

106/2004 Coll.

ACT

Of: 3 February 2004

on Excise Duty on Tobacco Products

As amended by: Act No. 556/2004 Coll., Act No. 631/2004 Coll., Act No. 533/2005 Coll., Act No. 610/2005 Coll., Act No. 547/2007 Coll., Act No. 378/2008 Coll., Act No. 465/2008 Coll., Act No. 378/2008 Coll., Act No. 305/2009 Coll., Act No. 477/2009 Coll., Act No. 491/2010 Coll., Act No. 546/2011 Coll., Act No. 288/2012 Coll., Act No. 547/2011 Coll., Act No. 381/2013 Coll., Act No. 218/2014 Coll., Act No. 323/2014 Coll., Act No. 54/2015 Coll., Act No. 130/2015 Coll., Act No. 241/2015 Coll., Act No. 360/2015 Coll., Act No. 296/2016 Coll.

Act No. 360/2015 Coll. is in effect as of the date of application of all articles of the Regulation of the European Parliament and Council (EU) No. 952/2013 of 9 October 2013 laying down the Union Customs Code

The National Council of the Slovak Republic adopted the following Act:

Article 1 **Subject-matter**

This Act regulates the taxation of tobacco products by excise duty (hereinafter referred to as the “excise duty”, “duty” or “tax”) within the tax territory.

Article 2 **Definitions**

- (1) For the purposes of this Act
- a) the tax territory means the territory of the Slovak Republic;
 - b) the territory of the European Union (hereinafter referred to as the “Union”) means the territory of the Union Member States according to a separate regulation^{1a)} except for the territory of the Island of Heligoland and the Büsingen territory in the Federal Republic of Germany, the Livigno, Campione d’Italia territories and the Italian inland waters of Lake Lugano in the Republic of Italy, the territories of Ceuta, Melilla and the Canary Islands in the Kingdom of Spain, the territories of France as specified in a separate regulation,^{1aaa)} the territory of the Åland Islands and the British Channel Islands and except for territories specified in a separate regulation,^{1aa)}
 - c) a Member State means the territory of a Union Member State with the exception of the territories specified under (b);
 - d) the territory of third countries means the territory which is not a territory of the Union;
 - e) a tax warehouse means a place where, based on an authorisation for the operation of a tax warehouse, tobacco products under a duty suspension arrangement are produced, processed, stored, received or dispatched;
 - f) the warehouse keeper means a person which, in the course of business, within a authorisation to operate a tax warehouse produces, processes, stores, receives or dispatches tobacco products under a duty suspension arrangement;
 - g) the duty suspension arrangement means a duty arrangement where the excise duty becomes chargeable on the date that the tobacco products are released for free circulation; *the duty suspension arrangement shall not apply to tobacco products placed under a special customs regime,^{1b)} as well as to the temporary warehousing,*
 - h) authorised consignee means a person which is not a warehouse keeper and is authorised, in the course of business, to repeatedly or occasionally receive tobacco products under a duty suspension arrangement from another Member State, not being allowed to store or dispatch the tobacco products under a duty suspension arrangement;
 - i) the release of tobacco products for free circulation means

1. any removal of tobacco products from the duty suspension arrangement;
2. any production of tobacco products outside of a duty suspension arrangement;
3. any importation of tobacco products which is not followed up by a duty suspension arrangement;
4. any disposal of tobacco products outside of a duty suspension arrangement which were not demonstrably taxed, the origin or manner of acquisition of which cannot be proved in accordance with this Act by the person which disposes or disposed of such tobacco products, irrespective of whether that person disposes or disposed of such tobacco products as its own;
- j) business means activities performed within the tax territory in accordance with a separate regulation¹⁾ and the same or similar activities performed in other Member States in accordance with the laws and regulations of those Member States;
- k) affiliated persons means persons of which one, directly or indirectly, owns at least a 25% share in the registered capital or of the voting rights of another person; if one person has such a share in several persons, all of them are deemed to be affiliated;
- l) personally related persons
 1. a natural person and legal entity, if this natural person or a person close to them²⁾ has, directly or indirectly, a controlling influence on the management or control of this legal person, or
 2. legal persons, if the same person or a person close to it has, directly or indirectly, a controlling influence on the management or control of these legal persons,²⁾
- m) controlling influence means the right of a natural person to make individual decisions as a management body or controlling body of the legal person, or to prevent a decision of the management body or controlling body of the legal person by failure to act;
- n) registered consignee means a person that is not a warehouse keeper and is authorised, in the course of business, to dispatch tobacco products under a duty suspension arrangement upon their release for free circulation,^{2aa)} not being allowed to receive or store the tobacco products under a duty suspension arrangement.

(2) For the purposes of this Act, transactions made with the Principality of Monaco shall be deemed to be transactions made with the French Republic, transactions made with Jungholz and Mittelberg (Kleines Walsertal) shall be deemed to be transactions made with the Federal Republic of Germany, transactions made with the Isle of Man shall be deemed to be transactions made with the United Kingdom of Great Britain and Northern Ireland, transactions made with the Republic of San Marino shall be deemed to be transactions made with the Republic of Italy and transactions made with Akrotiri and Dhekelia, overseas territories of the United Kingdom of Great Britain and Northern Ireland, shall be deemed to be transactions made with the Republic of Cyprus.

Article 3

Tax administration

Tax administration shall be performed by the tax office having local jurisdiction pursuant to a separate regulation.^{2aaa)} The tax office having local jurisdiction over a natural person without permanent residence^{2aab)} in the territory of the Slovak Republic which fails to prove, in accordance with this Act, the origin or manner of acquisition of tobacco products found to be, or to have been, located on its premises, irrespective of whether that person disposes of or disposed of such tobacco products as its own, shall always be the tax office which disclosed this fact. The Financial Directorate of the Slovak Republic (hereinafter referred to as the “Financial Directorate”) may also determine the local jurisdiction of the customs office for the organisational unit^{2aac)} or business premises of the person otherwise than in accordance with a separate regulation,^{2aaa)} if it is more appropriate for tax administration purposes.

Article 4

Subject matter of excise duty

(1) The subject matter of the excise duty is the tobacco products produced in the tax territory, supplied to the tax territory from another Member State or imported to the tax territory from the territory of a third country.

(2) For the purposes of this Act, a tobacco product means a cigarette, cigar, cigarillo and tobacco.

(3) For the purposes of this Act

- a) a cigarette means a tobacco roll which
 1. is intended for smoking without further treatment and is not a cigar or cigarillo as defined under (b);
 2. is inserted into cigarette-paper tubes in a simple, non-industrial manner;
 3. is wrapped in cigarette paper in a simple, non-industrial manner;
- b) a cigar or cigarillo means a tobacco roll which may be smoked as it is without further treatment as a cigar or cigarillo and, based on its properties and the consumer's expectations, is intended exclusively for smoking as a cigar or cigarillo and which
 1. is made entirely of natural tobacco together with the wrapper;
 2. has a filler containing a mixture of tobacco pieces, albeit not fibres, acquired by cutting, with a wrapper of the common cigar colour from reconstituted tobacco, which covers the entire tobacco roll, including an eventual filter, albeit not the tip in the case of tipped cigars, where the unit weight of the tobacco roll excluding the filter and mouthpiece is not less than 2.3 g and more than 10 g and the outer perimeter of the tobacco roll in at least one third of its length is not less than 34 mm;
- c) tobacco means
 1. smoking tobacco which has been cut or otherwise broken into pieces, fibres or pressed into strips, intended or suitable for smoking without further industrial processing;
 2. tobacco residue which is the residue of tobacco leaves and by-products of tobacco processing or the production of tobacco products processed for retail sale and which can be smoked regardless of the purpose of use, and which is not a cigarette as defined under (a) and a cigar or cigarillo as defined under (b);
 3. tobacco as defined in points 1 and 2, for manual rolling of cigarettes, if it contains more than 25% of weight of tobacco particles with a cut width of less than 1.5 mm.^{2ab)}

(4) For the purposes of this Act, a cigarette shall also mean a product consisting exclusively or in part of substances other than tobacco which meets the other conditions stated in paragraph 3(a) with the exception stated in paragraph 7.

(5) For the purposes of this Act, a cigar or cigarillo shall also mean a product consisting in part of substances other than tobacco which meets the other conditions stated in paragraph 3(b).

(6) For the purposes of this Act, tobacco shall also mean a product

- a) consisting exclusively or in part of substances other than tobacco which meets the other conditions stated in paragraph 3(c) with the exception stated in paragraph 7,
- b) which is not included in paragraph 3(c), if it is offered
 1. for use or is used as a tobacco product for smoking, or
 2. for a purpose other than for smoking and is suitable for smoking and processed for retail sale and intended for final consumption.

(7) A product containing no tobacco which meets the other conditions stated in paragraph paragraph 3(a) or (c), shall not be deemed to be a tobacco product if it is intended for purposes under a separate regulation,^{2a)} and the Ministry of Health of the Slovak Republic or an institution authorised by it issues a confirmation of this fact..

(8) The subject matter of the excise duty is also the product containing tobacco not involving a combustion process, apart from the chewing tobacco and snuff (hereinafter referred to as the "smokeless tobacco product").

Article 5

Tax base, tax calculation

(1) The tax base for tobacco products is the amount of tobacco products expressed in pieces or kilograms, with the exception of cigarettes.

(2) A consumer package of cigarettes means the smallest package of cigarettes intended for final consumption. A consumer package of tobacco, cigars or cigarillos means the smallest package of tobacco, cigars or cigarillos intended for final consumption. A consumer package of tobacco for final consumption contains less than 30 g of tobacco, while the weight of a larger consumer package of tobacco shall always be a multiple of ten grams. A consumer package of cigarillos contains at least five pieces of cigarillos. The accompanying document or other commercial document has to contain the entry about weight in kilograms or grams received, stored, dispatched or offered for sale of cigars and cigarillos; this does not apply if the entry on the weight of cigars and cigarillos is contained on the consumer package of cigars and cigarillos.

(3) The cigarette price means the price for a consumer package for the final consumer.

(4) The tax base for cigarettes is the number of cigarettes in a consumer package of cigarettes and the cigarette price stated on the tax stamp, unless stipulated otherwise in this Act.

(5) For the purposes of tax calculation, one cigarette shall be deemed to be a tobacco roll up to 80 mm long, inclusive; a tobacco roll longer than 80 mm, however not more than 110 mm, shall be deemed to be two cigarettes, a tobacco roll longer than 110 mm, however not more than 140 mm, shall be deemed to be three cigarettes and each further 30 mm of length of the tobacco roll shall be deemed to be another cigarette. Any filter or mouthpiece is not to be included in the length of the tobacco roll.

(6) The excise duty on tobacco shall be calculated as the product of the tax base and excise duty rate.

(7) The excise duty on cigarettes shall be calculated as the sum of the specific part of the excise duty and the percentage part of the combined excise duty rate. The specific part of the excise duty shall be calculated as the product of the number of cigarettes in a consumer package and the specific part of the combined excise duty rate calculated per cigarette.

(8) For the purposes of tax calculation under Article 11(2)(a) the tax base for cigarettes which are not provided with a tax stamp and which are not supplied to the tax territory under the same trade name shall be the number of cigarettes in such a consumer package of cigarettes and the weighted average price of cigarettes (Article 40(4) recalculated as per the number of cigarettes in such a consumer package.

Article 6 **Excise duty rate**

(1) The excise duty rate on tobacco products with the exception of cigarettes shall be as follows:

description of goods	excise duty rate
cigars, cigarillos	<i>EUR 76.70/kg (01/02/2019)</i>
tobacco	<i>EUR 76.70/kg. (01/02/2019)</i>

(2) The excise duty rate on cigarettes, with the exception under paragraph 3 *and Article 44u(1) shall be as follows:*

description of goods	combined excise duty rate	
	specific part	percentage part
cigarettes	<i>EUR 64.10/1,000 pieces</i>	<i>23% of the cigarette price.</i>
	<i>(01/02/2019)</i>	

(3) The minimum excise duty rate on cigarettes is *EUR 100.10/1,000 pieces with the exception provided in Article 44u(2). (01/02/2019)*

(4) The minimum excise duty rate on cigarettes shall be applied if the excise duty per cigarette calculated in accordance with the excise duty rate stipulated in paragraph 2 recalculated per cigarette in accordance with Article 5(7) does not achieve the minimum excise duty rate stated in paragraph 3, or if the amount of excise duty on cigarettes cannot be determined under Article 5(7).

(5) The validity of the excise duty rate on cigarettes is expressed on the tax stamp by a symbol which is a capital letter of the alphabet (without the diacritical marks) in alphabetical order.

Article 7 **Tax exemption**

Tobacco products exempted from excise duty are products

- a) taken as a sample for the purposes of tax supervision or other official control, official test or official determination in a technologically justified amount;
- b) used under a duty suspension arrangement for own quality tests or analyses in a technologically justified amount acknowledged by the customs office;
- c) destroyed by the tax office or under its supervision, even if the State has become the owner of the tobacco products under a separate regulation;³⁾
- d) under a duty suspension arrangement, if they were irreversibly destroyed or degraded due to accident, emergency situation, technological malfunction or force majeure events and if these losses have been acknowledged by the customs office or tax administrator of another Member State based on an official finding and confirmation;
- e) under a duty suspension arrangement, in the event of discovering a missing quantity attributed to natural depletion at production, storage and transport due to their physical and chemical properties, provided that these quantities are technically justified and acknowledged by a customs office or tax administrator of another Member State;
- f) dispatched by a natural person from the territory of third countries to a natural person in the tax territory in occasional small consignments of a non-commercial nature, intended for the personal consumption of such a person or the personal consumption of the person's household^{4a)} in the tax territory, in an amount not exceeding 50 cigarettes or 25 cigarillos, or 10 cigars, or 50 g of tobacco;
- g) transported to the tax territory from other Member States under a duty suspension arrangement by persons referred to in Article 33a(2) or transported to the tax territory from other Member States under a duty suspension arrangement by the armed forces of other countries that are State parties to the North Atlantic Treaty and by their civilian staff, for use in connection with activities under an international treaty ratified and promulgated in a manner determined by law (hereinafter referred to as "international treaty");⁵⁾ the movement of tobacco products under a duty suspension arrangement shall be performed in accordance with Article 22(11),
- h) imported into the tax territory from the territory of third countries by persons referred to in Article 33a(2) or transported to the tax territory from the territory of third countries by the armed forces of other countries that are State parties to the North Atlantic Treaty and by their civilian staff for use in connection with activities under an international treaty.⁵⁾

Article 8 **Tax exemption for tobacco products imported by travellers from the territory of third countries in their personal luggage**

(1) For the purposes of this provision

- a) an air transport passenger means a person travelling by plane, with the exception of a private recreational aeroplane;
- b) a private recreational flight means the use of an aeroplane by its owner or another person on the basis of a hiring relationship or any other relationship for other than commercial purposes or purposes other than the transportation of passengers or goods, or the provision of services for a consideration or to meet the needs of general government bodies;

- c) personal luggage means luggage that the person travelling from the territory of third countries may submit to the customs authority upon completing his journey, and also luggage which the traveller may subsequently submit to the customs authority, provided that this luggage was registered at the beginning of his journey as hand luggage by the company responsible for his transport;
- d) non-commercial import means the import of tobacco products in the traveller's personal luggage if
 1. the tobacco products are intended for the traveller's personal consumption or the personal consumption of his household,^{4a)} or they are intended as a present;
 2. the nature and amount of tobacco products do not arouse the suspicion that they are imported for commercial purposes;
 3. the tobacco products are imported on an occasional basis;
- e) a cigarillo means a cigar having a unit weight not exceeding 3 grams.

(2) Non-commercial import of tobacco products from the territory of third countries in the traveller's personal luggage is exempt from excise duty in an amount not exceeding

- a) 200 cigarettes per person if travelling by plane and 40 cigarettes per person if travelling by other means of transport;
- a) 100 cigarillos per person if travelling by plane and 20 cigarillos per person if travelling by other means of transport;
- a) 50 cigars per person if travelling by plane and 10 cigars per person if travelling by other means of transport;
- a) 250 grams of smoking tobacco per person if travelling by plane and 50 grams of smoking tobacco if travelling by other means of transport.

(3) Every amount stipulated in paragraph 2(a) to (d) represents 100% of the total permissible amount for tobacco products. Tax exemption may be applied to any combination of tobacco products, provided that the total percentage share of the individual permissible quantities does not exceed 100% of the total permissible amount.

(4) The tax exemption under paragraph 2 shall not apply if the traveller is younger than 17 years of age.

Article 9

Providing the consumer package of cigarettes with a tax stamp

(1) For the purposes of this Act, the tax stamp means the Slovak tax stamp which states the cigarette price and which meets all the other requirements under this Act and a generally binding regulation issued under paragraph 14. For the purposes of this Act, the tax stamp is of the nature of a duty stamp. The tax stamp contains the identification number, which is the unique serial number created of alphanumeric characters, which cannot be repeated for the period of minimum five years. Composition of the identification number shall be determined by the Financial Directorate.

(2) Tobacco products may be only introduced into free circulation if identified by the tax stamp, unless the paragraphs 5 and 12 provide otherwise.

(3) The purchaser of tax stamps intended for marking the consumer package of tobacco, cigars or cigarillos, or the consumer package of cigarettes (hereinafter referred to as the „consumer package of tobacco products“) shall be the warehouse keeper, authorised consignee or importer of tobacco products who seeks to release the tobacco products for free circulation in the tax territory (Article 9a).

(4) Consumer package of tobacco may be marked by the tax stamp by the warehouse keeper, which is the company manufacturing the tobacco, or the warehouse people, which is the warehouse of tobacco products or importer of tobacco products (Article 9a). Consumer package of cigars or cigarillos may be marked by the tax stamp by the warehouse keeper, importer of tobacco products (Article 9a) or authorised consignee. The tax stamp intended for marking the consumer package of tobacco, cigars or cigarillos always has to contain the symbol indicating the validity of the excise duty rate. Consumer

package of tobacco, cigars or cigarillos cannot be sold at a price lower than the price of excise duty corresponding to the consumer package of tobacco, cigars or cigarillos and the value added tax corresponding to such consumer package of tobacco, cigars or cigarillos.

(5) Within free circulation, the purchaser of tax stamps, who is an authorised consignee, may mark the consumer package of cigars or cigarillos, if they received a consumer package of cigars or cigarillos unmarked by a tax stamp from another Member State, being obliged to mark it with the tax stamp no later than one working day before its sale or other release to another person in the tax territory. The purchaser of tax stamps, who is an authorised consignee, is obliged, no later than before the first purchase of the tax stamps, to inform the customs office of the place of receipt, which is identical with the place where the consumer package of cigars or cigarillos will be marked by the tax stamp.

(6) Consumer package of cigarettes may be marked with the tax stamp only in the company manufacturing them. The tax stamp for marking cigarettes shall always contain the respective cigarette price, the mark confirming the validity of the excise duty rate, the number of cigarettes in the package and the length per single cigarette. Consumer package of cigarettes may be sold for final consumption only at a price specified on the tax stamp on the consumer package of cigarettes.

(7) Consumer package of tobacco, cigars or cigarillos may be only marked by a tax stamp, the data of which correspond with the mark confirming the validity of the excise duty rate and which has been made based on the consent from the Financial Directorate under Article 9b(5) and in compliance with the generally binding legal regulation issued under paragraph 14.

(8) Consumer package of cigarettes may be only marked by a tax stamp, the data of which correspond with the relevant price of cigarettes, number of cigarettes in such package, the length of a single cigarette, the mark confirming the validity of the excise duty rate and which has been made based on the consent from the Financial Directorate under Article 9b(5) and in compliance with the generally binding legal regulation issued under paragraph 14.

(9) Any different layout of the graphic elements and data on the tax stamp than set out in the generally binding legal regulation issued under paragraph 14, may be approved by the Financial Directorate with the consent of the printing house based on the application of the tax stamp purchaser. The tax stamp is affixed to the consumer package of tobacco products on the part intended for opening so as to ensure that the tobacco products cannot be removed without visible damage to the tax stamp or consumer package of the tobacco products and so at least one part of the tax stamp with the cigarette price remains undamaged. Consumer package of tobacco products may only have a single part intended for opening. The tax stamp must not be readily removable without it incurring visible damage or without damage to the consumer package of tobacco products. If a transparent cover is used for the consumer package of tobacco products, the tax stamp shall be placed underneath this cover. The consumer package of cigarettes may also include an alpha-numeric symbol applied by the company producing the cigarettes.

(10) The warehouse keeper, authorised consignee and tobacco products importer (Article 9a) for the purposes of ascertaining the weighted average cigarette price, to notify the Financial Directorate, via the customs office, of the quantity of cigarettes released for free circulation in the tax territory within a calendar month, as defined by the cigarette trade name, cigarette price stated on the tax stamp and number of cigarettes in the consumer package of cigarettes; this shall be done not later than by the 25th day of the subsequent calendar month.

(11) Unless stipulated otherwise in paragraphs 5 and 12 for the purposes of this Act, an unmarked consumer package of tobacco products shall be a consumer package of tobacco products without a tax stamp affixed to it or a consumer package marked with a damaged tax stamp, a counterfeit tax stamp, a tax stamp not in compliance with this Act and the generally binding regulation issued under paragraph 14 or a consumer package of tobacco products marked in a manner which is not in accordance with this Act and the generally binding regulation issued under paragraph 14.

(12) The obligation to provide the consumer package of cigarettes with a tax stamp does not apply to the consumer package of cigarettes

- a) taken as a sample for the purposes of tax supervision or other official control, official test or official determination in a technologically justified amount;
- b) used under a duty suspension arrangement for own quality tests or analyses in a technologically justified amount acknowledged by the customs office;
- c) dispatched by a natural person from the territory of third countries to a natural person in the tax territory in occasional small consignments of a non-commercial nature, intended for the personal consumption of such a person or the personal consumption of the person's household^{4a)} in the tax territory, in an amount not exceeding 50 cigarettes 25 cigarillos, 10 cigars, or 50 g of tobacco;
- d) imported from the territory of third countries in a traveller's personal luggage in an amount not exceeding 200 cigarettes, 100 cigarillos, 50 cigars or 250 grams of tobacco per person, if travelling by plane, or 40 cigarettes, 20 cigarillos, 10 cigars or 50 grams of tobacco per person, if travelling by other means of transport;
- e) imported into the tax territory from the territory of Member States by persons referred to in Article 33a(2) or transported to the tax territory from the territory of other Member States by the armed forces of other countries that are State parties to the North Atlantic Treaty and by their civilian staff for use in connection with activities under an international treaty.⁵⁾
- h) imported into the tax territory from the territory of third countries by persons referred to in Article 33a(2) or transported to the tax territory from the territory of third countries by the armed forces of other countries that are State parties to the North Atlantic Treaty and by their civilian staff for use in connection with activities under an international treaty.⁵⁾
- g) exported to the territory of third countries under a duty suspension arrangement;
- h) supplied to other Member States under a duty suspension arrangement;
- i) to be sold in the transit area of international airports and on board of aeroplanes as tobacco products exempt from excise duty, exclusively to natural persons who immediately afterwards depart the territory of the Union, or to be sold at a price including the excise duty in the transit area of international airports and on board of aeroplanes, exclusively to natural persons whose immediate destination airport is in another Member State;
- j) supplied to aeroplanes exempt from excise duty and intended exclusively for consumption by passengers during the flight;
- k) to be sold as tobacco products exempt from excise duty to persons from other states who enjoy privileges and immunities under an international agreement;^{8a)}
- l) transported into the tax territory for private purposes (Article 31),
- m) supplied to the tax territory by distance sale service (Article 32),
- n) returned, for the purposes of a complaints procedure, by the purchaser of a consumer package of tobacco products in another Member State, or by a third-country consumer package purchaser to a consumer package supplier in the tax territory;
- o) cigars sold from an open consumer package of cigars marked by the tax stamp.

(13) When selling cigars for final consumption, the sale of individual cigars is permitted; the sale of individual cigars is only permitted from an open consumer package marked by the tax stamp.

(14) Requisites, data, graphic elements and execution of the tax stamp intended for marking the consumer package of tobacco products, the size and price thereof, shall be defined by the generally binding regulation issued by the Ministry of Finance of the Slovak Republic (hereinafter referred to as the "Ministry").

Article 9a

Registration of tobacco product importers

(1) The tobacco product importer, who is the person who seeks to import consumer packages of tobacco products, in the course of business, from the territory of third countries and release it for free circulation in the tax territory, apart from the warehouse keeper, is obliged to ask the customs office for inclusion in the registration of tobacco product importers. Request for inclusion in the registration of

tobacco product importers has to contain

- a) Applicant's identification data,
- b) Brand name of the consumer package of the tobacco products and anticipated annual volume of the imported tobacco, cigars, cigarillos in kilograms or cigarettes in pieces.

(2) Before purchasing the tax stamps, the tobacco product importer is obliged to lodge a tax guarantee up to the amount of excise duty relevant to the amount of tobacco products they want to release for free circulation. Article 20 shall apply accordingly to the tax guarantee. The customs office shall refund the tax guarantee if the consumer package of tobacco products was released for free circulation,^{2aa)} unless the customs office agrees otherwise with the tobacco product importer; provision Article 41(1)(m) shall not apply.

(3) Pursuant to paragraph 1, the applicant has to meet the following conditions:

- a) it keeps accounting records pursuant to a separate regulation,⁸⁾
- b) it has no arrears in respect of the customs office or tax office;
- c) has no arrears of compulsory insurance contributions and retirement saving pursuant to separate regulations;⁷⁾
- d) has not been convicted of a wilful crime economic, crime against property or another crime, the subject matter of which related to the scope of business; this shall also apply to the authorized representative and natural persons who are the members of the applicant's management bodies or supervisory bodies,
- e) is not subject to liquidation and no bankruptcy proceedings have been brought against this person, no composition permitted, no compulsory composition confirmed, or restructuring permitted.

(4) The applicant is required to specify in further detail the data included in the application upon request by the customs office.

(5) Before including the applicant in the registration of tobacco product importers, the customs office shall verify the facts and data provided in the application and the fulfilment of requirements under paragraph 3. If these facts and data are correct and the applicant meets the requirements set out in paragraph 3, the customs office will include the applicant in the register of tobacco product importers and issue confirmation about inclusion in the registration of tobacco product importers within 30 days of the application being lodged.

(6) The tobacco product importer is obliged to notify the customs office of any change of data under paragraph 1(a) within 30 days of the date of its occurrence and a change of requirements under paragraph 3 no later than 15 days of the occurrence thereof. The customs office shall verify the data provided in the notice and with respect to the extent and severity of changes shall amend the original confirmation of the inclusion in the registration of tobacco product importers.

(7) The customs office shall delete the tobacco product importer from the registration of tobacco product importers if

- a) they fail to implement the import of consumer package of tobacco products over the period of six consecutive calendar months from the inclusion into the registration of tobacco product importers,
- b) they ask for deletion from the registration of tobacco product importers,
- b) ceases to meet some of the requirements specified in paragraph 3,

Article 9b

Printing and handling the tax stamps

(1) Tax stamps can be produced by a printing house, in particular Mincovňa Kremnica, štátny podnik.^{8aa)} Printing of tax stamps in Mincovňa Kremnica, štátny podnik, is executed based on a Contract on the print of tax stamps concluded with the Ministry. Printing tax stamps executed based on the Contract on the print of tax stamps is a service of public interest pursuant to separate regulation.^{8ab)} The Contract on the print of tax stamps has to contain the terms and conditions stipulated by separate

regulation,^{8ab)} in particular the content and duration of the service of public interest, the method of calculation of the amount of compensation for the service of public interest and measures aimed at preventing the origin of excessive compensation for the service of public interest and refunding thereof. The Contract on the print of tax stamps shall be published by the Ministry in the Central Register of Contracts.^{8ac)}

(2) The tax stamp price shall consider the amount of compensations to the printing house pursuant to the separate regulation.^{8ad)} The tax stamp price determined by the committee established by the Ministry shall be set by the generally binding regulation issued by the Ministry pursuant to Article 9(14). The committee shall determine the price of the tax stamp based on a consent of a majority of the committee members. The committee shall have five members, in particular two representatives of the business associations, the members of which release tobacco products for free circulation and are the purchasers of tax stamps, one employee of the Financial Directorate, one employee of the printing house and one employee of the Ministry.

(3) The Financial Directorate shall perform tax supervision in the printing house, over the printing and handling the tax stamps, including the materials used for the tax stamp production, liquidation tax stamps and printed tax stamp printing sheets. The printing house shall provide the employee of the Financial Directorate with necessary cooperation in the printing house as well as adequate conditions for the tax supervision performance. The Financial Directorate is obliged to provide for the attendance of the employee of the Financial Directorate during receipt and issue of the tax stamps to the purchaser of tax stamps. The Financial Directorate shall provide for receipt and issue of the tax stamps to the purchaser of tax stamps. The purchaser of tax stamps may only receive the tax stamps in the printing house only. The printing house shall destroy the tax stamps under supervision of the employee of the Financial Directorate. The Ministry shall conclude a Contract with the Financial Directorate on the receipt and issue of tax stamps to the purchaser of tax stamps.

(4) The printing house is obliged to maintain separate records of the amounts of duty stamp paper for the production of tax stamps, number of printing sheets, number of tax stamps produced, amounts of other material used for the tax stamp printing, amounts of destroyed stamp paper when printing the tax stamps, amounts of destroyed or damaged tax stamps when printing, amounts of tax stamps the printing house acknowledged in complaints procedure by the Financial Directorate and the amount of tax stamps issued to the Financial Directorate employee in the printing house.

(5) The printing house shall make a specimen tax motif, graphic design of the tax stamp and make the printed form of the tax stamp after approval by the Financial Directorate. Prior to printing the tax stamps, the printing house is required to submit to the Financial Directorate a specimen tax stamp. The specimen tax stamp does not have to be submitted to the Financial Directorate in the event of change of the cigarette price, the mark confirming the validity of the excise duty rate, the length of cigarettes and number of pieces of cigarettes in the consumer package. The specimen tax stamp does not have to be submitted to the Financial Directorate in the event of change of the mark confirming the validity of the excise duty rate for the consumer package of tobacco, cigars or cigarillos. The printing house may print the tax stamps only based on the approval of the Financial Directorate confirming that the specimen tax stamp is printed in compliance with this Act and with the generally binding regulation issued under Article 9(14). The Financial Directorate shall inform the printing house of the number of specimen tax stamps required to be made in compliance with the approved specimen tax stamp so submitted; the Financial Directorate shall deliver the specimen tax stamp to the customs offices. The printing house is obliged to make the tax stamps in compliance with the specimen tax stamp approved by the Financial Directorate and is responsible for flawless print of the tax stamps. The printing house is obliged to ensure the printing of tax stamps so as to have a sufficient stock of the printing sheets for tax stamps, in particular minimum in the amount of average monthly volume of the printing sheets used for the print of tax stamps over the three previous consecutive calendar months or as expected to print over the three following consecutive calendar months.

(6) The purchaser of tax stamps is obliged to apply to the customs office for the issue of tax stamps

electronically, in particular through the information system aimed at tax stamp purchasing and reporting data to the purchasers of tax stamps (hereinafter referred to as the „tax stamp information system“), administrated by the Financial Directorate; the request shall be signed by a certified electronic signature,^{14c)} unless the purchaser of tax stamps and the customs office agree otherwise. The number of tax stamps ordered must not be lower than 500 pieces or a multiply thereof; identification data on the tax stamps purchased are progressively sequenced. The printing house shall pack the tax stamps into packages of 500 pieces (hereinafter referred to as the „package“). The printing house shall provide identification on each package, containing information on the identification numbers of the tax stamps in the package. If the printing house packs up the packages into a bulk casing or transport container, each bulk casing or transport container shall contain information about the identification numbers of tax stamps in each package in the bulk casing or transport container. If the purchaser of tax stamp is the importer of tobacco products, the application for the issue of tax stamp shall contain the number of ordered tax stamps, maximum up to the amount of tax guarantee lodged under Article 9a(2); this does not affect the provisions of the second and third sentence. The customs office shall immediately confirm electronically to the purchaser of tax stamps the receipt of the application for the issue of tax stamps and send the application for the issue of tax stamps to the employee of the Financial Directorate in the printing house. No later than three working days after the day when the customs office will have confirmed the acceptance of the application for the issue of the tax stamps, it shall notify the purchaser of the tax stamps electronically of the number of tax stamps they may purchase, of the price of the tax stamps, in particular in the amount corresponding to the number of tax stamps they may purchase, and of the account number, where the purchaser of tax stamps is obliged to lodge funds corresponding to the price prior to the receipt of the tax stamps.

(7) The Financial Directorate shall set the date for receipt of the tax stamps by the purchaser of tax stamps, which must not be later than ten days following the date of crediting the funds corresponding to the price of the tax stamps available to be received by the purchaser of tax stamps in the number notified by the customs office under paragraph 6; the Financial Directorate shall notify the purchaser of the tax stamps of the date of receipt of the tax stamps electronically. Should the purchaser of tax stamps enter a date of receipt of the tax stamps in the tax stamp electronic system which is later than ten days following the date of crediting the funds corresponding to the price of tax stamps, the date according to the first sentence shall not apply; the Financial Directorate shall notify the purchaser of tax stamps of the date of receipt of the tax stamps upon agreement with the purchaser of tax stamps. If the number of tax stamps exceeds the double of average number of the tax stamps ordered for the last six consecutive months before lodging the application, the term according to the first sentence shall not apply and the date and method of receipt of the tax stamps by the purchaser of tax stamps shall be determined by the Financial Directorate upon agreement with the printing house and the purchaser of tax stamps. The purchaser of tax stamps may empower another person to receive the tax stamps in the printing house based on a power of attorney with officially certified signature. The Financial Directorate shall provide the printing house with the data on the number of purchased tax stamps. The printing house is responsible for the correctness of the printed tax stamps hereunder and under the generally binding regulation issued pursuant to Article 9(14), for the completeness of the tax stamp package, correctness of the tax stamp identification numbers on the tax stamp package including the identification numbers of tax stamps provided on each bulk casing or transport container, if used, and has material responsibility for the tax stamps until they are handed over to the purchaser of tax stamps. The employee of Financial Directorate in the printing house shall issue the tax stamps to the purchaser of tax stamps or the person empowered by the purchaser of tax stamps to receive the tax stamps in the printing house only after the funds corresponding to the number of tax stamps notified by the customs office under paragraph 6 will have been credited to the account reported by the customs office. After the issue of the tax stamps, the purchaser of tax stamps will be responsible for the tax stamps.

