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**Tobacco Control Rules and Regulations
2011**

The Tobacco Control Rules and Regulations 2011

In exercise of the powers granted by section 57 of the Tobacco Control Act 2010 the Tobacco Control Board hereby frames and adopts the Tobacco Control Rules and Regulations 2011 for effective implementation of the Act as follows:

Title, extent and commencement

1. This Rules and Regulations shall:
 - a. Be called the Tobacco Control Rules and Regulations 2011;
 - b. Extend to the whole of the Kingdom of Bhutan; and
 - c. Come into force on the 2nd June, 2011.

Repeal

2. This Rules and Regulations shall repeal any notification, circular, order or any other government directives issued after the enactment of the Act.

Interpretation

3. The power to interpret this Rules and Regulations shall vest with the Board who may issue such instruction and clarification as may be necessary to give effect and implement the provisions of this Rules and Regulations.

Non-smoking areas

4. Non-smoking areas shall be as identified under section 3 of the Act and other public place or area as may be declared by the Board.

Powers and functions of the person-in-charge

5. The person-in-charge of hotel/motel, guesthouse, inn, and lodging and recreation center as per section 9 of the Act shall designate smoking area. The person-in-charge may declare the entire premise as a non-smoking area.
6. The smoking area of the hotel/motel, guesthouse, inn, lodging and recreation center shall:
 - a) Have proper ventilation; and
 - b) Display notice or sign indicating that it's a smoking room/space/ floor.

7. The person-in-charge of the non-smoking area shall:
 - a. Display notice/sign/symbol indicating smoking is prohibited in the area;
 - b. Ensure that the displayed notice is legible and visible;
 - c. Ensure that the notice is written in both Dzongkha and English and is displayed in a prominent place; and
 - d. Brief the employee to ensure that a person does not smoke in the non-smoking area.
8. The person-in-charge shall request a person to refrain from smoking, if a person is found smoking in the non-smoking area. If the offending person continues to smoke, the person-in-charge shall demand the offender to leave the place or transport.
9. If the offender declines to leave or stop smoking, the person-in-charge shall report the matter immediately to an authorized officer or law enforcement officer including the Royal Bhutan Police.

Permissible quantity for import

10. A person may import tobacco or tobacco product for personal consumption, as per the following maximum quantity per month, at a time:
 - a. 200 sticks of cigarette/*bidi*; or
 - b. 30 pieces of cigar; or
 - c. 150 grams of other tobacco and tobacco product.
11. A person shall be allowed to import only one tobacco or tobacco product at a time under Rule 10.
12. A proof or receipt of tax payment under section 13 of the Act shall be valid only for one month from the date of payment of tax.

Authorized port of entry

13. A person shall import tobacco and tobacco product only through the port of entry identified under Annexure A. The Board may revise the list of authorized port of entry under Annexure A from time to time as per the government requirement.

Revision of permissible quantity

14. The Board may revise the permissible quantity of tobacco and tobacco product from time to

time and notify the general public.

Importation on behalf of another person

15. A person shall not import tobacco and tobacco product on behalf of another person.

Payment of taxes for personal consumption for import from India

16. A person importing tobacco and tobacco products from India for personal consumption shall pay 100% Sales Tax and at such rate as may be revised by the Board from time to time.

Payment of taxes for personal consumption for import from countries other than India

17. A person importing tobacco and tobacco product from countries other than India for personal consumption shall pay 100 percent sales tax and 100 percent customs duty and at such rate as may be revised by the Board from time to time.

Importation of tobacco and tobacco product by diplomat or consular

18. Notwithstanding anything contained in the Sales Tax, Customs and Excise Rules & Regulations 2000, a diplomat or consular may import tobacco and tobacco product twice the permissible quantity under Rule 10 for personal consumption.

19. A diplomat or consular shall be permitted to import only one product at a time.

20. A diplomat or consular shall be exempted from payment of sales tax and customs duty.

Importer's identification

21. At the time of declaration of tobacco and tobacco product, a person shall produce an Identity Card (Citizenship card, Passport, Voter Photo Identity Card) or other relevant document issued by his/her country.

