing facility

Yes

6.1.3.4. Machine used to manufacture tobacco products

Yes

6.1.3.5. Production shift or time of manufacture

Yes

6.1.3.6. The name, invoice, order number and payment records of the first customer who is not affiliated with the manufacturer

Yes

6.1.3.7. The intended market of retail sale

Yes

6.1.3.8. Product description

Yes

6.1.3.9. Any warehousing and shipping

Yes

6.1.3.10. The identity of any known subsequent purchaser

Yes

6.1.3.11. The intended shipment route, the shipment date, shipment destination, point of departure and consignee

Yes

6.1.3.12. The identity of the individual or corporate entity to whom the products are being shipped

Yes

6.1.3.13. The mode of transportation

Yes

6.1.3.14. The identity of the transporter

No

6.1.4. Please specify which authorities IN YOUR COUNTRY have access to the information contained in the unique identification markings on units of tobacco packaging for cigarettes?

6.1.4.1. Customs

Yes

6.1.4.2. Finance

Yes

6.1.4.3. Revenue or tax authority

Yes

6.1.4.4. Border control

Yes

6.1.4.5. Police inspectors

Yes

6.1.4.6. Health

No

6.1.4.7. Others

No

6.1.5. At what point is the information contained in the unique identification markings on units of tobacco packaging for cigarettes recorded in your country? Please choose the most appropriate response for each of the below.

6.1.5.1. At the time of manufacture of products for sale in the jurisdiction

Yes

6.1.5.2. At the time of manufacture of products intended for export

Yes

6.1.5.3. At the time of first shipment

Yes

6.1.5.4. At the time of import into territory

Yes

6.1.6. Can authorities OUTSIDE YOUR COUNTRY get the following information contained in the unique identification markings on units of tobacco packaging for cigarettes? Please choose the most appropriate response for each of the below.

6.1.6.1. Date of manufacture

Yes

6.1.6.2. Location of manufacture

Yes

6.1.6.3. Manufacturing facility

Yes

6.1.6.4. Machine used to manufacture tobacco products

Yes

6.1.6.5. Production shift or time of manufacture

Yes

6.1.6.6. The name, invoice, order number and payment records of the first customer who is not affiliated with the manufacturer

Yes

6.1.6.7. The intended market of retail sale

Yes

6.1.6.8. Product description

Yes

6.1.6.9. Any warehousing and shipping

Yes

6.1.6.10. The identity of any known subsequent purchaser

Yes

6.1.6.11. The intended shipment route, the shipment date, shipment destination, point of departure and consignee

Yes

6.1.6.12. The identity of the individual or corporate entity to whom the products are being shipped

Yes

6.1.6.13. The mode of transportation

Yes

6.1.6.14. The identity of the transporter

No

6.1.7. Is the information that is contained in the unique identification markings on units of tobacco packaging for cigarettes MADE AVAILABLE FOR SHARING with other Parties to the Protocol? Please choose the most appropriate response for each of the below.

6.1.7.1. Date of manufacture

No

6.1.7.2. Location of manufacture

No

6.1.7.3. Manufacturing facility

No

6.1.7.4. Machine used to manufacture tobacco products

No

6.1.7.5. Production shift or time of manufacture

No

6.1.7.6. The name, invoice, order number and payment records of the first customer who is not affiliated with the manufacturer

No

6.1.7.7. The intended market of retail sale

No

6.1.7.8. Product description

No

6.1.7.9. Any warehousing and shipping

No

6.1.7.10. The identity of any known subsequent purchaser

No

6.1.7.11. The intended shipment route, the shipment date, shipment destination, point of departure and consignee

No

6.1.7.12. The identity of the individual or corporate entity to whom the products are being shipped

No

6.1.7.13. The mode of transportation

No

6.1.7.14. The identity of the transporter

No

6.1.8. -

6.1.8.1. Have you shared information that is contained in the unique identification markings on units of tobacco packaging with other Parties to the WHO FCTC?

6.1.8.2. Are your unique identification markings on units of tobacco packaging for cigarettes tamper-proof or non-removable?

Yes

6.1.9. How are the unique identification markings applied to units of tobacco packaging for cigarettes in your country? Please choose the most appropriate response for each of the below.

6.1.9.1. Markings form part of the packaging (e.g., direct printing)

Yes

6.1.9.2. Markings are applied to the packaging (e.g., sticker)

Yes

6.1.9.3. Other

No

6.1.9.4. Please specify

## **6.2. *Application of unique markings to units of tobacco packaging***

6.2.1. -

6.2.1.1. Are the markings applied to units of tobacco packaging for cigarettes that are MANUFACTURED in your country?

Yes

6.2.1.2. Are the markings applied to units of tobacco packaging for cigarettes that are IMPORTED INTO your country?

6.2.2. When are markings applied to IMPORTED units of tobacco packaging for cigarettes? Please choose the most appropriate response for each of the below.

6.2.2.1. At the time of importation

6.2.2.2. At the time of manufacture

6.2.2.3. Other

6.2.2.4. Please specify

6.2.3. -

6.2.3.1. Are markings applied to units of tobacco packaging for cigarettes EXPORTED OUT of your country?

Yes

### **6.3. *Financing of supply chain control measures***

6.3.1. How are supply chain control measures (e.g., licensing, applying unique identification markings, monitoring routes or movement of products) financed in your country? Please choose the most appropriate response for each of the below.

6.3.1.1. Tobacco manufacturer funded through the sale of compulsory tax stamps

No

6.3.1.2. Licensing fees from actors in the tobacco supply chain

No

6.3.1.3. Other methods of tobacco industry funding

Yes

6.3.1.4. Other

No

6.3.1.5. Please specify

### **6.4. *Involvement of the tobacco industry in supply chain control measures***

6.4.1. Is the tobacco industry involved in any of the following aspects of implementing supply chain control measures in your country? Please choose the most appropriate response for each of the below.

6.4.1.1. Generation of unique identification markings

No

6.4.1.2. Supply of software to generate unique identification markings

No

6.4.1.3. Other tobacco industry involvement

No

6.4.1.4. Please specify

### **6.5. *Measures to prevent the tobacco industry from accessing information***

### 6.5.1. -

6.5.1.1. Do you have measures to prevent the tobacco industry or any other commercial entity with vested interests from accessing and using information from the unique identification markings that is recorded, accessible or shared by competent authorities?

Yes

## **6.6. *Requirements for other tobacco products***

6.6.1. Are other tobacco products covered by exactly the same requirements as cigarettes (as reported above under Article 8 on Tracking and Tracing)? Please choose the most appropriate response for each of the below.