(8) The Financial Directorate employee in the printing house shall make a protocol on the receipt of the tax stamps in three counterparts, providing the number of actually received tax stamps by the purchaser of tax stamps and the identification numbers thereof. The Financial Directorate employee in the printing house shall retain one counterpart, the second one shall be handed over to the purchaser of tax stamps or the person empowered to receive the tax stamps in the printing house by the purchaser of

tax stamps and the third shall be handed over to the printing house employee. At the same time, the Financial Directorate employee in the printing house shall notify electronically the customs office having local jurisdiction over the purchaser of tax stamps of the number of tax stamps actually received by the purchaser of tax stamps and the identification numbers thereof.

(9) When lodging a complaint about tax stamps, the Article 411 to 441 Commercial Code shall be followed. The purchaser of tax stamps shall notify the Financial Directorate employee in the printing house through the tax stamp electronic system of the submission of claimed tax stamps, providing the quantity and identification numbers of the claimed tax stamps. Within three working days of the date of delivery of such notice, the Financial Directorate employee in the printing house shall notify the purchaser of tax stamps of the date, when the purchaser of tax stamps shall submit the claimed tax stamps to the printing house. If the claimed tax stamps are in an intact package, bulk casing or transport container, the customs office shall only be notified of the identification containing the information on the identification numbers of the tax stamps contained in the package, bulk casing or transport container. The Financial Directorate employee in the printing house shall make a complaint protocol on the receipt of tax stamps for complaint in three counterparts, containing the reason for complaint, quantity of claimed tax stamps and identification numbers of the claimed tax stamps. The Financial Directorate employee in the printing house shall retain one counterpart, the second shall be handed over to the purchaser of tax stamps and the third shall be submitted to the printing house. In the tax stamp electronic system, the printing house shall mark the quantity and identification numbers of the tax stamps, the complaint of which was accepted and the quantity and identification numbers of the tax stamps, the complaint of which was rejected. When determining the date of submission of the claimed tax stamps, when receiving and issuing the tax stamps within complaints, the Financial Directorate employee in the printing house shall follow the paragraphs 7 and 8 as appropriate. The tax stamps, the complaint of which the printing house has accepted shall be destroyed by the printing house at its own expense, under supervision of the Financial Directorate employee in the printing house. For the tax stamps, the complaint of which the printing house has accepted, the Financial Directorate employee in the printing house shall provide the purchaser of tax stamps free of charge the replacement tax stamps in the quantity corresponding to the claimed number of tax stamps, the complaint of which the printing house has accepted. No financial compensation or compensation for damage may be applied for the claimed tax stamps. The Financial Directorate employee in the printing house shall notify the customs office having local jurisdiction over the purchaser of tax stamps of the identification numbers of tax stamps, the complaint of which the printing house has accepted.

(10) The tobacco product importer and warehouse keeper are obliged to have the number of tax stamps and identification numbers of tax stamps exported to the territory of a third country confirmed by the customs office, classified by

- a) the mark confirming the validity of the excise duty rate on the consumer package of tobacco or the mark confirming the validity of the excise duty rate on the consumer package of cigarillos,
- b) the price of cigarettes, the mark confirming the validity of the excise duty rate, number of pieces of cigarettes in the consumer package of cigarettes and the length of a single cigarette in the consumer package of cigarettes.

(11) Concerning the importation of tobacco products, the tobacco product importer and warehouse keeper shall specify, in the written customs declaration, the number of consumer packages of tobacco products, classified by

- a) the mark confirming the validity of the excise duty rate on the consumer package of tobacco or the mark confirming the validity of the excise duty rate on the consumer package of cigarillos,
- b) the price of cigarettes, the mark confirming the validity of the excise duty rate, number of pieces of cigarettes in the consumer package of cigarettes and the length of a single cigarette in the consumer package of cigarettes.

(12) The customs office may decrease the number of ordered tax stamps, if there are circumstances, based on which it could be reasonably expected that the tax regulations may be breached, in particular

- a) based on the data on the stocks of unused tax stamps; this shall not apply to the purchaser of tax

stamps who has a reliable tax history pursuant to Article 20(13)(b) and (d) and has been complying with the conditions under Article 9a(3), Article 19(4) or Article 23(4) for the period of at least 24 previous consecutive calendar months,

- b) if the purchaser of tax stamps does not perform activity they are registered for hereunder over the period of minimum six previous consecutive calendar months,
- c) based on the average quantity of consumer packages of tobacco, cigars or cigarillos or consumer packages of cigarettes marked by the tax stamp with the same price as the purchaser of tax stamps has released for free circulation over the period of six previous consecutive calendar months prior to lodging the application for the issue of tax stamps,
- d) based on the lodged tax guarantee, if the customs office is not able to assess the circumstances under (a) or (b).

(13) In the context of marking the consumer package of tobacco products, the purchaser of tax stamps is obliged to notify, through the tax stamp electronic system, the Financial Directorate of the data set out by the generally binding regulation issued by the Ministry. From such data, the Financial Directorate publishes the data necessary for verification of correctness of the marking of consumer package of tobacco products on its website. The Ministry shall stipulate, through a generally binding regulation

- a) the structure and method of marking, containing the information on identification numbers of the tax stamps in the package, in the bulk casing or transport container, if the packages are packed in bulk casings or transport containers according to paragraph 6,
- b) the scope of data, reported by the purchaser of tax stamps under the first sentence, about the identification numbers of the used tax stamps for marking the consumer package of tobacco products and on the consumer packages of tobacco products marked by tax stamps,
- c) the scope of data necessary for verification of correctness of the marking of consumer package of tobacco products by tax stamps published by the Financial Directorate under the second sentence,
- d) terms for data notification to purchasers of tax stamps under the first sentence,
- e) terms, when the Financial Directorate shall disclose the data notified to purchasers of tax stamps under the second sentence,
- f) method of reporting data under (a) to (e) and paragraph 21.

(14) Only the purchaser of tax stamps may make use of the tax stamps and it must not sell them or deliver them to another person in any other manner with the exception of the submission of tax stamps directly by the purchaser of the tax stamps or via the shipper to the tobacco product producer in the tax territory or to a foreign tobacco product producer for the purpose of affixing them to the consumer package of tobacco products which is to be released for free circulation in the tax territory.

(15) If the consumer package of tobacco products will be marked with the tax stamp outside the tax territory, the purchaser of tax stamps shall send the customs office, at the latest along with lodging the application for the issue of tax stamps, the trade name of the tobacco products they seek to release for free circulation, identification data of the foreign supplier of tobacco, cigars or cigarillos, or cigarettes, and if they expect to release consumer package of tobacco, cigars or cigarillos for free circulation, also the address of the place where the consumer package of tobacco, cigars or cigarillos will be marked with the tax stamp; if the tax stamps will be affixed in a tax warehouse, the identification data of the foreign producer of tobacco, cigars or cigarillos, or cigarettes, identification data of the person responsible for the consumer package of tobacco products stored in the tax warehouse and the address of the tax warehouse shall be provided.

(16) The tax stamp purchaser shall submit to the customs office any damaged tax stamps including the tax stamps affixed to the consumer package of tobacco products which could not have been released for free circulation, or otherwise unusable tax stamps, and notify the customs office through the tax stamp electronic system the number of such tax stamps no later than three working days before submitting them. The customs office shall destroy such tax stamps at the expense of the purchaser of tax stamps and draw up an official record of this destruction in two copies. The customs office shall retain one copy and submit the other to the purchaser of tax stamps. The tax stamp purchaser is not obliged to submit to the customs office the tax stamps irreversibly destroyed in the technological

equipment used for affixing tax stamps to the consumer package of tobacco products.

(17) If damaged or otherwise unusable tax stamps, including the tax stamps affixed to consumer package of tobacco products that could not have been released to free circulation, are found in the territory of a third country, the purchaser of tax stamps is required to transport such tax stamps to the tax territory. The tax stamp purchaser is not obliged to submit to the customs office the tax stamps irreversibly destroyed in the technological equipment used for affixing tax stamps to the consumer package of tobacco products. The procedure stated in paragraph 16 shall be applied to the destruction of the tax stamps.

(18) If the purchaser of tax stamps received the tax stamps under paragraph 7 and such tax stamps were not used to mark consumer packages of tobacco products within the period of ten months since the day of receipt, the purchaser of tax stamps is obliged to ask the customs office to destroy them within 30 days from expiration of the period for marking the consumer packages of tobacco products. If the tax stamps were used to mark the consumer packages of tobacco products and the purchaser of tax stamps communicated the data under the generally binding regulation issued by the ministry under paragraph 13 to the Financial Directorate after expiration of the period under the first sentence, however, not later than in the period under paragraph 23, such tax stamps shall be deemed used within the period under the first sentence. The purchaser of tax stamps shall submit unused tax stamps to the customs office within the period determined by the customs office and before submitting them to the customs office, communicate the number and identification data of such tax stamps through the tax stamp electronic system. If the unused tax stamps are in an intact package, bulk casing or transport container, the customs office shall only be notified of the identification containing the information on the identification numbers of the tax stamps contained in the package, bulk casing or transport container. The tax stamps shall be destroyed following the procedure under paragraph 16, unless the customs office agrees with the purchaser of tax stamps otherwise. The customs office shall refund the lodged tax guarantee under Article 9a(2).

(19) If the authorisation issued hereunder expired or was withdrawn from the purchaser of tax stamps, if it was deleted from the registration of tobacco product importers under Article 9a(7) or if the registration expired, the purchaser of tax stamps is obliged to prove the use of purchased tax stamps and to submit the unused tax stamps to the customs office within the period determined by the customs office and before submitting them to communicate to the customs office the number and identification numbers of the submitted tax stamps through the tax stamp electronic system. If the unused tax stamps are in an intact package, bulk casing or transport container, the customs office shall only be notified of the identification containing the information on the identification numbers of the tax stamps contained in the package, bulk casing or transport container. The customs office shall destroy such tax stamps at the expense of the purchaser of tax stamps and use or refund the guarantee lodged under Article 9a(2).

(20) The Financial Directorate maintains the register of the issued tax stamps, classified by the purchaser of tax stamps, quantity of issued tax stamps and identification number of the tax stamps withdrawn from the purchasers of tax stamps.

(21) The purchaser of tax stamps is obliged to keep records of the tax stamps separately for the cigarettes, cigars, cigarillos and tobacco, stating the following for each calendar month

- a) the initial balance of stocks of unused tax stamps at the beginning of the calendar month;
- b) the number of tax stamps received from the printing house;
- c) the number of tax stamps affixed to the consumer packages of tobacco products,
- d) the number of tax stamps destroyed, classified by the tax stamps:
 1. damaged due to force majeure,
 2. damaged due to a reason other than force majeure,
- e) the number of tax stamps irreversibly damaged during affixation to the consumer packages in the technological equipment;
- f) the number of claimed tax stamps delivered to the Financial Directorate employee in the printing house,

- g) the number of tax stamps delivered to the purchaser of tax stamps within the complaints procedure,
- h) the final balance of unused tax stamps at the end of the calendar month;
- i) the number of tax stamps inserted into the technological equipment for affixing tax stamps onto the consumer packages of tobacco products per calendar year;
- j) the number of tax stamps the purchaser did not use under paragraph 18 and submitted to the customs office for destruction.

(22) The purchaser of tax stamps shall prove the use of tax stamps pursuant to this Act, if the tax stamps

- a) were used for marking the consumer package of tobacco products in compliance with this Act,
- b) were submitted to the Financial Directorate employee in the printing house under paragraph 9,
- c) were submitted to the customs office under paragraphs 16 to 19,
- d) were irreversibly destroyed in the technological equipment used for affixing tax stamps to the consumer package of cigarettes, maximum in amount of
 1. 0.5% included until 30 June 2016; the number of tax stamps irrecoverably destroyed in the technological equipment used for affixing stamps to the consumer package of cigarettes shall be calculated as the difference of total number of tax stamps inserted in the technological equipment used for affixing stamps to the consumer package of cigarettes, the stamps actually affixed to consumer packages of cigarettes and the damaged tax stamps taken out of the technological equipment used for affixing stamps to the consumer package of cigarettes and submitted to the customs office to be destroyed per calendar month,
 2. 0.1% included from 01 July 2016; the number of tax stamps irrecoverably destroyed in the technological equipment used for affixing stamps to the consumer package of cigarettes shall be calculated as the difference of total number of tax stamps inserted in the technological equipment used for affixing stamps to the consumer package of cigarettes, the stamps actually affixed to consumer packages of cigarettes and the damaged tax stamps taken out of the technological equipment used for affixing stamps to the consumer package of cigarettes and submitted to the customs office to be destroyed per calendar month,
- e) were demonstrably destroyed in the tax territory due to force majeure and submitted to the customs office, maximum in the quantity acknowledged by the customs office, while for the purposes of this provision, force majeure shall not include theft or fire; when receiving the tax stamps destroyed due to force majeure by the customs office, the procedure of paragraph 16 shall apply as appropriate,
- f) were irreversibly destroyed in the technological equipment used for affixing tax stamps to the consumer package of tobacco, cigars and cigarillos, maximum in amount of 0.5% included; the number of tax stamps irrecoverably destroyed in the technological equipment used for affixing stamps to the consumer package of tobacco, cigars and cigarillos shall be calculated as the difference of total number of tax stamps inserted in the technological equipment used for affixing stamps to the consumer package of tobacco, cigars and cigarillos, the stamps actually affixed to consumer packages of cigarettes and the damaged tax stamps taken out of the technological equipment used for affixing stamps to the consumer package of tobacco, cigars and cigarillos and submitted to the customs office to be destroyed per calendar month.

(23) The purchaser of tax stamps is required to keep records under paragraph 21 for a calendar month in the tax stamp electronic system and close it for the particular calendar month not later than on the 25th day of the calendar month following the month of records. The purchaser of tax stamps is not obliged to keep records of tax stamps under paragraph 21(a) to (c) and (h) to (j), if the initial stocks of tax stamps at the beginning of the month and the final stocks of unused tax stamps at the end of the same month equals zero and the purchaser of tax stamps did not purchase any tax stamps from the printing house in the particular calendar month.

(24) If the tax stamp electronic system is unavailable on the part of the Financial Directorate, when ordering the tax stamps and reporting data under the generally binding regulation issued by the Ministry under paragraph 13 or data under paragraphs 21 and 23, the purchaser of tax stamps is required to follow the procedure agreed upon with the customs office, if such determination of the procedure is necessary. For the purposes of this Act, the tax stamp electronic system shall be deemed to be unavailable if the

unavailability lasts for more than 24 hours. If the tax stamp electronic system is unavailable, the deadlines for fulfilment of obligation in ordering the tax stamps and reporting data under the generally binding regulation issued by the ministry under paragraph 13 or data under paragraphs 21 and 23 shall not be considered. Once the tax stamp electronic system resumes availability, the purchaser of tax stamps is obliged to report the data under the first sentence immediately through the tax stamp electronic system.

(25) Should the purchaser of tax stamps find out that the data on the number and identification numbers of tax stamps used to mark the consumer packages of tobacco products or the data on the price of cigarettes, the mark confirming the validity of the excise duty rate, the number of cigarettes and length of individual cigarette reported under the generally binding regulation^{8ae)} issued under paragraph 13, or data on the consumer package of tobacco, cigars and cigarillos reported under the generally binding regulation^{8ae)} issued under paragraph 13, are incorrect, the purchaser of tax stamps shall immediately report such situation to the customs office through the tax stamp electronic system. The purchaser of tax stamps may only make a correction of data in the tax stamp electronic system with the consent of the customs office; the customs office shall determine the deadline for the correction. The provision of Article 41(1)(v) shall not apply in this case.

(26) If after expiration of the deadline set out in paragraph 23, the purchaser of tax stamps finds out that the data in records kept under paragraph 21 are incorrect, the purchaser of tax stamps shall report such situation immediately to the customs office through the tax stamp electronic system. The purchaser of tax stamps may only make a correction of data in the tax stamp electronic system with the consent of the customs office.

Article 10 **Prohibition of sales**

- (1) The sale of the following shall be prohibited in the tax territory
- a) tobacco products not provided with a tax stamp on the consumer package, unless stipulated otherwise in this Act, Article 9(12) ,
 - b) cigarettes intended for final consumption conditional on the purchase of another tobacco product or other goods for a price differing from the price stated on the tax stamp, or tobacco, cigars or cigarillos intended for final consumption conditional on the purchase another tobacco product or other goods at a price lower than the tax pertaining to the consumer package of tobacco, cigars or cigarillos, as well as VAT pertaining to such consumer package of tobacco, cigars or cigarillos,
 - c) tobacco products from an open consumer package or sold by piece outside of this package, unless stipulated otherwise in this Act Article 9(13) ,
 - d) cigarettes for a price higher than the price stated on the tax stamp;
 - e) cigarettes intended for final consumption at a price lower than the price stated on the tax stamp; the person selling the cigarettes for final consumption must not provide any discount from the cigarette price, or any other price advantage aimed at increasing the sales of cigarette consumer packages.

(2) Every person selling cigarettes for final consumption is required to visibly display a notice stating “Sale of individual cigarettes is forbidden” in lettering of at least 30 mm at the point of sale.

(3) If the person infringes the sales ban pursuant to paragraph 1(d) and sells the consumer package of cigarettes for a price higher than the price stated on the tax stamp, it shall be required to report and pay the excise duty calculated as the product of the difference between the price for which the consumer package of cigarettes was sold and the price stated on the tax stamp, and the rate of the percentage part of the combined excise duty rate pursuant to Article 6(2).

(4) Cancelled since 01/01/2006

Article 11 **Chargeability of excise duty**

(1) Unless stipulated otherwise in this Act, the excise duty becomes chargeable by the release of the tobacco products for free circulation on the date of:

- a) release of tobacco products to a person not authorised to receive tobacco products under a duty suspension arrangement;
- b) own consumption of tobacco products in the tax warehouse;
- c) receipt of tobacco products moved into the tax territory under a duty suspension arrangement;
- d) determination of a theft of tobacco products under a duty suspension arrangement or tobacco products exempt from excise duty;
- e) determination of missing tobacco products under a duty suspension arrangement, with the exception of the tobacco products listed in Article 7(d) and (e),
- f) the removal of tobacco products from the duty suspension arrangement in a manner other than that stipulated in (a) to (e);
- g) production of tobacco products outside of the duty suspension arrangement, with the exception of the further processing of foreign goods within inward processing under a suspensive arrangement or the further processing of foreign goods under customs supervision;
- h) receipt of the customs declaration for the release of tobacco products for free circulation,^{2aa)} if such a release is not followed by a duty suspension arrangement;
- i) incurrance of a customs debt in a manner other than *pursuant to (h)*,
- j) receipt of tobacco products by the person referred to in Article 33a(2) or by the armed forces of other countries that are State parties to the North Atlantic Treaty and by their civilian staff, for use in connection with activities under an international treaty,⁵⁾ if such a receipt is not followed by excise duty exemption pursuant to Article 7(g).

(2) The excise duty also becomes chargeable on the date of

- a) finding tobacco products which are or have been located on the person's premises if the person is unable to prove the origin or acquisition of the tobacco products in accordance with this Act, irrespective of whether that person disposes of or disposed of such tobacco products as its own;
- b) delivery or use of tobacco products exempt from excise duty for a purpose other than the determined purpose;
- c) sale of the consumer package of cigarettes for a price higher than the price stated on the tax stamp;

(3) The date on which the customs office confirmed the aforementioned facts shall be deemed to be the date of the determination of facts pursuant to paragraph 1(d) and e) and paragraph 2(a) and (c) .

Article 12

Person liable to pay tax

(1) Unless stipulated otherwise in this Act, the person liable to pay excise duty (hereinafter referred to as the "tax payer") is a person

- a) that released tobacco products to a person which is not authorised to receive tobacco products under a duty suspension arrangement;
- b) that operates a tax warehouse where own consumption of tobacco products occurred;
- c) that received tobacco products moved to the tax territory under a duty suspension arrangement;
- d) that was the holder of tobacco products under a duty suspension arrangement or exempt from excise duty and these were stolen; if a tax guarantee was lodged for such tobacco products, the person that lodged the tax guarantee shall pay the excise duty;
- e) that holds tobacco products and missing tobacco products under a duty suspension arrangement were detected with the exception of tobacco products listed in Article 7(d) and (e),
- f) that excluded tobacco products from a duty suspension arrangement in a manner other than that stipulated in (a) to (e);
- g) that produced tobacco products outside of the duty suspension arrangement;
- h) on the account of which the customs declaration for the release of tobacco products for free circulation,^{2aa)} was submitted, if such a release is not followed by a duty suspension arrangement;
- i) for which a customs debt was established in a manner other than *pursuant to (h)*,

j) that is referred to in Article 33a(2) or the armed forces of other countries that are State parties to the North Atlantic Treaty and their civilian staff, who received tobacco products for use in connection with activities under an international treaty,⁵⁾ if such a receipt is not followed by tax exemption pursuant to Article 7(g).

- (2) When excise duty becomes chargeable pursuant to Article 11(2) a tax payer is a person that
- a) is unable to prove in accordance with this Act the origin or acquisition of tobacco products found which are or have been located on the person's premises, irrespective of whether that person disposes of or disposed of such tobacco products as its own;
 - b) supplied for use or used tobacco products exempt from excise duty for a purpose other than that duly determined;
 - c) sold the consumer package of cigarettes for a price higher than the price stated on the tax stamp.

Article 13 **Taxation period, tax return, tax maturity**

(1) Unless stipulated otherwise in this Act, a calendar month is the taxation period.

(2) If a warehouse keeper, transit warehouse keeper, person operating a tax warehouse for foreign representatives is the tax payer, or if an authorised consignee which, in the course of business, repeatedly receives tobacco products under a duty suspension arrangement from another Member State is the tax payer, it is required to file at the customs office, not later than by the 25th day of the calendar month following the month in which the excise duty became chargeable, a tax return prepared according to the specimen stipulated by the generally binding regulation issued pursuant to a separate regulation^{8b)} and to pay the excise duty within the same deadline. The tax payer is also required to file a tax return for the taxation period in which the excise duty did not become chargeable.

(3) A tax payer not referred to in paragraph 2 is required to file a tax return at the customs office not later than within three working days following the date on which the excise duty became chargeable and to pay the excise duty within the same deadline, unless stipulated otherwise in this Act.

(4) If excise duty becomes chargeable pursuant to Article 11(1)(h) and (i) customs debt maturity deadlines under customs regulations shall apply to the tax maturity.

(5) The tax payer is required to provide the data requested in the tax return and to calculate the excise duty corresponding to the quantity of tobacco products for which the excise duty became chargeable or to which a tax refund applies.

(6) The tax payer is required to perform its own calculation of the excise duty; if the excise duty becomes chargeable pursuant to Article 11(1)(h) and (i), the customs office shall calculate the excise duty. The excise duty is rounded down to euro cents up to EUR 0.005 and rounded up from EUR 0.005.

(7) The tax payer whose excise duty for the taxation period is below EUR 5, apart from the tax payer under paragraph 2, is not obliged to file a tax return and pay the excise duty; this shall not apply for the procedure under paragraph 4.

Article 14 **Tax refund**

- (1) The excise duty on tobacco products demonstrably taxed within the tax territory may be refunded
- a) to the warehouse keeper if it received such tobacco products or has such tobacco products taxed pursuant to this Act; in the case of a consumer package of cigarettes which is required to be provided with tax stamps and which is returned due to damage or degradation, the warehouse keeper shall append to the tax return under Article 13(2) or to the supplementary tax return an official record of

tax stamp destruction;

- b) to the authorised consignee or cigarette importer if they have such tobacco products and these tobacco products are degraded or destroyed under the supervision of the customs office; in the case of a consumer package of cigarettes which is required to be provided with tax stamps, the authorised consignee or the cigarette importer shall append to the tax return an official record of the destruction of tax stamps and an official record of destruction of the consumer package of cigarettes.

(2) The excise duty on tobacco products demonstrably taxed in the tax territory may be refunded to the legal entity or natural person if, in the course of business, such tobacco products were

- a) supplied to the territory of another Member State to a person for business purposes and the following was attached to the tax return (Article 29(9) a)
 - 1. copy 3 of the simplified accompanying document confirmed by the consignee (purchaser) of the tobacco products;
 - 2. confirmation by the tax administrator of another Member State of the payment of duty in that Member State;
- b) supplied to the territory of another Member State in the form of distance selling and a confirmation of the tax administrator of another Member State having jurisdiction over the consignee on the payment of duty in that Member State was submitted;
- c) exported to the territory of a third country and the export was documented by a uniform customs document confirming that the tobacco products exited the territory of the Union; upon request of the customs office, the export of tobacco products must also be demonstrated by another document, specifically a document on the movement of tobacco products to the territory of a third state or a payment document.

(3) For the purposes of this Act, demonstrably taxed tobacco products are tobacco products which have the payment of excise duty supported by a separate regulation^{8c)} or set off with tax refund and the taxation thereof is supported by a document confirming their purchase for the price with excise duty and a document confirming the payment of duty within the tobacco product price, for instance a bank account statement from a bank, a foreign bank with its registered office in another Member State or subsidiary of a foreign bank (hereinafter referred to as the “bank”), a bill of issue, cash register receipt or document confirming payment of duty to the customs office.

(4) The duty may be also be refunded to the tax payer if it already paid the duty and if the duty was calculated by

- a) the tax payer to the disadvantage of the consignee (purchaser) of tobacco products for which it prepared a credit note; the tax payer may apply for the tax refund only subsequent to the payment of the credit note to the consignee (purchaser) of tobacco products;
- b) the tax payer to his own disadvantage;
- c) the customs office to the disadvantage of the tax payer.

(5) The tax refund shall be claimed in the taxation period in which the entitlement to the tax refund arose if, prior to expiration of the period for filing the tax return the person holds a document pursuant to paragraphs 1, 2 or paragraph 3. If the person entitled to a tax refund does not hold a document pursuant to paragraphs paragraph 1, 2 or paragraph 3 prior to expiration of the period for filing the tax return for the taxation period in which the entitlement to the tax refund arose, the entitlement to tax refund shall be claimed in the taxation period for which such a document will be attached to the tax return in which the tax payer claims a tax refund, but not later than within four years from the end of the calendar month in which the entitlement to the tax refund arose.

(6) The customs office shall refund the excise duty within 30 days of the date of filing the tax return or supplementary tax return, if all the requirements for the tax refund are met. If, within this period, the customs office initiates a tax audit to establish the entitlement to a tax refund and the excise duty established by the tax audit does not differ from the excise duty given in the tax return or supplementary tax return, it will refund the duty within 15 days of completion of the tax audit. If the customs office establishes that the excise duty identified by the tax audit differs from the duty specified in the tax return

or supplementary tax return, it shall proceed in accordance with a separate regulation⁹⁾ and refund the duty within 15 days after the decision enters into force, and it will do so in the amount stated in the decision in force.

Article 15
Cancelled since 01/01/2005

Article 16
Duty suspension, tax warehouse

(1) Duty suspension shall apply to tobacco products which

- a) are in the tax warehouse;
- b) are moved under conditions pursuant to Article 21 and 22 or
- c) became state property pursuant to a separate regulation.³⁾

(2) Only an enterprise for the production of tobacco products (Article 17(1)) or tobacco products warehouse (Article 18(1)) located in the tax territory may be a tax warehouse. In addition, an enterprise for the production of tobacco products or tobacco products warehouse located in the territory of another Member State which is permitted to operate under the laws and regulations of the respective Member State shall be a tax warehouse.

(3) In addition, part of an enterprise for the production of tobacco products or part of a tobacco products warehouse may be a tax warehouse.

(4) A tobacco products warehouse purchasing consumer packages of tobacco products for sale for final consumption in the tax territory cannot be a tax warehouse.

(5) Only tobacco products under a duty suspension arrangement may be deposited in the tax warehouse.

Article 17
Enterprise for production of tobacco products

(1) For the purposes of this Act, an enterprise for the production of tobacco products is a spatially restricted place located in the tax territory, equipped with the respective technological equipment for the production of tobacco products, in which, in the course of business, tobacco products are produced, processed, stored, received or dispatched.

(2) A person whose scope of business is to produce tobacco products and which seeks to operate an enterprise for the production of tobacco products under a duty suspension arrangement must hold an authorisation to operate a tax warehouse.

(3) For the purposes of this Act, the production of tobacco products shall be deemed to be any processing of tobacco raw material¹⁰⁾ into a tobacco product, in particular, sorting, mixing, moisturising, cutting, tearing, drying, or possibly adding additives and ancillary substances, rolling into the shape of a tobacco product or packaging a tobacco product for sale to other sole traders¹¹⁾ (wholesale) or to the final consumer (retail); the use of tobacco referred to in Article 4(3)(b) and (c) as a raw material for the production of another tobacco product pursuant to Article 4(3) shall also be deemed to be the production of tobacco products. An individual person's manual production of cigarettes for personal consumption shall not be deemed to be the production of tobacco products.

Article 18
Tobacco products warehouse

(1) For the purposes of this Act, a tobacco products warehouse shall be a spatially restricted place located in the tax territory, in which, in the course of business, tobacco products are received, stored or dispatched.

(2) A person that seeks to operate a tobacco products warehouse under a duty suspension arrangement must hold an authorisation to operate a tax warehouse.

(3) The keeper of a tobacco product warehouse where the tobacco products under a duty suspension arrangement shall be received, stored and dispatched, has to meet the conditions as follows:

- a) has been undertaking in the tobacco product distribution minimum for two years uninterrupted;
- b) has an annual turnover of minimum 500,000,000 pieces of cigarettes or 100 tons of tobacco or 1,000,000 pieces of cigars and cigarillos.

Article 19

Authorisation to operate a tax warehouse

(1) A person that seeks to operate a tax warehouse must apply, in writing, to the customs office for registration and authorisation to operate a tax warehouse. Apart from the data set out in separate regulation, the application must contain^{25d)}

- a) brand name and precise definition of the tobacco product produced, processed, received, stored and dispatched (Article 4(2)),
- b) anticipated annual volume of production and sale of tobacco products in the appropriate unit of measure, if it is an enterprise for the production of tobacco products, or the anticipated annual volume of tobacco products storage and sales in the appropriate unit of measure, if it is a tobacco products warehouse.

(2) The following shall be attached to the application:

- a) a document demonstrating authorisation to conduct business not older than 30 days or its verified copy, if the applicant is a person that does not have a registered office or permanent residence in the tax territory, or a document demonstrating that the legal person has not been established or founded for commercial purposes not older than 30 days or its verified copy;
- b) technical documentation, brief description of activities and description of production and warehousing premises with the layout attached, method of protection of tobacco products against unauthorised breaking and entering onto these premises and protection of the tobacco products against unauthorised use;
- c) technological description of production sequence, list of basic raw materials processed and materials which constitute part of the tobacco product and a list of products to be produced;
- d) confirmation by the Social Insurance Company and the health insurance company of compliance with the requirements specified in paragraph 4(e),
- e) a declaration of honour that the applicant meets the requirements referred to in paragraph 4(d),
- f) list of persons affiliated to and controlling/controlled by the applicant;
- g) a certificate for the production of tobacco products pursuant to a separate regulation;^{12a)} this does not apply to the application to operate a tobacco products warehouse under Article 18,
- h) a decision of the regional Public Health Authority;^{12b)} this does not apply to the application to operate a tobacco products warehouse under Article 18,
- i) ***an expert opinion of a legal entity authorized to verify the technical device's safety requirements***;^{12c)} this does not apply to the application to operate a tobacco products warehouse under Article 18.

(3) Upon request of the customs office, the applicant is required to specify in further detail the data included in the application and annexes thereto.

(4) The applicant must also satisfy the following conditions:

- a) it keeps accounting records pursuant to a separate regulation,⁸⁾

- b) it has lodged a tax guarantee pursuant to Article 20,
- c) it has no arrears in respect of the customs office or tax office;
- d) it is not in tax arrears in respect of the customs office or tax office, nor is the person affiliated to or controlling/controlled by the applicant or a person that was affiliated to or controlling/controlled by the applicant ten years prior to lodging the application, or the person that ceased to exist and would be deemed to be affiliated to or controlling/controlled by the applicant did not have ten years prior to the date of lodging the application tax arrears that were not paid by the time this person ceased to exist; this also applies to tax arrears that were ceded to a third person pursuant to separate regulations,¹³⁾
- e) has no arrears of compulsory insurance contributions and retirement saving pursuant to separate regulations;⁷⁾
- f) the applicant has not been convicted of a wilful crime; this also applies to an authorised representative and natural persons who are members of the applicant's managing or supervisory bodies;
- g) is not subject to liquidation and no bankruptcy proceedings have been brought against this person, no composition permitted, no compulsory composition confirmed, or restructuring permitted.

(5) Prior to making the registration and issuing the authorisation for the operation of a tax warehouse, the customs office shall verify with the applicant the facts and data referred to in paragraphs 1 to 4. If the facts and data provided in the application and the Annexes thereto are correct and the applicant meets the conditions under Article 16 and 18, the customs office shall register the applicant and issue the authorisation for the operation of a tax warehouse within 60 days from the date of lodging the application. In the authorisation for the operation of a tax warehouse, the customs office shall define the precise determination of the tobacco product under Article 4(2), listed by the applicant in the application under paragraph 1 and which the applicant is authorised to process, store, receive or dispatch under a duty suspension arrangement.

(6) The warehouse keeper is required to notify the customs office of any alteration to the facts and data specified in paragraph 1(a) apart from the brand name of the tobacco products, at the latest within 15 days of their occurrence; data on the brand name of the tobacco products specified in paragraph 1(a) and data specified in paragraph 2(b) and c) and paragraph 4(e) to (g) within 15 days of their occurrence. The authorised consignee is required to notify the customs office of any modification of the data specified in paragraph 2 within 15 days from submission of the proposal to change the data to the competent authority. The customs office shall verify the data presented in the notification with the warehouse keeper and, with regard to the extent and gravity of the changes, shall supplement the original authorisation to operate a tax warehouse or issue a new authorisation to operate a tax warehouse. When issuing a new authorisation to operate a tax warehouse for the same warehouse keeper, the original registration number remains valid. The warehouse keeper is required to notify the customs office of any alteration to the facts and data specified in paragraph 1(a) apart from the brand name of the tobacco products, at the latest within 15 days of their occurrence; data on the brand name of the tobacco products specified in paragraph 1(a) and data specified in paragraph 2(b) and c) and paragraph 4(e) to (g) within 15 days of their occurrence.