Import record

22. The Department of Revenue and Customs shall maintain a record of an importer, date of importation, and quantity of tobacco and tobacco product imported and such record shall be made accessible at all entry points of Bhutan.

Confiscation of excess tobacco and tobacco product

23. If a person declare(s) tobacco and tobacco products in excess of the permissible quantity, the Department of Revenue and Customs shall confiscate the excess tobacco and tobacco product at the authorized port of entry and the confiscated products shall be forwarded to BNCA for disposal in keeping with Rule 67 to 70 of this Rule.

Proof of tax payment

24. In accordance with section 14 of the Act, any person found in possession of tobacco and tobacco product for personal consumption in the area specified under section 3 of the Act or any other place declared by the Board shall, on demand by an authorized officer or law enforcement officer, provide proof of tax and duty payment.
25. Notwithstanding Rule 24, if a person has genuinely displaced the receipt or proof of payment of tax, he/she is required to provide relevant document produced at the authorized port of entry through which he/she has imported the tobacco and tobacco product. The authorized officer shall then verify if the person has imported tobacco and tobacco product after declaration.

Prohibited tobacco and tobacco product

26. A person shall not import tobacco and tobacco product even with declaration or payment of duty if the tobacco and tobacco product:
- (a) Does not show the country of origin and health warning on the tobacco and tobacco product;
 - (b) Does not show printed label displaying information or relevant constituent and emission; or
 - (c) Promotes a tobacco product by any means that is false, misleading, deceptive or likely to create an erroneous impression about its characteristics, health effect, hazard or emission or any other indication that creates a false impression that a particular tobacco product is less harmful than other tobacco product.

Submission of quarterly report

27. The Department of Revenue and Customs shall submit quarterly report on the import of tobacco and tobacco product for personal consumption to Bhutan Narcotic Control Agency.

Importation by a minor

28. A minor shall not import any tobacco and tobacco product even for personal consumption.

Tobacco dependence and cessation measure

29. The method/strategy of cessation of tobacco use may also be incorporated into the existing curriculum/programme for medical and health trainees/workers as per the guideline which may be issued/framed by the Ministry of Health.

30. As per section 23 of the Act, the Tobacco Control Office and Ministry of Health shall:

- a. Incorporate tobacco cessation service into the primary health-care service;
- b. Establish easily accessible and free quit-lines service; and
- c. Make Accessibility of low-cost pharmacological therapy.

31. The Tobacco Control Office through Demand and Supply Reduction Committee may but not limited to:

- a. Incorporate diagnosis and treatment of tobacco dependence and counseling services into national health and education programme, plans and strategy and develop appropriate and comprehensive guideline;
- b. Assist in building capacity and collaborate with key stakeholder, namely,- health-care worker, educator, youth worker and nongovernmental organization to strengthen tobacco cessation activities through behavioral and pharmaceutical interventions, advice and counseling based on scientific evidence and best practice;
- c. Dissemination and implementation plan, highlighting the importance of all service providers within or outside the health-care sector by setting an example of not using tobacco. The plan should be periodically reviewed and updated in light of developing scientific evidence; and
- d. Review and revision of the guideline periodically to ensure that they continue to provide effective guidance in implementation of the cessation program and strategy.

Authorized officer

32. The Board shall identify authorized officer, in consultation with the head of the following agencies:
- a. The Department of Forest and Park Services, Ministry of Agriculture and Forest;
 - b. The Bhutan Agriculture and Food Regulatory Authority, Ministry of Agriculture and Forest;
 - c. The Department of Trade, Ministry Economic Affairs;
 - d. The Department of Revenue and Customs, Ministry of Finance;
 - e. The Road Safety and Transport Authority, Ministry of Information and Communications;
 - f. The Bhutan InfoComm and Media Authority;
 - g. The Royal Bhutan Police;
 - h. The Bhutan Narcotic Control Agency; and
 - i. The Security Force of the Government.