6.6.1.1. Rolling tobacco for cigarettes

Yes

6.6.1.2. Waterpipe tobacco

Yes

6.6.1.3. Heated tobacco products

Yes

6.6.1.4. Cigarillos or small cigars

Yes

6.6.1.5. Cigars

Yes

6.6.1.6. Other smoked tobacco products

Yes

6.6.1.7. Smokeless tobacco

Yes

6.6.1.8. Other tobacco products

Yes

6.6.1.9. Please specify

Cualquier producto del tabaco.

## **6.7. *Laws and/or measures on Article 8***

6.7.1. If available, please upload or provide a link to the applicable laws and/or measures establishing your tracking and tracing system:

6.7.1.1. File upload

6.7.1.2. Weblink URL

<https://boe.es/buscar/act.php?id=BOE-A-2017-6585>

6.7.1.3. Not available

## **6.8. *Global information-sharing focal point***

6.8.1. -

6.8.1.1. Have you used, in the past two years, the global information-sharing focal point operated by the Convention Secretariat?

No

6.8.1.2. Please provide any suggestions for the improvement of the global information-sharing focal point.

6.8.1.3. Please share details on the reasons why you have not used the global information-sharing focal point.

# 7. Article 9: Record-keeping

## 7.1. *Record-keeping*

7.1.1. -

7.1.1.1. Are all individuals and corporate entities engaged in the supply chain of tobacco, tobacco products and tobacco manufacturing equipment required to: Maintain complete and accurate records of all relevant transactions?

Yes

7.1.1.2. Are all individuals and corporate entities subject to a licensing system required to provide on request information to authorities on: Market volumes, trends, forecasts and other relevant information.

Yes

## 8. Article 10: Security and preventive measures

### 8.1. *Security and preventive measures*

#### 8.1.1. -

8.1.1.1. Are all persons subject to licensing required to take measures to prevent the diversion of tobacco products into illicit trade by reporting to the competent authorities the cross-border transfer of cash in amounts stipulated in national law or of cross-border payments in kind?

8.1.1.2. Are all persons subject to licensing required to take measures to prevent the diversion of tobacco products into illicit trade by reporting to the competent authorities “suspicious transactions”?

8.1.1.3. Are all persons subject to licensing required to take measures to prevent the diversion of tobacco products into illicit trade by supplying tobacco products or manufacturing equipment only in amounts commensurate with the demand within the intended market of retail sale or use?

## 9. Article 11: Sale by Internet, telecommunication, or any other evolving technology

### 9.1. *Sale by Internet, telecommunication, or any other evolving technology*

9.1.1. -

9.1.1.1. Do you ban all tobacco product RETAILS SALES by Internet-, telecommunication-, or any other evolving technology-based modes of sale?

No

9.1.1.2. Do all tobacco sales by Internet-, telecommunication-, or any other evolving technology-based modes of sales have to comply with all relevant obligations covered by this Protocol?

No

# 10. Article 12: Free zones and international transit

## 10.1. *Free zones*

10.1.1. -

10.1.1.1. Is there a free zone in your territory?

Yes

10.1.1.2. Do you allow manufacturing of, and transactions in, tobacco and tobacco products in free zones?

Yes

10.1.2. Do you apply the following supply chain controls on all manufacturing of, and transactions in, tobacco and tobacco products in free zones? Please choose the most appropriate response for each of the below.

10.1.2.1. Licensing system

Yes

10.1.2.2. Due diligence

Yes

10.1.2.3. Application of markings on units of tobacco packaging (e.g., stamps or codes with unique identifiers)

No

10.1.2.4. Record-keeping

Yes

10.1.2.5. Other

No

10.1.2.6. Please specify

10.1.3. -

10.1.3.1. Do you ban intermingling of tobacco products with non-tobacco products in a single container or similar transportation unit when removing them from free zones?

No

## 10.2. *International transit*

10.2.1. -

10.2.1.1. Do you allow the international transit or transshipment of tobacco products and manufacturing equipment within your territory?

Yes

10.2.1.2. Do you apply supply chain control and verification measures (such as licensing, application of markings on units of tobacco packaging, etc.) to the transit or transshipment of tobacco products and manufacturing equipment within your territory?

Yes

10.2.2. Do you apply the following supply chain control and verification measures to the transit or transshipment of tobacco products and manufacturing equipment within your territory? Please choose the most appropriate response for each of the below.

10.2.2.1. Licensing system

Yes

10.2.2.2. Due diligence

Yes

10.2.2.3. Application of markings on units of tobacco packaging (e.g., stamps or codes with unique identifiers)

Yes

10.2.2.4. Record-keeping

Yes

10.2.2.5. Other

No

10.2.2.6. Please specify

# 11. Article 13: Duty free sales

## 11.1. *Duty free sales*

11.1.1. -

11.1.1.1. Are the sales of duty free tobacco products allowed in stores in your country?

Yes

11.1.1.2. Are the sales of duty free tobacco products subject to ALL relevant measures of this Protocol?

No

11.1.1.3. Are markings applied (e.g., stamps or codes with unique identifiers) to the units of tobacco packaging for cigarettes that are sold duty free?

Yes

# 12. Article 14: Unlawful conduct including criminal offences; Article 15: Liability of legal persons; Article 16: Prosecutions and sanctions; Article 26: Jurisdiction

## 12.1. *Non-payment of taxes and other levies*

12.1.1. -

12.1.1.1. Under your country's legal framework, is the non-payment of applicable duties, taxes and other levies at any stage in the supply chain considered to be: Please choose the most appropriate response:

[Unlawful conduct that constitutes a crime](#)

12.1.2. Have you established any of the following sanctions for the non-payment of applicable duties, taxes and other levies at any stage in the supply chain? Please choose the most appropriate response for each of the below.

12.1.2.1. Freezing or seizure of property

12.1.2.2. Confiscation of property

12.1.2.3. Fines

12.1.2.4. Other administrative penalties (e.g. suspension or revocation of licence)

12.1.3. Have you established any of the following sanctions for the non-payment of applicable duties, taxes and other levies at any stage in the supply chain? Please choose the most appropriate response for each of the below.

12.1.3.1. Punishable by imprisonment of less than 4 years

[Yes](#)

12.1.3.2. Punishable by imprisonment of 4 years or more

Yes

12.1.3.3. Freezing or seizure of property

Yes

12.1.3.4. Confiscation of property

Yes

12.1.3.5. Fines

Yes

12.1.3.6. Other administrative penalties (e.g. suspension or revocation of licence)

Yes

12.1.4. Do you have measures to establish the liability of the following for non-payment of applicable duties, taxes and other levies at any stage in the supply chain? Please choose the most appropriate response for each of the below.

12.1.4.1. Individuals

Yes

12.1.4.2. Corporate entities

Yes

12.1.5. -

12.1.5.1. Please cite the applicable laws and/or other measures for the non-payment of applicable duties, taxes and other levies at any stage in the supply chain:

[Ley Orgánica 12/1995, de 12 de diciembre, de Represión del Contrabando](#)

12.1.6. Please upload a copy of the applicable laws and/or measures for the non-payment of applicable duties, taxes and other levies at any stage in the supply chain.

