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THE ACT

of April 19, 2006

**amending and supplementing Act No. 105/2004 Coll. on excise duties on spirit
and on amendment and supplement to Act No. 467/2002. Coll. on the production and distribution
of spirit into the market as amended by Act No. 211/2003 Coll. as amended**

The National Council of the Slovak Republic has adopted a resolution on the following Act:

Article I

Act No. 105/2004 Coll. on excise duties on spirit and on amendment and supplement to Act No. 467/2002 Coll. on the production and distribution of spirit as amended by Act No. 211/2003 Coll. as amended by Act No. 556/2004 Coll., Act No. 632/2004 Coll., Act No. 633/2004 Coll., Act No. 68/2005 Coll. and Act No. 533/2005 Coll. is amended and supplemented as follows:

1. In Article 2 Par. 1, letters b) and c) shall read as follows.

“b) the territory of the European Union (hereinafter referred to as the “Union”) is the territory of Member States of the Union pursuant to a specific regulation^{1a)} except for the territory of Helgoland Island and the territory of Büsingen in the Federal Republic of Germany, territories of Livigno, Campione d’Italia and Italian inland waters of the Lake Lugano in the Italian Republic, territories of Ceuta, Melilla and the Canary Islands in the Kingdom of Spain, overseas territories of the French Republic and territories of the British Norman Islands,

c) a member state is a territory of the member state of the Union except for the territories given in letter b),”.

The footnote to reference 1a reads as follows:

“1a) the Article 299 of the Treaty on establishing European Communities (Official Journal ECC 325 of 24 December 2002) as amended.”.

2. In Article 2, Par. 1 is supplemented with letter n), reading as follows:

“n) a decisive influence of a natural person to decide independently as a managing body or auditing body of a legal person or prevent a decision of a managing body or auditing body of a legal person by its inactivity”.

3. In Article 6 Par. 2, the word “household” is substituted with the words “household^{3a)} in a tax territory (hereinafter referred to as a “household”) “The footnote to reference 3a reads as follows:

^{3a)} Article 115 of the Civil Code as amended by Act No. 509/1991 Coll.“.

4. In Article 7 Par. 1, letter b) shall read as follows:

”b) for the production and preparation of medicines⁵⁾, pharmaceuticals^{5a)} and supplementary substances^{5b)} by persons authorized for their production and preparation pursuant to a specific regulation^{5c)} and nutritious supplements^{5d)} excepting nutritious supplements under Combined Nomenclature codes 2207 and 2208, unless this Act shall stipulate otherwise,”.

The footnotes to references 5, 5a, 5b, 5c and 5d shall read as follows:

⁵⁾ Article 2 Par. 5 of Act No. 140/1998 Coll., on Medicines and Medical Aids, on amendment of Act No. 455/1991 Coll., on licensed trade (Trade Act), as amended, and on amendment and supplement to Act of the National Council of the Slovak Republic No. 220/1996 Coll., on advertising, as amended.”

^{5a)} Article 2 Par. 8 of Act No. 140/1998 Coll. as amended by Act No. 633/2004 Coll.

Article 2 Par 9 of Act No. 140/1998 Coll.

^{5c)} Act No. 140/1998 Coll., as amended.

^{5d)} The Slovak Republic National Council Act No. 272/1994 Coll. on Human Health Protection, as amended.

The Act of the National Council of the Slovak Republic No. 152/1995 Coll. on Foodstuffs, as amended.

5. In Article 7 Par. 1 letter d), an amendment shall be added that shall read as follows: “with alcohol content more than 1.2 % volume”

6. In Article 7 Par. 1, letter f) after the words “research purposes”, a comma and the words “analytical purposes” shall be added.

7. In Article 7 Par. 1, letter h) shall be deleted.

8. In Article 7 Par. 2, letters a) and b) shall read as follows:

“a) completely denatured according to this Act and a specific regulation,⁶⁾ if it is transported with a simplified accompanying document,

b) contained in the product,

1. for the production of which was or should have been used alcohol exempt from tax pursuant to Paragraph 1, or generally denatured alcohol, and that is also in the event, if such product was delivered from another member state or imported from a third country,

2. that originated as a by-product or waste in the production and that is not suitable for direct human consumption and for the production of foodstuffs and alcohol from it may not be separated by generally available methods; such product may be received, imported, dispatched or stored only on the basis of a written consent of the Customs Directorate”.