Department of Forest and Park Services

33. The Department of Forest and Park Services, Ministry of Agriculture and Forest, shall:
- a. Prohibit cultivation and harvesting of tobacco and tobacco product in any forest areas; and
 - b. Check any vehicle/conveyance carrying tobacco plant and its product.

Bhutan Agriculture and Food Regulatory Authority

34. The Bhutan Agriculture and Food Regulatory Authority, Ministry of Agriculture and Forest shall:
- a. Inspect any hotel, motel, inn, lodging, restaurant to implement section 3 of the Act; and
 - b. Check any vehicle/conveyance at entry point for tobacco or tobacco product.

Department of Trade

35. In addition to section 34 of the Act, the Department of Trade, Ministry of Economic Affairs shall, at any reasonable time, in accordance with laws enter and inspect any individual, shop, vendor, market, shopping mall, supermarket, factory, hotel, motel, inn, lodging, restaurant, business center any other commercial center where he/she believe tobacco and any tobacco products are manufactured, prepared, packaged, stored for distribution or sale.

Department of Revenue and Customs

36. In addition to section 35 of the Act, the Department of Revenue and Customs, Ministry of Finance shall:
- (a) Impose tax on the permissible quantity on tobacco and tobacco product imported;
 - (b) Ensure that tobacco and tobacco product purported to be imported fulfill the requirement under Rule 26;
 - (c) Impose tax in accordance with Rule 16 and Rule 17; and
 - (d) Confiscate tobacco and tobacco product in accordance with Rule 23 and 84.

Road Safety and Transport Authority

37. In addition to section 40 of the Act, the Road Safety and Transport Authority, Ministry of Information and Communications shall ensure that “no-smoking” sign is displayed as prescribed under Rule 6 and 7 in all public transportation.

Bhutan InfoComm and Media Authority

38. The Bhutan InfoComm and Media Authority shall implement sections 18, 19 and 53 of the Act.
39. The Bhutan InfoComm and Media Authority, at any reasonable time, shall enter:
- a. Any entertainment center licensed by the BICMA where tobacco and tobacco product is advertised; and
 - b. Any entertainment center under section 3 of the Act where smoking is not allowed.

Royal Bhutan Police

40. In addition to section 38 of the Act, the Royal Bhutan Police shall:
- a. At any reasonable time, in accordance with the laws, enter and inspect any place where he/she believes tobacco and tobacco product is manufactured, prepared, packaged, stored for distribution or for sale; any individual, shop, vendor, market, shopping mall, supermarket, factory, hotel, motel, inn, lodging, restaurant, business center or any other place where he believes tobacco and any tobacco products are sold;
 - b. At any reasonable time enter any place with a search warrant that he/she believes contains/store tobacco and any tobacco product;

- c. At any check point open and examine any container or package that he/she believes contains tobacco and any tobacco product;
- d. At any reasonable time stop any person with the possession of tobacco and tobacco product and demand for proof of tax and duty payment;
- e. Stop or detain any vehicle/conveyance in which the Royal Bhutan Police believes that any tobacco product is being conveyed/imported;
- f. Detain and seize tobacco product for such time as may be necessary or as recommended by the Board;
- g. At any reasonable time enter any place where any advertisement of the tobacco and tobacco product has been made or is being made;
- h. At any reasonable time enter any place in section 3 of the Act where smoking is not allowed;
- i. Assist an authorized officer of the relevant agency in execution of his/her duty as per section 206 of the Royal Bhutan Police Act;
- j. Take custody of a person arrested or detained by any other authorized official of the relevant agency and keep that person under the Police custody in accordance with section 207 of the Royal Bhutan Police Act; and
- k. Assist the relevant agency to complete required legal formality as per section 207 of the Royal Bhutan Police Act.

Security Force

41. The Security Force shall:

- a. Check vehicle/conveyance governed by the Security Rules at the authorized port of entry if there is suspicion that the vehicle is carrying tobacco and tobacco product;
- b. Implement the provisions of the Act in all the premises/areas under the security forces;
- c. Assist in apprehending any person found smuggling tobacco and tobacco product across the border; and
- d. Implement the provisions of the Act to any uniformed person governed by the Security Rules.