12.1.6.1. File upload

12.1.6.2. Weblink URL

## **12.2. Failure to apply fiscal stamps or other markings**

### 12.2.1. -

12.2.1.1. Under your country's legal framework, is failure to apply applicable fiscal stamps, unique identification markings, or any other required markings or labels on tobacco, tobacco products or manufacturing equipment at any stage in the supply chain considered to be:

[Unlawful conduct that constitutes a crime](#)

12.2.2. Have you established any of the following sanctions for the failure to apply applicable fiscal stamps, unique identification markings, or any other required markings or labels on tobacco, tobacco products or manufacturing equipment at any stage in the supply chain?

12.2.2.1. Freezing or seizure of property

12.2.2.2. Confiscation of property

12.2.2.3. Fines

12.2.2.4. Other administrative penalties (e.g. suspension or revocation of licence)

12.2.3. Have you established any of the following sanctions for the failure to apply applicable fiscal stamps, unique identification markings, or any other required markings or labels on tobacco, tobacco products or manufacturing equipment at any stage in the supply chain?

12.2.3.1. Punishable by imprisonment of less than 4 years

[Yes](#)

12.2.3.2. Punishable by imprisonment of 4 years or more

[Yes](#)

12.2.3.3. Freezing or seizure of property

[Yes](#)

12.2.3.4. Confiscation of property

[Yes](#)

12.2.3.5. Fines

Yes

12.2.3.6. Other administrative penalties (e.g. suspension or revocation of licence)

Yes

12.2.4. Do you have measures to establish the liability of the following for the failure to apply applicable fiscal stamps, unique identification markings, or any other required markings or labels on tobacco, tobacco products or manufacturing equipment at any stage in the supply chain?

12.2.4.1. Individuals

Yes

12.2.4.2. Corporate entities

Yes

12.2.5. -

12.2.5.1. Please cite the applicable laws and/or other measures for the [failure to apply] applicable fiscal stamps, unique identification markings, or any other required markings or labels on tobacco, tobacco products or manufacturing equipment at any stage in the supply chain:

[Ley Orgánica 12/1995, de 12 de diciembre, de Represión del Contrabando.](#)

12.2.6. Please upload a copy of the applicable laws and/or measures for the [failure to apply] applicable fiscal stamps, unique identification markings, or any other required markings or labels on tobacco, tobacco products or manufacturing equipment at any stage in the supply chain.

12.2.6.1. File upload

12.2.6.2. Weblink URL

<https://www.boe.es/buscar/act.php?id=BOE-A-1995-26836>

## 12.3. *Smuggling*

12.3.1. -

12.3.1.1. Under your country's legal framework, are any other acts of smuggling or attempted smuggling of tobacco, tobacco products or manufacturing equipment considered to be: Please choose the most appropriate response:

[Unlawful conduct that constitutes a crime](#)

12.3.2. Have you established any of the following sanctions for any other acts of smuggling or attempted smuggling of tobacco, tobacco products or manufacturing equipment? Please choose the most appropriate response for each of the below.

12.3.2.1. Freezing or seizure of property

12.3.2.2. Confiscation of property

12.3.2.3. Fines

12.3.2.4. Other administrative penalties (e.g. suspension or revocation of licence)

12.3.3. Have you established any of the following sanctions for any other acts of smuggling or attempted smuggling of tobacco, tobacco products or manufacturing equipment? Please choose the most appropriate response for each of the below.

12.3.3.1. Punishable by imprisonment of less than 4 years

[Yes](#)

12.3.3.2. Punishable by imprisonment of 4 years or more

[Yes](#)

12.3.3.3. Freezing or seizure of property

12.3.3.4. Confiscation of property

12.3.3.5. Fines

[Yes](#)

12.3.3.6. Other administrative penalties (e.g. suspension or revocation of licence)

[Yes](#)

12.3.4. Do you have measures to establish the liability of the following for any other acts of smuggling or attempted smuggling of tobacco, tobacco products or manufacturing equipment? Please choose the most

appropriate response for each of the below.

12.3.4.1. Individuals

Yes

12.3.4.2. Corporate entities

Yes

12.3.5. -

12.3.5.1. Please cite the applicable laws and/or other measures for any other acts of smuggling or attempted smuggling of tobacco, tobacco products or manufacturing equipment:

[Ley Orgánica 12/1995, de 12 de diciembre, de Represión del Contrabando.](#)

12.3.6. Please upload a copy of the applicable laws and/or measures for any other acts of smuggling or attempted smuggling of tobacco, tobacco products or manufacturing equipment.

12.3.6.1. File upload

12.3.6.2. Weblink URL

<https://www.boe.es/buscar/act.php?id=BOE-A-1995-26836>

## ***12.4. Illicit manufacture of products or packaging bearing false fiscal stamps or other markings***

12.4.1. -

12.4.1.1. Under your country's legal framework, is the illicit manufacture of tobacco, tobacco products or manufacturing equipment, or tobacco packaging bearing false fiscal stamps, unique identification markings, or any other required markings or labels considered to be:

[Unlawful conduct that constitutes a crime](#)

12.4.2. Have you established any of the following sanctions for the illicit manufacture of tobacco, tobacco products or manufacturing equipment, or tobacco packaging bearing false fiscal stamps, unique identification markings, or any other required markings or labels?

12.4.2.1. Freezing or seizure of property

12.4.2.2. Confiscation of property

12.4.2.3. Fines

12.4.2.4. Other administrative penalties (e.g., suspension or revocation of licence)

12.4.3. Have you established any of the following sanctions for the illicit manufacture of tobacco, tobacco products or manufacturing equipment, or tobacco packaging bearing false fiscal stamps, unique identification markings, or any other required markings or labels?

12.4.3.1. Punishable by imprisonment of less than 4 years

Yes

12.4.3.2. Punishable by imprisonment of 4 years or more

Yes

12.4.3.3. Freezing or seizure of property

Yes

12.4.3.4. Confiscation of property

Yes

12.4.3.5. Fines

Yes

12.4.3.6. Other administrative penalties (e.g. suspension or revocation of licence)

Yes

12.4.4. Do you have measures to establish the liability of the following for the illicit manufacture of tobacco, tobacco products or manufacturing equipment, or tobacco packaging bearing false fiscal stamps, unique identification markings, or any other required markings or labels?

12.4.4.1. Individuals

Yes

12.4.4.2. Corporate entities

Yes

#### 12.4.5. -

12.4.5.1. Please cite the applicable laws and/or other measures for the illicit manufacture of tobacco, tobacco products or manufacturing equipment, or tobacco packaging bearing false fiscal stamps, unique identification markings, or any other required markings or labels:

[Ley Orgánica 12/1995, de 12 de diciembre, de Represión del Contrabando.](#)

12.4.6. Please upload a copy of the applicable laws and/or measures for the illicit manufacture of tobacco, tobacco products or manufacturing equipment, or tobacco packaging bearing false fiscal stamps, unique identification markings, or any other required markings or labels.

