



Agencia Tributaria

TRIBUNAL PRUEBAS SELECTIVAS
AL CUERPO SUPERIOR DE VIGILANCIA ADUANERA

**PRIMERA PARTE DEL TERCER EJERCICIO.
EXAMEN IDIOMAS. PROMOCIÓN INTERNA.
15 DE OCTUBRE DE 2021**

DIRECTIVE 2014/40/EU OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 3 April 2014

on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC

Article 1

Subject matter

The objective of this Directive is to approximate the laws, regulations and administrative provisions of the Member States concerning:

- (a) the ingredients and emissions of tobacco products and related reporting obligations, including the maximum emission levels for tar, nicotine and carbon monoxide for cigarettes;
- (b) certain aspects of the labelling and packaging of tobacco products including the health warnings to appear on unit packets of tobacco products and any outside packaging as well as traceability and security features that are applied to tobacco products to ensure their compliance with this Directive;
- (c) the prohibition on the placing on the market of tobacco for oral use;
- (d) cross-border distance sales of tobacco products;
- (e) the obligation to submit a notification of novel tobacco products;
- (f) the placing on the market and the labelling of certain products, which are related to tobacco products, namely electronic cigarettes and refill containers, and herbal products for smoking;



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in order to facilitate the smooth functioning of the internal market for tobacco and related products, taking as a base a high level of protection of human health, especially for young people, and to meet the obligations of the Union under the WHO Framework Convention for Tobacco Control.

CHAPTER II

Labelling and packaging

Article 8

General provisions

1. Each unit packet of a tobacco product and any outside packaging shall carry the health warnings provided for in this Chapter in the official language or languages of the Member State where the product is placed on the market.
2. Health warnings shall cover the entire surface of the unit packet or outside packaging that is reserved for them and they shall not be commented on, paraphrased or referred to in any form.
3. Member States shall ensure that the health warnings on a unit packet and any outside packaging are irremovably printed, indelible and fully visible, including not being partially or totally hidden or interrupted by tax stamps, price marks, security features, wrappers, jackets, boxes, or other items, when tobacco products are placed on the market. On unit packets of tobacco products other than cigarettes and roll-your-own tobacco in pouches, the health warnings may be affixed by means of stickers, provided that such stickers are irremovable. The health warnings shall remain intact when opening the unit packet other than packets with a flip-top lid, where the health warnings may be split when opening the packet, but only in a manner that ensures the graphical integrity and visibility of the text, photographs and cessation information.
4. The health warnings shall in no way hide or interrupt the tax stamps, price marks, tracking and tracing marks, or security features on unit packets.
5. The dimensions of the health warnings provided for in Articles 9, 10, 11 and 12 shall be calculated in relation to the surface concerned when the packet is closed.



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6. Health warnings shall be surrounded by a black border of a width of 1 mm inside the surface area that is reserved for these warnings, except for health warnings pursuant to Article 11.

7. When adapting a health warning pursuant to Articles 9(5), 10(3) and 12(3), the Commission shall ensure that it is factual or that Member States shall have a choice of two warnings, one of which is factual.

8. Images of unit packets and any outside packaging targeting consumers in the Union shall comply with the provisions of this chapter.

Article 18

Cross-border distance sales of tobacco products

1. Member States may prohibit cross-border distance sales of tobacco products to consumers. Member States shall cooperate to prevent such sales. Retail outlets engaging in cross-border distance sales of tobacco products may not supply such products to consumers in Member States where such sales have been prohibited. Member States which do not prohibit such sales shall require retail outlets intending to engage in cross-border distance sales to consumers located in the Union to register with the competent authorities in the Member State, where the retail outlet is established, and in the Member State, where the actual or potential consumers are located. Retail outlets established outside the Union shall be required to register with the competent authorities in the Member State where the actual or potential consumers are located. All retail outlets intending to engage in cross-border distance sales shall submit at least the following information to the competent authorities when registering:

(a) name or corporate name and permanent address of the place of activity from where the tobacco products will be supplied;

(b) the starting date of the activity of offering tobacco products for cross-border distance sales to consumers by means of Information Society services, as defined in point 2 of Article 1 of Directive 98/34/EC;

(c) the address of the website or websites used for that purpose and all relevant information necessary to identify the website.



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2. The competent authorities of the Member States shall ensure that consumers have access to the list of all retail outlets registered with them. When making that list available, Member States shall ensure that the rules and safeguards laid down in Directive 95/46/EC are complied with. Retail outlets may only start placing tobacco products on the market via cross-border distance sales when they have received confirmation of their registration with the relevant competent authority.

3. The Member States of destination of tobacco products sold via cross-border distance sales may require that the supplying retail outlet nominates a natural person to be responsible for verifying — before the tobacco products reach the consumer — that they comply with the national provisions adopted pursuant to this Directive in the Member State of destination, if such verification is necessary in order to ensure compliance and facilitate enforcement.

4. Retail outlets engaged in cross-border distance sales shall operate an age verification system, which verifies, at the time of sale, that the purchasing consumer complies with minimum age requirements provided for under the national law of the Member State of destination. The retail outlet or natural person nominated pursuant to paragraph 3 shall provide to the competent authorities of that Member State a description of the details and functioning of the age verification system.