Authorized Officer of the Bhutan Narcotic Control Agency

42. The Authorized Officer of Bhutan Narcotic Control Agency shall:
- a. Coordinate the law enforcement agency and its authorized officer for carrying out the duty as per the provisions of the Act; and
 - b. Organize and coordinate regular joint inspection whenever necessary.

Authority of authorized officer

43. The authorized officer may exercise the power conferred under section 43 of the Act, while carrying out his/her function.

Complaint

44. Any person who witnesses the commission of an offence under the provision of the Act and the Rules and Regulation, may lodge a written complaint in person to a relevant agency or an authorized officer including the Bhutan Narcotic Control Agency, the Royal Bhutan Police, the Department of Trade, the Department of Revenue and Customs, the Road Safety and Transport Authority, the Bhutan Agriculture and Food Regulatory Authority, the Bhutan InfoComm and Media Authority and Department of Forest and Park Services.

Anonymous complaint

45. An authorized officer or the relevant agency shall not act on an anonymous complaint.

Investigation

46. If any of the relevant agency suspects or notices commission of an offence under the provisions of the Act and the Rules, that agency shall immediately investigate the case.
47. Notwithstanding Rule 46, if a person is arrested under Rule 46, he/she shall be handed over to the Royal Bhutan Police in accordance with section 207 of the Royal Bhutan Police Act.

Procedure for search and seizure

48. An authorized officer shall exercise power of search and seizure in accordance with section 45 of the Act and relevant provision of the Civil and Criminal Procedure Code of Bhutan.

Search of vehicle/aircraft/vessel/conveyance without warrant

49. An authorized officer shall search vehicle/aircraft/vessel/conveyance without search warrant in accordance with sections 176 and 178 of the Civil and Criminal Procedure Code.

Search of other premises

50. An authorized officer shall obtain search warrant from the court to conduct search of any other premises not covered by Rule 49.
51. Upon arrest of a suspect, the authorized officer or the relevant agency, with information to the Bhutan Narcotic Control Agency, shall handover the suspect to the Royal Bhutan Police for detention.
52. The Royal Bhutan Police shall produce the person so detained under Rule 51 before the court in accordance with the Civil and Criminal Procedure Code.

Seizure Memo

53. The authorized officer shall send a copy of the seizure memo to the Tobacco Control Office within seven working days from the date of seizure.
54. The authorized officer shall issue a seizure memo as per the format given in Annexure B, immediately upon seizure of the tobacco and tobacco product except for the tobacco and tobacco product seized by the custom official at the entry point where custom officials will use their own seizure memo.
55. If a team of law enforcement officer carries out the search and seizure, the team leader shall sign the seizure memo. All seizure memos shall be in quadruplicate copies.

Prosecution

56. The Royal Bhutan Police or the relevant agency shall investigate the case as per Rule 46, thereafter request the Office of the Attorney General to prosecute as per the laws.

Search, Seizure, arrest and investigation of a diplomat or consular

57. A diplomatic or a consular with an official document shall enjoy person inviolability and shall not be liable to any form of arrest, detention or investigation or inspection of personal baggage.
58. Notwithstanding Rule 57, if there is credible doubt or suspicion that a diplomat or consular is importing tobacco and tobacco product beyond the permissible quantity under Rule 18 at the port of entry, his or her personal baggage shall be subject to inspection only, in the presence of the diplomatic/Consular agent or of his authorized representative.

Retention of seized tobacco or tobacco product

59. The investigating agency/prosecution shall keep the seized tobacco or tobacco product until the judgment of the court has become final and binding as per sections 96.4 and 96.5 of the Civil and Criminal Procedure Code.
60. After the judgment of the court has become final and binding, the tobacco or tobacco product shall be disposed off as per Rule 67 to Rule 70.