(7) The authorisation to operate a tax warehouse shall expire

- a) on the date of application for deletion from the Commercial Register or any similar register, or on the date of application for cancellation of a trade licence, or on the date of notification of termination of business activities;
- b) on the date of decease of the warehouse keeper or the date of entry into force of the court ruling declaring the warehouse keeper to be deceased, if the warehouse keeper is a natural person;
- c) on the date of entry into force of the court decision on declaration of bankruptcy proceedings, on rejection of the proposal to declare bankruptcy due to lack of assets or on the termination of bankruptcy proceedings due to lack of assets or on the date when compulsory composition was confirmed or composition permitted, or when restructuring was permitted;
- d) on the tenth day from the expiration of the period for
 1. complementing the tax guarantee pursuant to Article 20(6)(b) *and* (c) in the amount determined by the customs office, if the tax guarantee was not complemented *within the period pursuant to*

Article 20,

2. lodging or complementing the tax guarantee pursuant to Article 20(16) in the amount determined by the customs office, if the tax guarantee was not lodged or complemented;
- e) on the date of withdrawal of the authorisation to operate a tax warehouse on the part of the customs office;
 - f) on the date of deletion from the Commercial Register or any similar register, or on the date of trade licence cancellation in accordance with the requirements stipulated in separate regulations,^{13a)} if the person failed to submit an application pursuant to (a).

(8) The customs office shall revoke the authorisation to operate a tax warehouse if the warehouse keeper

- a) becomes the subject of liquidation;
- b) ceases to meet any of the requirements specified in paragraph 4(a) to f),
- c) breaches the obligations under this Act and neither the fine imposed nor the requests of the customs office result in rectification;
- d) applies for withdrawal of the authorisation to operate a tax warehouse.

(9) The customs office may revoke the authorisation to operate a tax warehouse if the warehouse keeper does not produce, process, store, receive or dispatch tobacco products over a period exceeding 12 consecutive calendar months, whereby it takes the gravity of the reasons into consideration.

(10) After the authorisation to operate a tax warehouse expires

- a) the warehouse keeper, in the case specified in paragraph 7(b) the heir or the estate trustee appointed by court, shall take the stock of tobacco products, with the attendance of the customs office, on the date of expiration of the authorisation to operate a tax warehouse and within a deadline determined by the customs office shall file a tax return and pay the excise duty within the same deadline;
- b) the customs office shall use the tax guarantee lodged under Article 20 to pay the excise duty and reimburse without undue delay any eventual tax guarantee balance to the person with the expired authorisation to operate a tax warehouse;
- c) the customs office shall request the respective bank to pay the excise duty if the bank guarantee is the tax guarantee;¹⁴⁾
- d) the customs office shall cancel the registration number.

(11) A warehouse keeper whose authorisation to operate a tax warehouse was revoked pursuant to paragraph 8(c), may be issued a new permit to operate a tax warehouse not earlier than five years after the decision to revoke the authorisation to operate a tax warehouse enters into force; if a person affiliated to or controlling/controlled by the warehouse keeper is concerned, this person may be issued an authorisation to operate a tax warehouse not earlier than five years after the decision to revoke the authorisation to operate a tax warehouse rendered to the warehouse keeper enters into force. If an authorisation to operate a tax warehouse is revoked pursuant to paragraph 9 a new authorisation to operate a tax warehouse may be issued not earlier than one year after the decision to revoke the authorisation to operate a tax warehouse enters into force.

Article 19a

Separate regulation for tobacco raw material

(1) The subject matter of the excise duty includes the tobacco raw material, which shall mean the raw material under separate regulation;¹⁰⁾ this is without effect to the provision Article 4.

(2) For the purposes of this Act, trading with tobacco raw material within undertaking shall mean

- a) growing the plant, species *Nicotiana tabacum*,
- b) drying, tearing or fermenting the tobacco raw material,
- c) receiving, storing or dispatching the tobacco raw material, unless this is an activity performed under (a) or (b),
- d) supplying the tobacco raw material in the tax territory for final consumption or to other traders.¹¹⁾

(3) The tax base is the amount of tobacco raw material expressed in kilograms. The excise duty shall be calculated as the product of the tax base and excise duty rate. The excise duty rate for the tobacco raw material ***shall be determined according to the excise duty rate for tobacco***. The tobacco raw material cannot be sold for final consumption at a price lower than the excise duty amount corresponding to the quantity of the sold tobacco raw material and the value added tax corresponding to such quantity of the tobacco raw material.

- (4) The excise duty on tobacco raw material becomes chargeable on the date of
- a) delivery of the tobacco raw material in the tax territory to the final consumer of the tobacco raw material or other trader¹¹⁾ apart from delivery of the tobacco raw material in the tax territory to a person holding an authorisation for trading in tobacco raw material, if not being the final consumer of the tobacco raw material, or delivery of the tobacco raw material to another Member State or third country, and unless the excise duty becomes chargeable under (b),
 - b) receipt of the tobacco raw material from the territory of another Member State in the tax territory, apart from receipt of the tobacco raw material by a person holding an authorisation for trading in tobacco raw material, if not being the final consumer of the tobacco raw material, and unless the excise duty becomes chargeable under (a),
 - c) finding the tobacco raw material which is or has been located on the person's premises if the person is unable to prove the origin or acquisition of the tobacco raw material, irrespective of whether that person disposes of or disposed of such tobacco products as its own; the date of finding such circumstances by the customs office shall be deemed the date of finding such circumstances,
 - d) receipt of the customs declaration for the release of tobacco raw material for free circulation,^{2aa)} if such a release is not at the expense of the person holding authorisation for trading in tobacco raw material, who is the tax warehouse operator instead of being a final consumer; the importer, who is the person holding authorisation for trading in tobacco raw material and at the same time is the tax warehouse keeper, is obliged to identify itself to the customs office releasing the tobacco raw material for free circulation,^{2aa)} with the Authorisation to operate a tax warehouse and a declaration of honour that it is not the final consumer of tobacco raw material,
 - i) incurrence of a customs debt in a manner other than *pursuant to (d)*,

- (5) The tax payer of the excise duty on tobacco raw material shall be the person,
- a) who supplies the tobacco raw material in the tax territory to the final consumer of the tobacco raw material or other trader¹¹⁾ apart from delivery of the tobacco raw material in the tax territory to a person holding an authorisation for trading in tobacco raw material, if not being the final consumer of the tobacco raw material, or delivery of the tobacco raw material to another Member State or third country, and unless the excise duty becomes chargeable under (b),
 - b) who receives the tobacco raw material from the territory of another Member State in the tax territory, apart from receipt of the tobacco raw material in the tax territory by a person holding an authorisation for trading in tobacco raw material, if not being the final consumer of the tobacco raw material, or delivery of the tobacco raw material to another Member State or third country, and unless the excise duty becomes chargeable under (b),
 - c) is unable to prove the origin or acquisition of tobacco raw material found which are or have been located on the person's premises, irrespective of whether that person disposes of or disposed of such tobacco raw material as its own;
 - d) on behalf of which the customs declaration was submitted for the release of tobacco raw material for free circulation,^{2aa)} apart from submitting the customs declaration for the release of tobacco raw material for free circulation,^{2aa)} if such release is on behalf of the person holding authorisation for trading in tobacco raw material, who is the tax warehouse keeper and is not the final consumer of tobacco raw material,
 - e) for which a customs debt was established in a manner other than *pursuant to (d)*,

(6) A calendar month is the taxation period. No later than by the 25th day of the calendar month following the month in which the excise duty became chargeable, the tax payer of the excise duty on tobacco raw material is obliged to submit to the customs office the tax return prepared according to the

specimen stipulated by the generally binding regulation issued pursuant to a separate regulation^{8b)} and to pay the excise duty within the same deadline. Article 13 shall apply accordingly to the tax return. If excise duty becomes chargeable pursuant to paragraph (4)(d) and (e) customs debt maturity deadlines under customs regulations shall apply to the tax maturity.

(7) A person which seeks to trade in tobacco raw material in the course of business, has to apply to the customs office for the issue of authorisation for trading in tobacco raw material.

(8) For the purposes of this Act, the trader in tobacco raw material shall also mean the tax warehouse keeper, if seeking to perform activities stipulated in paragraph 2. The tax warehouse keeper who seeks to perform activities set out in paragraph 2, is required to notify the customs office of the data listed in paragraph 9. The customs office shall issue to the warehouse keeper an authorisation for trading in tobacco raw material and include them in the registration of persons holding the authorisation for trading in tobacco raw material as of the date of issue of the authorisation to operate the tax warehouse. This is without effect to the obligations under paragraph 16 .

(9) The application for the issue of authorisation for trading in tobacco raw material must contain

- a) the applicant's identification data and the addresses of his business premises if these are not identical with the applicant's registered office or permanent residence;
- b) the respective code of the combined nomenclature of tobacco raw material,
- c) the expected annual volume of tobacco raw material received, stored, issued or sold,
- d) the identification data of the supplier and purchaser of the tobacco raw material, apart from the final consumer.

(10) The application shall have an annex pursuant to paragraph 9 a document demonstrating authorisation to conduct business not older than 30 days or its verified copy, if the applicant is a person that does not have its registered office or permanent residence within the tax territory.

(11) Before issuance of the authorisation for trading in tobacco raw material traders, the customs office shall verify the facts and data under paragraphs 9 and 10. If these facts and data are correct, the customs office will issue the authorisation for trading in tobacco raw material and include them in the registration of persons holding the authorisation for trading in tobacco raw material within 30 days of the application being lodged. The applicant is required to specify in further detail the data included in the application upon request by the customs office.

(12) The tobacco raw material trader is obliged to keep records of the tobacco raw material

- a) received in the tax territory,
- b) received from another Member State,
- c) supplied in the tax territory,
- d) supplied to another Member State,
- e) imported from third countries,
- f) exported from the tax territory,
- g) according to the stock of tobacco raw material as of the last day of a calendar month.

(13) The trader in tobacco raw material is obliged to make entries in the records under paragraph 12 on a daily basis, at the latest on the next working day after occurrence of the event specified in paragraph 12.

(14) The authorisation for trading in tobacco raw material expires on the date

- a) of application for deletion from the Commercial Register or any similar register, or on the date of application for cancellation of a trade licence, or on the date of notification of termination of business activities;
- b) of decease of the person holding the authorisation for trading in tobacco raw material or date of entry into force of the court ruling declaring the authorised trader in tobacco raw material to be deceased if the authorised trader in tobacco raw material is a natural person;

- c) of entry into force of the court decision on declaration of bankruptcy proceedings, on rejection of the proposal to declare bankruptcy due to lack of assets or on the termination of bankruptcy proceedings due to lack of assets or on the date when compulsory composition was confirmed or composition permitted, or when restructuring was permitted;
- d) of withdrawal of the authorisation for trading in tobacco raw material,
- d) of deletion from the Commercial Register or any similar register, or on the date of trade licence cancellation in accordance with the requirements stipulated in separate regulations,^{13a)} if the person failed to submit an application pursuant to (a).

(15) The customs office shall revoke the authorisation for trading in tobacco raw material if the person holding the authorisation for trading in tobacco raw material

- a) becomes the subject of liquidation;
- b) breaches the obligations under this Act and neither the fine imposed nor the requests of the customs office result in rectification;
- c) asks for withdrawal of the authorisation for trading in tobacco raw material.

(16) The tobacco raw material trader is obliged to

- a) report to the customs office any change to the facts and data under paragraph 9(a) no later than 30 days from its occurrence, paragraph 9(b) to (d) and paragraph 10 no later than 15 days from their occurrence,
- b) on request of the customs office, submit the documents proving the manner of acquisition of the tobacco raw material.

(17) If the authorisation of the trader in tobacco raw material expired, they can sell the stock of tobacco raw material to another trader in tobacco raw material or a person registered under Article 19 only with the consent of the customs office. The same procedure shall be followed by the official receiver, bailiff or another person if selling the tobacco raw material in the exercise of the decision.

(18) No later than two working days before each receipt of this tobacco raw material in the tax territory from another Member State, dispatch to another Member State, import from third countries or export to third countries, the trader in tobacco raw material is obliged to report to the customs office

- a) its identification data;
- b) quantity, trade name and b) the respective code of the combined nomenclature of tobacco raw material,
- c) identification data of the supplier or customer of the tobacco raw material,
- d) identification data of the person whom it is selling or from whom it is purchasing the tobacco raw material,
- e) place of delivery of the tobacco raw material.

(19) For the purposes of this Act, importation of tobacco raw material shall mean its release for free circulation^{2aa)} in the place of importation. The place of importation is the place where the tobacco raw material is located at the time of release for free circulation.^{2aa)} The importer is obliged to identify to the customs office which releases the tobacco raw material for free circulation,^{2aa)} by the authorisation for trading in tobacco raw material.

Article 19aa

Special provisions for the smokeless tobacco products

(1) For the purposes of this Act, trading in tobacco smokeless product within undertaking shall mean

- a) receipt of smokeless tobacco product from another Member State in the tax territory,***
- b) import of smokeless tobacco product to the tax territory from the third countries.***

(2) For the purposes of this Act, import of smokeless tobacco product to the tax territory from the third countries shall mean the release of smokeless tobacco product for free circulation^{2aa)} in the

place of importation. The place of importation shall be the place where the smokeless tobacco products are located when released for free circulation.^{2aa}) The person importing the smokeless tobacco product is obliged to identify itself to the customs office, which releases the smokeless tobacco product for free circulation,^{2aa}) by the authorisation for receipt and importation of the smokeless tobacco product.

(3) For the smokeless tobacco products, the tax base shall be the weight of tobacco in the smokeless tobacco product, in kilograms. The excise duty shall be calculated as the product of the tax base and excise duty rate. The excise duty rate for tobacco in smokeless tobacco product shall be determined according to the excise duty rate for tobacco.

(4) The consumer package of a smokeless tobacco product means the smallest package of smokeless tobacco product intended for final consumption. The consumer package of smokeless tobacco product has to contain the detail on the total weight of the smokeless tobacco product and the weight of tobacco in the smokeless tobacco product expressed in grams.

(5) The excise duty on the smokeless tobacco product becomes chargeable on the date of
a) receipt of smokeless tobacco product from another Member State in the tax territory,
b) receipt of customs declaration for the release of smokeless tobacco product for free release,^{2aa}
c) incurrence of a customs debt in a manner other than pursuant to (b),
d) finding the smokeless tobacco product which is or has been located on the person's premises if the person is unable to prove the origin or acquisition of the smokeless tobacco product, irrespective of whether that person disposes of or disposed of such smokeless tobacco products as its own; the date of finding such circumstances by the customs office shall be deemed the date of finding such circumstances,

(6) The tax payer of the excise duty on smokeless tobacco product shall be the person,
a) who received the smokeless tobacco product from another Member State in the tax territory,
b) on behalf of which the customs declaration for the release of smokeless tobacco product for free circulation was submitted,^{2aa}
c) the customs debt of which was established in a manner other than pursuant to (b),
d) which is unable to prove the origin or acquisition of smokeless tobacco product found which are or have been located on the person's premises, irrespective of whether that person disposes of or disposed of such smokeless tobacco product as its own;

(7) The tax payer referred to in paragraph 6 is required to file at the customs office the tax return prepared according to the specimen stipulated by the generally binding regulation issued pursuant to a separate regulation^{8b}) no later than on the third working day following the date on which the excise duty became chargeable and to pay the tax within the same period. Article 13 shall apply accordingly to the tax return. If excise duty becomes chargeable pursuant to paragraph (5)(b) and (c) customs debt maturity deadlines under customs regulations shall apply to the tax maturity.

(8) Smokeless tobacco product may be transported in the tax territory only with a simplified accompanying document. A person which, in the course of business, transports the smokeless tobacco product to the tax territory or supplies the smokeless tobacco product to another Member State for commercial purposes, is required to prepare a simplified accompanying document under Article 30. Any other document shall also be deemed to be a simplified accompanying document if it contains the same data elements as the simplified accompanying document; such a document must be designated as the "Simplified Accompanying Document (Goods Subject to Excise Duty) for Excise Duty Control Purposes".

(9) The person which, in the course of business, seeks to trade in smokeless tobacco product in the tax territory, has to apply to the tax office for the issue of authorisation for the receipt and importation of the smokeless tobacco product before each receipt or import of smokeless tobacco

product. The application for the issue of authorisation for the receipt and import of smokeless tobacco product has to contain

- a) the applicant's identification data and the addresses of his business premises if these are not identical with the applicant's registered office or permanent residence;*
- b) trade name of the smokeless tobacco product;*
- c) entry on the quantity of the smokeless tobacco product in kilograms, and the weight of tobacco in the smokeless tobacco product, and the expected time of receipt or import of the total quantity of the smokeless tobacco product to the tax territory.*

(10) The application shall have an annex pursuant to paragraph 9 a document demonstrating authorisation to conduct business not older than 30 days or its verified copy, if the applicant is a person that does not have its registered office or permanent residence within the tax territory.

(11) The person which seeks to receive or import smokeless tobacco product is obliged, before the issue of authorisation for the receipt and import of smokeless tobacco product, to lodge the tax guarantee up to the amount of the excise duty relevant to the amount of tobacco in the smokeless tobacco product it is seeking to receive or import, in particular in the manner under Article 20(1). The customs office shall issue a confirmation of the tax guarantee lodged.

(12) Before the issue of authorisation for the receipt and import of smokeless tobacco product, the customs office shall verify with the applicant which seeks to receive or import smokeless tobacco products, the facts and data stated in the application and in the application annex. If these facts and data are correct and the applicant has lodged the guarantee under paragraph 11, the customs office shall issue the authorisation for the receipt and import of smokeless tobacco product no later than on the next working day after the applicant has lodged the tax guarantee and determine the deadline for the receipt or import of the whole quantity of smokeless tobacco product, which may not be longer than 60 calendar days from the date of issue of the authorisation for the receipt and import of smokeless tobacco product. Upon agreement with the customs office, excise duty on the tobacco in the smokeless tobacco product may be paid using the tax guarantee lodged.

(13) The excise duty on tobacco in smokeless tobacco product demonstrably taxed in the tax territory under Article 14(3) may be refunded to the person that, if in the course of business, supplied such smokeless tobacco product

- a) to another Member State to a person for business purposes and attached to the tax return
 - 1. copy 3 of the simplified accompanying document confirmed by the consignee (purchaser) of the smokeless tobacco products;*
 - 2. confirmation by the tax administrator of another Member State of the payment of duty on tobacco in smokeless tobacco product in that Member State;**
- b) exported to the territory of third countries and the export was documented by a customs document confirming that the smokeless tobacco product exited the territory of the Union; upon request of the customs office, the export of smokeless tobacco product must also be demonstrated by another document, specifically a document on the movement of smokeless tobacco product to the territory of third countries or a payment document.*

(14) The person whom the customs office issued the authorisation for receipt and import of smokeless tobacco product, shall be required to, according to the stock of smokeless tobacco product, as of the last day of a calendar month, to keep records of the smokeless tobacco product

- a) received in the tax territory from another Member State,*
- b) dispatched to another Member State,*
- c) imported to the tax territory from the third countries.*
- d) exported to the territory of third countries.*

(15) In the tax territory, the sale of smokeless tobacco product for final production shall be prohibited

- a) *at a price lower than the excise duty corresponding to the amount of tobacco in the sold smokeless tobacco product for final consumption and the value added tax corresponding to the same tobacco amount,*
- b) *conditional on the purchase of another tobacco product or other goods.*

(16) The non-commercial import of smokeless tobacco product in the traveller's personal luggage travelling from the territory of third countries shall be exempted from payment of excise duty, in an amount not exceeding 150 grams per person if travelling by plane and 30 grams person if travelling by other means of transport. The tax exemption shall not apply if the traveller is younger than 17 years of age.

(17) Smokeless tobacco product may only be released to free circulation if identified by the tax stamp containing the "BTV" sign.

(18) Provisions of Article 9 shall apply to marking the smokeless tobacco product within the scope referring to tobacco marking accordingly.

(19) Provisions of Article 9b shall apply to printing and handling the tax stamps within the scope referring the printing and handling the tax stamps for tobacco accordingly.

(20) Provisions of Article 41(1)(a) to (d), (o) and (r) to (v), (2)(a) to (d), (n) and (q) to (t) and (5) and Article 41a(1)(a) and (b), (2)(a) and (b) and (5) shall apply to smokeless tobacco product identically.

Article 19b

Register of technological equipment for the production of tobacco products

(1) A person that was not issued an authorisation to operate a tax warehouse pursuant to Article 19, or a person which had an authorisation to operate a tax warehouse issued pursuant to Article 19 that expired or was revoked, and holds the technological equipment for the production of tobacco products or its part, with the exception of a person that produces technological equipment for the production of tobacco products and a person that repairs technological equipment for the production of tobacco products, is required to notify the customs office within 15 days of the occurrence of this fact of

- a) its identification data;
- b) the address of the location of the technological equipment for the production of tobacco products or its part;
- c) technical data and to attach a drawing and photographic documentation of the technological equipment for the production of tobacco products or its part.

(2) The customs office shall verify the facts and data presented in the notification pursuant to paragraph 1 and shall compare the actual condition of the technological equipment for the production of tobacco products or its part with the data given under paragraph 1(c). If the facts and data presented in the notification are correct, the customs office shall issue to the person referred to in paragraph 1 a confirmation of registration of possession of the technological equipment for the production of tobacco products or its part (hereinafter referred to as the "confirmation of registration"). The possession of technological equipment for the production of tobacco products or its part by a person issued with a confirmation of registration, shall not be deemed to be unauthorised if all the facts on the basis of which the customs office issued the confirmation of registration are maintained. The customs office may secure the technological equipment for the production of tobacco products or its part with the seal of the customs office.

(3) If the person with a confirmation of registration issued by the customs office provides the technological equipment for the production of tobacco products or its part to another person, it is required, within 15 days from providing such equipment, to notify the customs office of

- a) its identification data;

- b) the identification data of the person to which it provided technological equipment for the production of tobacco products or its part;
- c) technical data, a drawing and photographic documentation of the technological equipment provided for the production of tobacco products or its part.

(4) If the person with the confirmation of registration issued by the customs office is no longer in possession of the technological equipment for the production of tobacco products or its part, whereby it did not provide this equipment to another person pursuant to paragraph 3, it is required to notify the customs office of the reasons for this change within 15 days from its occurrence.

(5) The customs office shall verify the facts and data presented in the notification pursuant to paragraph 3 or paragraph 4. If these facts and data are correct, the customs office shall issue to the person referred to in paragraph 3 or in paragraph 4 a confirmation of deletion from the register of technological equipment for the production of tobacco products.

(6) The person is required to notify the customs office of any other change in facts and data, based on which the customs office issued the confirmation of registration, within 15 days from its occurrence. The customs office shall verify the facts and data stated in the notification and, taking into account the extent and gravity of the changes, it will complement the original confirmation of registration or issue a new confirmation of registration.

(7) The Financial Directorate maintains the register of possession of technological equipment for the production of tobacco products categorised by

- a) identification data of the person for which the customs office issued the confirmation of registration;
- b) the address of the location of the technological equipment for the production of tobacco products or its part;
- c) technical data, photographic documentation and a drawing of the technological equipment for the production of tobacco products or its part.

Article 20

Tax guarantee

(1) For the purposes of this Act, the lodging of the tax guarantee shall be deemed to be

- a) a deposit of cash on the account of the customs office; the customs office is not required to pay interest to the applicant;
- b) a bank guarantee¹⁴⁾ provided by a bank credited to the customs office; the customs office shall not accept the bank guarantee if the deed of guarantee contains any reservations of the bank.

(2) Prior to issuing an authorisation to operate a tax warehouse, a person seeking to operate a tax warehouse is required to lodge a tax guarantee amounting to the excise duty corresponding to the average monthly quantity of tobacco products which the person expects to release for free circulation over a period of 12 consecutive calendar months, whereby the tax guarantee also includes the excise duty corresponding to the quantity of tobacco products which the person expects to release for free circulation for duty-exempt purposes.

(3) A warehouse keeper is required to lodge a tax guarantee amounting to the excise duty corresponding to the average monthly quantity of tobacco products which the warehouse keeper released for free circulation over the previous 12 consecutive calendar months, whereby the tax guarantee also includes the excise duty corresponding to the quantity of tobacco products which the keeper released for free circulation for duty-exempt purposes.

(4) The person referred to in paragraph 2 and the warehouse keeper pursuant to paragraph 3 are required to lodge the tax guarantee for all tax warehouses that they seek to operate; this shall be without prejudice to the provisions Article 21 and 22 .

(5) If the customs office does not issue an authorisation to operate a tax warehouse, it shall refund, without undue delay, the tax guarantee lodged to the person referred to in paragraph 2.

(6) The warehouse keeper is required to monitor the amount of the tax guarantee lodged and to adjust the tax guarantee lodged

- a) prior to commencing the movement of tobacco products under a duty suspension arrangement if the amount of the tax guarantee pursuant to paragraph 3 does not correspond to the excise duty pertaining to the quantity of tobacco products to be moved under the duty suspension arrangement, including tobacco products exempt from excise duty, with the exception of the tax guarantee for the movement of tobacco products under a duty suspension arrangement lodged by a registered consignor, shipper or consignee,
- b) if the excise duty corresponding to the quantity of tobacco products released for free circulation in the previous calendar month, including the tobacco products exempt from excise duty, exceeds by more than 20% the excise duty corresponding to the quantity of tobacco products for which a tax guarantee has been lodged; the warehouse keeper is required to increase the tax guarantee by the amount exceeding the tax guarantee lodged within ten working days from the occurrence of this event; this does not apply if the customs office waived the warehouse keeper's obligation to lodge a tax guarantee;
- c) within ten working days from the date of notification pursuant to paragraph 7, by the amount that the customs office used to pay the excise duty.

(7) If the excise duty is not paid within the period stipulated in this Act, the customs office shall use the tax guarantee to pay the excise duty and notify the warehouse keeper of this fact.

(8) The warehouse keeper may request the customs office or, with the customs office's written consent, the bank which provided the bank guarantee,¹⁴⁾ to reduce the tax guarantee so lodged. The warehouse keeper may submit the application for a reduction of the tax guarantee lodged to the customs office if the tax guarantee lodged exceeds by more than 20% the sum of the excise duty corresponding to the average monthly quantity of tobacco products released for free circulation, including the quantity of tobacco products exempt from excise duty, and the excise duty corresponding to the average monthly stock of tobacco products which the warehouse keeper had in stock on the last day of the calendar month over the previous 12 consecutive calendar months, whereby this surplus pertains for at least three consecutive calendar months prior to submitting the application for a reduction of the tax guarantee lodged and pertains also at the time the application for a reduction of the tax guarantee lodged is submitted.

(9) The customs office shall take a decision on the application pursuant to paragraph 8 within 15 working days from its submission and may refund the respective difference, taking into consideration the tobacco products stock, within five working days after the decision on a reduction of the tax guarantee enters into force.

(10) The warehouse keeper may request the customs office to waive the obligation to lodge a tax guarantee (hereinafter referred to as "waiver of the tax guarantee")

- a) entirely, if the warehouse keeper has a reliable tax history of at least 24 consecutive calendar months before filing the application for waiver of the tax guarantee;
- a) partially, amounting to 50%, if the warehouse keeper has a reliable tax history of at least 12 consecutive calendar months before filing the application for waiver of the tax guarantee;

(11) The customs office shall assess the application pursuant to paragraph 10 and if the warehouse keeper has a reliable tax history, the customs office shall decide on a full or partial waiver of the tax guarantee within 60 days from submission of this application and shall determine the period of validity of this decision, but not longer than two years from the date of entry into force of the decision on the waiver of the tax guarantee; this is without prejudice to the provisions of Article 21 and 22 . If the customs office decides not to waive the tax guarantee, the warehouse keeper may submit a new application for waiver of the tax guarantee not earlier than one year after this decision enters into force.

(12) The warehouse keeper for which the customs office decided to waive the tax guarantee based on the application and which seeks to have the tax guarantee waived for a further period is required to request the customs office to waive the tax guarantee not later than 60 days prior to expiration of the decision on the waiver of the tax guarantee.

(13) For the purposes of this Act, that warehouse keeper shall be deemed to have a reliable tax history which

- a) owns technological equipment for the production of tobacco products if the applicant for a waiver of the tax guarantee is a warehouse keeper which is an enterprise for the production of tobacco products; for the purposes of this Act, even the possession of technological equipment based on an agreement on the purchase of a leased object is deemed to be its ownership;
- b) demonstrates a stable financial standing; for the purposes of this Act, stable financial standing means that the warehouse keeper shows a positive difference between assets and liabilities in the balance sheet from the regular financial statements;⁸⁾
- c) meets the requirements stipulated in Article 19(4) at least for 24 consecutive calendar months before lodging the application for full waiver of the guarantee or for 12 consecutive calendar months before lodging the application for partial waiver of the guarantee and also meets the requirements at the time of assessment of the application and during the whole period of validity of the decision on the waiver of guarantee; for the purposes of assessment of the application for full or partial waiver of guarantee, delayed payments up to 15 days overdue shall not be deemed to be arrears,
- d) did not commit an administrative delict under Article 41(1)(a), (b), (e) or (m),
 1. at least 24 consecutive calendar months prior to filing the application for full waiver of the tax guarantee;
 2. at least 12 consecutive calendar months prior to filing the application for partial waiver of the tax guarantee;

(14) Annexes to the application pursuant to paragraph 10 shall be as follows:

- a) a document proving the ownership of technological equipment for the production of tobacco products or the agreement on the purchase of a leased object if the warehouse keeper possesses the technological equipment for the production of tobacco products on the basis of an agreement on the purchase of a leased object;
- b) a confirmation demonstrating compliance with the requirements defined in Article 19(4)(e) to (g).

(15) The warehouse keeper is required, upon request of the customs office, to specify in further detail the data presented in the application pursuant to paragraph 10 and in the annexes to the application pursuant to paragraph 14.

(16) The customs office shall request the warehouse keeper for which it partially or fully waived the tax guarantee pursuant to paragraph 11, to lodge a tax guarantee or to complement it within the determined period, which must not be shorter than 15 days and longer than 30 days, if the customs office established that

- a) the warehouse keeper has arrears
 1. towards the customs office or tax office of over five days;
 2. arrears of compulsory insurance contributions and retirement saving pursuant to separate regulations,⁷⁾
- b) other circumstances have occurred based on which it may justifiably be assumed that the warehouse keeper will not duly and timely perform its obligation to pay excise duty under this Act.

(17) If the customs office determined a period for lodging or complementing the tax guarantee, the warehouse keeper is required to lodge or complement the tax guarantee within the period and the amount stipulated by the customs office.

(18) By delivery of the request under paragraph 16, the decision on full or partial waiver of guarantee issued by the customs office under paragraph 11 expires. New application for waiver of guarantee may

be filed by the warehouse keeper at the earliest after expiration of one year of depositing or supplementing the guarantee based on the request from the customs office under paragraph 16.

Article 21

Movement of tobacco products under a duty suspension arrangement within the tax territory

(1) Tobacco products under a duty suspension arrangement may only be moved within the tax territory

- a) from one tax warehouse to another tax warehouse;
- b) from the place of importation (Article 27) to a tax warehouse;
- c) from a tax warehouse to the point of exit (Article 28),
- d) from the place of importation (Article 27), if tobacco products are dispatched by a registered consignor to the point of exit (Article 28),
- e) to the tax warehouse, in the case of a movement of tobacco products which have become the property of the State under a separate regulation.³⁾

(2) In justified cases, the customs office may permit, upon a written request of a person that seeks to transport tobacco products under a duty suspension arrangement within the tax territory, a manner of movement of tobacco products different from that specified in paragraph 1.

(3) Tobacco products under a duty suspension arrangement may only be moved within the tax territory under cover of an electronic accompanying administrative document prepared by means of a computerised system,^{14a)} in a manner stipulated in a separate regulation^{14b)} (hereinafter referred to as “electronic document”), unless stipulated otherwise in this Act. A qualified electronic signature^{14c)} must be affixed to the draft electronic document, as well as to any changes made by means of a computerised system,^{14a)} unless agreed otherwise between the consignor (supplier) or the consignee (purchaser) and the customs office.

(4) Prior to any movement of tobacco products under a duty suspension arrangement within the tax territory, the consignor (supplier) shall prepare a draft electronic document and send it to the customs office of the consignor (supplier). The customs office of the consignor (supplier) shall verify the data in the draft electronic document electronically and, if correct, assign an administrative reference code (hereinafter referred to as “reference code”) to the draft electronic document and, at the same time, send the electronic document with the reference code so assigned to the consignor (supplier), consignee (purchaser) and the customs office of the consignee (purchaser). If the data specified in the draft electronic document are incorrect, the customs office of the consignor (supplier) shall immediately notify the sender of the draft electronic document to that effect. The movement of tobacco products under a duty suspension arrangement within the tax territory may commence only once the reference code has been assigned. Tobacco products being moved within the tax territory under a duty suspension arrangement must be accompanied with a document containing the reference code.