12.4.6.1. File upload

12.4.6.2. Weblink URL

<https://www.boe.es/buscar/act.php?id=BOE-A-1995-26836>

### **12.5. *Use of false fiscal stamps or other markings or illicit manufacturing equipment***

#### 12.5.1. -

12.5.1.1. Under your country's legal framework, is the use of false fiscal stamps and/or other required markings or labels, or illicit manufacturing equipment at any stage in the supply chain considered to be: Please choose the most appropriate response:

[Unlawful conduct that constitutes a crime](#)

12.5.2. Have you established any of the following sanctions for the use of false fiscal stamps and/or other required markings or labels, or illicit manufacturing equipment at any stage in the supply chain? Please choose the most appropriate response for each of the below.

12.5.2.1. Freezing or seizure of property

12.5.2.2. Confiscation of property

12.5.2.3. Fines

12.5.2.4. Other administrative penalties (e.g. suspension or revocation of licence)

12.5.3. Have you established any of the following sanctions for the use of false fiscal stamps and/or other required markings or labels, or illicit manufacturing equipment at any stage in the supply chain? Please choose the most appropriate response for each of the below.

12.5.3.1. Punishable by imprisonment of less than 4 years

Yes

12.5.3.2. Punishable by imprisonment of 4 years or more

Yes

12.5.3.3. Freezing or seizure of property

Yes

12.5.3.4. Confiscation of property

Yes

12.5.3.5. Fines

Yes

12.5.3.6. Other administrative penalties (e.g. suspension or revocation of licence)

Yes

12.5.4. Do you have measures to establish the liability of the following for the use of false fiscal stamps and/or other required markings or labels, or illicit manufacturing equipment at any stage in the supply chain? Please choose the most appropriate response for each of the below.

12.5.4.1. Individuals

Yes

12.5.4.2. Corporate entities

Yes

12.5.5. -

12.5.5.1. Please cite the applicable laws and/or other measures for the use of false fiscal stamps and/or other required markings or labels, or illicit manufacturing equipment at any stage in the supply chain:

12.5.6. Please upload a copy of the applicable laws and/or measures for the use of false fiscal stamps and/or other required markings or labels, or illicit manufacturing equipment at any stage in the supply chain.

12.5.6.1. File upload

12.5.6.2. Weblink URL

<https://www.boe.es/buscar/act.php?id=BOE-A-1995-26836>

## **12.6. *Mixing tobacco products with non-tobacco products***

12.6.1. -

12.6.1.1. Under your country's legal framework, is mixing of tobacco products with non-tobacco products through the supply chain in order to conceal or disguise tobacco products considered to be: Please choose the most appropriate response:

[Unlawful conduct that constitutes a crime](#)

12.6.2. Have you established any of the following sanctions for the mixing of tobacco products with non-tobacco products through the supply chain in order to conceal or disguise tobacco products? Please choose the most appropriate response for each of the below.

12.6.2.1. Freezing or seizure of property

12.6.2.2. Confiscation of property

12.6.2.3. Fines

12.6.2.4. Other administrative penalties (e.g. suspension or revocation of licence)

12.6.3. Have you established any of the following sanctions for the mixing of tobacco products with non-tobacco products through the supply chain in order to conceal or disguise tobacco products? Please choose the most appropriate response for each of the below.

12.6.3.1. Punishable by imprisonment of less than 4 years

Yes

12.6.3.2. Punishable by imprisonment of 4 years or more

Yes

12.6.3.3. Freezing or seizure of property

Yes

12.6.3.4. Confiscation of property

Yes

12.6.3.5. Fines

Yes

12.6.3.6. Other administrative penalties (e.g. suspension or revocation of licence)

Yes

12.6.4. Do you have measures to establish the liability of the following for mixing of tobacco products with non-tobacco products through the supply chain in order to conceal or disguise tobacco products? Please choose the most appropriate response for each of the below.

12.6.4.1. Individuals

Yes

12.6.4.2. Corporate entities

Yes

12.6.5. -

12.6.5.1. Please cite the applicable laws and/or other measures for the mixing of tobacco products with non-tobacco products through the supply chain in order to conceal or disguise tobacco products:

[Ley Orgánica 12/1995, de 12 de diciembre, de Represión del Contrabando.](#)

12.6.6. Please upload a copy of the applicable laws and/or measures for the mixing of tobacco products with non-tobacco products through the supply chain, in order to conceal or disguise tobacco products.

12.6.6.1. File upload

12.6.6.2. Weblink URL

<https://www.boe.es/buscar/act.php?id=BOE-A-1995-26836>

## **12.7. *Intermingling at the time of removal from free zones***

12.7.1. -

12.7.1.1. Under your country's legal framework, is intermingling of tobacco products with non-tobacco products in a single container at the time of removal from free zones considered to be: Please choose the most appropriate response:

[Unlawful conduct that constitutes a crime](#)

12.7.2. Have you established any of the following sanctions for the intermingling of tobacco products with non-tobacco products in a single container at the time of removal from free zones? Please choose the most appropriate response for each of the below.

12.7.2.1. Freezing or seizure of property

12.7.2.2. Confiscation of property

12.7.2.3. Fines

12.7.2.4. Other administrative penalties (e.g. suspension or revocation of licence)

12.7.3. Have you established any of the following sanctions for intermingling of tobacco products with non-tobacco products in a single container at the time of removal from free zones? Please choose the most appropriate response for each of the below.

12.7.3.1. Punishable by imprisonment of less than 4 years

[Yes](#)

12.7.3.2. Punishable by imprisonment of 4 years or more

[Yes](#)

12.7.3.3. Freezing or seizure of property

[Yes](#)

12.7.3.4. Confiscation of property

Yes

12.7.3.5. Fines

Yes

12.7.3.6. Other administrative penalties (e.g. suspension or revocation of licence)

Yes

12.7.4. Do you have measures to establish the liability of the following for intermingling of tobacco products with non-tobacco products in a single container at the time of removal from free zones? Please choose the most appropriate response for each of the below:

12.7.4.1. Individuals

Yes

12.7.4.2. Corporate entities

Yes

12.7.5. -

12.7.5.1. Please cite the applicable laws and/or other measures for intermingling of tobacco products with non-tobacco products in a single container at the time of removal from free zones:

[Ley Orgánica 12/1995, de 12 de diciembre, de Represión del Contrabando.](#)

12.7.6. Please upload a copy of the applicable laws and/or measures for intermingling of tobacco products with non-tobacco products in a single container at the time of removal from free zones.