Collection of fine

61. Any relevant agency or authorized officer shall impose fine as per the provisions of the Act and the Rules, and shall issue a money revenue receipt to the offender.
62. If an offender is not able to pay fine immediately upon being caught, the offender shall pay the fine within 24 hours to the law enforcement agency.
63. If an offender refuses to pay fine as required by the Act or the Rules, he/she shall be required to provide his/her detail including ID card number.
64. If the Offender refuses to provide the details, he/she shall be handed over to the Royal Bhutan Police and fine shall be imposed through the court of law.
65. The fines collected under Rule 61 shall be deposited into the revenue account of respective/relevant agency within the next working day.
66. The Ministry of Finance shall issue Revenue Money Receipt to the Bhutan Narcotic Control Agency, who shall in turn distribute it to the relevant agency or an authorized officer.

Disposal of tobacco and tobacco product

67. There shall be a Disposal Committee, consisting of:
 - a. One authorized officer of the Bhutan Narcotic Control Agency;
 - b. One authorized officer from the Department of Revenue and Customs; and
 - c. One representative from the Royal Bhutan Police.
68. The tobacco product confiscated/seized by the authorized officer shall be disposed off by the Disposal Committee in line with the national disposal guideline or any other guideline as may be agreed between the Bhutan Narcotic Control Agency and the National Environment Commission.

69. The Committee shall ensure that disposal of tobacco and tobacco product does not cause harm to the society or environment by using available technology or method.
70. The Committee shall record the detail of tobacco and tobacco products destroyed or disposed as per Annexure C

Demand and Supply Reduction Committee

71. There shall be a Demand and Supply Reduction Committee comprising of the following members which may be revised from time to time:
 - a) Chairperson, the Executive Director, Bhutan Narcotic Control Agency, Ex-officio;
 - b) Chief Environment Officer, Ex-officio, Thromde;
 - c) Chief Trade Officer, Ex-officio, Internal Trade Division, Department of Trade, Ministry of Economic Affairs;
 - d) Collector, Customs and Excise Section, Department of Revenue and Customs, Ministry of Finance;
 - e) Chief Program Officer, ex-officio, Bureau of Law and Order, Ministry of Home and Cultural Affairs;
 - f) Chief Program Officer, Non Communicable Diseases(NCD), Department of Public Health, MoH;
 - g) Chief, Registration and Licensing, Road Safety and Transport Authority, Ministry of Information and Communication, *ex-officio*;
 - h) A member from Department of Forest, Ministry of Agriculture and Forest;
 - i) Chief Program Officer, School Programme Division, Department of School Education, Ministry of Education;
 - j) A representative from the Security Forces;
 - k) Deputy Chief of Police, Crime and Operation, Royal Bhutan Police, Ex-officio;
 - l) Chief Information and Media Officer, Media Division, Bhutan Information Communications and Media Authority;
 - m) Member from relevant Civil Society Organizations, nominated by the Civil Society Organization Office; and
 - n) Tobacco Control Officer, BNCA as member secretary.

Meeting of the Committee

72. The Committee shall meet at least thrice a year, and hold one such meeting prior to each Board meeting and additional meeting may be convened as and when required.
73. The secretariat shall plan, coordinate, organize and record minutes of the meeting.
74. The minutes of each meeting shall be dated and signed by the Chairperson within seven working days.
75. In the absence of the Chairperson, the committee shall elect a senior member as the officiating Chairperson.

Quorum

76. The presence of not less than two-third of the total number of members shall constitute a quorum for a meeting of the Committee.

Functions of the Committee

77. The function of the Committee is to:
 - a. Advise and guide the Board in implementing the Act and the regulation, strategy and action plan;
 - b. Assist the Tobacco Control Office to develop, implement and monitor the tobacco control activities in coordination agencies and individuals under the guidance of the Board;
 - c. Assist the Tobacco Control Office to develop guideline and standard for tobacco control under the guidance of Board;
 - d. Assist the Tobacco Control Office to acquire information from all relevant agencies relating to the implementation or enforcement of the provisions of this Act;
 - e. Assist the Tobacco Control Office to develop training material and conduct training of a trainer for law enforcement personnel, health worker, media, government service personnel, employer and employee in the private sector;
 - f. Assist the law enforcement agency in promoting contact details for public complaint, comment and notification; and

- g. Assist the Tobacco Control Office to cooperate in regional and international intergovernmental organization and financial and development institution for technical and financial assistance on research, surveillance and exchange of information.