(5) The consignor (supplier) may cancel the electronic document if the movement of tobacco products under a duty suspension arrangement has not commenced; the movement of tobacco products under a duty suspension arrangement within the tax territory commences once the tobacco products under a duty suspension arrangement have been removed from the consignor’s (supplier’s) warehouse or have been released for free circulation.^{2aa)}

(6) In the course of the movement of tobacco products under a duty suspension arrangement within the tax territory, the consignor (supplier) which has lodged a tax guarantee may alter the place of receipt of tobacco products under a duty suspension arrangement or alter the consignee (purchaser) via the computerised system,^{14a)} in the manner defined in a separate regulation.^{14b)}

(7) The consignee (purchaser) of tobacco products moved within the tax territory under a duty suspension arrangement is required to submit to the customs office of the consignee (purchaser), not later than within five working days of the end of the movement of such tobacco products, an electronic

report of receipt prepared by a computerised system,^{14a)} in the manner defined in a separate regulation^{14b)} (hereinafter referred to as the “report of receipt”). A qualified electronic signature,^{14c)} must be affixed to the report of receipt, unless agreed otherwise between the consignor (supplier) or consignee (purchaser) and the customs office. The movement of tobacco products within the tax territory under a duty suspension arrangement is deemed to have terminated on the date of their receipt by the consignee (purchaser). The customs office of the consignee (purchaser) shall electronically verify the data in the report of receipt and, if correct, confirm to the consignee (purchaser) that the report of receipt has been registered. After its registration, the customs office of the consignee (purchaser) shall immediately send the report of receipt to the consignor (supplier) and the customs office of the consignor (supplier). If the data specified in the report of receipt are incorrect, the customs office of the consignee (purchaser) shall immediately notify the sender of the report of receipt to that effect.

(8) Tobacco products being moved under a duty suspension arrangement within the tax territory must be deposited in the consignee’s (purchaser’s) warehouse immediately after their receipt.

(9) If the customs office of the consignor (supplier) and the customs office of the consignee (purchaser) is the same, the customs office shall send the electronic document containing the assigned reference code to the consignee (purchaser) and the registered report of receipt to the consignor (supplier).

(10) A tax guarantee must always be lodged for tobacco products to be moved under a duty suspension arrangement within the tax territory. The tax guarantee shall always amount to at least the excise duty corresponding to the quantity of tobacco products moved. The tax guarantee for tobacco products to be moved under a duty suspension arrangement is not required if the tax guarantee pursuant to Article 20(1) has been provided in such an amount so as to also cover the tax guarantee for tobacco products to be moved under a duty suspension arrangement. The customs office of the consignor (supplier) shall refund the tax guarantee thus lodged to the person that lodged the tax guarantee immediately after the report of receipt has been registered, unless agreed otherwise by the customs office of the consignor (supplier) and the person that lodged the tax guarantee.

(11) The tax guarantee for the movement of tobacco products under a duty suspension arrangement within the tax territory shall be provided by

- a) a warehouse keeper which is
 1. the consignor (supplier) in the tax territory;
 2. the consignee (importer) in the case of importation into the tax territory;
 3. the consignor (exporter) in the case of export from the tax territory;
 4. the consignee of tobacco products which have become the property of the State pursuant to a separate regulation;³⁾
 5. the consignee (purchaser) within the tax territory, if the tobacco products being moved under a duty suspension arrangement pursuant to paragraph 1(a) are in its ownership; or
 6. the consignee (purchaser) in the tax territory in lieu of the consignor (supplier) in the tax territory, if they so agreed and the customs office approved of their agreement;
- b) the registered consignor; or
- c) the shipper or consignee (purchaser) in the tax territory in lieu of the consignor (supplier), if they so agreed and the customs office of the consignor (supplier) approved of their agreement.

Article 22

Movement of tobacco products under a duty suspension arrangement within the territory of the Union

(1) Tobacco products under a duty suspension arrangement may only be moved within the territory of the Union

- a) from a tax warehouse in the tax territory or from the place of importation (Article 27), if the products are dispatched by a registered consignor within the tax territory to a tax warehouse or to an authorised consignee in another Member State or to a Slovak representative pursuant to Article 33a(15), or to

- armed forces of the Slovak Republic and their civilian staff for use in connection with activities under an international treaty⁵⁾ to the territory of countries that are State parties to the North Atlantic Treaty;
- b) from a tax warehouse in the tax territory or from the place of importation (Article 27), if the tobacco products are sent by a registered consignor in the tax territory to a tax warehouse in the tax territory, via the territory of another Member State;
 - c) from a tax warehouse in another Member State or from a registered consignor in another Member State to a tax warehouse or to an authorised consignee in the tax territory;
 - d) from a tax warehouse in another Member State or from a registered consignor in another Member State to a tax warehouse or to an authorised consignee in another Member State, via the tax territory;
 - e) in the cases referred to under(a) and (c) above, via a third-country territory.

(2) Tobacco products under a duty suspension arrangement may be moved within the territory of the Union only under the cover of an electronic document, unless stipulated otherwise in this Act A qualified electronic signature^{14c)} must be affixed to the draft electronic document, as well as to any changes made by means of a computerised system,^{14a)} unless agreed otherwise between the consignor (supplier) or the consignee (purchaser) and the customs office.

(3) Prior to any movement of tobacco products under a duty suspension arrangement from the tax territory to the territory of the Union, the consignor (supplier) shall prepare a draft electronic document and send it to the customs office of the consignor (supplier) The customs office of the consignor (supplier) shall electronically verify the data in the draft electronic document and, if correct, assign an administrative reference code to the draft electronic document and, at the same time, send the electronic document with the assigned reference code to the consignor (supplier) and the tax administrator of the Member State of the consignee (purchaser) If the data specified in the draft electronic document are incorrect, the customs office of the consignor (supplier) shall immediately notify the sender of the draft electronic document to that effect. If tobacco products are being moved under a duty suspension arrangement pursuant to paragraph 1(b) and the data specified in the electronic document are correct, the customs office of the consignor (supplier) shall send the electronic document to the consignee (purchaser) of the tobacco products and to the customs office of the consignee (purchaser). The movement of tobacco products under a duty suspension arrangement within the territory of the Union may commence only after the reference code has been assigned. Tobacco products being moved under a duty suspension arrangement within the territory of the Union must be accompanied with a document containing the reference code.

(4) If tobacco products are being moved under a duty suspension arrangement within the territory of the Union pursuant to paragraph 1(c), the customs office of the consignee (purchaser) is required to send the electronic document delivered by the tax administrator of the Member State of the consignor (supplier) to the consignee (purchaser).

(5) The consignor (supplier) may cancel the electronic document if the movement of tobacco products under a duty suspension arrangement within the territory of the Union has not commenced; the movement of tobacco products under a duty suspension arrangement within the territory of the Union commences once the tobacco products have been removed from the consignor's (supplier's) warehouse or have been released for free circulation.^{2aa)}

(6) In the course of the movement of tobacco products under a duty suspension arrangement within the territory of the Union, the warehouse keeper which has lodged a tax guarantee or a registered consignor in the tax territory which has lodged a tax guarantee, may alter the place of receipt of tobacco products under a duty suspension arrangement or alter the consignee (purchaser), except for the consignee (purchaser) who is a Slovak representative pursuant to Article 33a(15) or the armed forces of the Slovak Republic and their civilian staff, via the computerised system,^{14a)} in a manner defined in a separate regulation.^{14b)}

(7) If tobacco products are being moved under a duty suspension arrangement within the territory of the Union pursuant to paragraph 1(c), the consignee (purchaser) of the tobacco products being moved

under a duty suspension arrangement is required to submit a report of receipt to the customs office of the consignee (purchaser), not later than within five working days of the termination of the movement of the tobacco products under a duty suspension arrangement. A qualified electronic signature,^{14c)} must be affixed to the report of receipt, unless agreed otherwise between the consignor (supplier) or consignee (purchaser) and the customs office. The movement of tobacco products under a duty suspension arrangement within the territory of the Union is deemed to have terminated on the date of their receipt by the consignee (purchaser). The customs office of the consignee (purchaser) shall electronically verify the data in the report of receipt and, if correct, confirm to the consignee (purchaser) that the report of receipt has been registered. Following its registration, the customs office of the consignee (purchaser) shall immediately send the report of receipt to the tax administrator of the Member State of the consignor (supplier) If the data specified in the report of receipt are incorrect, the customs office of the consignee (purchaser) shall immediately notify the sender of the report of receipt to that effect.

(8) If tobacco products are being moved under a duty suspension arrangement within the territory of the Union pursuant to paragraph 1(a), the customs office of the consignor (supplier) is required to send the report of receipt delivered by the tax administrator of the Member State of the consignee (purchaser) to the consignor (supplier) in the tax territory.

(9) Tobacco products moved under a duty suspension arrangement within the territory of the Union must be deposited within the consignee's (purchaser's) warehouse immediately after their receipt.

(10) A tax guarantee must always be lodged for tobacco products to be moved under a duty suspension arrangement within the territory of the Union, except for the movement of tobacco products to a Slovak representative pursuant to Article 33a(15) or to the armed forces of the Slovak Republic and their civilian staff for use in connection with activities under an international treaty⁵⁾ to the territory of countries that are State parties to the North Atlantic Treaty. The tax guarantee shall be lodged by the consignor (supplier) in the amount of the excise duty corresponding to the quantity of tobacco products transported. The tax guarantee for tobacco products to be moved under a duty suspension arrangement is not required if the tax guarantee pursuant to Article 20(1) has been provided in such an amount so as to also cover the tax guarantee for tobacco products to be moved under a duty suspension arrangement. The tax guarantee lodged in another Member State is valid within the tax territory. At the consignor's (supplier's) request, the customs office shall permit that the tax guarantee be lodged by the shipper or the consignee (purchaser) in lieu of the consignor (supplier), if the consignor (supplier) and the consignee (purchaser) so agree. The customs office of the consignor (supplier) shall refund the tax guarantee thus lodged to the person that lodged the tax guarantee immediately after the report of receipt sent by the tax administrator of the consignor (supplier) has been registered, unless agreed otherwise by the customs office of the consignor (supplier) and the person that lodged the tax guarantee.

(11) Tobacco products under a duty suspension arrangement are moved from the territory of the Union to persons listed in Article 33a(2) or from the tax territory to persons listed in Article 33a(15) under the cover of an electronic document and an excise duty exemption certificate issued in the form and as specified in a separate regulation⁶⁾ (hereinafter referred to as "exemption certificate"). Tobacco products being moved under a duty suspension arrangement from the territory of the Union to the armed forces of other Member States that are State parties to the North Atlantic Treaty and their civilian staff for use in connection with activities under an international treaty,⁵⁾ or from the tax territory to the armed forces of the Slovak Republic and their civilian staff for use in connection with activities under an international treaty⁵⁾ to the territory of countries that are State parties to the North Atlantic Treaty, shall be accompanied with an exemption certificate. After termination of the movement of tobacco products under a duty suspension arrangement, the persons listed in Article 33a(2) shall immediately notify the Bratislava Customs Office of the receipt of the tobacco products; the Bratislava Customs Office shall prepare a report of receipt in the manner stipulated in a separate regulation;^{14b)} and send it to the tax administrator of the Member State of the consignor (supplier).

Article 22a

Suspension of access to the electronic system

(1) The customs office may, for a person under Article 19, 23 or Article 24 provisionally suspend the access to the electronic system in the tax territory,^{14a)} based on a reasonable concern that the non-collectible or non-levied tax will be irrecoverable within the scope exceeding the lodged tax guarantee at the time of its maturity and recoverability, or if the recovery of tax at that time will be connected with considerable difficulties.

(2) The customs office is obliged to immediately inform the person under Article 19, 23 or Article 24, whom it has provisionally suspended the access to the electronic system^{14a)}. In the notification on the suspension of access to the electronic system,^{14a)} the customs office shall state reasons, based on which it followed the paragraph 1. An objection is admissible against the procedure of the customs office under paragraph 1, which does not have a suspensive effect.

(3) If the reasons based on which the customs office followed paragraph 1 cease to exist, the customs office is obliged to enable the person under Article 19, 23 or Article 24 the access to the electronic system^{14a)} immediately, informing the person about the same.

Article 23 **Authorised consignee**

(1) An authorised consignee within the tax territory shall be a person with an authorisation to receive tobacco products from another Member State under a duty suspension arrangement. The authorised consignee is also a person within the territory of another Member State authorised, under the laws applicable in that Member State, to receive tobacco products from another Member State under a duty suspension arrangement. A person that seeks to be an authorised consignee within the tax territory and seeks to receive repeat consignments of tobacco products from another Member State under a duty suspension arrangement, must apply to the customs office for registration and authorisation to receive tobacco products from another Member State under a duty suspension arrangement. A person that seeks to receive tobacco products from another Member State under a duty suspension arrangement on an occasional basis must apply, in writing, to the customs office for an authorisation to receive tobacco products from another Member State under a duty suspension arrangement for each occasional consignment of tobacco products.

(2) The application for registration and authorisation to receive tobacco products from another Member State under a duty suspension arrangement, or the application for an authorisation to receive tobacco products from another Member State under a duty suspension arrangement must contain, apart from the data set out in a separate regulation^{25d)}

- a) the address of his business premises if these are not identical with the applicant's registered office or permanent residence;
- b) brand name of the tobacco product;
- c) data on the anticipated annual volume of tobacco products to be received under a duty suspension arrangement in the appropriate unit of measure, if the applicant is a person seeking to receive repeat consignments of tobacco products from another Member State under a duty suspension arrangement;
- d) data on the quantity of tobacco products in the appropriate unit of measure and the anticipated time of receipt of the full quantity of tobacco products to be received in the respective case by the applicant which is a person seeking to receive tobacco products on an occasional basis from another Member State under a duty suspension arrangement.

(3) The application shall have as an annex a document demonstrating authorisation to conduct business not older than 30 days or its verified copy, if the applicant is a person that does not have its registered office or permanent residence within the tax territory. The applicant is required to specify in further detail the data included in the application and its annex upon request by the customs office.

- (4) The applicant must also satisfy the following conditions:
- a) it keeps accounting records pursuant to a separate regulation,⁸⁾

- b) it lodged the tax guarantee;
- c) it has no arrears in respect of the customs office or tax office;
- d) has no arrears of compulsory insurance contributions and retirement saving pursuant to separate regulations;⁷⁾
- e) the applicant has not been convicted of a wilful crime; this also applies to an authorised representative and natural persons who are members of the applicant's managing or supervisory bodies;
- f) is not subject to liquidation and no bankruptcy proceedings have been brought against this person, no composition permitted, no compulsory composition confirmed, or restructuring permitted.

(5) A person seeking to receive repeat consignments of tobacco products from another Member State under a duty suspension arrangement is required, before the authorisation to receive tobacco products from another Member States under a duty suspension arrangement is issued, to lodge a tax guarantee amounting to the excise duty corresponding to the quantity of tobacco products which the person expects to receive in two consecutive calendar months in the manner stipulated in Article 20(1).

(6) Before performing the registration and issuing the authorisation to receive repeat consignments of tobacco products from another Member State under a duty suspension arrangement, the customs office shall verify with the applicant the facts and data presented in the application and in the annex thereto. If these facts and data are correct and the applicant meets the requirements under paragraphs 4 and 5, the customs office shall register the applicant and issue an authorisation to receive repeat consignments of tobacco products from another Member State under a duty suspension arrangement within 60 days from the date of filing this application. In the authorisation to receive repeat consignments of tobacco products from another Members State under a duty suspension arrangement, the customs office shall provide accurate specification of the tobacco product under Article 4(2), provided by the applicant in the application under paragraph 2, and which the applicant is authorised to receive from another Member State repeatedly under a duty suspension arrangement.

(7) A person seeking to receive tobacco products on an occasional basis from another Member State under a duty suspension arrangement is required, before the authorisation to receive tobacco products from another Member State under a duty suspension arrangement is issued, to lodge a tax guarantee amounting to the excise duty corresponding to the quantity of tobacco products which the person is to receive in the respective case in the manner stipulated in Article 20(1). The customs office shall issue a confirmation of the tax guarantee lodged.

(8) Prior to issuing the authorisation to receive tobacco products from another Member State under a duty suspension arrangement, the customs office shall verify with the applicant seeking to receive tobacco products on an occasional basis from another Member State under a duty suspension arrangement, the facts and data presented in the application and the annex thereto. If these facts and data are correct, and the applicant meets the conditions as set out in paragraphs 4 and 5, the customs office shall issue an authorisation to receive tobacco products from another Member State under a duty suspension arrangement not later than on the next working day following the date on which the applicant lodged the tax guarantee, and shall set the deadline for the receipt of the full quantity of tobacco products which may not exceed 60 calendar days from issuance of the authorisation to receive tobacco products from another Member State under a duty suspension arrangement. Upon agreement with the customs office, excise duty may be paid using the tax guarantee lodged.

(9) If the authorised consignee receiving repeat consignments of tobacco products from another Member State under a duty suspension arrangement seeks to receive tobacco products and the excise duty corresponding to this quantity of tobacco products exceeds the tax guarantee lodged by 10% or more, it is required not later than on the date of receipt of such tobacco products

- a) to notify the customs office of this fact;
- b) to increase the tax guarantee lodged by the amount which exceeds the tax guarantee lodged.

(10) The authorised consignee receiving repeat consignments of tobacco products from another Member State under a duty suspension arrangement is required to complement the tax guarantee lodged

by the amount that the customs office used to pay the excise duty, not later than five days from the date of notification under paragraph 12.

(11) The authorised consignee receiving repeat consignments of tobacco products from another Member State under a duty suspension arrangement may request the customs office or, with the written consent of the customs office, the bank which issued the bank guarantee, to reduce the tax guarantee lodged if the tax guarantee lodged is more than 20% higher than the excise duty corresponding to the quantity of tobacco products released for free circulation in the previous calendar month, provided that this situation continued for at least six consecutive calendar months and provided that it also pertains at the time of submission of the application for reduction of the tax guarantee; the customs office shall reimburse the respective difference, taking into account the stock of tobacco products and the stock of unfixed tax stamps on the date of submission of the application, within 15 days from the date of submission of this application.

(12) If the authorised consignee receiving repeat consignments of tobacco products from another Member State under a duty suspension arrangement did not pay the excise duty within the period stipulated by this Act, the customs office shall use the tax guarantee to pay the excise duty and notify the tax payer of this fact.

(13) The authorised consignee is required to notify the customs office of any modification in the facts and data specified in paragraph 2(a) at the latest 15 days before receiving such tobacco product and of any modification in the data specified in paragraph 4(a), (c) to (f) within 15 days of its occurrence. The authorised consignee is required to notify the customs office of any modification of the data specified in paragraph 3 within 15 days from submission of the proposal to change the data to the competent authority.

(14) The authorisation to receive tobacco products from another Member State under a duty suspension arrangement shall expire

- a) on the date of application for deletion from the Commercial Register or any similar register, or on the date of application for cancellation of a trade licence, or on the date of notification of termination of business activities;
- b) on the date of decease of the authorised consignee or date of entry into force of the court ruling declaring the authorised consignee to be deceased if the authorised consignee is a natural person;
- c) on the date of entry into force of the court decision on declaration of bankruptcy proceedings, on rejection of the proposal to declare bankruptcy due to lack of assets or on the termination of bankruptcy proceedings due to lack of assets or on the date when compulsory composition was confirmed or composition permitted, or when restructuring was permitted;
- d) on the tenth day following the deadline for complementation of the tax guarantee pursuant to paragraph 9(b) and paragraph 10, if the tax guarantee was not complemented;
- e) on the date of the customs office's withdrawal of the authorisation to receive tobacco products from another Member State under a duty suspension arrangement;
- f) on the date of deletion from the Commercial Register or any similar register, or on the date of trade licence cancellation in accordance with the requirements stipulated in separate regulations,^{13a)} if the person failed to submit an application pursuant to (a).
- g) upon expiry of the period pursuant to paragraph 8.

(15) The customs office shall revoke the authorisation to receive tobacco products from another Member State under a duty suspension arrangement if

- a) the authorised consignee enters into liquidation;
- b) the authorised consignee no longer complies with any of the conditions stipulated in paragraphs 4 and 5,
- c) the authorised consignee breaches the obligations under this Act and neither the fine imposed nor the requests of the customs office result in rectification;
- d) the authorised consignee requests withdrawal of the authorisation to receive tobacco products from another Member State under a duty suspension arrangement;

e) a registration was performed and authorisation issued for the operation of a tax warehouse.

(16) The customs office may revoke the authorisation to receive tobacco products from another Member State under a duty suspension arrangement if the authorised consignee does not receive tobacco products over a period of more than 12 consecutive calendar months, whereby the gravity of the reasons is taken into consideration.

(17) If the authorisation to receive tobacco products from another Member State under a duty suspension arrangement expires

- a) the authorised consignee, in the case under paragraph 14(b) the heir or the estate trustee appointed by court, shall file a tax return within the period specified by the customs office and pay the excise duty within the same period if the tax return was not filed and the excise duty paid to the date of expiration of the authorisation to receive tobacco products from another Member State under a duty suspension arrangement;
- b) the customs office shall use the tax guarantee lodged to pay the excise duty and claims relating to the excise duty and shall reimburse any resultant tax guarantee balance to the person with the expired authorisation to receive tobacco products from another Member State under a duty suspension arrangement, in the case under paragraph 14(b) to the heir or estate trustee appointed by the court;
- c) the customs office shall request the respective bank to pay the excise duty and claims if a bank guarantee is the tax guarantee;¹⁴⁾
- d) the customs office shall cancel the registration number.

(18) A person whose authorisation to receive tobacco products from another Member State under a duty suspension arrangement was revoked under paragraph 15(c), may be issued a new authorisation to receive tobacco products from another Member State under a duty suspension arrangement not earlier than five years after the decision to revoke the authorisation to receive tobacco products from another Member State under a duty suspension arrangement enters into force; if a person affiliated to or controlling/controlled by this person is concerned, an authorisation to receive tobacco products from another Member State under a duty suspension arrangement may be issued to it not earlier than five years after the decision issued to the authorised consignee to revoke the authorisation to receive tobacco products from another Member State under a duty suspension arrangement enters into force. If the authorisation to receive tobacco products from another Member State under a duty suspension arrangement was revoked under paragraph 16 a new authorisation to receive tobacco products from another Member State under a duty suspension arrangement may be issued not earlier than one year after the decision to revoke the authorisation to receive tobacco products from another Member State under a duty suspension arrangement enters into force.

Article 24

Registered Consignor

(1) A registered consignor within the tax territory shall be a person with an authorisation to dispatch tobacco products under a duty suspension arrangement following their release for free circulation.^{2aa)} A registered consignor is also a person within the territory of another Member State which is authorised to dispatch tobacco products under a duty suspension arrangement following their release for free circulation^{2aa)}. Any person seeking to become a registered consignor within the tax territory must apply to the customs office, in writing, for registration and authorisation to dispatch tobacco products under a duty suspension arrangement.

(2) The application for registration and authorisation to dispatch tobacco products under a separate regulation^{25d)} must contain

- a) brand name of the tobacco product;
- b) indication of the anticipated annual quantity of tobacco products dispatched under a duty suspension arrangement, in the appropriate unit of measure;

(3) The application shall have as an annex a document demonstrating authorisation to conduct

business not older than 30 days or its verified copy, if the applicant is a person that does not have its registered office or permanent residence within the tax territory.

(4) The applicant must satisfy the following conditions:

- a) it keeps accounting records pursuant to a separate regulation,⁸⁾
- b) it has lodged a tax guarantee pursuant to Article 23(5),
- c) it has no arrears in respect of the customs office or tax office;
- d) has no arrears of compulsory insurance contributions and retirement saving pursuant to separate regulations;⁷⁾
- e) the applicant has not been convicted of a wilful crime; this also applies to an authorised representative and natural persons who are members of the applicant's managing or supervisory bodies;
- f) is not subject to liquidation and no bankruptcy proceedings have been brought against this person, no composition permitted, no compulsory composition confirmed, or restructuring permitted.

(5) The applicant is required to specify in further detail the data included in the application and its annex upon request by the customs office.

(6) Article 23 shall apply accordingly to registration, authorisation to dispatch tobacco products under a duty suspension arrangement, tax guarantee, change in data, and revocation and expiration of the authorisation to dispatch tobacco products under a duty suspension arrangement.

Article 25

Movement of tobacco products under a duty suspension arrangement when the computerised system is unavailable

(1) For the purposes of this Act, the computerised system^{14a)} shall be deemed to be unavailable if the computerised system^{14a)} is unavailable on the part of the tax administrator, rendering impossible the preparation, dispatch and receipt of an electronic document or a report of receipt.

(2) If the electronic system^{14a)} is unavailable, the consignor (supplier) is required

- a) to notify the customs office of the consignor (supplier) in writing, by phone, fax or by electronic means of the commencement of the movement of tobacco products under a duty suspension arrangement; where the notification is made by phone, fax or by electronic means, no written confirmation of notification is required;
- b) to prepare an accompanying administrative document in writing (hereinafter referred to as the "accompanying document") that contains the same data as the electronic document referred to in Article 21(3) or Article 22(2).

(3) If the computerised system^{14a)} is unavailable, the consignor (supplier) may commence the movement of tobacco products under a duty suspension arrangement only with the consent of the customs office of the consignor (supplier). The consent to commence the movement of tobacco products under a duty suspension arrangement shall be communicated by the customs office of the consignor (supplier) by fax or by electronic means; no written confirmation of the consent is required.

(4) Tobacco products being moved under a duty suspension arrangement must be accompanied with an accompanying document prepared by the consignor (supplier). The consignor (supplier) shall retain one copy of the accompanying document, another copy of the accompanying document shall be sent, prior to the commencement of the movement of tobacco products under a duty suspension arrangement, in writing, by fax or by electronic means to the customs office of the consignor (supplier); if the copy of the accompanying document is transmitted by fax or by electronic means, no delivery of its paper copy is required.

(5) If the computerised system^{14a)} is unavailable during the movement of tobacco products under a duty suspension arrangement, the consignor (supplier) that lodged the tax guarantee may only alter the place of receipt of tobacco products under a duty suspension arrangement or the consignee (purchaser),

with the exception of the consignee (purchaser) that is a Slovak representative pursuant to Article 33a(15) or the armed forces of the Slovak Republic and their civilian staff, if that consignor has provided the customs office of the consignor (supplier) with the information pursuant to a separate regulation^{14b)} and the customs office consented to that change. The consignor (supplier) shall transmit the required information in writing, by fax or by electronic means to the customs office of the consignor (supplier); if the notification is made by fax or by electronic means, no delivery of its paper copy is required. Following receipt of the consent provided by the customs office of the consignor (supplier), the consignor (supplier) is required to indicate the new place of receipt of tobacco products under a duty suspension arrangement, or the new consignee (purchaser) on the reverse side of the accompanying document to the tobacco products being moved under a duty suspension arrangement.

(6) If the movement of tobacco products under a duty suspension arrangement ended with an accompanying document or if the computerised system^{14a)} is unavailable at the time of receipt of tobacco products under a duty suspension arrangement, the consignee (purchaser) is required to prepare a report of receipt in writing (hereinafter referred to as “paper report of receipt”) which must contain the same data as the report of receipt referred to in Article 21(7) or Article 22(7). The paper report of receipt is a confirmation of the termination of movement of tobacco products under a duty suspension arrangement when the computerised system^{14a)} is unavailable. The consignee (purchaser) is required to submit the paper report of receipt to the customs office of the consignee (purchaser) which sends a copy of the paper report of receipt to the customs office of the consignor (supplier) or to the tax administrator of the Member State of the consignor (supplier) The customs office of the consignor (supplier) is required to send a copy of the paper report of receipt to the consignor (supplier).

(7) Once the computerised system^{14a)} resumes availability, the customs office, consignor (supplier) and consignee (purchaser) are required to immediately proceed in compliance with Article 21 or Article 22; they are required to proceed in the same manner if the movement of tobacco products ended while the computerised system was unavailable.^{14a)}

(8) If the consignee (purchaser) did not prepare a report of receipt or a paper report of receipt on any grounds other than the unavailability of the computerised system,^{14a)} the consignee (purchaser) is required to submit to the customs office of the consignee (purchaser) further evidence of the end of movement of tobacco products under a duty suspension arrangement, which must contain the same data elements as the report of receipt under Article 21(7) or Article 22(7). If the customs office of the consignee (purchaser) accepts any other evidence of the termination of movement of tobacco products under a duty suspension arrangement, it shall notify this to the customs office of the consignor (supplier) or to the tax administrator of the Member State of the consignor (supplier), and end the movement of tobacco products under a duty suspension arrangement by means of the computerised system.^{14a)}

(9) The unavailability of the computerised system^{14a)} shall be without prejudice to the obligation to lodge a tax guarantee under this Act.

Article 26

Irregularities during the movement of tobacco products under a duty suspension arrangement

(1) For the purposes of this Act, an irregularity during the movement of tobacco products under a duty suspension arrangement means circumstances due to which a movement, or a part of a movement of tobacco products under a duty suspension arrangement, did not end in accordance with this Act.

(2) For the purposes of this Act, the following situations shall not be deemed to be an irregularity during the movement of tobacco products under a duty suspension arrangement:

- a) if tobacco products were irreversibly destroyed during the movement under a duty suspension arrangement due to accident, emergency situation, unforeseeable circumstances or force majeure events and if these losses have been acknowledged by a customs office or tax administrator of another Member State based on an official finding and confirmation; or
- b) if such losses occurred during the movement of tobacco products under a duty suspension

arrangement that can be attributed to natural depletion of tobacco products related to their physical and chemical properties and if these losses have been acknowledged by a customs office or a tax administrator of another Member State.

(3) If an irregularity occurs during the movement of tobacco products under a duty suspension arrangement within the tax territory, excise duty shall become chargeable within the tax territory on the date of its occurrence.

(4) If, during the movement of tobacco products under a duty suspension arrangement from another Member State to the tax territory, an irregularity is detected within the tax territory and it is not possible to determine where the irregularity occurred, excise duty shall become chargeable within the tax territory on the date that the irregularity was detected.

(5) If excise duty becomes chargeable during the movement of tobacco products under a duty suspension arrangement pursuant to paragraph 3 or paragraph 4 and the tax payer is a warehouse keeper, registered consignor or person that lodged a tax guarantee in another Member State, the customs office shall notify the tax administrator of the Member State in which the guarantee was lodged of the obligation to report and pay excise duty in the tax territory.

(6) If tobacco products being moved under a duty suspension arrangement from the tax territory to the territory of another Member State do not arrive at their destination and no irregularity is detected during the movement of tobacco products under a duty suspension arrangement, excise duty shall become chargeable within the tax territory on the date of dispatch of the tobacco products under a duty suspension arrangement. If the consignor (supplier) of tobacco products fails to submit to the customs office, within four months of the date of dispatch of the tobacco products, evidence of the end of their movement, the consignor shall file a tax return and pay excise duty as defined in paragraph 8; for the purposes of this Act, evidence proving the end of the movement is a report of receipt or paper report of receipt, or an electronic report of exportation prepared by means of the computerised system,^{14a)} in a manner defined in a separate regulation^{14b)} (hereinafter referred to as “report of export”), or a report of export in paper form (hereinafter referred to as “paper report of export”), or any other evidence proving the end of the movement of tobacco products under a duty suspension arrangement, or evidence that the irregularity did not occur within the tax territory.

(7) If a person that lodged a tax guarantee in the tax territory was demonstrably not made aware that the tobacco products had not reached their destination, that person may prove, within 30 days of the receipt of a notification by the customs office that this fact was detected, to the customs office of the consignor (supplier) the end of the movement of tobacco products under a duty suspension arrangement or the occurrence of an irregularity in another Member State.

(8) When an irregularity has been detected, the tax payer that is a warehouse keeper shall proceed in compliance with Article 13(2), and calculate the excise duty using the rates applicable on the date that the excise duty becomes chargeable. The tax payer, with the exception of a warehouse keeper, is required, within five working days of the date that the irregularity was detected, to file a tax return, calculate excise duty using the rates applicable on the date that the excise duty becomes chargeable, and pay excise duty, within the same deadline, to

- a) the customs office, if the tax payer has its registered office or permanent residence within the tax territory;
- b) the Bratislava Customs Office, if the tax payer does not have its registered office or permanent residence within the tax territory.

(9) If, prior to the lapse of three years from the commencement of the movement of tobacco products under a duty suspension arrangement, it is determined that the irregularity in the movement of tobacco products under a duty suspension arrangement occurred

- a) in another Member State and the excise duty was paid in that Member State, the customs office shall refund the excise duty paid to the tax payer that paid the excise duty within 30 days of the date of

submission of a document proving the payment of excise duty in another Member State;

b) within the tax territory during the movement of tobacco products from a tax warehouse within the tax territory to another tax warehouse within the tax territory, and the irregularity made excise duty chargeable and the duty was paid, the customs office shall refund the excise duty paid to the tax payer within 30 days of the date of submission of a document proving the elimination of that irregularity.

(10) The excise duty may not be refunded after the expiry of a three-year period from the start of the movement of tobacco products under a duty suspension arrangement.

(11) Article 13 shall apply accordingly to the tax return.

Article 27

Importation of tobacco products being moved under a duty suspension arrangement

(1) For the purposes of this Act, importation of tobacco products means their release for free circulation^{2aa)} in the place of importation. The place of importation shall be the place where the tobacco products are located when released for free circulation.^{2aa)} Unless stipulated otherwise in this Act, customs regulations apply to the excise duty and tax administration at the importation of tobacco products.

(2) Upon their release for free circulation^{2aa)} tobacco products may be placed under a duty suspension arrangement, and the same procedure shall apply as in the case of the movement of tobacco products under a duty suspension arrangement.

(3) Tobacco products which the importer that is a warehouse keeper or registered consignor (hereinafter referred to as “importer”) has placed under a duty suspension arrangement after their release for free circulation^{2aa)} must immediately be placed in a tax warehouse in the tax territory, or dispatched by the importer to a warehouse keeper or authorised consignee in the territory of another Member State. The importer is required to present to the customs office which releases tobacco products for free circulation,^{2aa)} an authorisation to operate a tax warehouse or authorisation to dispatch tobacco products under a duty suspension arrangement, and a confirmation by the customs office of the amount of tax guarantee lodged, corresponding to the quantity of tobacco products moved. No tax guarantee is required if the tax guarantee under Article 20(1) covers the tax guarantee for tobacco products to be moved under a duty suspension arrangement.

Article 28

Exportation of tobacco products being moved under a duty suspension arrangement

(1) For the purposes of this Act, exportation of tobacco products means their placement under the export procedure^{19a)} and their movement to the point of exit. For the purposes of this Act, the point of exit means the location at which the movement of tobacco products under a duty suspension arrangement ended and the tobacco products departed the territory of the Union. Tobacco products placed under the export procedure^{19a)} may only be moved under a duty suspension arrangement to the point of exit by the exporter that is a warehouse keeper or registered consignor (hereinafter referred to as “exporter”).