9. In Article 7 Par. 2, letter e) shall read as follows:

“e) under duty suspension in the volume of alcohol for production losses, manipulation losses, transport and natural decrease of alcohol, if these losses are accepted by the Customs Office or a tax authorized administrator of another member state; losses accepted by the Customs Office must not be higher than standards of alcohol losses prescribed by a specific regulation,⁸⁾”.

10. In Article 7 Par. 2, letter j) shall read as follows:

“j) sent by a natural person from the territory of third countries to a natural person to the tax territory in small consignments of non-commercial character¹⁴⁾ or imported occasionally in the personal luggage of a passenger from the territory of third countries solely for his personal consumption in a quantity of 1 l of alcohol under Combined Nomenclature Codes 2207 and 2208 with alcohol content more than 22% volume at most or in a quantity of 2 l of alcohol under Combined Nomenclature codes 2207 and 2208 with alcohol content less than 22 % volume at most.”.

The marginal note to reference 14 reads as follows:

“¹⁴⁾ Article 29 through 31 and 45 through 49 of Council Regulation (EC) No. 918/83 of 28 March 1983, by which the European Community system of exemptions from customs duty is stipulated (Official Journal of the European Communities EC L 105, 23 April 1983), as amended.”

11. In Article 8 Paragraphs 2 and 3 shall read as follows:

“(2) Requirements for alcohol denaturation, for manipulation¹⁵⁾ with denatured alcohol,^{15a)} requirements for denatured alcohol qualities, permitted denaturants for especially

alcohol denaturation, the smallest quantity of denaturants for specially alcohol denaturation and intended purpose of using specifically denatured alcohol shall be stipulated by the generally binding legal regulation, that will be issued by the Ministry after agreement with the Ministry of Agriculture of the Slovak Republic, Ministry of Health of the Slovak Republic and Ministry of Economy of the Slovak Republic.

(3) Permitted denaturants for completely alcohol denaturation, their smallest quantity for completely alcohol denaturation for the Slovak Republic are prescribed in a specific regulation.^{15b)}”.

The footnotes to references 15, 15a and 15b read as follows:

¹¹⁵⁾ Article 2 Par. 2 letter f) of Act No. 467/2002 Coll. on the Production and Marketing of Alcohol.

^{115a)} Article 2 Par. 2 letter m) of Act No. 467/2002 Coll.

^{15b)} Commission Regulation (EC) No. 3199/93 of 22 November 1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty (Official Journal EC L 288, 23. 11. 23 November 1993) as amended by Commission Regulation (EC) No. 1309/2005 of 10 August 2005 (Official Journal of the European Union L 208, 11 August 2005).“.

12. In Article 8 Par. 6, letters b) and c) shall read as follows.

“b) especially denatured alcohol exempt from tax for the purposes pursuant to Article 7 Par. 1 without a tax exemption certificate for receipt of spirit exempt from tax (hereinafter referred to as a “exemption certificate”) issued pursuant to Article 11,

c) specifically denatured alcohol exempt from tax pursuant to Article 7 Par. 1 for a purpose other than the one stated in the specific regulation.^{15c)}”.

The footnote to reference 15c reads as follows:

“^{15c)} Decree of the Ministry of Finance of the Slovak Republic No 202/2004 Coll. on permitted denaturants, their prescribed quantities for alcohol denaturation, on requirements for alcohol denaturation and manipulation with denatured alcohol, on requirements for its qualities and intended purpose of using denatured alcohol, as amended.”.

13. In Article 10 Par. 1, after the word “spirit” the word “intended” shall be added.

14. In Article 10, Par 3 shall be worded as follows:

“(3) A consumer packaging under Combined Nomenclature codes 2207 and 2208 may be put into tax-free circulation in the tax territory, only if it is indicated with a tax stamp, unless this Act shall stipulate otherwise. A consumer packaging may be marked with a tax stamp only by an authorized warehousekeeper, registered trader, authorized tax representative and an importer of consumer packaging (hereinafter referred to as a “purchaser of a tax stamp”), that shall put it into tax-free circulation in the tax territory.”.

15. In Article 10 Par. 5, a comma and the words “which realised the consumer packaging in the tax-free circulation” are left out after the word “stamps”.