12.7.6.1. File upload

12.7.6.2. Weblink URL

<https://www.boe.es/buscar/act.php?id=BOE-A-1995-26836>

## **12.8. Retail sale through Internet, telecommunication, or other evolving technology**

12.8.1. -

12.8.1.1. Under your country's legal framework, is the retail sale of tobacco products through the use of Internet-, telecommunication- or any other evolving technology-based modes of sale considered to be: Please choose the most appropriate response:

Unlawful conduct but NOT a crime

12.8.2. Have you established any of the following sanctions for the retail sale of tobacco products through the use of Internet-, telecommunication- or any other evolving technology-based modes of sale? Please choose the most appropriate response for each of the below.

12.8.2.1. Freezing or seizure of property

Yes

12.8.2.2. Confiscation of property

Yes

12.8.2.3. Fines

Yes

12.8.2.4. Other administrative penalties (e.g. suspension or revocation of licence)

Yes

12.8.3. Have you established any of the following sanctions for the retail sale of tobacco products through the use of Internet-, telecommunication- or any other evolving technology-based modes of sale? Please choose the most appropriate response for each of the below.

12.8.3.1. Punishable by imprisonment of less than 4 years

12.8.3.2. Punishable by imprisonment of 4 years or more

12.8.3.3. Freezing or seizure of property

12.8.3.4. Confiscation of property

12.8.3.5. Fines

12.8.3.6. Other administrative penalties (e.g. suspension or revocation of licence)

12.8.4. Do you have measures to establish the liability of the following for the retail sale of tobacco products through the use of Internet-, telecommunication- or any other evolving technology-based modes of sale? Please

choose the most appropriate response for each of the below.

12.8.4.1. Individuals

Yes

12.8.4.2. Corporate entities

Yes

12.8.5. -

12.8.5.1. Please cite the applicable laws and/or other measures for the retail sale of tobacco products through the use of Internet-, telecommunication- or any other evolving technology-based modes of sale:

[Ley 28/2005, de 26 de diciembre, de medidas sanitarias frente al tabaquismo y reguladora de la venta, el suministro, el consumo y la publicidad de los productos del tabaco.](#)

12.8.6. Please upload a copy of the applicable laws and/or measures for the retail sale of tobacco products through the use of Internet-, telecommunication- or any other evolving technology-based modes of sale.

12.8.6.1. File upload

12.8.6.2. Weblink URL

<https://boe.es/buscar/act.php?id=BOE-A-2005-21261>

## **12.9. *Obtaining products from a person who is not licensed***

12.9.1. -

12.9.1.1. Under your country's legal framework, is obtaining, by a person licensed in accordance with Article 6, tobacco, tobacco products or manufacturing equipment from a person who should be, but is not, licensed considered to be: Please choose the most appropriate response:

[Unlawful conduct that constitutes a crime](#)

12.9.2. Have you established any of the following sanctions for obtaining, by a person licensed in accordance with Article 6, tobacco, tobacco products or manufacturing equipment from a person who should be, but is not, licensed? Please choose the most appropriate response for each of the below.

12.9.2.1. Freezing or seizure of property

12.9.2.2. Confiscation of property

12.9.2.3. Fines

12.9.2.4. Other administrative penalties (e.g. suspension or revocation of licence)

12.9.3. Have you established any of the following sanctions for obtaining, by a person licensed in accordance with Article 6, tobacco, tobacco products or manufacturing equipment from a person who should be, but is not, licensed? Please choose the most appropriate response for each of the below.

12.9.3.1. Punishable by imprisonment of less than 4 years

Yes

12.9.3.2. Punishable by imprisonment of 4 years or more

Yes

12.9.3.3. Freezing or seizure of property

Yes

12.9.3.4. Confiscation of property

Yes

12.9.3.5. Fines

Yes

12.9.3.6. Other administrative penalties (e.g. suspension or revocation of licence)

No

12.9.4. Do you have measures to establish the liability of the following for obtaining, by a person licensed in accordance with Article 6, tobacco, tobacco products or manufacturing equipment from a person who should be, but is not, licensed?

12.9.4.1. Individuals

Yes

12.9.4.2. Corporate entities

Yes

#### 12.9.5. -

12.9.5.1. Please cite the applicable laws and/or other measures for obtaining, by a person licensed in accordance with Article 6, tobacco, tobacco products or manufacturing equipment from a person who should be, but is not, licensed:

[Ley Orgánica 12/1995, de 12 de diciembre, de Represión del Contrabando.](#)

12.9.6. Please upload a copy of the applicable laws and/or measures for obtaining, by a person licensed in accordance with Article 6, tobacco, tobacco products or manufacturing equipment from a person who should be, but is not, licensed.

12.9.6.1. File upload

12.9.6.2. Weblink URL

<https://www.boe.es/buscar/act.php?id=BOE-A-1995-26836>

### **12.10. *Obstruction of justice***

#### 12.10.1. -

12.10.1.1. Under your country's legal framework, is obstructing any public officer or an authorized officer in the performance of duties relating to the elimination of illicit trade in tobacco, tobacco products or manufacturing equipment considered to be: Please choose the most appropriate response:

[Unlawful conduct but NOT a crime](#)

12.10.2. Have you established any of the following sanctions for obstructing any public officer or an authorized officer in the performance of duties relating to the elimination of illicit trade in tobacco, tobacco products or manufacturing equipment?

12.10.2.1. Freezing or seizure of property

[No](#)

12.10.2.2. Confiscation of property

No

12.10.2.3. Fines

Yes

12.10.2.4. Other administrative penalties (e.g. suspension or revocation of licence)

No

12.10.3. Have you established any of the following sanctions for obstructing any public officer or an authorized officer in the performance of duties relating to the elimination of illicit trade in tobacco, tobacco products or manufacturing equipment?

12.10.3.1. Punishable by imprisonment of less than 4 years

12.10.3.2. Punishable by imprisonment of 4 years or more

12.10.3.3. Freezing or seizure of property

12.10.3.4. Confiscation of property

12.10.3.5. Fines

12.10.3.6. Other administrative penalties (e.g. suspension or revocation of licence)

12.10.4. Do you have measures to establish the liability of the following for obstructing any public officer or an authorized officer in the performance of duties relating to the elimination of illicit trade in tobacco, tobacco products or manufacturing equipment?

12.10.4.1. Individuals

Yes

12.10.4.2. Corporate entities

Yes

12.10.5. -

12.10.5.1. Please cite the applicable laws and/or other measures for obstructing any public officer or an authorized officer in the performance of duties relating to the elimination of illicit trade in tobacco, tobacco products or manufacturing equipment:

12.10.6. Please upload a copy of the applicable laws and/or measures for obstructing any public officer or an authorized officer in the performance of duties relating to the elimination of illicit trade in tobacco, tobacco products or manufacturing equipment.