(2) Tobacco products under a duty suspension arrangement may only be moved for export purposes under the cover of an electronic document, unless stipulated otherwise in this Act. The exporter shall prepare a draft electronic document and transmit it to the customs office of export^{19b)} within the tax territory. A qualified electronic signature^{14a)} must be affixed to the draft electronic document, as well as to any changes made by means of the computerised system,^{14c)} unless agreed otherwise between the exporter and the customs office of export^{19b)}. The customs office of export^{19b)} within the tax territory shall verify electronically the data in the draft electronic document and, if correct, assign a reference code to the draft electronic document and, at the same time, send the electronic document with the assigned reference code to the exporter and the customs office of exit^{19c)} in the tax territory. If the data specified in the draft electronic document are incorrect, the customs office of export^{19b)} in the tax

territory shall immediately notify the sender of the draft electronic document to that effect. The movement of tobacco products under duty suspension arrangements for export purposes may only commence once the reference code is assigned. Tobacco products being moved under duty suspension arrangements for export purposes must be accompanied with a written document containing the reference code.

(3) The exporter may cancel the electronic document if the customs declaration received under which the tobacco products were proposed to be placed under the export procedure,^{19a)} was rendered invalid pursuant to a separate regulation.^{19d)}

(4) During the movement of tobacco products under a duty suspension arrangement for export purposes, the exporter that lodged a tax guarantee may change the point of exit of tobacco products by means of the computerised system,^{14a)} in the manner laid down in a separate regulation.^{14b)}

(5) The customs office of exit^{19c)} within the tax territory shall prepare, by means of the computerised system^{14a)} an electronic confirmation that the tobacco products departed the territory of the Union (hereinafter referred to as “confirmation of exit”) and transmit it to the customs office of export^{19b)} within the tax territory. The customs office of export^{19b)} within the tax territory shall electronically verify the data in the confirmation of exit and prepare a report of export to be sent to the exporter; the report of export confirms that the movement of tobacco products under a duty suspension arrangement for export purposes was concluded and that the tobacco products departed the territory of the Union.

(6) If the customs office of export^{19b)} within the tax territory is also the customs office of exit^{19c)} within the tax territory, the customs office shall prepare a report of export and send it to the exporter; no confirmation of exit is required.

(7) If the point of export is located in another Member State and the point of exit is within the tax territory, the customs office of exit^{19c)} within the tax territory shall prepare a confirmation of exit and send it to the tax administrator of the Member State of export by electronic means.

(8) If the point of export is located in the tax territory and the point of exit is in another Member State, the customs office of export^{19b)} within the tax territory shall send an electronic document to the customs office of exit^{19c)} in that other Member State. Following receipt of the confirmation of exit prepared by the customs office of exit^{19b)} in another Member State, the customs office of export^{19c)} within the tax territory shall electronically verify the data specified in the confirmation of exit and prepare a report of export to be sent to the exporter.

(9) The provision of Article 22(10) shall apply accordingly to the lodging of a tax guarantee for the movement of tobacco products under a duty suspension arrangement for export purposes. The tax guarantee lodged shall be refunded by the customs office of export^{19b)} to the person that lodged the tax guarantee immediately after registration of the report of export, unless agreed otherwise by the customs office of export^{19b)} and the person that lodged the tax guarantee.

Article 28a

Exportation of tobacco products being moved under a duty suspension arrangement when the computerised system is unavailable

(1) If the computerised system^{14a)} is unavailable as described in Article 25, the exporter is required

- a) to notify the customs office of export^{19b)} in writing, by phone, fax or by electronic means of the commencement of movement of tobacco products under a duty suspension arrangement for export purposes; where the notification is made by phone, fax or by electronic means, no written confirmation of notification is required,
- b) to draw up an accompanying document pursuant to Article 25(2)(b).

(2) The exporter may commence the movement of tobacco products under a duty suspension

arrangement for export purposes pursuant to paragraph 1 only with the consent of the customs office of export.^{19b)} The customs office of export^{19b)} gives notice of the consent to commence the movement of tobacco products under a duty suspension arrangement by fax or by electronic means; no written confirmation of consent is required.

(3) Tobacco products being moved under a duty suspension arrangement for export purposes must be accompanied with an accompanying document prepared by the exporter. The exporter shall retain one copy of the accompanying document, another copy of the accompanying document shall be sent, prior to the commencement of the movement, in writing, by fax or by electronic means to the customs office of export;^{19b)} if the copy of the accompanying document is sent by fax or by electronic means, no delivery of its paper copy is required.

(4) If the computerised system^{14a)} is unavailable during the movement of tobacco products under a duty suspension arrangement for export purposes, as described in Article 25 the exporter that lodged a tax guarantee may only alter the point of exit if the customs office of export^{19b)} was provided with the information pursuant to a separate regulation^{14b)} and the customs office has agreed to that change. The exporter shall send the required information in writing, by fax or by electronic means to the customs office of export;^{19b)} if the notification is made by fax or by electronic means, no delivery of its paper copy is required. Following receipt of the consent provided by the customs office of export^{19b)} the exporter is required to indicate the revised point of exit on the reverse side of the accompanying document to the tobacco products being moved.

(5) If the movement of tobacco products under a duty suspension arrangement for export purposes ended with an accompanying document within the tax territory, or if the computerised system^{14a)} is unavailable at the time when the tobacco products departed the territory of the Union within the tax territory, the customs office of exit^{19c)} within the tax territory is required to prepare a confirmation of exit in paper form (hereinafter referred to as “paper confirmation of exit”) which must contain the same data as the confirmation of exit referred to in Article 28(5). The customs office of exit^{19c)} within the tax territory shall send the paper confirmation of exit to the customs office of export^{19b)} within the tax territory or to the tax administrator of the Member State of the exporter, unless the tobacco products were placed under the export procedure^{19a)} within the tax territory. The paper confirmation of exit represents a record of evidence that the tobacco products departed the territory of the Union. On the basis of the paper confirmation of exit, the customs office of export^{19b)} within the tax territory shall prepare a written report of export to be sent to the exporter.

(6) Once the computerised system^{14a)} resumes availability, the customs office of export^{19b)} and the customs office of exit^{19c)} are required to immediately proceed in compliance with Article 28(2); they are required to proceed in the same manner if the movement of tobacco products under a duty suspension arrangement for export purposes ended while the computerised system was unavailable.^{14a)}

(7) If the customs office of export^{19b)} did not prepare a report of export pursuant to Article 28(5) on any grounds other than the unavailability of the computerised system,^{14a)} the exporter is required to submit to the customs office of export^{19b)} further evidence of the end of movement of tobacco products under a duty suspension arrangement for export purposes, which must contain the same data as specified in the report of export under Article 28(5). If the customs office of export^{19b)} within the tax territory accepts further evidence of the end of movement of tobacco products under a duty suspension arrangement for export purposes, it shall provide notice of this fact to the exporter and end the movement of tobacco products under a duty suspension arrangement for export purposes by means of the computerised system.^{14a)}

Article 29

Movement of tobacco products outside of a duty suspension arrangement for commercial

purposes

(1) If tobacco products released for free circulation in another Member State are moved into the tax territory for commercial purposes, excise duty becomes chargeable within the tax territory on the date of receipt of the tobacco products into the tax territory; for the purposes of this Act, tobacco products intended for commercial purposes means their delivery for any purposes other than the private purposes referred to in Article 31(1). The tax payer is the person which is the consignee (purchaser) of the tobacco products.

(2) Prior to the receipt of tobacco products pursuant to paragraph 1 the consignee (purchaser) is required

- a) to submit to the customs office, in writing, its identification data, quantity in an appropriate unit of measure, brand name and precise identification of the tobacco products it intends to receive, and identification data of the supplier of those tobacco products;
- b) to lodge a tax guarantee in the amount corresponding to the quantity of tobacco products to be received Article 20 shall apply accordingly to the tax guarantee.

(3) Upon the excise duty becoming chargeable, the tax payer is required to immediately file a tax return with the customs office and pay the excise duty by the 25th day of the calendar month subsequent to the month in which the excise duty became due. Upon the excise duty becoming chargeable, the tax payer pursuant to Article 13(2) shall file a tax return and pay the excise duty by the 25th day of the calendar month subsequent to the month in which the excise duty became due. Article 13 shall apply accordingly to the tax return.

(4) If the tobacco products referred to in paragraph 1 are moved into the tax territory, or received in the tax territory on a repeat basis, the customs office may give consent, upon request of the consignee (purchaser), to include the deliveries made in a single tax period in a single tax return..

(5) Upon agreement with the customs office, excise duty may be paid using the tax guarantee lodged; this shall be without prejudice to the obligation to pay any difference incurred from use of the tax guarantee.

(6) If, during the movement of tobacco products for commercial purposes pursuant to paragraph 1 the tobacco products were irreversibly destroyed due to accident, emergency situation or force majeure event, or if losses occurred to the tobacco products during their movement that can be attributed to the natural depletion of tobacco products related to their physical and chemical properties, and these losses or irreversible destruction of tobacco products are acknowledged by the customs office or tax administrator based on an official finding and confirmation, the portion of excise duty corresponding to the quantity of the tobacco products acknowledged as lost or irreversibly destroyed shall not be charged. The customs office shall reimburse to the consignee (purchaser) of tobacco products, upon request, a portion of the tax guarantee lodged pursuant to paragraph 2 corresponding to the quantity of tobacco products acknowledged by the customs office or the tax administrator of another Member State as lost or irreversibly destroyed.

(7) If no excise duty becomes due pursuant to paragraph 1, excise duty shall become chargeable on the date when the tobacco products were moved into the tax territory, or on the date of their use within the tax territory, if the date of their movement into the tax territory is unknown. The tax payer is a person that was the first person holding or using the tobacco products upon their movement into the tax territory. The tax payer is required, within five working days of the date on which the excise duty becomes chargeable, to file a tax return and pay the excise duty, using the rates applicable on the date of the movement or use of the tobacco products to

- a) the customs office, if the tax payer has its registered office or permanent residence within the tax territory;
- b) the Bratislava Customs Office, if the tax payer does not have its registered office or permanent residence within the tax territory.

(8) If tobacco products released for free circulation within the tax territory are to be moved to another Member State for commercial purposes, the consignor (supplier) must prepare a simplified accompanying document and proceed in compliance with Article 30.

(9) Prior to making the delivery, the consignor (supplier) is required to submit a written notification to the customs office, containing the consignor's identification data, quantity of tobacco products in an appropriate unit of measure, brand name and precise identifications of the tobacco products intended for delivery, and identification data of the consignee (purchaser) of the tobacco products Article 14 shall apply accordingly to the tax refund.

(10) If tobacco products released for free circulation within the tax territory are moved into the tax territory via another Member State, the consignor (supplier) of tobacco products is required to provide the customs office with the information referred to in paragraph 2, prepare a simplified accompanying document, and proceed in compliance with Article 30.

(11) Tobacco products released for free circulation within the tax territory that are moved into another Member State for commercial purposes or tobacco products released for free circulation in another Member State that are moved into the tax territory for commercial purposes shall be deemed to be tobacco products delivered for commercial purposes on the date of their receipt by the consignee (purchaser) of the tobacco products, if they are moved under the cover of a simplified accompanying document.

(12) Tobacco products released for free circulation within the tax territory or in the territory of another Member State, supplied on board of aircraft or ships travelling into the tax territory or to the territory of another Member State which are not offered for sale within the tax territory, shall not, for the purposes of this Act, be deemed to be tobacco products intended for commercial purposes within the tax territory.

(13) If the purchaser of tobacco products that is an authorised consignee seeks to dispatch tobacco products released for free circulation in the tax territory, for the purpose of a complaints procedure, to the supplier of such tobacco products, which operates a tax warehouse in another Member State, the tobacco products may be moved only under the cover of a simplified accompanying document. The authorised consignee is required to indicate the precise number of tax stamps and their identification numbers in the simplified accompanying document, if the tobacco products that are the subject of the complaints procedure were included in the consumer package and were moved, for complaints procedure purposes, to the territory of another Member State bearing a tax stamp. The authorised consignee shall apply for duty reimbursement in compliance with Article 14; no confirmation by the tax administrator of another Member State on payment of the duty in that Member State is required..

Article 30 **Simplified accompanying document**

(1) A person which, in the course of business, supplies tobacco products released for free circulation within the tax territory to another Member State for commercial purposes, is required to prepare a simplified accompanying document in the form and manner specified in a separate regulation.²⁰⁾ The simplified accompanying document shall be drawn up in three copies. The consignor (supplier) shall retain copy 1, copy 2 and 3 accompany the moved tobacco products. If the consignor (supplier) requires confirmation of the receipt of tobacco products by the consignee (purchaser) for tax refund purposes, this requirement shall be stated in the respective copy of the simplified accompanying document and, at the same time, the consignor (supplier) shall request confirmation by the tax administrator in another Member State on payment of excise duty by the consignee (purchaser).

(2) If tobacco products released for free circulation in another Member State are moved into the tax territory for commercial purposes, they must be moved together with copy 2 and 3 of the simplified

accompanying document. The purchaser shall retain copy 2. The consignee (purchaser) shall confirm receipt of the tobacco products in the respective place of copy 3 of the simplified accompanying document, which shall then be immediately sent to the consignor (supplier). If the consignor (supplier) so requires, the consignee (purchaser) shall also send to the consignor (supplier) a confirmation of payment of duty which must contain the address of the customs office, the date and manner of payment of duty either by lodging a tax guarantee or direct payment of duty.

(3) Any other document shall also be deemed to be a simplified accompanying document if it contains the same data elements as the simplified accompanying document; such a document must be designated as the “Simplified Accompanying Document (Goods Subject to Excise Duty) for Excise Duty Control Purposes”.

(4) The simplified accompanying document shall also be used for the movement of tobacco products released for free circulation from one place in the tax territory to another place in the tax territory, if the tobacco products are moved through the territory of one or several Member States.

Article 31

Movement of tobacco products outside of a duty suspension arrangement for private purposes

(1) If a natural person moves tobacco products released for free circulation in another Member State, into the tax territory for own consumption (hereinafter referred to as “private purposes”), no excise duty is chargeable within the tax territory for tobacco products acquired in such a manner.

(2) If tobacco products under paragraph 1 are used for other than private purposes, excise duty shall become chargeable within the tax territory on the date of any such use of tobacco products. The tax payer is the natural person which moved the tobacco products to the tax territory; this person is required to immediately file a tax return and pay the excise duty Article 13 shall apply accordingly to the tax return.

(3) In the assessment of whether the tobacco products are intended for private purposes pursuant to paragraph 1 or commercial purposes pursuant to Article 29, the following shall be taken into consideration

- a) the reason for the acquisition or possession of tobacco products and the scope of activities of the natural person, if this person is an entrepreneur;
- b) the location where the tobacco products are situated or the manner in which they were moved;
- c) the purchasing documents relating to the tobacco products;
- d) the quantity of tobacco products moved; the quantity of tobacco products thus moved is at least 800 cigarettes, 400 cigarillos, 200 cigars or 1.0 kg of smoking tobacco.

Article 32

Distance selling

(1) For the purposes of this Act, distance selling means the delivery of tobacco products by a person which, in the course of business, supplies tobacco products released for free circulation in another Member State, where it has its registered office or permanent residence and place of business, either on its own or through another person into the tax territory for private purposes to a purchaser which is not

- a) a warehouse keeper pursuant to this Act;
- b) the authorised consignee pursuant to this Act.

(2) The excise duty becomes chargeable within the tax territory to the consignor (supplier) by supplying tobacco products into the tax territory; supply means the date of acceptance of the tobacco products by the purchaser. The consignor (supplier) shall be the tax payer.

(3) Distance selling may be performed only if, prior to the dispatch of the delivery, the consignor (supplier) notifies the customs office having jurisdiction over the purchaser listed in paragraph 1 p

- a) of its identification data;
- b) the purchaser's identification data, the brand name and precise identifications of the tobacco products and the quantity of tobacco products, in an appropriate unit of measure, to be dispatched (supplied);
- c) and lodges a tax guarantee amounting to the excise duty corresponding to the quantity of tobacco products to be dispatched (supplied).

(4) Upon excise duty becoming chargeable, the tax payer referred to in paragraph 2 is required to calculate the excise duty using the rates applicable on the date of receipt of tobacco products, immediately file a tax return with the customs office having jurisdiction over the purchaser and pay the excise duty by the 25th day of the calendar month subsequent to the month in which the excise duty became due Article 13 shall apply accordingly to the tax return.

(5) Upon agreement with the customs office, excise duty pursuant to paragraph 4 may be paid using the tax guarantee lodged; this shall be without prejudice to the obligation to pay any difference incurred from use of the tax guarantee.

(6) Upon request of the consignor (supplier), the customs office may allow an authorised representative for distance selling to perform obligations in relation to the customs office. Only a person with a registered office or permanent residence within the tax territory which must not be identical with the purchaser and which has a reliable tax history (Article 20(10)).

(7) The application for authorisation of the authorised representative for distance selling shall be submitted to the customs office having jurisdiction over the authorised representative for distance selling. The application must contain the consignor's (supplier's) identification data, identification data of the authorised representative for distance selling, the brand name and precise identifications of the tobacco product and the quantity of tobacco products in an appropriate unit of measure. Documents confirming the authenticity of the data presented in the application and a power of attorney with an officially authenticated signature and a declaration of the authorised representative for distance selling with an officially authenticated signature stating that he agrees to represent the consignor (supplier) shall be annexed to the application.

(8) If distance selling is carried out repeatedly, the customs office may give consent, upon request of the consignor (supplier) or authorised representative for distance selling, to include deliveries made in a single tax period into a single tax return.

(9) Upon request of the consignor (supplier) or its authorised representative for distance selling, the customs office shall provide a confirmation of payment of duty to the consignor (supplier) for tax refund purposes.

(10) The customs office shall revoke the authorisation for the authorised representative for distance selling if

- a) the authorised representative for distance selling did not provide supplies of tobacco products during a period exceeding 12 consecutive calendar months;
- b) the authorised representative for distance selling breaches obligations under this Act;
- c) on request of the authorised representative for distance selling or a supplier from another Member State on behalf of which the authorised representative for distance selling provides supplies of tobacco products.

(11) If a person with its registered office within the tax territory seeks to dispatch tobacco products, released for free circulation within the tax territory, to another Member State, it is required to notify the customs office of this fact. The person shall give the purchaser's name, surname and address, the brand name and precise identifications of the tobacco products and the quantity of tobacco products in an appropriate unit of measure which it seeks to dispatch, as well as the date on which the tobacco products are to be dispatched. Article 14 shall apply accordingly to the tax refund.

(12) If, during the delivery of tobacco products pursuant to paragraph 1 the tobacco products were irreversibly destroyed due to accident, emergency situation or force majeure event, or if losses occurred on the tobacco products during their movement that can be attributed to the natural depletion of tobacco products related to their physical and chemical properties, and these losses or irreversible destruction of the tobacco products are acknowledged by the customs office or tax administrator based on an official finding and confirmation, the portion of excise duty corresponding to the quantity of the tobacco products acknowledged as lost or irreversibly destroyed shall not be charged. The customs office shall refund to the consignor (supplier) of tobacco products, upon request, a portion of the tax guarantee lodged pursuant to paragraph 3(c) corresponding to the quantity of tobacco products that have been acknowledged by the customs office or the tax administrator of another Member State as lost or irreversibly destroyed.

Article 32a

Irregularities in the movement of tobacco products outside of a duty suspension arrangement for commercial purposes or in distance selling

(1) For the purposes of this Act, an irregularity in the movement of tobacco products under Article 29 or Article 32 means circumstances due to which a movement, or a part of a movement of tobacco products released for free circulation, has not ended in accordance with this Act.

(2) For the purposes of this Act, the following situations are deemed not to be an irregularity in the movement of tobacco products released for free circulation

- a) if tobacco products released for free circulation are irreversibly destroyed during the movement due to accident, emergency situation or force majeure event and if these losses are acknowledged by the customs office or tax administrator of another Member State based on an official finding and confirmation; or
- b) if losses occur during the movement of tobacco products released for free circulation such as can be attributed to the natural depletion of tobacco products related to their physical and chemical properties and if these losses are acknowledged by the customs office or tax administrator of another Member State.

(3) If an irregularity occurs in the tax territory during the movement of tobacco products which were released for free circulation in another Member State, excise duty shall become chargeable within the tax territory upon the date of its occurrence.

(4) If an irregularity occurs during the movement of tobacco products which were released for free circulation in another Member State and it is not possible to determine where the irregularity occurred, excise duty shall become chargeable within the tax territory on the date when it was detected.

(5) If, prior to the lapse of three years from the occurrence of an irregularity pursuant to paragraph 4 it is determined that the irregularity during the movement of tobacco products, which were released for free circulation in another Member State, occurred in that other Member State and the duty was paid in that Member State, the customs office shall refund the excise duty paid within the tax territory to the tax payer within 30 days of the submission of a document proving the payment of duty in that other Member State. Excise duty cannot be refunded from the point that three years from the occurrence of an irregularity pursuant to paragraph 4 have elapsed.

(6) The tax payer is a consignee (purchaser) of tobacco products that lodged a tax guarantee pursuant to Article 29(2)(b), or a consignor (supplier) of tobacco products that lodged a tax guarantee pursuant to Article 32(3)(c).

(7) If, during the movement of tobacco products released for free circulation, no irregularity is detected within the tax territory, the customs office shall refund the tax guarantee to the consignee (purchaser) of tobacco products or to the consignor (supplier) of tobacco products that lodged the tax guarantee within the tax territory and proved that the irregularity had not occurred within the tax

territory.

(8) If, during the movement of tobacco products which were released for free circulation within the tax territory, an irregularity occurs in another Member State, or the irregularity is detected to have occurred in another Member State, and excise duty was paid in that Member State, the customs office shall refund the excise duty demonstrably paid for the tobacco products for which excise duty was charged within the tax territory to the person that paid the excise duty, within 30 days of the submission of a document proving the payment of excise duty in another Member State.

(9) If excise duty has become chargeable pursuant to paragraph 3 or paragraph 4, the tax payer is required, within five working days of the date when excise duty has become chargeable, to file a tax return, calculate excise duty using the rates applicable on the date when excise duty has become chargeable, and pay excise duty within the same deadline to

- a) the customs office, if the tax payer has its registered office or permanent residence within the tax territory;
- b) the Bratislava Customs Office, if the tax payer does not have its registered office or permanent residence within the tax territory.

(10) Article 13 shall apply accordingly to the tax return.

Article 33 **Separate regulation of duty suspension and duty exemption**

(1) Tobacco products sold in the transit area of international airports and on board of aircraft exclusively to natural persons who will immediately depart the territory of the Union or depart the territory of the Union with a stopover in another Member State, if during the stopover passengers are prevented from leaving the transit area, shall be exempted from excise duty.

(2) Tobacco products exempt from excise duty may be sold to the persons referred to in paragraph 1 only after verification that their immediate destination airport is in a third country. A person selling such tobacco products is required to ensure that the document of sale includes the name and surname of the natural person, the flight number, the buyer's destination airport, brand name and price of tobacco products, and other products subject to excise duty pursuant to a separate regulation.²¹⁾

(3) Tobacco products supplied to aircraft and intended exclusively for consumption by passengers during the flight are also exempt from excise duty.

(4) Natural persons whose immediate destination airport is in another Member State may be sold tobacco products only for the price including excise duty. A person selling such tobacco products is required to ensure that the document of sale includes the name and surname of the natural person, the flight number, the buyer's destination airport, brand name and price of tobacco products, and other products subject to excise duty pursuant to a separate regulation.²¹⁾

(5) A person seeking to sell tobacco products exempt from excise duty in the transit area of international airports and on board of aircraft, or to supply aircraft with tobacco products, is required to apply to the customs office, in writing, for authorisation to operate a tax warehouse in the transit area of international airports and on board of aircraft (hereinafter referred to as "transit tax warehouse") Article 18(3) shall not apply in this case. Article 19 shall apply accordingly to the application for authorisation to operate a transit tax warehouse and to the authorisation to operate a transit tax warehouse. If the person has already applied for authorisation to operate a transit tax warehouse under a separate regulation,²¹⁾ one authorisation may be issued for all goods subject to excise duty under a separate regulation.²¹⁾

(6) Prior to issuing the authorisation to operate a transit tax warehouse, the person referred to in paragraph 5 is required to lodge a tax guarantee amounting to the excise duty corresponding to the

average monthly quantity of tobacco products sold or tobacco products delivered to aircraft. If the person has already applied for authorisation to operate a transit tax warehouse under a separate regulation,²¹⁾ it is required to lodge a tax guarantee amounting to the excise duty corresponding to the average monthly quantity of goods sold that are determined in the authorisation to operate a transit tax warehouse. Article 20 shall apply accordingly to the tax guarantee.

(7) The customs office may specify the requirements for the operation of a transit tax warehouse in the authorisation for the operation of the transit tax warehouse.

(8) Tobacco products are moved to a person to which the customs office issued an authorisation to operate a transit tax warehouse (hereinafter referred to as the “transit warehouse keeper”) under a duty suspension arrangement Article 21 and 22 apply accordingly to the movement of tobacco products under a duty suspension arrangement.

(9) The transit warehouse keeper is required to keep records of

- a) tobacco products received;
- b) tobacco products dispatched broken down into tobacco products sold
 1. exempt from excise duty;
 2. including excise duty;
- c) the stock of tobacco products.

(10) Keeping records under paragraph 9 is subject to Article 34(4) identically and Article 34(2) accordingly.

(11) The expiration of authorisation to operate a transit tax warehouse is subject to Article 19(7) to (11) accordingly.

(12) If stocks of tobacco products are not sold or the guarantee period for the consumption of tobacco products is to expire, the transit warehouse keeper may release the tobacco products, with the exception of cigarettes, for free circulation within the tax territory only with the written consent of the customs office. The excise duty shall become chargeable for the transit warehouse keeper on the date of release of tobacco products for free circulation within the tax territory Article 13(1), (2), (5) and (6) shall apply to the tax return and excise duty maturity.

Separate regulation of sale of tobacco products exempt from excise duty to persons from other states who enjoy privileges and immunities under international agreements
Article 33a

(1) Tobacco products sold in a tax warehouse for the sale of tobacco products exempt from excise duty to persons from other states who enjoy privileges and immunities under an international agreement, i.e. exclusively to persons of other states who enjoy privileges and immunities under an international agreement^{8a)} (hereinafter referred to as “foreign representative”) shall be exempt from excise duty.

(2) For the purposes of this Act a foreign representative shall be

- a) a diplomatic mission and consular office with a registered office within the territory of the Slovak Republic, with the exception of a consular office headed by an honorary consul;
- b) an international organisation and its regional office (hereinafter referred to as “international organisation”) having its registered office within the territory of the Slovak Republic which has been established pursuant to an international agreement;^{8a)}
- c) a diplomatic representative of a mission who is not a citizen of the Slovak Republic and does not have permanent residence within the territory of the Slovak Republic;
- d) a consular officer who is not a citizen of the Slovak Republic and does not have permanent residence within the territory of the Slovak Republic;
- e) a member of the administrative staff and technical staff of a mission who is not a citizen of the Slovak Republic and does not have permanent residence within the territory of the Slovak Republic;

- f) a consular staff member who is not a citizen of the Slovak Republic and does not have permanent residence within the territory of the Slovak Republic, with the exception of a staff member of a consular office headed by an honorary consul;
- g) an official of an international organisation who is not a citizen of the Slovak Republic, does not have permanent residence within the territory of the Slovak Republic and is permanently assigned to execute official duties in the Slovak Republic.

(3) A person which seeks to sell tobacco products exempt from excise duty to foreign representatives must apply, in writing, to the customs office for registration and authorisation to operate a tax warehouse for the sale of tobacco products exempt from excise duty to foreign representatives (hereinafter referred to as “tax warehouse for foreign representatives”). The provision of Article 18(3) shall not apply in this case. Article 19 shall apply accordingly to the application for registration and authorisation to operate a tax warehouse for foreign representatives; the customs office which issued the authorisation for the operation of a tax warehouse for foreign representatives shall notify the Bratislava Customs Office of this fact without undue delay. If the person has already applied for authorisation to operate a tax warehouse for foreign representatives under a separate regulation,²¹⁾ one single authorisation may be issued for all goods subject to excise duty under a separate regulation²¹⁾ with the exception of mineral oils.

(4) Prior to issue of the authorisation to operate a tax warehouse for foreign representatives, the person referred to in paragraph 3 is required to lodge a tax guarantee amounting to the excise duty corresponding to the average monthly quantity of tobacco products sold. If the person has already applied for authorisation to operate a tax warehouse for foreign representatives under a separate regulation,²¹⁾ it is required to lodge a tax guarantee amounting to the excise duty corresponding to the expected average monthly quantity of goods sold that are stated in the authorisation to operate a tax warehouse for foreign representatives. Article 20 shall apply accordingly to the tax guarantee.

(5) The customs office may specify the operational and technical requirements for the operation of a tax warehouse for foreign representatives in the authorisation for the operation of such warehouse.

(6) Tobacco products shall be moved to a person for which the customs office issued an authorisation to operate a tax warehouse for foreign representatives (hereinafter referred to as the “keeper of the tax warehouse for foreign representatives”) under a duty suspension arrangement with an electronic document Article 21 and 22 shall apply accordingly to the movement of tobacco products under a duty suspension arrangement.

(7) A foreign representative that seeks to purchase tobacco products exempt from excise duty in a tax warehouse for foreign representatives, is required to apply to the Ministry of Foreign Affairs of the Slovak Republic for confirmation of the status of a foreign representative pursuant to paragraph 2 and of satisfaction of the condition of mutuality under paragraph 15. If the data presented in the confirmation by the Ministry of Foreign Affairs of the Slovak Republic should change, the Ministry of Foreign Affairs of the Slovak Republic shall notify the Bratislava Customs Office of this change without undue delay. The specimen confirmation issued by the Ministry of Foreign Affairs of the Slovak Republic of the status of a foreign representative and satisfaction of the condition of mutuality is provided in Annex No. 2.

(8) Tobacco products exempt from excise duty may be sold in the tax warehouse for foreign representatives solely to foreign representatives, and only on the basis of an authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives. A foreign representative must apply in writing to the Bratislava Customs Office for authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives. The applicant shall attach the confirmation referred to in paragraph 7 to the application for authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives.

(9) The Bratislava Customs Office shall issue an authorisation to purchase tobacco products exempt

from excise duty in the tax warehouse for foreign representatives within 15 days from the date of application for authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives; the application shall include the applicant's identification data, his status pursuant to paragraph 2 and the annual limit for the purchase of tobacco products exempt from excise duty in the tax warehouse for foreign representatives, to the extent specified in paragraphs 12 to 14. A write-off sheet issued for the individual calendar years shall be attached to the authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives. If the person has already applied for an authorisation to purchase tobacco products exempt from excise duty in a tax warehouse for foreign representatives pursuant to a separate regulation,²¹⁾ one single authorisation may be issued for all goods subject to excise duties pursuant to a separate regulation,²¹⁾ with the attached write-off sheets for the individual subjects of excise duty pursuant to a separate regulation.²¹⁾ If the facts and data referred to in paragraph 7, change, the Bratislava Customs Office shall, taking the extent and gravity of the changes made into consideration, either complement the original authorisation to purchase tobacco products exempt from excise duty in a tax warehouse for foreign representatives or issue a new authorisation to purchase tobacco products exempt from excise duty in a tax warehouse for foreign representatives. If the entitlement of the foreign representative to purchase tobacco products exempt from excise duty in a tax warehouse for foreign representatives expires, it is required to submit to the Bratislava Customs Office the authorisation to purchase tobacco products exempt from excise duty in a tax warehouse for foreign representatives, together with the write-off sheet, not later than 15 days from the date of expiration of such entitlement.

(10) The Bratislava Customs Office shall issue an authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives together with the write-off sheet in two copies; one copy for the Bratislava Customs Office and the other for the foreign representative. The Bratislava Customs Office shall specify the annual limit for the purchase of tobacco products exempt from excise duty in the tax warehouse for foreign representatives on the write-off sheet, within the extent specified in paragraphs 12 to 14 or its proportionate share corresponding to the length of the period remaining up to the end of the calendar year, if the person from another state acquired the status of foreign representative in the course of the calendar year. The calculation of the proportionate share of the annual limit shall take the number of calendar months remaining until the end of the calendar year, including the calendar months already started, into consideration. The unused limit or its part may not be carried over to the following calendar year. The foreign representative shall submit the write-off sheet for the respective calendar year to the Bratislava Customs Office by 31 January of the subsequent calendar year. The Bratislava Customs Office shall issue the write-off sheet once a year for the following calendar year upon request of the foreign representative.

(11) The foreign representative is required to submit the authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives and the write-off sheet at each purchase of tobacco products in the tax warehouse for foreign representatives. The keeper of a tax warehouse for foreign representatives shall record the quantity of tobacco products purchased as items on the write-off sheet and shall keep a copy of the authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives and a copy of the write-off sheet.

(12) The foreign representative referred to in paragraph 2(a) and (b) may purchase tobacco products amounting to a maximum of 12,000 cigarettes per calendar year.

(13) The foreign representative referred to in paragraph paragraph 2(c) to (f) may purchase tobacco products for personal consumption amounting to the following maximum quantities per calendar year:

- a) head of mission – 10,000 cigarettes;
- b) head of consular office – 10,000 cigarettes;
- c) member of diplomatic staff – 6,000 cigarettes;
- d) member of administrative and technical staff – 4,000 cigarettes.

(14) The foreign representative referred to in paragraph 2(g) may purchase tobacco products for personal consumption amounting to a maximum of 4,000 cigarettes per calendar year.

(15) The Bratislava Customs Office shall issue the authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives in the extent referred to in paragraph 12 to 14 only to foreign representatives of those states which provide similar advantages or refund the excise duty to citizens of the Slovak Republic, if they enjoy privileges and immunities under an international agreement^{8a)} (hereinafter referred to as “Slovak representative”). Mutuality does not apply to international organisations and their officials.