Responsibility of the Chairperson

78. The Chairperson of the Committee shall:

- a. Be responsible for regular convening of Committee meeting; and
- b. Sign the minutes and report the decision of the Committee to the Board.

Responsibility of Member-Secretary

79. The member secretary shall:

- a. Prepare agenda;
- b. Coordinate Meeting;
- c. Record and circulate minutes of the Meeting; and
- d. Coordinate and follow up on Committee decision.

OFFENCE AND PENALTY

- 80. A person smoking in any non-smoking area shall be imposed a fine of Nu.500 (Ngultrum Five Hundred) per incident as per section 48 of the Act and shall produce proof of payment of import duty and tax.
- 81. If a person-in-charge fails to comply with Rule 5, 6 and section 49 of the Act, he/she shall be imposed a fine of Nu. 10,000/- (Ten Thousand Ngultrums) per incident.
- 82. If a person engages in sale of tobacco and tobacco product in another person's business license, he/she shall be prosecuted in accordance with provisions of the Act, and the license of that business firm shall be suspended for a period of 3 months to 1 year by the relevant agency of the Government.
- 83. If a tobacco and tobacco product fails to fulfill requirement under sections 15 or 16 or 17 of the Act, import shall be prohibited. The Board shall notify the public that import of such tobacco and tobacco product is prohibited unless the required condition is fulfilled.

84. At the time of declaration at the port of entry, if the tobacco and tobacco product does not fulfill the requirement under Rule 83, the Department of Revenue and Customs shall confiscate the tobacco and tobacco product.
85. At the time of declaration of the tobacco and tobacco product, if a person is in possession of more than the permissible quantity, the Department of Revenue and Customs shall confiscate the excess tobacco and tobacco product.
86. If a person tries to bring permissible quantity of tobacco and tobacco product without declaring at the authorized port of entry, the tobacco and tobacco product shall be confiscated and the person shall be warned in writing.
87. If a person tries to bring permissible quantity of tobacco and tobacco product without declaring at the authorized port of entry for the second time and thereafter, the tobacco or tobacco product shall be confiscated and the person shall be imposed a fine of minimum daily wage rate of one year .
88. If a person tries to bring more than the permissible quantity of tobacco and tobacco product without declaring at the authorized port of entry, the person shall be charged as per section 54 of the Act.
89. If a person imports tobacco and tobacco product on behalf of another person in violation of Rule 15, the tobacco and tobacco product shall be confiscated at the port of entry by the Department of Revenue and Customs.
90. If a person is in possession of permissible quantity of tobacco and tobacco product, which is brought into the country without payment of tax for personal consumption, the person shall be imposed a fine of Nu. 10,000/- and the tobacco and tobacco product shall be confiscated.
91. If a person is in possession of more than the permissible quantity of tobacco and tobacco product, which is brought into the country without payment of tax, the person shall be charged as per section 54 of the Act.
92. If a person violates section 11(a), (b) and (c) of the Act, he/she shall be charged as per the provisions of the Act, irrespective of the quantity of tobacco and tobacco product.