12.10.6.1. File upload

12.10.6.2. Weblink URL

<https://www.boe.es/buscar/act.php?id=BOE-A-1995-26836>

## **12.11. *False, misleading, or incomplete statements***

12.11.1. -

12.11.1.1. Under your country's legal framework, is making any material statement that is false, misleading or incomplete, or failing to provide any required information to authorities [in relation to illicit trade in tobacco, tobacco products or manufacturing equipment] considered to be:

[Unlawful conduct but NOT a crime](#)

12.11.2. Have you established any of the following sanctions for making any material statement that is false, misleading or incomplete, or failing to provide any required information to authorities?

12.11.2.1. Freezing or seizure of property

[No](#)

12.11.2.2. Confiscation of property

[No](#)

12.11.2.3. Fines

[Yes](#)

12.11.2.4. Other administrative penalties (e.g. suspension or revocation of licence)

[Yes](#)

12.11.3. Have you established any of the following sanctions for making any material statement that is false, misleading or incomplete, or failing to provide any required information to authorities?

12.11.3.1. Punishable by imprisonment of less than 4 years

12.11.3.2. Punishable by imprisonment of 4 years or more

12.11.3.3. Freezing or seizure of property

12.11.3.4. Confiscation of property

12.11.3.5. Fines

12.11.3.6. Other administrative penalties (e.g. suspension or revocation of licence)

12.11.4. Do you have measures to establish the liability of the following for making any material statement that is false, misleading or incomplete, or failing to provide any required information to authorities?

12.11.4.1. Individuals

Yes

12.11.4.2. Corporate entities

Yes

12.11.5. -

12.11.5.1. Please cite the applicable laws and/or other measures for making any material statement that is false, misleading or incomplete, or failing to provide any required information to authorities [in relation to the elimination of illicit trade in tobacco, tobacco products or manufacturing equipment]:

[Ley Orgánica 12/1995, de 12 de diciembre, de Represión del Contrabando.](#)

12.11.6. Please upload a copy of the applicable laws and/or measures for making any material statement that is false, misleading or incomplete, or failing to provide any required information to authorities.

12.11.6.1. File upload

12.11.6.2. Weblink URL

<https://www.boe.es/buscar/act.php?id=BOE-A-1995-26836>

## 12.12. *Misdeclaration on official forms*

### 12.12.1. -

12.12.1.1. Under your country's legal framework, is misdeclaring on official forms any information to evade the payment of duties, taxes and other levies, or prejudice any control measures for the elimination of illicit trade in tobacco products considered to be:

Unlawful conduct but NOT a crime

12.12.2. Have you established any of the following sanctions for misdeclaring on official forms any information to evade the payment of duties, taxes and other levies, or prejudice any control measures for the elimination of illicit trade in tobacco products?

12.12.2.1. Freezing or seizure of property

No

12.12.2.2. Confiscation of property

No

12.12.2.3. Fines

Yes

12.12.2.4. Other administrative penalties (e.g. suspension or revocation of licence)

Yes

12.12.3. Have you established any of the following sanctions for misdeclaring on official forms any information to evade the payment of duties, taxes and other levies, or prejudice any control measures for the elimination of illicit trade in tobacco products?

12.12.3.1. Punishable by imprisonment of less than 4 years

12.12.3.2. Punishable by imprisonment of 4 years or more

12.12.3.3. Freezing or seizure of property

12.12.3.4. Confiscation of property

12.12.3.5. Fines

12.12.3.6. Other administrative penalties (e.g. suspension or revocation of licence)

12.12.4. Do you have measures to establish the liability of the following for misdeclaring on official forms any information to evade the payment of duties, taxes and other levies, or prejudice any control measures for the elimination of illicit trade in tobacco products?

12.12.4.1. Individuals

Yes

12.12.4.2. Corporate entities

Yes

12.12.5. -

12.12.5.1. Please cite the applicable laws and/or other measures for misdeclaring on official forms any information to evade the payment of duties, taxes and other levies, or prejudice any control measures for the elimination of illicit trade in tobacco products:

[Ley Orgánica 12/1995, de 12 de diciembre, de Represión del Contrabando.](#)

12.12.6. Please upload a copy of the applicable laws and/or measures for misdeclaring on official forms any information to evade the payment of duties, taxes and other levies, or prejudice any control measures for the elimination of illicit trade in tobacco products.

12.12.6.1. File upload

12.12.6.2. Weblink URL

<https://www.boe.es/buscar/act.php?id=BOE-A-1995-26836>

## **12.13. *Failing to create or maintain records or maintaining false records***

12.13.1. -

12.13.1.1. Under your country's legal framework, is failing to create or maintain records, or maintaining false records as required for the elimination of illicit trade considered to be: Please choose the most appropriate response:

[Unlawful conduct but NOT a crime](#)

12.13.2. Have you established any of the following sanctions for failing to create or maintain records, or maintaining false records as required for the elimination of illicit trade? Please choose the most appropriate response for each of the below.

12.13.2.1. Freezing or seizure of property

Yes

12.13.2.2. Confiscation of property

Yes

12.13.2.3. Fines

Yes

12.13.2.4. Other administrative penalties (e.g. suspension or revocation of licence)

Yes

12.13.3. Have you established any of the following sanctions for failing to create or maintain records, or maintaining false records as required for the elimination of illicit trade? Please choose the most appropriate response for each of the below.

12.13.3.1. Punishable by imprisonment of less than 4 years

12.13.3.2. Punishable by imprisonment of 4 years or more

12.13.3.3. Freezing or seizure of property

12.13.3.4. Confiscation of property

12.13.3.5. Fines

12.13.3.6. Other administrative penalties (e.g. suspension or revocation of licence)

12.13.4. Do you have measures to establish the liability of the following for failing to create or maintain records, or maintaining false records as required for the elimination of illicit trade? Please choose the most appropriate response for each of the below.

12.13.4.1. Individuals

Yes

12.13.4.2. Corporate entities

Yes

12.13.5. -

12.13.5.1. Please cite the applicable laws and/or other measures for failing to create or maintain records, or maintaining false records as required for the elimination of illicit trade:

[Ley Orgánica 12/1995, de 12 de diciembre, de Represión del Contrabando.](#)

12.13.6. Please upload a copy of the applicable laws and/or measures for failing to create or maintain records, or maintaining false records as required for the elimination of illicit trade.

12.13.6.1. File upload

12.13.6.2. Weblink URL

<https://www.boe.es/buscar/act.php?id=BOE-A-1995-26836>

## **12.14. *Money laundering***

12.14.1. -

12.14.1.1. Under your country's legal framework, is laundering of proceeds of unlawful conduct related to illicit trade in tobacco, tobacco products and manufacturing equipment considered to be?

[Unlawful conduct that constitutes a crime](#)

12.14.2. Have you established any of the following sanctions for laundering of proceeds of unlawful conduct related to illicit trade in tobacco, tobacco products and manufacturing equipment? Please choose the most appropriate response for each of the below.