(16) If another state does not provide a similar advantage or does not refund the excise duty to Slovak representatives pursuant to paragraph 15, no excise duty exemption shall be provided to the foreign representatives of this state.

(17) The warehouse keeper which was granted authorisation to operate a tax warehouse Article 19 and seeks to sell tobacco products exempt from excise duty to foreign representatives must apply, in writing, to the customs office for complementation of the authorisation to operate a tax warehouse by an authorisation to operate a tax warehouse for foreign representatives. The applicant shall provide the data referred to in Article 19(1) in the application for complementation of the authorisation to operate a tax warehouse by the authorisation to operate a tax warehouse for foreign representatives. Prior to complementation of the authorisation to operate a tax warehouse by the authorisation to operate a tax warehouse for foreign representatives, the warehouse keeper is required to lodge a tax guarantee amounting to the excise duty corresponding to the expected average monthly quantity of tobacco products to be sold in the tax warehouse for foreign representatives. No tax guarantee for tobacco products sold in the tax warehouse for foreign representatives is required if the tax guarantee pursuant to Article 20(1) is lodged in such an amount that it also covers the tax guarantee for tobacco products to be sold in the tax warehouse for foreign representatives.

(18) The customs office shall verify with the applicant the facts and data referred to in paragraph 17 and Article 33b(1) and shall complement the authorisation to operate a tax warehouse by the authorisation to operate a tax warehouse for foreign representatives within 30 days from the date of application; the customs office which complemented the authorisation to operate a tax warehouse by the authorisation to operate a tax warehouse for foreign representatives shall notify the Bratislava Customs Office of this fact without undue delay. If the applicant does not demonstrate satisfaction of all the conditions within this period, the customs office shall invite the applicant to rectify the specified shortcomings and shall complement the authorisation to operate a tax warehouse by the authorisation to operate a tax warehouse for foreign representatives within 15 days from rectification of the shortcomings.

(19) The keeper of a tax warehouse for foreign representatives may supply the Slovak representative referred to in paragraph 15 with tobacco products under a duty suspension arrangement with an electronic document and certificate of excise duty exemption,⁶⁾ issued by the host country. No tax guarantee shall be required for such a movement of tobacco products.

Article 33b

(1) The keeper of a tax warehouse for foreign representatives may sell tobacco products exempt from excise duty solely to foreign representatives who have an authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives issued by the Bratislava Customs Office. The keeper of a tax warehouse for foreign representatives is required to keep records of copies of authorisations to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives and copies of the write-off sheets and to ensure

- a) storage and sale of tobacco products exempt from excise duty to foreign representatives solely in a tax warehouse for foreign representatives;
- b) keeping of records specifying, in particular
 1. the quantity of tobacco products received per number of items;
 2. the quantity of tobacco products sold in items broken down by foreign representatives and the

- quantity of tobacco products sold in items from the beginning of the calendar year;
3. the stock of tobacco products per number of items.

(2) Keeping records under paragraph 1(b) is subject to Article 34(4) identically and Article 34(2) and (3) accordingly.

(3) Expiration of the authorisation to operate a tax warehouse for foreign representatives shall be subject to Article 19(7) to (11) accordingly.

Record-keeping **Article 34**

(1) The operator of an enterprise for the production of tobacco products (Article 17(1)) is required to keep records of

- a) tobacco products produced;
- b) tobacco products received;
- c) tobacco products used for own consumption;
- d) tobacco products provided;
- e) basic raw materials and materials which constitute part of tobacco products used in their production;
- f) stock of tobacco products and basic raw materials and materials used in the production of tobacco products.

(2) The records referred to in paragraph 1 must, in compliance with the subject-matter of the excise duty defined in Article 4 contain

- a) the brand name, quantity and date of production of the tobacco products;
- b) the brand name, quantity and date of receipt of the tobacco products and the supplier's identification data; in the case of importation of tobacco products also the date of release for free circulation,^{2aa)} the place where the customs procedure took place and the declarant's identification data;
- c) the brand name, quantity, date and purpose of use of tobacco products for own consumption;
- d) the brand name, quantity and date of dispatch of the tobacco products, and the purchaser's identification data; if the tobacco products were received by a shipper, even though they were not dispatched to the shipper's account, the shipper's identification data must also be stated;
- e) the brand name, quantity and date of exportation of tobacco products, the place of customs procedure and the declarant's identification data.

(3) The dispatch of tobacco products exempt from excise duty must be supported with a copy of the authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives and a copy of the write-off sheet, if tobacco products exempt from excise duty under Article 33a are dispatched.

(4) Entries in the records (paragraph 1) must be made on a daily basis, not later than on the following working day after occurrence of the event.

Article 35

(1) A keeper of a tobacco products warehouse which is a tax warehouse is required to keep records of

- a) tobacco products received;
- b) tobacco products used for own consumption;
- c) tobacco products provided;
- d) the stock of tobacco products.

(2) Keeping records under paragraph 1 shall be subject to Article 34(3) and (4) identically and Article 34(2) accordingly.

Article 36

Cancelled since 01/08/2008

Article 37

- (1) The authorised consignee is required to keep records of
- a) tobacco products received, broken down by tobacco products received
 1. outside of the duty suspension arrangement;
 2. under a duty suspension arrangement from other Member States;
 - b) tobacco products provided;
 - c) the stock of tobacco products.

(2) Keeping records under paragraph 1 is subject to Article 34(4) identically and Article 34(2) accordingly.

Article 38

- (1) The registered consignor is required to keep records of
- a) tobacco products received;
 - b) tobacco products dispatched under a duty suspension arrangement.

(2) The consignor (supplier) involved in distance selling is required to keep records of tobacco products dispatched to another Member State.

- (3) The authorised representative for distance selling is required to keep records of tobacco products
- a) received;
 - b) dispatched.

(4) Keeping records under paragraphs 1 to 3 shall be subject to Article 34(4) identically and Article 34(2) accordingly.

Article 39

Tax supervision and tax audit

(1) The customs office shall perform tax supervision which entails supervision over the possession and movement of tobacco products, printing and distribution of tax stamps and also tax audit.²²⁾

(2) Tax supervision shall be performed by the customs office having jurisdiction over the audited entity's registered office or permanent residence or having jurisdiction over the means of transport surveyed or tobacco products surveyed.

- (3) In the course of tax surveillance and tax audit, the customs office shall be authorised
- a) to enter every operational plant, room, residential or non-residential premises which the audited entity also uses for business with tobacco products, and to enter premises which are known or may be anticipated to hold or may hold tobacco products;
 - b) to determine the stocks of tobacco products and goods which are intended or may be used for the production of tobacco products and to order the respective stock-taking;
 - c) to check transport packaging and other packaging, such as containers, cases, boxes in which tobacco products are or may be located;
 - d) to stop vehicles, determine the quantity of tobacco products transported by them, to check shipping documents and to mark the check as performed in these documents;
 - e) to take samples pursuant to (a) to (d) in a justified amount, free of charge at the expense of the person on which the customs office performs the tax surveillance; the customs office shall not return, after examination, the sample taken from tobacco products secured pursuant to a separate regulation^{22a)}

- for expert examination purposes;
- f) to require the submission of data and documents related to the activities of the audited entity, the submission of documents demonstrating the contentions of the audited entity and all documents specified in this Act;
 - g) to determine natural depletion of tobacco products in the production, storage and movement due to their physical and chemical properties and, on the basis of long-term monitoring of at least 12 months, to determine, with the consent of the customs office, the greatest amount of losses of tobacco products admissible in tax warehouses.
 - h) to invite the purchaser of tax stamps to submit the unused tax stamps received from the printing house if there are circumstances, based on which it may be reasonably assumed that the excise duty regulations may be breached.

(4) The person is required to submit to the performance of customs office authorisations pursuant to paragraph 3 during the tax surveillance and tax audit.

(5) The tax audit shall begin with the production of minutes on the start of the tax audit. The tax audit shall be performed on the persons registered under this Act according to need, but at least once prior to the date of expiration of the right to levy excise duty.²³⁾

(6) Based on the nature of the facts determined in the course of the tax supervision, the customs office shall either prepare minutes or an official record, or perform a tax audit.

(7) If the customs office determines that the audited entity proceeds to the disadvantage of the purchaser or to its own disadvantage while paying excise duty on tobacco products or applying for a tax refund, it will notify the audited entity of this fact.

(8) The tax surveillance may also be performed by the Financial Directorate. In such an event, the provisions of paragraphs 2 to 4, 6 and 7 shall apply accordingly to the Financial Directorate.

Article 40

Record-keeping by the customs office and Financial Directorate

(1) The customs office is required to keep an electronic database which contains the register of warehouse keepers, transit warehouse keepers, authorised consignees, registered consignors, tax warehouses as well as the records of authorised representatives for distance selling, keepers of tax warehouses for foreign representatives, tobacco product importers, traders in tobacco raw materials, *persons holding authorisation for receipt and import of smokeless tobacco product* and a list of technological equipment for the production of tobacco products.

- (2) The electronic database under paragraph 1 shall contain, in particular
- a) the warehouse keeper's identification data and the addresses of tax warehouses, if these are not identical with the registered office or permanent residence of the warehouse keeper, the tax warehouse registration number, date of assignment and date of cancellation of the registration number;
 - b) the authorised consignee's identification data, registration number, date of assignment and date of cancellation of the registration number;
 - c) the registered consignor's identification data, registration number, date of assignment and date of cancellation of the registration number;
 - d) the identification data of the authorised representative for distance selling;
 - e) the cigarette importer's identification data and registration receipt number;
 - f) the brand name of tobacco products received and stored;
 - g) the identification data of the keeper of the tax warehouse for foreign representatives;
 - h) the transit warehouse keeper's identification data;
 - i) the identification data of the trader in tobacco raw materials;
 - j) the identification data of a person which received confirmation of registration.

k) the identification data of a person holding authorisation for receipt and import of smokeless tobacco product.

(3) The Financial Directorate or a customs office so delegated is required to keep a central electronic database which contains the data pursuant to paragraph 2, and to proceed pursuant to a separate regulation.²⁵⁾

(4) The Financial Directorate shall keep records of data pursuant to Article 9(10), which it transmits to the Ministry electronically once a month, not later than on the 15th day of the calendar month following the calendar month in which the warehouse keeper, authorised consignee and cigarette importer provided the data referred to in Article 9(10). On the basis of the records of data pursuant to Article 9(10) the Financial Directorate shall notify the Ministry electronically of the weighted average cigarette price for the previous calendar year, not later than by 15th February of the following year; the Financial Directorate informs the Ministry of the weighted average cigarette price calculated as per 1,000 cigarettes. The weighted average cigarette price shall be calculated as a ratio with the sum of the individual products of the respective price of the consumer package of cigarettes and the respective quantity of consumer packages of cigarettes with the same number of cigarettes in the consumer package of cigarettes released for free circulation in the tax territory within the respective calendar year for this price in the numerator, and the total quantity of cigarettes released for free circulation in the tax territory within the respective calendar year in the denominator; the weighted average cigarette price shall be re-calculated per 1,000 cigarettes. The weighted average cigarette price is rounded down to euro cents up to EUR 0.005 and rounded up from EUR 0.005, inclusive. The Financial Directorate shall publish on its website the weighted average cigarette price in the tax territory for the respective calendar year.

(5) The Bratislava Customs Office is required to keep a central electronic database of authorisations issued to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives which shall contain, in particular

- a) the identification data of foreign representatives;
- b) limits pursuant to Article 33a(12) to (14) including the outstanding parts of these limits;
- c) the date of issuance of the authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives; and
- d) the date of cancellation of the authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives.

Article 41
Administrative delicts

- (1) A person authorised to conduct business shall commit an administrative delict if this person
- a) sells, offers for sale, stores or moves the consumer package of tobacco products which is not marked in accordance with this Act and a separate regulation,^{25a)}
 - b) marks a consumer package of tobacco products with a counterfeit tax stamp;
 - c) breaches the obligation set out in Article 9b(13), (14), (17), (18) and (19),
 - d) fails to prove the use or degradation of tax stamps hereunder;
 - e) fails to prove in accordance with this Act the origin or manner of acquisition of tobacco products found, which are or have been located on the person's premises, irrespective of whether that person disposes of or disposed of such tobacco products as its own;
 - f) produces tobacco products without authorisation to operate a tax warehouse;
 - g) fails to lodge a tax guarantee for the movement of tobacco products pursuant to this Act;
 - h) operates a transit tax warehouse and sells tobacco products exempt from excise duty to a natural person to which it is obliged to sell tobacco products with the duty included;
 - i) operates a tax warehouse for foreign representatives and sells tobacco products exempt from excise duty to a foreign representative in a quantity that exceeds the limit as per Article 33a(12) to (14) or to a person that was not granted authorisation to purchase tobacco products exempt from excise duty in a tax warehouse for foreign representatives;
 - j) breaches the provision of Article 10(1)(b), (c), (e), Article 10(2) or Article 19aa(15),***

- k) breaches the provision of Article 10(1)(d),
- l) breaches the provision of Article 23(9)(a),
- m) fails to pay excise duty within the due date stipulated in this Act and the customs office uses the tax guarantee to pay the duty; this shall not apply if proceeding pursuant to Article (23)(8), Article 29(5) or Article 32(5),
- n) it is found that the number of irrecoverably destroyed tax stamps inserted into the technological equipment for affixing tax stamps onto the consumer packages of cigarettes per calendar year exceeds;
 1. 0.5% included until 30 June 2016,
 2. 0.1% included from 01 July 2016,
- o) fails to submit to the customs office the tax stamps not used within the period under Article 9b(18)), unless this is a breach under (d),
- p) is unable to prove the origin or acquisition of tobacco raw material found which are or have been located on the person's premises, irrespective of whether that person disposes of or disposed of such tobacco raw material as its own;
- q) is the printing house and breaches the obligations stipulated in Article 9b(3) to (5),
- r) is the purchaser of tax stamps who followed Article 9b(25) and the consumer package of tobacco products was not issued from the tax warehouse, released for free circulation, sold or otherwise issued to another person in the tax territory,
- s) is the purchaser of tax stamps who followed Article 9b(25) and marked the consumer package of tobacco products by the tax stamp made in compliance with this Act and the generally binding regulation^{25a)} issued under Article 9(14) and the detail on the tax stamp identification number whereby the consumer package is marked is different from the one reported under the generally binding regulation^{8ae)} issued under Article 9b(13), and the consumer package of tobacco products was issued from the tax warehouse, released for free circulation or otherwise issued to another person in the tax territory,
- t) is the purchaser of tax stamps and the tax administrator finds out in the free circulation the sale, offer for sale, storage or transport of consumer package of tobacco products marked with a tax stamp made in compliance with this Act and the generally binding regulation^{25a)} issued under Article 9(14) and the detail on the tax stamp identification number whereby the consumer package is marked is different from the one reported under the generally binding regulation^{8ae)} issued under Article 9b(13); the customs office shall secure such consumer packages,³⁾
- u) it is found that the number of irrecoverably destroyed tax stamps inserted into the technological equipment for affixing tax stamps onto the consumer packages of tobacco, cigars and cigarillos per calendar month exceeds 0.5%;
- v) failed to follow Article 9b(13) and failed to report data under the generally binding regulation^{8ae)} issued under Article 9b(13), unless the case is a breach under (r) to (t),
- w) ***is unable to prove in accordance with this Act the origin or acquisition of smokeless tobacco product found which are or have been located on the person's premises, irrespective of whether that person disposes of or disposed of such smokeless tobacco product as its own;***

(2) The customs office shall impose a fine

- a) for an administrative delict under paragraph 1(a) amounting to 50% of the excise duty corresponding to the quantity of cigarettes in a consumer package of cigarettes which is not marked in accordance with this Act and a separate regulation,^{25a)} but not less than EUR 331.93, and shall secure such a consumer package of cigarettes,³⁾
- b) for an administrative delict under paragraph 1(b) amounting to the excise duty corresponding to the quantity of cigarettes in a consumer package of cigarettes marked with a counterfeit tax stamp, increased by 100%, but not less than EUR 1,659.69, and shall secure such a consumer package of cigarettes;³⁾
- c) for an administrative delict under paragraph 1(c) amounting from EUR 331.93 to EUR 1,659.69;
- d) for an administrative delict under paragraph 1(d) amounting to the excise duty corresponding to the quantity of cigarettes in a consumer package of cigarettes for which the tax stamps were intended, but not less than EUR 331.93;
- e) for an administrative delict under paragraph 1(e) amounting to 50% of the excise duty corresponding

- to the quantity of tobacco products detected, but not less than EUR 331.93, and shall secure such tobacco products;³⁾
- f) for an administrative delict under paragraph 1(f) amounting to the excise duty corresponding to the quantity of tobacco products produced without the authorisation to operate a tax warehouse, but not less than EUR 3,319.39, and shall secure such tobacco products;³⁾
 - g) for an administrative delict under paragraph 1(g) amounting to 20% of the excise duty corresponding to the quantity of tobacco products moved, for which no tax guarantee has been lodged;
 - h) for an administrative delict under paragraph 1(h) amounting to 50% of the excise duty corresponding to the quantity of tobacco products sold exempt from excise duty which should have been sold with the duty included, but not less than EUR 3,319.39;
 - i) for an administrative delict under paragraph 1(i) amounting to 50% of the excise duty corresponding to the quantity of tobacco products exempt from excise duty which was sold in excess of the limit as per Article 33a(12) to (14) or to a person without the authorisation to purchase tobacco products exempt from excise duty in a tax warehouse for foreign representatives, but not less than EUR 3,319.39;
 - j) for an administrative delict under paragraph 1(j) amounting to EUR 50, and EUR 200 if the violation is repeated;
 - k) for an administrative delict under paragraph 1(k) amounting to the difference in the excise duty identified by the customs office, but not less than EUR 50, and if the violation is repeated, not less than EUR 200;
 - l) for an administrative delict under paragraph 1(l) EUR 66.38,
 - m) under paragraph 1(m) amounting to 20% of the amount used from the tax guarantee to pay excise duty, but not less than EUR 100,
 - n) for an administrative delict under paragraph 1(n), (o) and (u) EUR 1.35 per each tax stamp, however, minimum EUR 20,
 - o) for an administrative delict under paragraph 1(p) amounting to 50% of the excise duty corresponding to the quantity of tobacco raw material detected, but not less than EUR 330, and shall secure such tobacco raw material;³⁾
 - p) for an administrative delict under paragraph 1(t) from EUR 10,000 to EUR 50,000;
 - q) for an administrative delict under paragraph 1(l) EUR 20,
 - r) for an administrative delict under paragraph 1(s) from EUR 100 to EUR 300;
 - s) for an administrative delict under paragraph 1(t) from EUR 350 to EUR 500;
 - t) for an administrative delict under paragraph 1(v) from EUR 550 to EUR 5,000;
 - u) for an administrative delict under paragraph 1(w) amounting to 50 % of the excise duty corresponding to the quantity of smokeless tobacco product detected, but not less than EUR 330, and shall secure such smokeless tobacco product;³⁾**

(3) In setting the amount of the fine under paragraph 2(c) the customs office shall take account of the gravity, duration and consequences of the unlawful conduct.

(4) For purposes of tax calculation under paragraph 2(a) and (e) the tax base for cigarettes which are not provided with a tax stamp and which are not supplied to the tax territory under the same brand name, shall be the number of cigarettes in such a consumer package of cigarettes and the weighted average price of cigarettes (Article 40(4) re-calculated per number of cigarettes in such a consumer package.

(5) The customs office is required to destroy tobacco products which it has secured and which become the property of the State on the date on which the decision to forfeit such tobacco products enters into force³⁾. A separate regulation applies accordingly to the destruction of tobacco products.^{25b)}

(6) A fine may not be imposed if five years have elapsed since the end of the year in which this Act was violated.

(7) If the person authorised for undertaking sells, offers for sale, stores or transport consumer package of tobacco products marked with tax stamps which are not fraud, and if it is proven that such tax stamps were issued under Article 9b(7), provision (1)(a) shall not apply.

(8) Fine under paragraph (2)(p) shall be imposed by the Banská Bystrica Customs Office.

Article 41a Offences

(1) An offence shall be committed by a natural person not authorised to conduct business if that person

- a) sells, offers for sale, stores or moves the consumer package of tobacco products which is not marked in accordance with this Act and a separate regulation,^{25a)}
- b) marks a consumer package of tobacco products with a counterfeit tax stamp;
- c) fails to prove in accordance with this Act the origin or manner of acquisition of tobacco products found, which are or have been located on the person's premises, irrespective of whether that person disposes of or disposed of such tobacco products as its own;
- d) uses tobacco products exempt from excise duty pursuant to Article 7(f), Article 8(2) **or Article 19aa(16)** other than for the specified purpose,
- e) is unable to prove the origin or acquisition of tobacco raw material found which are or have been located on the person's premises, irrespective of whether that person disposes of or disposed of such tobacco raw material as its own;
- f) is unable to prove in accordance with this Act the origin or acquisition of smokeless tobacco product found which are or have been located on the person's premises, irrespective of whether that person disposes of or disposed of such smokeless tobacco product as its own;**

(2) The customs office shall impose a fine

- a) for an offence under paragraph 1(a) up to EUR 33,193.91, but not less than EUR 66.38, and shall secure any such consumer package of cigarettes;³⁾
- b) for an offence under paragraph 1(b) amounting to the excise duty corresponding to the quantity of cigarettes in a consumer package of cigarettes marked with a counterfeit tax stamp, increased by 100%, but not less than EUR 1,659.69, and shall secure such a consumer package of cigarettes;³⁾
- c) for an offence under paragraph 1(c) up to EUR 33,193.91, but not less than EUR 66.38, and shall secure any such tobacco products;³⁾
- d) for an offence under paragraph 1(d) amounting to 50% of the excise duty corresponding to the quantity of tobacco products exempt from excise duty pursuant to Article 7(f) or Article 8(2) used for purposes other than the specified purpose, but not less than EUR 165.96.
- e) for an offence under paragraph 1(e) up to EUR 33,000, but not less than EUR 66, and shall secure any such tobacco raw material;³⁾
- f) for an offence under paragraph 1(f) up to EUR 33,000, but not less than EUR 66, and shall secure any such smokeless tobacco product;³⁾**

(3) In setting the amount of the fine under paragraph 2(a) and (c) the customs office shall take account of the gravity, duration and consequences of the unlawful conduct.

(4) For purposes of tax calculation under paragraph 2(b) and (d) the tax base for cigarettes which are not provided with a tax stamp and which are not supplied to the tax territory under the same brand name, shall be the number of cigarettes in such a consumer package of cigarettes and the weighted average price of cigarettes (Article 40(4) re-calculated per number of cigarettes in such a consumer package.

(5) The customs office is required to destroy tobacco products which it has secured and which become the property of the State on the date on which the decision to forfeit such tobacco products enters into force³⁾. A separate regulation applies accordingly to the destruction of tobacco products.^{25b)}

(6) For an offence under paragraph 1(a) and (c) the customs office may impose an on-the-spot fine of up to EUR 165.96. Offences and proceedings related thereto are governed by a general regulation on offences.^{25c)}

(7) If the natural person who is not authorised for undertaking sells, offers for sale, stores or transport consumer package of tobacco products marked with tax stamps which are not fraud, and if it is proven that such tax stamps were issued under Article 9b(7), provision (1)(a) shall not apply.

Common, transitional and final provisions

Article 42

(1) By this Act, the legally binding acts of the European Union specified in Annex I are assumed into law.

(2) Unless stipulated otherwise in this Act, a separate regulation,^{14aa)} shall be applied to tax administration.

(3) Procedure of the customs office in inclusion into the registration under Article 9a and 19a shall be subject to the provisions of separate regulation on the registration procedure.^{25d)}

(4) Applicant who is already registered under this Act or separate regulations^{25e)} and who applies for additional registration or inclusion in the register under this Act, shall not submit the annexes, which have already been submitted under this Act or separate regulation^{25e)} and which are valid, up-to-date and applicable for legal acts to the additional application for registration or inclusion in the register.

(5) It is not possible to file an appeal against the decision of the customs office issued under Article 19(8), (9) and (10)(a) and (d), Article 23(15), (16) and (17)(a) and (d), Article 24(6) and Article 33(11).

(6) The appeal against the decision of the customs office issued under Article 19a(15), Article 20(12), Article 21(2), Article 22(10), Article 26(10) and Article 32(8) and (10) does not have a suspensive effect.

Article 43

(1) All rights and duties stipulated in the existing regulations which arose prior to 30 April 2004 and, until they expire, all deadlines that commenced prior to 1 May 2004, as well as deadlines related thereto, shall be assessed under these existing regulations; the current administrators of the excise duty on tobacco and tobacco products shall execute the administration of this duty.

(2) Unless stipulated otherwise in this Act, the excise duty under this Act shall apply to tobacco products that were released for free circulation within the tax territory or imported into the tax territory, or exported from the tax territory commencing on 1 May 2004.

Article 44

(1) A legal or natural person that seeks to operate a tax warehouse under this Act as of 1 May 2004 must apply to the customs office, in writing, for registration and authorisation to operate a tax warehouse; the application for registration and authorisation must be delivered to the customs office not later than by 31 March 2004. The application must contain

- a) the applicant's identification data and the address of his business premises if these are not identical with the applicant's registered office or permanent residence;
- b) the tax identification number of the applicant;
- c) the value added tax identification number, if assigned to the applicant;
- d) brand name and precise definition of the tobacco product produced, processed, received, stored and dispatched (Article 4(2),
- e) anticipated annual volume of production and sale of tobacco products in the appropriate unit of measure, if it is an enterprise for the production of tobacco products, or the anticipated annual volume of tobacco products storage and sales in the appropriate unit of measure, if it is a tobacco products warehouse.

(2) The following shall be attached to the application

- a) a copy of the entry in the Commercial Register or in the Trade Licence Register not older than 30 days or its verified copy, or another document proving authorisation to conduct business not older than 30 days or its verified copy, or a document proving that the legal person has not been established or founded for business purposes, not older than 30 days or its verified copy;
- b) technical documentation, brief description of activities and description of production and warehousing premises with the layout attached, method of protection of tobacco products against unauthorised breaking and entering onto these premises and protection of the tobacco products against unauthorised use;
- c) technological description of production sequence, list of basic raw materials processed and materials which constitute part of the tobacco product and a list of products to be produced;
- d) financial statements for the previous accounting period if the applicant was required to draw up the financial statements and if the applicant is required to have the financial statements verified by an auditor, also the financial statement verified by an auditor pursuant to a separate regulation,¹²⁾ as well as the method of keeping accounts;
- e) confirmation by the tax office of meeting the requirements under paragraph 4(b) and confirmation by the Social Insurance Company and the health insurance company of meeting the requirements under paragraph 4(c),
- f) list of Member States to which the applicant expects to supply (dispatch) tobacco products under a duty suspension arrangement; upon request, this list may be provided to the Member States of destination.

(3) Upon request of the customs office, the applicant is required to specify in further detail the data included in the application and annexes thereto.

(4) The applicant must also satisfy the following conditions:

- a) it keeps accounting records pursuant to a separate regulation,⁸⁾
- b) neither the customs office nor the tax office
 1. hold overdue claims against the applicant;
 2. hold overdue claims against a person affiliated to or controlling/controlled by it, held overdue claims ten years prior to lodging the application against a person that ceased to exist and would be deemed affiliated to or controlling/controlled by the applicant, hold tax arrears that were not paid by the time this person ceased to exist; this also applies to tax arrears that were ceded to a third person pursuant to separate regulations;¹³⁾
- c) has no arrears of compulsory insurance contributions pursuant to separate regulations;⁷⁾
- d) the applicant has not been convicted of a wilful crime; this also applies to an authorised representative and natural persons who are members of the applicant's managing or supervisory bodies;
- e) is not subject to liquidation and no bankruptcy proceedings have been brought against the applicant, no composition permitted, or no compulsory composition confirmed.

(5) Prior to issuance of the authorisation to operate a tax warehouse, the applicant is required to lodge a tax guarantee (Article 20). If the enforceability and collection of tax are not at risk, the applicant may apply, in writing, to the customs office for a waiver of the tax guarantee

- a) entirely, if the applicant meets the requirements under paragraph 4 in the course of at least 24 consecutive calendar months prior to lodging the application for authorisation to operate a tax warehouse;
- b) partially, amounting to 50%, if the applicant meets the requirements under paragraph 4 in the course of at least 12 consecutive calendar months prior to lodging the application for authorisation to operate a tax warehouse;

(6) The customs office shall verify with the applicant the facts and data under paragraphs 1 to 5, and if the facts and data presented in the application and annexes thereto are correct and the applicant meets the conditions for registration and authorisation to operate a tax warehouse (Article 16 and 18), the customs office shall assign a registration number to the applicant, issue a certificate of registration and

authorisation to operate a tax warehouse and shall make a decision on the tax guarantee.

(7) A legal or natural person referred to in paragraph 1, with an authorisation to operate a tax warehouse issued by the customs office with force as of 1 May 2004 is required, with the presence of the tax office and customs office pursuant to a separate regulation²⁶⁾ to take stock of tobacco products not later than by 30 April 2004 according to the status on 30 April 2004 broken down pursuant to Article 6 of the Act of the National Council of the Slovak Republic No. 312/1993 Coll. on excise duty on tobacco and tobacco products as amended by 30 April 2004; it is required to do so separately for the stocks of tobacco products which it has in accordance with existing regulations

- a) including excise duty;
- b) excluding excise duty.

(8) The warehouse keeper may apply for a tax refund for stocks pursuant to paragraph 7(a) solely in a separate tax return which shall be filed with the customs office not later than by 25 May 2004, if the operator has documents proving the amount of excise duty paid. The minutes from the stock-taking shall constitute an annex to the separate tax return. The customs office shall refund the excise duty within 30 days from the date of delivery of the separate tax return. If the tax refund is applied for in the separate tax return in the incorrect amount, the customs office shall impose sanctions in accordance with the existing regulation. If the warehouse keeper referred to in paragraph 7 held stocks of tobacco products pursuant to paragraph 7(a) not file a separate tax return by 25 May 2004, these stocks shall be deemed to be tobacco products under a duty suspension arrangement as of 1 May 2004.

(9) A legal or natural person that seeks to be an authorised consignee under this Act (Article 23(1), as of 1 May 2004, must apply to the customs office, in writing, for registration and authorisation to receive tobacco products from another Member State under a duty suspension arrangement; the application for registration and authorisation must be delivered to the customs office not later than by 31 March 2004. Paragraph 1 applies accordingly to the content of the application. A copy of the entry in the Commercial Register or in the Trade Licence Register not older than 30 days or its verified copy, or another document proving authorisation to conduct business not older than 30 days or its verified copy, and the applicant's declaration of honour that it satisfies the requirements under paragraph 4 shall be annexed to the application.

(10) The applicant referred to in paragraph 9 is required to lodge a tax guarantee (Article 20) prior to issuance of the authorisation to receive repeat consignments of tobacco products from another Member State under a duty suspension arrangement.

(11) Prior to registration, the customs office shall verify with the applicant referred to in paragraph 9 the facts and data presented in the application and annexes thereto, and if these facts and data are correct, the customs office shall assign a registration number, issue a certificate of registration and authorisation to receive tobacco products from another Member State under a duty suspension arrangement.

(12) A legal or natural person referred to in paragraph 9, with an authorisation to receive tobacco products from another Member State under a duty suspension arrangement issued by the customs office with force as of 1 May 2004 is required, pursuant to a separate regulation²⁶⁾ to take stock of these tobacco products not later than by 30 April 2004 according to the status on 30 April 2004 broken down pursuant to Article 6 of the Act of the National Council of the Slovak Republic No. 312/1993 Coll. on excise duty on tobacco and tobacco products as amended by 30 April 2004; it is required to do so separately for stocks of tobacco products which it has in accordance with the existing regulations

- a) including excise duty;
- b) excluding excise duty.

(13) The authorised consignee is required to file with the customs office a separate tax return for the stocks under paragraph 12(b) not later than by 25 May 2004, to report excise duty pursuant to the excise duty rate in force as from 1 May 2004 and to pay excise duty not later than by 25 May 2004.

(14) A legal or natural person that seeks to be an authorised tax representative (Article 24(1)), must apply, in writing, to the customs office for registration; the application must be delivered to the Customs Directorate not later than by 31 March 2004. The Customs Directorate shall appoint the customs office having jurisdiction over the registration. The application for registration of the authorised tax representative must be supported by the power of attorney granted in writing with an officially authenticated signature and declaration of the authorised tax representative with an officially authenticated signature that it agrees to represent the consignor (supplier). Paragraphs 9 and 11 shall apply accordingly to the submission of this application and registration of the authorised tax representative.

(15) A legal or natural person not referred to in paragraphs 1, 9 and 14, that seeks to import the consumer package of cigarettes from the territory of third states as of 1 May 2004 must apply to the customs office, in writing, for inclusion in the register of cigarette importers not later than by 31 March 2004. The application for inclusion in this register must contain the applicant's identification data, the tax identification number, brand name of the consumer package of cigarettes and anticipated annual quantity of imported cigarettes.

(16) A legal or natural person that seeks to release the consumer package of cigarettes for free circulation within the tax territory as of 1 May 2004 is required to apply for the registration receipt number

- a) simultaneously with the application for registration and authorisation to operate a tax warehouse, if it is a legal or natural person pursuant to paragraph 1, or
- b) simultaneously with the application for registration and authorisation to receive tobacco products from another Member State under a duty suspension arrangement, if it is a legal or natural person pursuant to paragraph 9, or
- c) simultaneously with the application for registration of the authorised tax representative, if it is a legal or natural person pursuant to paragraph 14, or
- d) after inclusion in the register of cigarette importers, if it is a legal or natural person pursuant to paragraph 15.

(17) A legal or natural person referred to in paragraph 15 of the application for assignment of a registration receipt number shall state the applicant's identification data and submit confirmation from the customs office on the inclusion in the register of tobacco product importers.

(18) A legal or natural person referred to in paragraph 16 after assignment of the registration receipt number, shall conclude a written agreement on the production of tax stamps with a legal or natural person referred to in paragraph 20 it shall submit a copy of this agreement to the customs office within 15 days and shall apply to the customs office for an order for the receipt of tax stamps. Prior to the issuance of the order for the receipt of tax stamps, the authorised tax representative referred to in paragraph 14 and the legal or natural person referred to in paragraph 15 are required to lodge a tax guarantee by depositing funds on the account of the customs office [Article 20(4)(a)].