93. If a minor attempts to import tobacco and tobacco product at the authorized port of entry, the authorized officer shall confiscate the tobacco or tobacco product.
94. If a minor is caught:
- (a) With possession of tobacco and tobacco product within the permissible quantity for personal consumption, the guardian or parent shall be fined Nu. 10,000/- and the tobacco or tobacco product shall be confiscated; and
 - (b) Smoking in non-smoking area, the guardian or parent shall be imposed a fine of Nu. 500/- and the tobacco or tobacco product shall be confiscated.
95. Notwithstanding Rule 92(a), if a minor is caught with possession of tobacco and tobacco product more than the permissible quantity, he/she shall be charged for smuggling in accordance with section 52 of the Act.
96. If a person violates section 18(a)(b)(c)(d)(e)(f) or (g) of the Act, he/she shall be imposed a fine ranging from Nu.1000 (One Thousand) to Nu.36,000 (Ngultrum Thirty Six Thousand).
97. If a tobacco and tobacco product within the permissible quantity is found in a public transport/ vehicle/ conveyance, and if the ownership of the tobacco and tobacco product cannot be determined, the tobacco or tobacco product shall be confiscated and the concerned driver shall be given a warning.
98. If a tobacco and tobacco product within the permissible quantity is found in a private transport/ vehicle/conveyance, and if the ownership of the tobacco and tobacco product cannot be determined, the owner or the driver of the transport/ vehicle/conveyance shall be fined Nu. 10000 (ten thousand) and shall be given a warning.
99. If a person is in possession of the tobacco and tobacco product within the permissible quantity after expiry of the validity of the receipt under Rule 12, the person shall be imposed fine of Nu. 10,000/- and the tobacco and the tobacco product shall be confiscated.

Amendment

100. The Board may amend the Rules and Regulations.

Definition

101. For the purpose of this Rules and Regulations, the words and terms used in this Rules and Regulations are defined below:

- a) **“Act”** means the Tobacco Control Act of Bhutan 2010;
- b) **“Board”** means the Tobacco Control Board;
- c) **“Distribution”** means supply of tobacco and tobacco product for monetary gain or by way of samples for promotion of product, whether free or otherwise;
- d) **“Fourth Degree”** means grading of an offence as defined in the Penal Code of Bhutan;
- e) **“Minor”** means any person who is under 18 years of age;
- f) **“Misdemeanor”** means grading of an offence as defined in Penal Code of Bhutan;
- g) **“Rule”** refers to this Tobacco Control Rules and Regulation framed by the Board.
- h) **“Security forces”** means uniformed personnel designated by the Royal Bhutan Army and Royal Body Guards empowered to implement any Act, Rules and Regulations under the purview of RBA and RBG including imposing fines, checking vehicle, search and arrest and detention of a person in violation of laws of the land in Bhutan under their jurisdiction;
- i) **“Smuggling”** refers to an offence as defined in the Penal Code of Bhutan.
- j) **“Source”** means the place or person from whom a person obtains tobacco or tobacco product in Bhutan. For the purpose of this definition, foreign country shall not be treated as source.
- k) **“Vehicle/conveyance”** refers to any mode of transport.

Annexure A: Authorized Port of Entry

1. Paro Airport, Regional Revenue and Customs Office
2. Phuentsholing , Regional Revenue and Customs Office
3. Samtse, Regional Revenue and Customs Office
4. Gelephu, Regional Revenue and Customs Office
5. Samdrupjongkhar , Regional Revenue and Customs Office
6. Nganglam, Regional Revenue and Customs Office

Seizure Memo

Annexure B

No.

**Tobacco Control Board
Seizure Memo**

Date:

Sl. no	Type of tobacco	Brand Name	Unit	Quantity	Value	Origin of the product
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Seized by.....

Seized From

CID no.....

Trade License No:.....

Designation.....

Trade License type.....

Agency.....

Present Address.....

Signature.....

.....

Contact no.....

Signature.....

Witness.....

CID.....

Present Address.....

Contact no.....

Signature.....

Time and Place of Seizure.....

Disposal Record Form

Annexure C

Tobacco Control Board

No.

Disposal Record Form [Rule] .. section 46

Sl. no	Type of tobacco	Brand Name	Unit	Quantity	Remarks
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Disposed by:

- 1) Name, Agency and Signature
- 2) Name, Agency and Signature
- 3) Name, Agency and Signature
- 4) Name, Agency and Signature
- 5) Name, Agency and Signature

Name, Agency and Signature of the Disposal Coordinator

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