12.14.2.1. Freezing or seizure of property

12.14.2.2. Confiscation of property

12.14.2.3. Fines

12.14.2.4. Other administrative penalties (e.g. suspension or revocation of licence)

12.14.3. Have you established any of the following sanctions for laundering of proceeds of unlawful conduct related to illicit trade in tobacco, tobacco products and manufacturing equipment? Please choose the most appropriate response for each of the below.

12.14.3.1. Punishable by imprisonment of less than 4 years

Yes

12.14.3.2. Punishable by imprisonment of 4 years or more

Yes

12.14.3.3. Freezing or seizure of property

Yes

12.14.3.4. Confiscation of property

Yes

12.14.3.5. Fines

Yes

12.14.3.6. Other administrative penalties (e.g. suspension or revocation of licence)

Yes

12.14.4. Do you have measures to establish the liability of the following for laundering of proceeds of unlawful conduct related to illicit trade in tobacco, tobacco products and manufacturing equipment? Please choose the most appropriate answer for each of the below.

12.14.4.1. Individuals

Yes

12.14.4.2. Corporate entities

Yes

## 12.14.5. -

12.14.5.1. Please cite the applicable laws and/or other measures for laundering of proceeds of unlawful conduct related to illicit trade in tobacco, tobacco products and manufacturing equipment:

[Ley Orgánica 12/1995, de 12 de diciembre, de Represión del Contrabando.](#)

12.14.6. Please upload a copy of the applicable laws and/or measures for laundering of proceeds of unlawful conduct related to illicit trade in tobacco, tobacco products and manufacturing equipment.

12.14.6.1. File upload

12.14.6.2. Weblink URL

<https://www.boe.es/buscar/act.php?id=BOE-A-1995-26836>

## 12.15. *Jurisdiction over criminal offences*

12.15.1. Do you have jurisdiction over criminal offences when the offence is committed: Please choose the most appropriate response for each of the below:

12.15.1.1. In the territory of your country?

Yes

12.15.1.2. On board a vessel that is flying the flag of your country?

Yes

12.15.1.3. On board an aircraft that is registered under the laws of your country at the time the offence is committed?

Yes

12.15.1.4. Against your country?

Yes

12.15.1.5. By a national of your country?

Yes

12.15.1.6. By a stateless person who has his or her habitual residence in your country?

Yes

12.15.1.7. Outside the territory of your country but with a view to the commission of an offence in the territory of your country?

No

12.15.1.8. When the alleged offender is present in the territory of your country but is not subjected to extradition solely on the ground that he or she is a national of your country?

No

12.15.1.9. When the alleged offender is present in the territory of your country but is not subjected to extradition for any other reason?

No

## **12.16. *Examples of successful implementation and enforcement***

12.16.1. -

12.16.1.1. Parties are invited to provide examples, relevant cases or judgments relating to successful implementation and enforcement of the offences listed on Article 14:

12.16.2. Parties are invited to upload any supporting documentation for the examples, relevant cases or judgments relating to successful implementation and enforcement of the offences listed on Article 14.

12.16.2.1. File upload

12.16.2.2. Weblink URL

## 13. Article 17: Seizure payments

### 13.1. *Seizure payments*

13.1.1. -

13.1.1.1. Have you adopted measures to allow authorities to levy an amount proportionate to lost taxes and duties FROM THE PRODUCER, MANUFACTURER, DISTRIBUTOR, IMPORTER, OR EXPORTER of seized tobacco, tobacco products, or tobacco manufacturing equipment?

No

# 14. Article 18: Disposal or destruction

## 14.1. *Disposal or destruction*

14.1.1. -

14.1.1.1. Do you destroy or dispose of all confiscated tobacco, tobacco products and manufacturing equipment in your country?

Yes

14.1.1.2. Do you destroy or dispose of all confiscated tobacco, tobacco products and manufacturing equipment in your country using environmentally friendly methods?

Yes

# 15. Article 19: Special investigative techniques

## 15.1. *Special investigative techniques*

15.1.1. -

15.1.1.1. Does your national legislation allow for special investigative techniques, such as, controlled delivery or undercover operations, for the purposes of combating illicit trade in tobacco products?

Yes

## 15.2. *Examples of special investigative techniques*

15.2.1. -

15.2.1.1. Parties are invited to upload examples, relevant cases or judgments relating to the use of special investigative techniques.

15.2.2. Parties are invited to upload examples, relevant cases or judgments relating to the use of special investigative techniques.

15.2.2.1. File upload

15.2.2.2. Weblink URL

## **16. Article 20: General information sharing**

### **16.1. *Methods or operations used in illicit trade***

#### 16.1.1. -

16.1.1.1. Please describe the common methods or operations used (e.g., concealment methods) in the illicit trade of tobacco, tobacco products, and tobacco manufacturing equipment that your country may have detected in relation to the manufacturing in, importation into, and export from your country:

### **16.2. *Changes in methods or operations used in the past two years***

#### 16.2.1. -

16.2.1.1. Have there been significant changes in the methods or operations used (e.g., concealment methods) in the illicit trade of tobacco, tobacco products, and tobacco manufacturing equipment that your country may have detected in the past two years?

16.2.1.2. Please describe the significant changes in the methods or operations used (e.g., concealment methods) in the illicit trade of tobacco, tobacco products, and manufacturing equipment that your country may have detected.

### **16.3. *Examples of significant seizures***

#### 16.3.1. -

16.3.1.1. Please give some examples of significant seizures of tobacco, tobacco products, or manufacturing equipment made by authorities in your country. Include details such as items seized, amount seized, transport mode, transport route, location of seizure, and methods of detection and concealment:

# 17. Article 21: Enforcement information sharing

## 17.1. *Enforcement information sharing*

17.1.1. -

17.1.1.1. Have you shared enforcement information necessary for the purpose of detection or investigation of illicit trade in tobacco, tobacco products or manufacturing equipment with other Parties to the WHO FCTC?

Yes

# 18. Article 22: Information sharing: confidentiality and protection of information

## 18.1. *Designated national authority for information sharing*

18.1.1. -

18.1.1.1. Do you have a designated national authority to which data referred to in Articles 20, 21, and 24 is supplied?

Yes

18.1.2. Please give the information below on the designated national authority to which data referred to in Articles 20, 21, and 24 is supplied:

18.1.2.1. Name of the national authority

AGENCIA ESTATAL DE ADMINISTRACION TRIBUTARIA

18.1.2.2. First name

18.1.2.3. Last name

18.1.2.4. Title

18.1.2.5. Contact email

## 18.2. *Laws regarding confidentiality and privacy*

18.2.1. -

18.2.1.1. Do you have laws that protect any confidential information that is exchanged with other Parties to the WHO FCTC?