(19) The application for a removal order must contain the applicant's identification data, the applicant's registration receipt number, the number of tax stamps broken down by cigarette price, number of cigarettes in a consumer package of cigarettes and length per cigarette. At the same time, the applicant shall send to the customs office, at the latest together with the application for the first order for the receipt of tax stamps, a list of cigarettes which are to be released for free circulation; the list shall include the cigarette price with the date of the anticipated release for free circulation for this price, the brand name of the cigarettes, the number of cigarettes in a consumer package, the length per cigarette, the country of origin of the cigarettes and the identification data of the cigarette producer if the cigarette producer does not operate within the tax territory.

(20) A legal or natural person authorised to produce tax stamps under existing regulations, may produce tax stamps under this Act not later than by 31 July 2004 Prior to the distribution of tax stamps

this legal or natural person is required to submit to the Customs Directorate a specimen tax stamp made in accordance with a generally binding regulation issued pursuant to Article 9(32). The legal or natural person is required to submit the specimen tax stamp even prior to any change of the elements and data contained on the tax stamp.

(21) If the consumer package of cigarettes is to be released for free circulation after 1 May 2004, it must be provided with a tax stamp pursuant to this Act (Article 9) with the exception stipulated in paragraph 24.

(22) A consumer package of cigarettes provided with a tax stamp under existing regulations must not be dispatched from the warehouse after 30 April 2004.

(23) A consumer package of cigarettes provided with a tax stamp under existing regulations may be sold not later than by 30 September 2004. After this date, a consumer package of cigarettes marked in this manner shall be deemed to be unmarked.

(24) From 1 May 2004 to 31 July 2004, a consumer package of cigarettes provided with a tax stamp under existing regulations may be released for free circulation, if the cigarette price is stated in the free area of the tax stamp. Such tax stamps may be produced by a legal or natural person authorised to produce tax stamps under existing regulations, but not later than by 31 July 2004.

(25) A consumer package of cigarettes provided with a tax stamp under paragraph 24 shall be deemed to be marked under this Act not later than by 31 December 2004. After this date, a consumer package of cigarettes marked in this manner shall be deemed to be unmarked.

(26) A legal or natural person that received tax stamps under existing regulations shall account for the use of tax stamps according to the status on 31 July 2004 under existing regulations together with the Tax Directorate of the Slovak Republic (hereinafter referred to as the "Tax Directorate") not later than by 25 August 2004. The provisions of Article 9 of this Act shall apply accordingly to the accounting for the tax stamps. Unused tax stamps without having a price stated shall be destroyed by the purchaser of the tax stamps under the supervision of the Tax Directorate or a tax office appointed by it within five days of the date of actual accounting for the tax stamps. The Tax Directorate or a tax office appointed by it shall prepare an official record of the destruction of the tax stamps.

(27) A legal or natural person that was not granted an authorisation to operate a tax warehouse or an authorisation to receive tobacco products from another Member State under a duty suspension arrangement by 1 May 2004 and has stocks of tobacco products is required, pursuant to a separate regulation²⁶⁾ to take stock of these tobacco products not later than by 30 April 2004 according to the status on 30 April 2004 broken down pursuant to Article 6 of the Act of the National Council of the Slovak Republic No. 312/1993 Coll. on excise duty on tobacco and tobacco products as amended by 30 April 2004; it is required to do so separately for the stocks of tobacco products which it holds in accordance with existing regulations

- a) including excise duty;
- b) excluding excise duty.

(28) A legal or natural person referred to in paragraph 27 is required to file with the customs office a separate tax return for the stocks under paragraph 27(b) not later than by 25 May 2004, to report excise duty pursuant to the excise duty rate in force as from 1 May 2004 and to pay excise duty within the same period.

(29) The customs office shall determine the date by which a legal or natural person referred to in paragraph 27, that submitted an application for authorisation to operate a tax warehouse or authorisation to receive tobacco products from another Member State under a duty suspension arrangement, but the proceedings on this application are not completed by 1 May 2004, is to do a new stocktaking of tobacco products prior to issuance of the respective authorisation; such an application shall be assessed as if

submitted after 30 April 2004.

(30) The customs office shall determine the excise duty and impose a fine amounting to the excise duty determined on a legal or natural person referred to in paragraph 27, that holds stocks of tobacco products for a price excluding the excise duty as of 30 April 2004 and did not file a separate tax return with the customs office by 25 May 2004.

(31) If tobacco products were imported into the country from a state which has been a Member State since 1 May 2004 and were under customs procedures with the exception of the transit customs arrangement as at 30 April 2004, and these were not concluded, such tobacco products shall be deemed to be tobacco products under a duty suspension arrangement. If such tobacco products are not transported to the tax warehouse, excise duty shall become chargeable within the tax territory on the date of release of the tobacco products for free circulation.

(32) If tobacco products released for free circulation in another Member State are to be moved to the tax territory for commercial purposes under Article 29 and the movement of tobacco products will end after this Act comes into effect, the provisions of this Act shall apply accordingly.

(33) A certificate of exemption from excise duty printed according to the specimen provided in (Annex 3) may be used to support the movement of tobacco products exempt from excise duty to the territory of another Member State by a Slovak representative (Article 15(3)) and by the armed forces of the Slovak Republic for use in connection with activities under an international treaty.

(34) A legal or natural person with an authorisation to operate a tax warehouse issued with effect from 1 May 2004, that seeks to move tobacco products under a duty suspension arrangement, may use an accompanying document printed according to the specimen provided in Annex 4, if a document pursuant to a Union regulation is not used.¹⁵⁾

(35) A legal or natural person authorised to move tobacco products released for free circulation within the tax territory to another Member State for commercial purposes (Article 29), as from 1 May 2004 under this Act, may use the simplified accompanying document printed according to the specimen provided in Annex No. 5, if a document pursuant to a Union regulation is not used.²⁰⁾

(36) Unless stipulated otherwise in this Act, the provisions of a separate regulation¹⁹⁾ shall apply to the proceedings of the customs office under paragraphs 1 to 35. The customs office shall decide on the application under paragraphs 6, 11 and 14 within 30 days from the date of delivery of the application of a legal or natural person specified in paragraphs 1, 9 and 14. If the applicant specified in paragraphs 1, 9 and 14 fails to prove the fulfilment of all the conditions within this deadline, the customs office shall invite the applicant specified in paragraphs 1, 9 and 14, to remove the deficiencies, and decide on the application under paragraphs 6, 11 and 14 within the period of 15 days from the date when the deficiencies will have been removed.

(37) A legal or natural person authorised to sell the consumer package of cigarettes, in the course of business, that holds in its possession the consumer packages of cigarettes specified in paragraph 23, which were not sold by 30 September 2004, is required to notify the customs office by 31 December 2004 of the quantity of consumer packages of cigarettes marked in this manner and to apply to the customs office for the destruction of these consumer packages; the customs office shall destroy these consumer packages of cigarettes. The provisions of Article 41(5) of this Act shall not apply if proceeding in accordance with this paragraph.

Article 44a

Transitional provisions to amendments effective from 1 November 2004

A legal or natural person with an authorisation to operate a transit tax warehouse in accordance with the wording effective as to 31 October 2004, may operate a transit tax warehouse pursuant to regulations effective as to 1 November 2004; it shall adapt the requirements and obligations for the operation of a transit tax warehouse in accordance with regulations effective from 1 November 2004 not later than by 31 December 2004.

Article 44b
Transitional provisions to amendments effective from 01 January 2005

(1) A foreign representative may apply for a tax refund pursuant to Article 15(10) and 11 of the Act in the wording effective as to 31 December 2004 not later than by 25 January 2005; otherwise the possibility to refund the excise duty expires. The provision of Article 15(13) of the Act in the wording effective as to 31 December 2004 shall apply to the tax refund.

(2) A legal or natural person seeking to operate a tax warehouse for foreign representatives from 1 January 2005 under the Act in the wording effective from 1 January 2005, is required to apply to the customs office for registration and authorisation to operate a tax warehouse for foreign representatives; the application for registration and authorisation must be submitted to the customs office not later than by 15 December 2004. Article 19 shall apply accordingly to the application for registration and authorisation to operate a tax warehouse for foreign representatives.

(3) The customs office shall verify with the applicant referred to in paragraph 2 the facts and data under paragraphs 2 and 12 and shall issue the applicant with the authorisation to operate a tax warehouse for foreign representatives within ten days from the date of application; the customs office which issued the authorisation to operate a tax warehouse for foreign representatives shall notify the Bratislava Customs Office of this fact without undue delay. If the applicant does not demonstrate fulfilment of all conditions within this period, the customs office shall invite the applicant to resolve the specified shortcomings and shall issue the authorisation to operate a tax warehouse for foreign representatives within five days from resolution of the shortcomings.

(4) Prior to issue of the authorisation to operate a tax warehouse for foreign representatives, the legal or natural person referred to in paragraph 2 is required to lodge a tax guarantee amounting to the excise duty corresponding to the average monthly quantity of tobacco products sold. If the legal or natural person has already applied for authorisation to operate a tax warehouse for foreign representatives under a separate regulation,²¹⁾ it is required to lodge a tax guarantee amounting to the excise duty corresponding to the expected average monthly quantity of goods sold that are stated in the authorisation to operate a tax warehouse for foreign representatives. Article 20 shall apply accordingly to the tax guarantee.

(5) A foreign representative seeking to purchase tobacco products exempt from excise duty from 1 January 2005 in the tax warehouse for foreign representatives, pursuant to the Act in the wording effective from 1 January 2005, is required to apply to the Ministry of Foreign Affairs of the Slovak Republic, not later than by 10 December 2004, for confirmation of the status of a foreign representative pursuant to Article 33a(2) and of fulfilment of the mutuality requirement pursuant to Article 33a(15). The specimen confirmation issued by the Ministry of Foreign Affairs of the Slovak Republic of the status of a foreign representative and satisfaction of the condition of mutuality is provided in Annex No. 2.

(6) The foreign representative referred to in paragraph 5 must apply, in writing, to the Bratislava Customs Office, for an authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives; the application for an authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives must be submitted to the Bratislava Customs Office not later than by 20 December 2004. The applicant shall attach the confirmation referred to in paragraph 5 to the application for authorisation to purchase tobacco products

exempt from excise duty in the tax warehouse for foreign representatives.

(7) The Bratislava Customs Office shall issue an authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives within ten days from the date of application for authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives; the application shall include the applicant's identification data, its status pursuant to Article 33a(2), fulfilment of the requirement under Article 33a(15) and the annual limit for the purchase of tobacco products exempt from excise duty in the tax warehouse for foreign representatives, to the extent specified in Article 33a(12) to (14). The 2005 write-off sheet shall be attached to the authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives. If the legal or natural person has already applied for an authorisation to purchase tobacco products exempt from excise duty in a tax warehouse for foreign representatives pursuant to a separate regulation,²¹⁾ a single authorisation may be issued for all goods subject to excise duties pursuant to a separate regulation,²¹⁾ with annexed write-off sheets for the individual subjects of excise duty pursuant to a separate regulation.²¹⁾

(8) The Bratislava Customs Office shall issue an authorisation to purchase tobacco products exempt from excise duty in the tax warehouse for foreign representatives together with the write-off sheet in two copies; one copy for the Bratislava Customs Office and the other for the foreign representative. The Bratislava Customs Office shall specify the annual limit for the purchase of tobacco products exempt from excise duty in the tax warehouse for foreign representatives to the extent specified in Article 33a(12) to (14).

(9) The warehouse keeper with an authorisation to operate a tax warehouse issued under Article 19 seeking to sell tobacco products exempt from excise duty to foreign representatives from 1 January 2005, must apply, in writing, to the customs office for complementation of the authorisation to operate a tax warehouse by an authorisation to operate a tax warehouse for foreign representatives under the Act in the wording effective from 1 January 2005. The applicant shall present data under Article 19(1), in the application for complementation of the authorisation to operate a tax warehouse by an authorisation to operate a tax warehouse for foreign representatives; the application for complementation of this authorisation must be submitted to the customs office not later than by 15 December 2004. Prior to complementation of the authorisation to operate a tax warehouse by the authorisation to operate a tax warehouse for foreign representatives, the warehouse keeper is required to lodge a tax guarantee amounting to the excise duty corresponding to the average monthly quantity of tobacco products to be sold in the tax warehouse for foreign representatives. No tax guarantee for tobacco products sold in the tax warehouse for foreign representatives is required if the tax guarantee pursuant to Article 20(1) is lodged in such an amount that it also covers the tax guarantee for tobacco products to be sold in the tax warehouse for foreign representatives.

(10) The customs office shall verify with the applicant the facts and data referred to in paragraph 9 and 12 and shall complement the authorisation to operate a tax warehouse by the authorisation to operate a tax warehouse for foreign representatives within ten days from the date of application; the customs office which complemented the authorisation to operate a tax warehouse by the authorisation to operate a tax warehouse for foreign representatives shall notify the Bratislava Customs Office of this fact without undue delay. If the applicant does not demonstrate satisfaction of all the conditions within this period, the customs office shall invite the applicant to rectify the specified shortcomings and shall complement the authorisation to operate a tax warehouse by the authorisation to operate a tax warehouse for foreign representatives within five days from rectification of the shortcomings.

(11) The customs office may specify the operational and technical requirements for the operation of a tax warehouse for foreign representatives in the authorisation for the operation of such warehouse.

(12) A legal or natural person seeking to operate a tax warehouse for foreign representatives is required to secure the storage and sale of tobacco products exempt from excise duty to foreign representatives in a tax warehouse dedicated solely to the sale of such products to foreign

representatives.

Article 44c
Transitional provisions to amendments effective from 01 January 2006

(1) A legal or natural person that is a user enterprise under Article 8 of the Act in the wording effective as to 31 December 2005 shall be deemed to be included in the register of user enterprises under Article 8 of the Act in the wording effective from 1 January 2006. The removal order issued under the provisions of the Act in the wording effective as to 31 December 2005 shall be deemed to be a removal order issued under the provision of the Act in the wording effective from 1 January 2006 up to the date of expiration of the removal order.

(2) The procedure of the imposition of a fine which has not been concluded by 31 December 2005 shall be concluded under the provisions of this Act in the wording effective from 1 January 2006 and Article 41 of the Act in the wording effective from 1 January 2006 shall apply to fines.

Article 44d
Transitional provisions to amendments effective from 01 January 2008

(1) The procedure of the imposition of a fine which has not been concluded by 31 December 2007 shall be concluded under the provisions of the Act in the wording effective from 1 January 2008 and Article 41 and 41a of the Act in the wording effective from 1 January 2008 shall apply to fines, if more favourable for the legal or natural person.

(2) The user enterprise under Article 8 of the Act in the wording effective as to 31 December 2007, which is in possession of denatured tobacco products exempt from excise duty, and the warehouse keeper which is in possession of denatured tobacco products under a duty suspension arrangement, is required not later than by 31 January 2008, to notify the customs office of the quantity of denatured tobacco products in kilograms which it held in its possession as at 15 January 2008.

(3) Denatured tobacco products exempt from excise duty may be released for free circulation not later than by 30 April 2008. The customs office shall withdraw the removal order from the user enterprise under paragraph 2 as from 30 April 2008.

(4) The user enterprise under paragraph 2 may use denatured tobacco products exempt from excise duty not later than by 31 July 2008. The customs office shall delete the user enterprise under paragraph 2 from the register of user enterprises as from 31 July 2008.

Article 44e
Transitional provisions to amendments effective from 01 February 2009

(1) If the consumer package of cigarettes is to be released for free circulation from 1 February 2009, it must be provided with a tax stamp with a symbol which is capital letter "B" indicating the validity of the excise duty rate on cigarettes effective from 1 February 2009; the registration receipt number and the cigarette price must be stated in two parts of the tax stamp.

(2) The consumer package of cigarettes provided with a tax stamp pursuant to regulations in force prior to 1 February 2009 must not be released for free circulation after 31 January 2009.

(3) The consumer package of cigarettes provided with a tax stamp pursuant to regulations in force prior to 1 February 2009 may be sold, offered for sale or stored not later than by 31 October 2009. After this date, a consumer package of cigarettes marked in this manner shall be deemed to be unmarked.

(4) A legal or natural person authorised to sell consumer packages of cigarettes, in the course of business, and storing consumer packages of cigarettes referred to in paragraph 2, which were not sold

by 31 October 2009, is required to provide notice, in writing or electronically, to the customs office with jurisdiction over the person, by 15 November 2009, of the quantity of consumer packages of cigarettes marked in this manner and at the same time to apply to the customs office with local jurisdiction over the person for the destruction of these consumer packages; the customs office shall destroy such consumer packages of cigarettes at the expense of the legal or natural person and prepare an official record of the destruction. The provision of Article 41(1)(a) shall not apply if proceeding in accordance with this paragraph.

Article 44f

Transitional provisions to amendments effective from 01 January 2009

(1) The price of cigarettes stated on the tax stamp on the consumer package of cigarettes to be released for free circulation from 1 January 2009 must be expressed in EUR; this is without prejudice to the provisions of a separate regulation²⁷⁾ on dual display of prices, payments and other values.

(2) The consumer package of cigarettes provided with a tax stamp having the cigarette price expressed solely in Slovak crowns may be sold not later than by 31 October 2009. When selling such a consumer package of cigarettes from 1 January 2009 to 31 October 2009, the consumer package must be sold for the cigarette price in EUR and the price must be converted to EUR pursuant to the requirements stipulated in a separate regulation.²⁷⁾

(3) The consumer package of cigarettes provided with a tax stamp without the symbol indicating the validity of the excise duty rate on cigarettes, having the cigarette price dually displayed, may be sold not later than by 31 October 2009. After 31 October 2009, the consumer package of cigarettes provided with a tax stamp without the symbol indicating the validity of the excise duty rate, having the cigarette price dually displayed, shall be deemed to be unmarked. When selling such a consumer package of cigarettes from 1 January 2009 to 31 October 2009, the consumer package must be sold for the cigarette price in EUR and the price must be converted to EUR pursuant to the requirements stipulated in a separate regulation.²⁷⁾

(4) From 1 January 2009 to 31 January 2009, the excise duty rate on cigarettes with the exception under paragraph 5 shall be stipulated as follows:

description of goods		combined excise duty rate
specific part		percentage part
cigarettes	EUR 46.80/1,000 pieces	24% of the cigarette price.

(5) From 1 January 2009 to 31 January 2009, the minimum excise duty rate shall be EUR 69.70/1,000 cigarettes.

Article 44g

Transitional provisions to amendments effective from 01 April 2010

(1) The consignor (supplier) of tobacco products moving under a duty suspension arrangement within the tax territory may proceed pursuant to Article 21 in the wording effective prior to 31 March 2010 for not longer than up to 31 December 2010.

(2) The consignor (supplier) of tobacco products moving under a duty suspension arrangement to the territory of another Member State shall proceed, in the period from 31 March 2010 to 31 December 2010, in accordance with Article 22 in the wording effective prior to 31 March 2010, unless agreed otherwise with the customs office.

(3) If the consignee (purchaser) in the tax territory receives tobacco products under a duty suspension arrangement from another Member State in the period from 31 March 2010 to 31 December 2010 pursuant to Article 22 in the wording effective prior to 31 March 2010, it shall end the movement of these products pursuant to Article 22 in the wording effective up to 31 March 2010.

(4) The movement of tobacco products referred to in paragraphs 1 to 3 may be performed under the cover of an accompanying document prepared pursuant to Article 25 in the wording effective prior to 31 March 2010 for not longer than up to 31 December 2010.

(5) The movement of tobacco products under a duty suspension arrangement within the tax territory, which started pursuant to Article 21 in the wording effective prior to 31 March 2001 and did not end by 31 December 2010, may be ended pursuant to Article 21 in the wording effective prior to 31 March 2010.

(6) Any legal or natural person registered under Article 24 in the wording effective prior to 31 March 2010 shall cease to be registered as from 30 April 2010.

(7) If the legal or natural person holds stocks of tobacco products, it may supply them to the consignee (purchaser) up to 30 April 2010.

(8) If excise duty becomes chargeable prior to 30 April 2010, the person is required to file a tax return pursuant to Article 13 in the wording effective prior to 31 March 2010, and pay the duty within the same deadline.

(9) When exporting tobacco products under a duty suspension arrangement, the exporter of tobacco products may proceed pursuant to Article 21 in the wording effective prior to 31 March 2010 for not longer than up to 31 December 2010.

(10) If the export of tobacco products referred to in paragraph 9 started pursuant to Article 28 in the wording effective prior to 31 March 2010 and this export did not end by 31 December 2010, it shall be concluded pursuant to Article 28 in the wording effective prior to 31 March 2010.

Article 44h

Transitional provisions to amendments effective from 01 January 2011

(1) Cigars or cigarillos deemed to be cigars or cigarillos under Article 4(3)(b) and (5) of the regulation effective prior to 31 December 2010, must not be released for free circulation after 31 December 2010 and may be sold, offered for sale or stored until stocks are cleared.

(2) Tobacco for own manual production of cigarettes deemed to be tobacco for own manual production of cigarettes under Article 4(3)(c) third point of the regulation effective prior to 31 December 2010, must not be released for free circulation after 31 December 2010 and may be sold, offered for sale or stored until stocks are cleared.

(3) A warehouse keeper, authorised consignee and cigarette importer are required, not later than by 10 January 2011, to notify the Financial Directorate via a customs office of data under Article 9(26) of the regulation effective prior to 31 December 2010.

Article 44i

Transitional provisions to amendments effective from 01 January 2012

(1) From 1 January 2012 to 31 January 2012, the excise duty rate on tobacco products with the exception of cigarettes shall be stipulated as follows:

description of goods	excise duty rate
cigars, cigarillos	EUR 72.86/1.000pieces
tobacco	EUR 66.96/kg.

(2) From 01 January 2012 to 31 January 2012, the excise duty rate on cigarettes with the exception under paragraph 5 shall be stipulated as follows:

description of goods	combined excise duty rate	
	specific part	percentage part
cigarettes	EUR 55.70/1,000 pieces	23% of the cigarette price.

(3) From 01 February 2012 to 30 September 2012, the excise duty rate on tobacco products with the exception of cigarettes shall be stipulated as follows:

description of goods	excise duty rate
cigars, cigarillos	EUR 75.56/1.000pieces
tobacco	EUR 69.44/kg.

(4) From 01 February 2012 to 30 September 2012, the excise duty rate on cigarettes with the exception under paragraph 6 shall be stipulated as follows:

description of goods	combined excise duty rate	
	specific part	percentage part
cigarettes	EUR 58/1,000 pieces	23% of the cigarette price.

(5) From 01 January 2012 to 31 January 2012, the minimum excise duty rate on cigarettes shall be EUR 85/1,000 cigarettes.

(6) From 01 February 2012 to 30 September 2012, the minimum excise duty rate on cigarettes shall be EUR 88.50/1,000 cigarettes.

(7) If the consumer package of cigarettes is to be released for free circulation from 01 January 2012, it must be provided with a tax stamp with a symbol which is capital letter "C" indicating the validity of the excise duty rate on cigarettes effective from 01 January 2012; the registration receipt number and the cigarette price must be stated in two parts of the tax stamp.

(8) If the consumer package of cigarettes is to be released for free circulation from 01 February 2012, it must be provided with a tax stamp with a symbol which is capital letter "D" indicating the validity of the excise duty rate on cigarettes effective from 01 February 2012; the registration receipt number and the cigarette price must be stated in two parts of the tax stamp.

(9) The consumer package of cigarettes provided with a tax stamp pursuant to the existing regulation in the wording effective prior to 31 January 2012 must not be released for free circulation after 31 January 2012.

(10) The consumer package of cigarettes provided with a tax stamp pursuant to the existing regulation in the wording effective prior to 31 January 2012 may be sold, offered for sale or stored not later than by 29 February 2012. After this date, a consumer package of cigarettes marked in this manner shall be deemed to be unmarked.

(11) A person authorised to sell consumer packages of cigarettes, in the course of business, and storing consumer packages of cigarettes referred to in paragraph 9, which were not sold by 29 February 2012, is required to notify the customs office, with local jurisdiction over the person by 15 March 2012 of the quantity of consumer packages of cigarettes marked in this manner and at the same time to apply to the customs office with local jurisdiction over the person for the destruction of these consumer packages; the customs office shall destroy such consumer packages of cigarettes at the expense of the person and prepare an official record of the destruction; the provision of Article 41(1)(a) shall not apply.

(12) If the consumer package of cigarettes is to be released for free circulation from 01 October 2012, it must be provided with a tax stamp with a symbol which is capital letter "E" indicating the validity of the excise duty rate on cigarettes effective from 01 October 2012; the registration receipt number and the cigarette price must be stated in two parts of the tax stamp.

(13) The consumer package of cigarettes provided with a tax stamp pursuant to the existing regulation

in the wording effective prior to 30 September 2012 must not be released for free circulation after 30 September 2012.

(14) The consumer package of cigarettes provided with a tax stamp pursuant to the existing regulation in the wording effective prior to 30 September 2012 may be sold, offered for sale or stored not later than by 31 October 2012. After this date, a consumer package of cigarettes marked in this manner shall be deemed to be unmarked.

(15) A person authorised to sell consumer packages of cigarettes, in the course of business, and storing consumer packages of cigarettes referred to in paragraph 13, which were not sold by 31 October 2012, is required to notify the customs office, with local jurisdiction over the person by 15 November 2012 of the quantity of consumer packages of cigarettes marked in this manner and at the same time to apply to the customs office with local jurisdiction over the person for the destruction of these consumer packages; the customs office shall destroy such consumer packages of cigarettes at the expense of the legal or natural person and prepare an official record of the destruction; the provision of Article 41(1)(a) shall not apply.

(16) The excise duty on tobacco products in a consumer package of cigarettes referred to in Article 6(2) marked pursuant to the existing regulation in the wording effective prior to 31 January 2012 may be, pursuant to Article 14(1) refunded up to the amount of chargeable excise duty which became chargeable on the quantity of tobacco products in the consumer package of cigarettes referred to in Article 6(2) in the January 2012 taxation period.

(17) The procedure of the imposition of a fine which has not been concluded by 31 December 2011 shall be concluded under Article 41 of the regulation effective from 1 January 2012 and Article 41 of the regulation effective from 1 January 2012 shall apply to fines, if more favourable for the person.

(18) If the proceeding on the application for registration and authorisation to operate a tax warehouse under Article 19 of the regulation effective prior to 31 December 2011 is not concluded by 31 December 2011, the customs office shall assess the application as if it were submitted after 31 December 2011 and invite the applicant to complement the application pursuant to Article 19 of the regulation effective from 1 January 2012.

Article 44j

Transitional provisions to amendments effective from 01 February 2012

(1) The authorisation to print tax stamps issued under Article 9(6) of the existing regulation in the wording effective prior to 31 January 2012 to a person referred to in Article 9(6)(b) expires as from 1 February 2012 if the person does not possess, within the tax territory, the technical equipment for printing documents secured against forgery, modification and other misuse. The Financial Directorate is required to send notification of this fact to a person referred to in the first sentence within 15 days from the date of expiration of the authorisation to print tax stamps which was issued under Article 9(6) of the regulation effective prior to 31 January 2012.

- (2) A person referred to in paragraph 1 is required
- a) to take stock of tax stamps pursuant to a separate regulation⁸⁾ or a similar regulation of the respective Member State by 15 March 2012, with the presence of the tax administrator of another Member State if the regulations of the respective Member State so permit;
 - b) to submit any tax stamps that it holds in stock to the Bratislava Customs Office by 31 March 2012, together with the stocktaking list⁸⁾ or a similar record of the stocktaking of tax stamps made pursuant to the regulations of the respective Member State.

(3) The Bratislava Customs Office shall destroy the tax stamps submitted pursuant to paragraph 2 at the expense of the person referred to in paragraph 1 and shall prepare an official record of the destruction thereof in two copies. The Bratislava Customs Office shall retain one copy of the official record and

submit the other to the printing house.

(4) The order issued to the purchaser of tax stamps for the person referred to in paragraph 1 expires from 1 February 2012. The purchaser of tax stamps is required to account for the receipt and use of tax stamps received from the person referred to in paragraph 1 together with the customs office by 31 March 2012. The purchaser shall submit unused tax stamps to the customs office together with the accounting for the receipt and use of tax stamps; the customs office shall destroy such tax stamps at the expense of the purchaser of tax stamps and prepare an official record of the destruction of the tax stamps. The customs office shall retain one copy of the official record and submit the other to the purchaser of tax stamps.

(5) The consumer package of cigarettes provided with a tax stamp made by the person referred to in paragraph 1, must not be released for free circulation after 31 January 2012.

(6) The consumer package of cigarettes provided with a tax stamp made by the person referred to in paragraph 1, may be sold, offered for sale or stored not later than by 29 February 2012. After this date, a consumer package of cigarettes marked in this manner shall be deemed to be unmarked.

(7) A person seeking to receive, store or release tobacco raw material¹⁰⁾ for the production of tobacco products from 1 February 2012 must apply to the customs office for inclusion in the register of traders in tobacco raw material¹⁰⁾ not later than by 15 January 2012.

(8) The application referred to in paragraph 7 must contain

- a) the applicant's identification data and the addresses of his business premises if these are not identical with the applicant's registered office or permanent residence;
- b) the respective code of the combined nomenclature of tobacco raw material¹⁰⁾ for the production of tobacco products;
- c) the expected annual volume of tobacco raw material received, stored or released.¹⁰⁾

(9) Before inclusion in the register of tobacco raw material traders, the customs office shall verify the facts and data under paragraph 8 with the applicant. If these facts and data are correct, the customs office shall include the applicant in the register of tobacco raw material traders. The applicant is required to specify in further detail the data included in the application upon request by the customs office.

Article 44k

Transitional provisions to amendments effective from 01 September 2012

(1) A warehouse keeper that has lodged a tax guarantee pursuant to Article 20 of the existing regulation in the wording effective prior to 31 August 2012 is required to lodge a tax guarantee by 31 August 2012 amounting to the excise duty corresponding to the average monthly quantity of tobacco products which the warehouse keeper released for free circulation over the previous 12 consecutive calendar months; the tax guarantee shall also include the excise duty corresponding to the quantity of tobacco products which the keeper released for free circulation for duty-exempt purposes.

(2) The warehouse keeper for which the customs office decided, based upon an application, to waive the tax guarantee pursuant to Article 20 of the existing regulation in the wording effective prior to 31 August 2012, seeking to have a waiver of the tax guarantee granted pursuant to Article 20 of the regulation effective from 1 September 2012, is required to apply to the customs office not later than by 30 June 2012 for

- a) a complete waiver of the tax guarantee, if the warehouse keeper has a reliable tax history of at least 24 consecutive calendar months before filing the application for waiver of the tax guarantee;
- b) a partial waiver of the tax guarantee, amounting to 50%, if the warehouse keeper has a reliable tax history of at least 12 consecutive calendar months before filing the application for waiver of the tax guarantee;

(3) The customs office shall assess the application pursuant to paragraph 2 and if the warehouse keeper has a reliable tax history, the customs office shall decide on a full or partial waiver of the tax guarantee within 60 days from submission of this application and shall determine the period of validity of this decision, but not longer than two years from the date of entry into force of the decision on the waiver of the tax guarantee.

(4) For the purposes of this Act, that warehouse keeper shall be deemed to have a reliable tax history which

- a) owns technological equipment for the production of tobacco products if the applicant for a waiver of the tax guarantee is a warehouse keeper which is an enterprise for the production of tobacco products; for the purposes of this Act, even the possession of technological equipment based on an agreement on the purchase of a leased object is deemed to be its ownership;
- b) demonstrates a stable financial standing; for the purposes of this Act, stable financial standing means that the warehouse keeper shows a positive difference between assets and liabilities in the balance sheet from the regular financial statements;⁸⁾
- c) meets the requirements stipulated in Article 19(4),
- d) does not seriously infringe the obligations under this Act and obligations relating to tax administration pursuant to a separate regulation.^{14aa)}

(5) The warehouse keeper shall attach to the application under paragraph 4 í

- a) a document proving the ownership of technological equipment for the production of tobacco products or the agreement on the purchase of a leased object if the warehouse keeper possesses the technological equipment for the production of tobacco products on the basis of an agreement on the purchase of a leased object;
- b) the financial statements for the immediate previous
 1. two accounting periods prior to filing the application for full waiver of the tax guarantee;
 2. one accounting period prior to filing the application for partial waiver of the tax guarantee;
- c) a confirmation demonstrating compliance with the requirements defined in paragraph 4(c)
 1. at least 24 consecutive calendar months prior to filing the application for full waiver of the tax guarantee;
 2. at least 12 consecutive calendar months prior to filing the application for partial waiver of the tax guarantee;

(6) The warehouse keeper is required, upon request of the customs office, to specify in further detail the data presented in the application and the annexes thereto.

(7) If the proceeding on the application for waiver of the tax guarantee submitted pursuant to Article 20 of the current application in the wording effective prior to 31 August 2012 is not concluded by 31 August 2012, the customs office shall assess the application as if it were submitted after 31 August 2012.

(8) If the proceeding on the application submitted pursuant to paragraph 2 is not concluded by 31 August 2012, the warehouse keeper is required to lodge, not later than by 15 September 2012, the tax guarantee pursuant to Article 20 of the regulation effective from 1 September 2012.

(9) If the warehouse keeper for which the customs office partially or completely waived the tax guarantee pursuant to Article 20 of the existing regulation in the wording effective prior to 31 August 2012 does not apply to the customs office for waiver of the tax guarantee pursuant to paragraph 2, it is required to lodge a tax guarantee, not later than by 15 September 2012, pursuant to Article 20 of the regulation effective from 1 September 2012.

(10) The provision of Article 20(14)(b) in the wording effective from 1 September 2012 does not apply from 1 January 2013.

Article 44I

Transitional provisions to amendments effective from 01 October 2012

The excise duty on consumer package of cigarettes marked with the tax stamp containing a sign in form of capital letter "D" under Article 44i(8), may be refunded under Article 14(1) up to the amount of excise duty arising on the quantity of such consumer package of cigarettes in the taxation period of September 2012. If in the taxation period of September 2012, the person under Article 14(1) did not release for free circulation the consumer package of cigarettes marked with the tax stamp containing the sign of capital letter "D" under Article 44i(8), the excise duty on such consumer package may be refunded under Article 14(1) up to the amount of the excise duty arising on the quantity of such consumer package of cigarettes in the taxation period, in which this consumer package of cigarettes was last released for free circulation.

Article 44m

Transitional provisions to amendments effective from 01 January 2014

(1) An application for registration filed under Article 19, 23 or Article 24 of the regulation effective until 31 December 2013 and the proceeding on this application which was not legally completed until 31 December 2013, shall be assessed by the customs office and the proceeding shall be completed according to the regulation effective until 31 December 2013.

(2) From 1 January 2014 to 30 September 2014, the consumer package of tobacco cannot be sold at a price lower than the price of excise duty corresponding to the consumer package of tobacco and the value added tax corresponding to such consumer package of tobacco.

Article 44n

Transitional provisions to amendments effective from 01 March 2014

(1) Confirmation on the inclusion into the registration of traders in tobacco raw material under Article 19a of the regulation effective until 28 February 2014 expires as of 1 March 2014.

(2) A person which from 1 March 2014 seeks to trade in tobacco raw material in the course of business, has to apply to the customs office for the issue of authorisation for trading in tobacco raw material no later than on 31 January 2014. Application for the issue of authorisation for trading in tobacco raw material has to contain data and the annex under Article 19a(9) and (10) of the regulation effective from 1 March 2014.

(3) The trader in tobacco raw material under Article 19a, of the regulation effective until 28 February 2014, is obliged, by 15 March 2014, communicate to the customs office the quantity of tobacco raw material on stock as of 1 March 2014.

Article 44o

Transitional provisions to amendments effective from 01 October 2014

(1) Until 31 December 2014, it is possible to follow Article 9 of the regulation effective until 30 September 2014.

(2) Authorisation for the print of tax stamps issued under Article 9 of the regulation effective until 30 September 2014 expires as of 1 January 2015. From 1 January 2015, only the printing house under Article 9b(1) of the regulation effective from 1 October 2014 is authorised to print the tax stamps.

(3) Under Article 9 of the regulation effective until 30 September 2014, the printing house is mandatory

- a) until 31 January 2015, stocktaking of the tax stamps shall be performed under participation of the Bratislava Customs Office under a separate regulation,⁸⁾
- b) until 15 February 2015, the tax stamps in stock shall be submitted to the Bratislava Customs Office, along with the stocktaking registry.⁸⁾

(4) The Bratislava Customs Office shall destroy the tax stamps submitted pursuant to paragraph 3(b) at the expense of the printing house under paragraph 3 and shall prepare a protocol on the destruction thereof in two copies. The Bratislava Customs Office shall retain one copy of the protocol on the destruction and submit the other to the printing house.

(5) Until 31 December 2014, the printing house under Article 9b(1) of the regulation effective from 1 October 2014 is not subject to the obligation to have a sufficient stock of printing sheets for tax stamps under Article 9b(5) of the regulation effective from 1 October 2014.

(6) The registration receipt number assigned to a person under Article 9 of the regulation effective until 30 September 2014 expires as of 30 November 2015.

(7) Consumer package of cigarettes may be marked by tax stamps made under Article 9(8) of the regulation effective until 30 September 2014 at the latest until 30 June 2015.

(8) Consumer package of cigarettes marked by tax stamps made under Article 9(8) of the regulation effective until 30 September 2014 may be released for free circulation at the latest until 30 September 2015.

(9) The purchaser of tax stamps who purchased the tax stamps made under Article 9(8) of the regulation effective until 30 September 2014, shall make a settlement of the purchase and use of such tax stamps with the customs office until 31 October 2015. The purchaser of tax stamps shall submit the unused tax stamps to the customs office at the settlement of the purchase and use of tax stamps; the customs office shall destroy them at the expense of the purchaser of tax stamps. Settlement of tax stamps shall be performed under Article 9(24) and (25) of the regulation effective until 30 September 2014. The customs office shall draw up a protocol on the destruction of tax stamps.

(10) Consumer package of cigarettes marked by tax stamps made under Article 9(8) of the regulation effective until 30 September 2014 may be sold at the latest until 30 November 2015. After this date, a consumer package of cigarettes marked in this manner shall be deemed to be unmarked.

(11) A person authorised to sell consumer packages of cigarettes, in the course of business, and storing consumer packages of cigarettes referred to in paragraph 10, which were not sold by 30 November 2015, is required to notify the customs office by 15 December 2015 of the quantity of consumer packages of cigarettes marked in this manner and at the same time to apply to the customs office for the destruction of these consumer packages; the customs office shall destroy such consumer packages of cigarettes at the expense of the person and prepare a protocol of the destruction; the provision of Article 41(1)(a) shall not apply.

(12) Until 31 December 2014, marking of consumer packages of cigars and cigarillos are not subject to Article 5(2), Article 6(5), Article 9, Article 9a, Article 9b, Article 10(1), Article 41(1)(a) and (b) and Article 41a(1)(a) and (b) of the regulation effective from 1 October 2014. From 1 January 2015, the tax stamps for marking consumer packages of cigars or cigarillos contain the sign for excise duty rate, which is the capital letter "A".

(13) From 1 December 2014, consumer package of tobacco has to be marked with tax stamp under Article 9 and 9b in the wording effective from 1 October 2014. Until 30 November 2014, marking of consumer packages of tobacco are not subject to Article 5(2), Article 6(5), Article 9, Article 9a, Article 9b(8) to (22), Article 10(1), Article 41(1)(a) and (b) and Article 41a(1)(a) and (b) in the wording effective from 1 October 2014. From 1 October 2014, marking of consumer packages of tobacco are subject to Article 9b(1) to (5) in the wording effective from 1 October 2014. From 1 November 2014, it is possible to order tax stamps for marking consumer packages of tobacco under Article 9b(6) and (7) in the wording effective from 1 October 2014. From 01 December 2014, the tax stamps for marking consumer packages of tobacco contain the sign for excise duty rate, which is the capital letter "A".

Consumer package of tobacco not marked by the tax stamp may be released for free circulation until 15 February 2015 and sold at the latest by 31 March 2015. After this date, such consumer package of tobacco shall be deemed to be unmarked. A person authorised to sell consumer packages of tobacco, in the course of business, and storing consumer packages of tobacco referred to in the fifth sentence, which were not sold by 31 March 2015, is required to notify the customs office by 15 April 2015 of the quantity of such consumer packages of tobacco and at the same time to apply to the customs office for the destruction of these consumer packages of tobacco; the customs office shall destroy such consumer packages of tobacco at the expense of the person and prepare a protocol of the destruction; the provision of Article 41(1)(a) shall not apply.

(14) Consumer package of cigarillos not marked by the tax stamp may be released for free circulation at the latest until 28 February 2015 and sold at the latest by 31 December 2015. After this date, such consumer package of cigarettes shall be deemed to be unmarked. A person authorised to sell consumer packages of cigarillos, in the course of business, and storing consumer packages of cigarillos referred to in the first sentence, which were not sold by 31 December 2015, is required to notify the customs office by 15 January 2016 of the quantity of consumer such packages of cigarillos and at the same time to apply to the customs office for the destruction of these consumer packages of cigarillos; the customs office shall destroy such consumer packages of tobacco at the expense of the person and prepare a protocol of the destruction; the provision of Article 41(1)(a) shall not apply.

(15) Consumer package of cigars not marked by the tax stamp may be released for free circulation at the latest until 28 February 2016 and sold at the latest by 31 December 2016. After this date, such consumer package of cigars shall be deemed to be unmarked. A person authorised to sell consumer packages of cigars, in the course of business, and storing consumer packages of cigars referred to in the first sentence, which were not sold by 31 December 2016, is required to notify the customs office by 15 January 2017 of the quantity of such consumer packages of cigars and at the same time to apply to the customs office for the destruction of these consumer packages of cigars; the customs office shall destroy such consumer packages of tobacco at the expense of the person and prepare a protocol of the destruction; the provision of Article 41(1)(a) shall not apply.

(16) The person authorised to sell consumer package of cigars or cigarillos in the course of business and who stores the consumer packages of cigars or cigarillos not marked with tax stamps, shall report to the customs office by 15 January 2015 the quantity of such consumer packages of cigars or cigarillos on stock as of 1 January 2015.

(17) The person authorised to sell consumer package of tobacco in the course of business and who stores the consumer packages of tobacco not marked with tax stamps, shall report to the customs office by 15 January 2015 the quantity of such consumer packages of tobacco on stock as of 1 December 2014.

(18) The person who from 1 October 2014 seeks to import consumer package of tobacco products from third countries, apart from warehouse keepers, shall apply for inclusion into the registration of importers of tobacco products at the customs office at the latest by 31 August 2014. The application for inclusion into registration has to contain the applicant's identification data, trade name of the consumer package of tobacco products and anticipated annual quantity of the imported consumer packages of tobacco products.

(19) Pursuant to paragraph 18, the applicant has to meet the following conditions:

- a) it keeps accounting records pursuant to a separate regulation,⁸⁾
- b) it has no arrears in respect of the customs office or tax office;
- c) has no arrears of compulsory insurance contributions and retirement saving pursuant to separate regulations;⁷⁾
- d) has not been convicted of a wilful crime economic, crime against property or another crime, the subject matter of which related to the scope of business; this shall also apply to the authorized representative and natural persons who are the members of the applicant's management bodies or supervisory bodies,

e) is not subject to liquidation and no bankruptcy proceedings have been brought against this person, no composition permitted, no compulsory composition confirmed, or restructuring permitted.

(20) Under paragraph 18, the applicant is required to specify in further detail the data included in the application upon request by the customs office.

(21) Before including the applicant in the registration of tobacco product importers, the customs office shall verify the facts and data provided in the application and the fulfilment of requirements under paragraph 19. If these facts and data are correct and the applicant meets the requirements set out in paragraph 19, the customs office will include the applicant in the register of tobacco product importers and issue confirmation about inclusion in the registration of tobacco product importers within 30 days of the application being lodged.

(22) Confirmation on the inclusion into the registration of cigarette importers under Article 9(10) of the regulation effective until 30 September 2014 expires as of 31 March 2015.

(23) The purchaser of tax stamps who until 31 December 2014 follows Article 9 of the regulation effective until 30 September 2014, shall be subject to fines under Article 40(1)(c) or (d) of the regulation effective from 30 September 2014.

(24) The purchaser of tax stamps who seeks to mark the consumer package of cigarettes may apply for the issue of tax stamps under Article 9b(6) in the wording effective from 1 October 2014 at the earliest from 1 November 2014.

Article 44p **Transitional provisions to amendments effective from 01 January 2015**

(1) The warehouse keeper who seeks to trade in tobacco raw material from 1 January 2015, is obliged to communicate to the customs office the data defined in Article 19a(9) until 30 November 2014. The customs office shall issue to the warehouse keeper an authorisation for trading in tobacco raw material and include them in the registration of persons holding the authorisation for trading in tobacco raw material as of the at the latest by 31 December 2014.

(2) For the warehouse keeper, who was issued authorisation to operate a tax warehouse by the customs office under Article 19 in the wording effective until 31 December 2014, shall be issued a new authorisation to operate a tax warehouse by the customs office until 31 December 2015 with the original registration number, containing the precise definition of the tobacco product under Article 4(2), specified by the warehouse keeper under Article 19(1)(a) and (6).

(3) For the authorised consignee, who was issued authorisation by the customs office under Article 23(6) in the wording effective until 31 December 2014, shall be issued a new authorisation to receive repeat consignments of tobacco products from another Member State under a duty suspension arrangement by the customs office until 31 December 2015 with the original registration number, containing the precise definition of the tobacco product under Article 4(2), specified by the authorised consignee under Article 23(2)(b) and (13).

(4) For the registered consignor, who was issued authorisation by the customs office under Article 24(6) and Article 23(8) in the wording effective until 31 December 2014, shall be issued a new authorisation to consign tobacco products under a duty suspension arrangement after their release for free circulation^{2aa)} under a duty suspension arrangement by the customs office until 31 December 2015 with the original registration number, containing the precise definition of the tobacco product under Article 4(2), specified by the registered consignor under Article 24(2)(a) and Article 23(13).

Article 44r **Transitional provisions to amendments effective from 01 December 2014**

If the proceeding on the application for waiver of the tax guarantee pursuant to Article 20 in the wording effective prior to 30 November 2014 is not concluded by 30 November 2014, the customs office shall assess this application and decide on the application under the regulation effective from 01 December 2014.

Article 44s
Transitional provisions to amendments effective from 01 November 2015

(1) If the purchaser of tax stamps under Article 9b(21) in the wording effective until 31 October 2015 reported an incorrect detail in the period until 31 October 2015 and the procedure of the imposition of a fine for the reporting of incorrect data is not validly concluded until 31 October 2015, the procedure shall discontinue. If the procedure of the imposition of a fine for the reporting of incorrect data under the first sentence completed by a valid decision, the obligation to pay the fine expires; if the fine was paid, the tax administrator shall refund the fine as a tax overpayment.^{14aa)} If the procedure of the imposition of a fine for the reporting of incorrect data under the first sentence did not start until 31 October 2015, such procedure will not start.

(2) If the procedure on the application for waiver of the tax guarantee submitted pursuant to Article 20 in the wording effective until 31 October 2015 is not validly concluded by 31 October 2015, the customs office shall assess this application and decide on the application under the regulation effective from 1 November 2015.

(3) If the procedure of the imposition of a fine under Article 41(1)(n) in the wording effective until 31 October 2015 is not validly concluded until 31 October 2015, it shall be concluded according to the regulation effective from 1 November 2015 and the fine shall be subject to Article 41(2)(n) in the wording effective from 1 November 2015, if this is more favourable for the person authorised to conduct business.

Article 44t
Transitional provisions to amendments effective from 01 January 2016

(1) From 01 January 2016, the tax stamps for marking consumer packages of cigars or cigarillos contain the sign for excise duty rate, which is the capital letter "B".

(2) Consumer package of cigars or cigarillos marked with the tax stamp containing the symbol indicating the validity of the excise duty rate, which is the capital letter "A", may be released for free circulation until 29 February 2016 and sold until **31 December 2017**. After this date, such consumer package of cigars or cigarillos shall be deemed to be unmarked. A person authorised to sell consumer packages of cigars or cigarillos, in the course of business, and storing consumer packages of cigars or cigarillos referred to in the first sentence, which were not sold by **31 December 2017**, is required to notify the customs office by **15 January 2018** of the quantity of such consumer packages of cigars or cigarillos and at the same time to apply to the customs office for the destruction of these consumer packages of cigars or cigarillos; the customs office shall destroy such consumer packages of cigars or cigarillos at the expense of the person and prepare a protocol of the destruction; the provision of Article 41(1)(a) shall not apply.

Article 44u
Transitional provisions effective from 01 February 2017

(1) From 01 February 2017 to 31 January 2019, the excise duty rate on cigarettes shall be stipulated as follows:

<i>description of goods</i>	<i>combined excise duty rate</i>
	<i>specific part</i> <i>percentage part</i>

cigarettes EUR 61.80/1,000 pieces 23 % of the cigarette price.

(2) *From 01 February 2017 to 31 January 2019, the minimum excise duty rate on cigarettes shall be EUR 96.50/1,000 cigarettes.*

(3) *From 01 February 2017 to 31 January 2019, the excise duty rate on tobacco shall be EUR 73.90/kg.*

(4) *The consumer package of cigarettes released for free circulation from 1 February 2017 shall be provided with a tax stamp containing the symbol, which is capital letter "F", indicating the validity of excise duty rate on cigarettes effective from 1 February 2017.*

(5) *The consumer package of cigarettes provided with a tax stamp pursuant to the regulation effective prior to 31 January 2017 must not be released for free circulation after 31 January 2012.*

(6) *The consumer package of cigarettes provided with a tax stamp pursuant to the regulation effective prior to 31 January 2017 may be sold, offered for sale or stored not later than by 28 February 2017. After this date, a consumer package of cigarettes marked in this manner shall be deemed to be unmarked.*

(7) *A person authorised to sell consumer packages of cigarettes, in the course of business, and storing consumer packages of cigarettes referred to in paragraph 5, which were not sold by 28 February 2017, is required to notify the customs office, with local jurisdiction over the person by 15 March 2017 of the quantity of consumer packages of cigarettes marked in this manner and at the same time to apply to the customs office with local jurisdiction over the person for the destruction of these consumer packages; the customs office shall destroy such consumer packages of cigarettes at the expense of the person and prepare an official record; the provision of Article 41(1)(a) shall not apply.*

(8) *From 01 February 2017, the tax stamps for marking consumer packages of tobacco contain the sign for excise duty rate, which is the capital letter "B".*

(9) *Consumer package of tobacco marked with the tax stamp containing the symbol indicating the validity of the excise duty rate, which is the capital letter "A", may be released for free circulation until 31 March 2017 and sold until 30 September 2017. After this date, such consumer package of tobacco shall be deemed to be unmarked. A person authorised to sell consumer packages of tobacco, in the course of business, and storing consumer packages of tobacco referred to in the first sentence, which were not sold by 30 September 2017, is required to notify the customs office by 15 October 2017 of the quantity of such consumer packages of tobacco and at the same time to apply to the customs office for the destruction of these consumer packages of tobacco; the customs office shall destroy such consumer packages of tobacco at the expense of the person and prepare a official record of the destruction; the provision of Article 41(1)(a) shall not apply.*

Article 44v

Transitional provisions to amendments effective from 01 February 2019

(1) *The consumer package of cigarettes released for free circulation from 01 February 2019 shall be provided with a tax stamp containing the symbol, which is capital letter "G", identifying the validity of excise duty rate on cigarettes effective from 01 February 2019.*

(2) *The consumer package of cigarettes provided with a tax stamp pursuant to the regulation effective prior to 31 January 2019 must not be released for free circulation after 31 January 2019.*

(3) *The consumer package of cigarettes provided with a tax stamp pursuant to the regulation*

effective prior to 31 January 2019 may be sold, offered for sale or stored not later than by 28 February 2019. After this date, a consumer package of cigarettes marked in this manner shall be deemed to be unmarked.

(4) A person authorised to sell consumer packages of cigarettes, in the course of business, and storing consumer packages of cigarettes referred to in paragraph 2, which were not sold by 28 February 2019, is required to notify the customs office, with local jurisdiction over the person by 15 March 2019 of the quantity of consumer packages of cigarettes marked in this manner and at the same time to apply to the customs office with local jurisdiction over the person for the destruction of these consumer packages; the customs office shall destroy such consumer packages of cigarettes at the expense of the person and prepare an official record; the provision of Article 41(1)(a) shall not apply.

(5) From 01 February 2019, the tax stamps for marking consumer packages of cigars or cigarillos contain the sign for excise duty rate, which is the capital letter "C".

(6) Consumer package of cigars or cigarillos marked with the tax stamp containing the symbol indicating the validity of the excise duty rate, which is the capital letter "B", may be released for free circulation until 31 March 2019 and sold until 31 January 2021. After this date, such consumer package of cigars or cigarillos shall be deemed to be unmarked. A person authorised to sell consumer packages of cigars or cigarillos, in the course of business, and storing consumer packages of cigars or cigarillos referred to in the first sentence, which were not sold by 31 January 2021, is required to notify the customs office by 15 February 2021 of the quantity of such consumer packages of cigars or cigarillos and at the same time to apply to the customs office for the destruction of these consumer packages of cigars or cigarillos; the customs office shall destroy such consumer packages of cigars or cigarillos at the expense of the person and prepare an official record of the destruction; the provision of Article 41(1)(a) shall not apply.

(7) From 01 February 2019, the tax stamps for marking consumer packages of tobacco contain the sign for excise duty rate, which is the capital letter "C".

(8) Consumer package of tobacco marked with the tax stamp containing the symbol indicating the validity of the excise duty rate, which is the capital letter "B", may be released for free circulation until 31 March 2019 and sold until 30 September 2019. After this date, such consumer package of tobacco shall be deemed to be unmarked. A person authorised to sell consumer packages of tobacco, in the course of business, and storing consumer packages of tobacco referred to in the first sentence, which were not sold by 30 September 2019, is required to notify the customs office by 15 October 2019 of the quantity of such consumer packages of tobacco and at the same time to apply to the customs office for the destruction of these consumer packages of tobacco; the customs office shall destroy such consumer packages of tobacco at the expense of the person and prepare an official record of the destruction; the provision of Article 41(1)(a) shall not apply.

Article 45

The following shall be repealed:

1. Act of the National Council of the Slovak Republic No. 312/1993 Coll. on excise duty on tobacco and tobacco products as amended by Act of the National Council of the Slovak Republic No. 182/1994 Coll., Act of the National Council of the Slovak Republic No. 304/1995 Coll., Act of the National Council of the Slovak Republic No. 386/1996 Coll., Act No. 367/1997 Coll., Act No. 333/1998 Coll., Act No. 334/1998 Coll., Act No. 152/1999 Coll., Act No. 339/1999 Coll., Act No. 253/2000 Coll., Act No. 582/2001 Coll., Act No. 449/2002 Coll., Act No. 641/2002 Coll. and Act No. 243/2003 Coll.,

2. Decree of the Ministry of Finance of the Slovak Republic No. 313/1993 Coll. on the provision of certain tobacco products with a tax stamp as amended by Act of the National Council of the Slovak

Republic No. 304/1995 Coll. and Decree No. 124/1997 Coll.

Article 45a

The Decree of the Ministry of Finance of the Slovak Republic No. 60/2006 Coll. on authorised denaturation means, their quantities stipulated for the denaturation of tobacco products, on the denaturation requirements and determined use of denatured tobacco products shall be repealed.

Article 45b

The Decree of the Ministry of Finance of the Slovak Republic No. 552/2010 Coll., on authorised denaturation means, their quantities stipulated for the denaturation of tobacco products, on the denaturation requirements and determined use of denatured tobacco products shall be repealed.

Article 46

This Act shall come into effect on 1 March 2004 with the exception of the provisions of Article 1 to 9 (1) to (31), Article 10 to 43 and Article 45, which shall come into effect on 1 May 2004.

Act No. 556/2004 Coll. came into effect on 1 November 2004.

Act No. 631/2004 Coll. came into effect on 1 December 2004 with the exception of Art.I(1),(2),(4),(5),(12),(13),(14),(15),(16),(17),(18) and (21), which came into effect on 1 January 2005.

Acts No. 533/2005 Coll. and No. 610/2005 Coll. came into effect on 1 January 2006.

Act No. 547/2007 Coll. came into effect on 1 January 2008 with the exception of Art. I(40),(44) and (45), which came into effect on 1 August 2008.

Act No. 378/2008 Coll. came into effect on 1 December 2008 with the exception of Art. I(2),(3),(4),(7) and (8), which came into effect on 1 February 2009.

Act No. 465/2008 Coll. came into effect on 1 January 2009.

Act No. 305/2009 Coll. came into effect on 1 September 2009.

Act No. 477/2009 Coll. came into effect on 1 April 2010.

Act No. 491/2010 Coll. came into effect on 1 January 2011 apart from (8), which came into effect on 1 February 2011.

Act No. 546/2011 Coll. came into effect on 1 January 2012 apart from Art. V(7),(9),(37),(60) and (61), which came into effect on 1 February 2012 and Art. V(38),(65) and (67), which came into effect on 1 September 2012.

Act No. 288/2012 Coll. came into effect on 30 September 2012 apart from Art. I (1), which came into effect on 1 October 2012.

Act No. 547/2011 Coll. as amended by Act No. 440/2012 Coll. came into effect on 1 January 2014.

Act No. 381/2013 Coll. came into effect on 1 January 2014 apart from Art. I (16) and (30), which came into effect on 1 March 2014, Art. I (1) to (5), (28), (29), (31) to (33), (35) to (38) and (42), which came into effect on 1 October 2014 and Art. I (7) and (41), which came into effect on 1 January 2015.

Act No. 218/2014 Coll. came into effect on 1 October 2014 apart from Art. II (18) to (25), Article

41(1)(p) in (26), (28), (29) and (31)), which came into effect on 1 January 2015.

Act No. 323/2014 Coll. came into effect on 1 December 2014.

Act No. 54/2015 Coll. came into effect on 30 March 2015.

Act No. 130/2015 Coll. came into effect on 1 July 2015.

Act No. 241/2015 Coll. came into effect on 1 November 2015 apart from Art. I(1),(3) to (5),(7) and (21), which came into effect on 1 January 2016 and apart from Art. I and Art II, which came into effect on 1 March 2016.

Act No. 360/2015 Coll. came into effect on the date of application of all articles of the Regulation (EU) No. 952/2013 of the European Parliament and Council of 9 October 2013, laying down the Union Customs Code (which should be on 1 May 2016 - according to the explanatory statement on the draft act).

Act No. 296/2016 Coll. came into effect on 15 December 2016 apart from Art. I(18) Article 44u, which comes into effect on 1 February 2017, Art. I(1)) and (8) to (16), which come into effect on 1 May 2017, and Art. I(2) to (4) and (18) Article 44v, which come into effect on 1 February 2019.

Rudolf Schuster, in his own writing
Pavol Hrušovský, in his own writing
Mikuláš Dzurinda, in his own writing

ANNEX 1

LIST OF ADOPTED LEGALLY BINDING ACTS OF THE EUROPEAN UNION

1. Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009) as amended by Council Directive 2010/12/EU of 16 February 2010 (OJ L 50, 27.2.2010).

2. Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (codification) (OJ L 126, 5.7.2011).

3. Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries (OJ L 346 29.12.2007).

4. Council Directive 2006/79/EC of 5 October 2006 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries (OJ L 286, 17.10.2006).

5. Council Directive 2013/61/EU of 17 December amending Directives 2006/112/EC and 2008/118/EC, as regards the French outermost regions and Mayotte in particular (OJ L 353, 28.12.2013).

ANNEX 2

Confirmation of the Ministry of Foreign Affairs of the Slovak Republic on the position of the foreign representative and on the fulfilment of condition of reciprocity (hereinafter referred to as the "Confirmation") under Article 33a(7) of the Act No. 106/2004 Coll. Excise Duty on Tobacco Products as amended by Act No. 631/2004 Coll.

ANNEX 3

Cancelled since 01/04/2010

ANNEX 4
Cancelled since 01/04/2010

ANNEX 5
Cancelled since 01/04/2010

1) Article 2 Commercial Code.

1a) Art. 52 of the Treaty on European Union as amended (OJ C 83, 30.3.2010).
Art. 355 of the Treaty on the Functioning of the European Union as amended (OJ C 83, 30.3.2010).

1aa) Art. 355(3) of the Treaty on the Functioning of the European Union.

1aaa) Art. 349 and Art. 355(1) of the Treaty on the Functioning of the European Union.

1b) Art. 210 of the Regulation (EU) No. 952/2013 of the European Parliament and Council of 9 October 2013, laying down the Union Customs Code (reviewed) (OJ L 269, 10.10.2013).

2) Article 116 and 117 Civil Code.

2a) Act No. 140/1998 Coll. on medicines and medical aids, on the amendment to Act No. 455/1991 Coll. on trade licensing (Trade Licensing Act) as amended and on the amendment to Act of the National Council of the Slovak Republic No. 220/1996 Coll. on advertising as amended.

2aa) Art. 77(1)(a) of the Regulation (EU) No. 952/2013.

2aaa) Article 7 of Act No. 563/2009 Coll. on tax administration (Tax Procedure Code) and on amendments to certain other Acts.

2aab) Article 3 to 7 of Act No. 253/1998 Coll. on the notification of the place of residence by nationals of the Slovak Republic and the population register of the Slovak Republic as amended.

Article 42 of Act No. 404/2011 Coll. on stay of aliens and on amendments to certain other Acts.

2aac) Article 7 Commercial Code.

2ab) STN 56 0280-3 Methods of Testing of Tobacco Products. Determination of Width of Tobacco Cut.

3) For instance Article 135, 456 and 462 Civil Code, Article 64 to 66, Article 68, 69, 75, 77, 83 and 84a Act No. 199/2004 Coll. Customs Act and on amendments to certain other Acts as amended, Article 59, 60, 83 and 83b of the Criminal Code, Article 40 to 43 of Act No. 563/2009 Coll.

4) Art. 29 to 31 and Art. 45 to 49 of Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of relieves from customs duty (OJ L 105, 23.4.1983) as amended.

4a) Article 115 of the Civil Code.

5) For instance, Notice of the Ministry of Foreign Affairs of the Slovak Republic No. 324/1997 Coll. on the conclusion of an agreement among the states which are parties to the North Atlantic Treaty and other states participating in the Partnership for Peace, related to the status of their armed forces, as amended by further additional protocols.

6) Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate (Official Journal of the European Community L 008, 11/1/1996, pp.11-15).

7) Act No. 461/2003 Coll. on social insurance as amended.

Act No. 43/2004 Coll. on the old-age pension scheme and on changes and amendments of some acts as amended.

Act No. 580/2004 Coll. on health insurance and on amendments to Act No. 95/2002 Coll. on insurance and on amendments to certain other Acts as amended.

8) Act No. 431/2002 Coll. on accounting as amended.

8a) For instance, Decree of the Minister of Foreign Affairs No. 157/1964 Coll. on the Vienna Convention on Diplomatic Relations, Decree of the Minister of Foreign Affairs No. 32/1969 Coll. on the Vienna Convention on Consular Relations, Decree of the Minister of Foreign Affairs No. 40/1987 Coll. on the Convention on Special Missions, Decree of the Minister of Foreign Affairs No. 21/1968 Coll. on the Convention on Privileges and Immunities of Specialized Agencies.

8aa) Act No. 111/1990 Coll. on state undertaking as amended.

8ab) Art. 106 of the Treaty on the Functioning of the European Union.
Commission Decision of 20 December 2011 on the application of Article 106(2) of the Treaty on the Functioning of the European Union as amended on aids granted by state in form of compensation for services in public interest to enterprises entrusted with providing services of general economic interest (2012/21/EU) (OJ L 7, 11.1.2012).

8ac) Article 5a(8) Act No. 211/2000 Coll. on free access to information and on amendments and supplements to certain acts (Freedom of Information Act) as amended.

8ad) Decision No 2012/21/EU.

8ae) Decree of the Ministry of Finance of the Slovak Republic No. 255/2014 Coll. on marking the packages of tax stamps intended for marking the consumer packages of tobacco products and on the announcement and publishing of data on such tax stamps.

8b) Article 15(5) of Act No. 563/2009 Coll.

8c) Article 55 of Act No. 563/2009 Coll. as amended.
Article 1 and 2 of the Decree of the Ministry of Finance Slovak Republic No. 378/2011 Coll. on the method of tax payment identification.

9) Article 68 of Act No. 563/2009 Coll.

10) Article 15 of Act No. 335/2011 Coll. on tobacco products.
Article 2(1) of Ordinance of the Ministry of Agriculture and Rural Development of the Slovak Republic No. 212/2012 Coll., regulating tobacco products.

11) Article 33 of Act No. 455/1991 Coll. as amended.

12) Article 19 of Act No. 431/2002 Coll. as amended by the Act No. 562/2003 Coll.
Article 39 of the Commercial Code.

12a) Ordinance of the Ministry of Agriculture of the Slovak Republic No. 2609/1995-100 of 3 October 1995 setting out the requirements for issuance of the certificate for production of tobacco products (Notice No. 235/1995 Coll.).

12b) Article 13(4)(a) of Act No. 355/2007 Coll. on protection, support and development of public health and on amendments to certain other acts as amended.

12c) ***Article 14(1) and (2) of Act No. 124/2006 Coll. on Occupational safety and health protection and on changes and supplements to some acts as amended.***

13) Article 524 of the Civil Code.
Article 89 of Act No. 199/2004 Coll. as amended.
Article 239 of the Criminal Code.
Article 86 of Act No. 563/2009 Coll.

13a) Article 58 of Act No. 455/1991 Coll. on trade licensing (Trade Licensing Act) as amended.
Article 8a of Act No. 530/2003 Coll. on the Commercial Register and on amendments to certain other acts, as amended.

14) Article 2(2)(f) of Act No. 483/2001 Coll. on banks and on amendments to certain other acts.

14a) Decision No. 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products (Special edition of OJ, chap. 9/vol. 1; OJ L 162, 1.7.2003).

14aa) Act No. 563/2009 Coll.

14b) Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty (OJ L 197, 29.7.2009).

14c) Act No. 215/2002 Coll. on electronic signature and on amendments to certain other acts, as amended.

19) Act of the Slovak National Council No. 511/1992 Coll. as amended.

19a) Art. 269 Regulation (EU) No. 952/2013.

19b) Art. 4(4c) Council Regulation No. 2913/92 as amended.

19c) Art. 4(4d) Council Regulation No. 2913/92 as amended.

19d) Art. 174 Regulation (EU) No. 952/2013.

21) Act No. 104/2004 Coll. on excise duty on wine.

Act No. 105/2004 Coll. on excise duty on spirits and the amendment of Act No. 467/2002 Coll. on the production and distribution of spirits into the market as amended by Act No. 211/2003 Coll.

Act No. 107/2004 Coll. on excise duty on beer.

22) Article 44 to 47 of Act No. 563/2009 Coll.

22a) Article 44 to 43 of Act No. 563/2009 Coll.

23) Article 69 of Act No. 563/2009 Coll.

25) Council Regulation (EC) No 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties (OJ L 359, 4.12.2004).

25a) Decree of the Ministry of Finance of the Slovak Republic No. 254/2014 Coll., Stipulating the Details of the Tax Stamp Used for Marking Consumer Packages of Cigarettes and its Graphical Elements and Data.

25b) Article 42 and 43 of Act No. 563/2009 Coll.

25c) Act of the Slovak National Council No. 372/1990 Coll. on offences as amended.

25d) Article 67 Act No. 563/2009 Coll.

25e) Act No. 98/2004 Coll. on excise duty on mineral oil as amended.

Act No. 530/2011 Coll. on excise duty on alcoholic beverages as amended.

26) Article 29 of Act No. 431/2002 Coll.

27) Act No. 659/2007 Coll. on the introduction of the euro in the Slovak Republic and on amendments to certain other acts, as amended.