Yes

# 19. Article 23: Assistance and cooperation: training, technical assistance and cooperation in scientific, technical and technological matters

## 19.1. *Technical assistance for the implementation of the Protocol*

19.1.1. -

19.1.1.1. Have you received technical assistance to achieve the objectives of this protocol?

No

19.1.2. From whom did you receive technical assistance?

19.1.2.1. Civil society organization

19.1.2.2. International intergovernmental organization

19.1.2.3. Regional intergovernmental organization

19.1.2.4. Financial institution

19.1.2.5. Development institution

19.1.2.6. Party to the WHO FCTC

19.1.2.7. WHO FCTC Knowledge Hub

19.1.2.8. Convention Secretariat

19.1.2.9. Philanthropic organization

19.1.2.10. Other

19.1.2.11. Please specify

19.1.3. -

19.1.3.1. Have you provided technical assistance to achieve the objectives of this protocol?

No

#### 19.1.4. To whom did you provide technical assistance?

19.1.4.1. Civil society organization

19.1.4.2. International intergovernmental organization

19.1.4.3. Regional intergovernmental organization

19.1.4.4. Financial institution

19.1.4.5. Development institution

19.1.4.6. Party to the WHO FCTC

19.1.4.7. WHO FCTC Knowledge Hub

19.1.4.8. Convention Secretariat

19.1.4.9. Philanthropic organization

19.1.4.10. Other

19.1.4.11. Please specify

## 20. Article 24: Assistance and cooperation: investigation and prosecution of offences

### 20.1. *Engagement with other Parties to the WHO FCTC to investigate illicit trade*

20.1.1. -

20.1.1.1. Has your jurisdiction engaged with other Parties to the WHO FCTC to investigate criminal offences in the illicit trade of tobacco?

Yes

### 20.2. *Coordinating mechanism to exchange information*

20.2.1. -

20.2.1.1. Do the relevant national authorities within your country have a coordinating mechanism to cooperate and exchange information with each other to combat illicit trade in tobacco products?

Yes

20.2.1.2. Parties are invited to share examples of their experiences of their relevant national authorities cooperating with each other through their coordinating mechanism to combat illicit trade in tobacco products (e.g., good practices):

# 21. Article 27: Law enforcement cooperation

## 21.1. *Law enforcement cooperation*

21.1.1. -

21.1.1.1. Has your country established mechanisms to ensure effective law enforcement cooperation with customs, police or other law enforcement agencies from other WHO FCTC Parties?

Yes

21.1.1.2. Has your country cooperated with other WHO FCTC Parties in law enforcement for the purpose of eliminating illicit trade in tobacco products?

Yes

21.1.1.3. Parties are invited to share examples of their experiences of cooperating with other WHO FCTC Parties in law enforcement to eliminate illicit trade in tobacco products (e.g., good practices):

## 22. Article 28: Mutual administrative assistance

### 22.1. *Mutual administrative assistance*

#### 22.1.1. -

22.1.1.1. Has your country provided or made available mutual administrative assistance to other WHO FCTC Parties to ensure proper application of customs and other relevant law in the prevention, detection, investigation, prosecution and combating of illicit trade in tobacco products?

No

22.1.2. Has your country provided or made available to other WHO FCTC Parties any of the below types of information? Please choose the most appropriate response for each of the below.

22.1.2.1. New customs and other enforcement techniques of demonstrated effectiveness

22.1.2.2. New trends, means or methods of engaging in illicit trade in tobacco, tobacco products and manufacturing equipment

22.1.2.3. Goods known to be the subject of illicit trade in tobacco, tobacco products and manufacturing equipment as well as details of description, packaging, transport and storage and methods used in respect of those goods

22.1.2.4. Natural or legal persons known to have committed or to be a party to an offence established in accordance with Article 14

22.1.2.5. Any other data that would assist designated agencies in risk assessment for control and other enforcement purposes

#### 22.1.3. -

22.1.3.1. Parties are invited to share examples of their experiences of providing or making available mutual administrative assistance available to other WHO FCTC Parties to eliminate illicit trade in tobacco products (e.g., good practices):

## 23. Article 29: Mutual legal assistance

### 23.1. *Mutual legal assistance*

23.1.1. -

23.1.1.1. Has your country provided or made available mutual legal assistance to other WHO FCTC Parties for the purpose of investigations, prosecutions, or judicial proceedings in relation to criminal offences established in accordance with Article 14 of this Protocol?

No

23.1.1.2. Parties are invited to share examples of their experiences with making available or providing mutual legal assistance (e.g., good practices):

23.1.2. Which types of mutual legal assistance has your country made available or offered to other WHO FCTC Parties? Please choose the most appropriate response for each of the below.

23.1.2.1. Taking evidence or statements from persons

23.1.2.2. Effecting service of judicial documents

23.1.2.3. Executing searches and seizures, and freezing

23.1.2.4. Examining objects and sites

23.1.2.5. Providing information, evidentiary items and expert evaluations

23.1.2.6. Providing originals or certified copies of relevant documents and records, including government, bank, financial, corporate or business records

23.1.2.7. Identifying or tracing proceeds of crime, property, instrumentalities or other things for evidentiary purposes

23.1.2.8. Facilitating the voluntary appearance of persons in the requesting Party

23.1.2.9. Any other type of assistance

## 24. Articles 30 and 31: Extradition

### 24.1. *Extradition*

24.1.1. -

24.1.1.1. Has your country established measures to ensure extradition for criminal offences under Article 14 of this Protocol or as part of efforts to eliminate illicit trade in tobacco products?

No

24.1.1.2. Has your country extradited any person for criminal offences under Article 14 of this Protocol or as part of efforts to eliminate illicit trade in tobacco products?

No

24.1.1.3. Parties are invited to share examples of cases of any person extradited for criminal offences under Article 14 (e.g., good practices) or as part of efforts to eliminate illicit trade in tobacco products:

## 25. Technical assistance needed and barriers and challenges to implementation

### 25.1. *Benefit from technical assistance to implement the Protocol*

25.1.1. -

25.1.1.1. Could you benefit from any technical assistance to help implement the Protocol?

No

25.1.1.2. Please describe the technical assistance you could benefit from to help implement the Protocol:

### 25.2. *Constraints or barriers*

25.2.1. -

25.2.1.1. Have you faced any constraints or barriers in implementing the Protocol?

No

25.2.1.2. What constraints or barriers have you faced in implementing the Protocol?

25.2.1.3. Have you been able to overcome these constraints or barriers to implementing the Protocol?

25.2.1.4. Please describe how you have overcome these constraints or barriers to implementing the Protocol:

### 25.3. *Suggestions on the reporting instrument*

25.3.1. -

25.3.1.1. Please provide any suggestions for further development and revision of the reporting instrument:

## 26. User Manual of the online reporting platform (FCTCData)

*[User Manual of the online reporting platform \(FCTCData\)](https://fctc.who.int/resources/publications/m/item/online-reporting-platform-(fctcdata)-user-manual)*