16. In Article 10, Par 11 shall read as follows:

“(11) The printing works is obliged to present a sample printout of a tax stamp (specimen) to the Customs Directorate issued in accord with a specific regulation ^{16a)} before the distribution of tax stamps. The printing office is obliged to present a sample printout of a tax stamp also before each change of tax stamp elements and data except for the information on the date of issue of a tax stamp. If a sample printout of a tax stamp meets the conditions and prerequisites pursuant to Paragraphs 2 and 4, the Customs Directorate shall report this fact to the printing office within 15 days from the date of receipt of a sample printout of a tax stamp and at the same time shall report the number of required sample printouts of tax stamps issued in accord with a presented sample printout of tax stamps; the Customs Directorate shall send a sample printout to the Customs Offices. The printing office may distribute tax stamps only on the basis of a notification from the Customs Directorate that a sample printout of a tax stamp meets the conditions and prerequisites pursuant to Paragraphs 2 and 4.”.

17. In Article 10 Par 12, the second sentence shall read as follows:

“In the application for allocation of a registration purchase number, an authorized warehousekeeper, registered trader and authorized tax representative shall give their identification data.”

18. The footnote to reference 19 reads as follows:

¹⁹⁾ Commission Regulation (EC) No. 1291/2000 of 9 June 2000, laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products (Official Journal EC L 152, 24 June 2000), as amended.“.

19. In Article 10, Par. 17 shall be worded as follows:

“(17) The importer of a consumer packaging is obliged to give security for

the duty to the amount of a tax that is apportioned to alcohol quantity that he wishes to put into tax-free circulation, before importing a consumer packaging. Article 24 shall be adequately applied for security for the duty.”

20. In Article 10 Par. 21, the words “directly by a purchaser of tax stamps or via the shipper” are put after the words “with the exception of delivery of tax stamps”.

21. In Article 10, Par. 23 shall be worded as follows:

“(23) A purchaser of a tax stamp shall deliver damaged tax stamps or tax stamps that are unfit for use for any other reason except for tax stamps damaged irrecoverably in a technological device that serves for gluing the stamps to a consumer packaging. The Customs Office shall destroy such tax stamps at the expense of a purchaser of tax stamps and shall make an official record of their destruction in two copies.” One copy shall be delivered to the purchaser of tax stamps.”.

22. In Article 10 Par. 24, in the third sentence a comma and the words “technological defector” after the word “incident” are left out.

23. In Article 10, Par. 27 and 28 shall read as follows:

“(27) Clearing of the purchase and use of assumed tax stamps with the Customs Office shall be executed

- a) an authorized warehousekeeper and registered trader that receives alcohol under duty suspension from another member state repeatedly, for a calendar month, according to the status as of the last day of a calendar month, and that is within the period for filing a tax return,
- b) an importer of a consumer packaging, non-registered trader that receives alcohol under duty suspension from another member state occasionally and a tax authorized representative, within 30 working days from the date of the tax liability.

(28) A purchaser of a tax stamp shall carry out the billing of the number of tax stamps according to identification number. During the execution of clearing he shall present part B of a voucher certified by the printing office and shall state

- a) the initial status of unglued tax stamps,
- b) the initial status of damaged tax stamps,
- c) the number of tax stamps received from the printing office,
- d) the number of tax stamps glued to a consumer packaging,

- e) the number of damaged tax stamps and shall present an official record of the destruction of tax stamps pursuant to Paragraphs 23 and 24 and Article 15 Par. 1 letter c)
- f) the final state of glued tax stamps."
- g) the final state of damaged tax stamps."

24. In Article 10 Par. 34, letter h) the word "of passengers" is substituted with the word "by passengers".

25. In Article 10 Par 34, letters j) and k) shall be added to read as follows:

- "j) carried to the tax territory for private purposes (Article 35),
- k) supplied to the tax territory within the distant selling service (Article 36)."

26. In Article 10, Par. 35 shall be worded as follows:

"(35) The sale of a consumer packaging and alcohol from a consumer packaging for a price that is lower than the total of tax corresponding to the volume and volume concentration of alcohol in a consumer packaging and a sum of SKK 26 per one litre of alcohol, increased by value added tax referring to this total, is prohibited without permission of the Customs Office, it does not apply if it is the sale under duty suspension. In the event that it is the sale of alcohol in a consumer packaging with volume of 0.5 l and lower, the sale of such consumer packaging for lower price than the total of tax corresponding to the volume and volume concentration of alcohol in this consumer packaging and a sum of SKK 30 per one litre of alcohol, increased by the value added tax related to this total is prohibited without permission of the Customs Office, it does not apply if it is a sale under duty suspension. If the seller provides a buyer in a direct or indirect connection with the sale of alcohol in a consumer packaging of any fulfilment, especially if promotional and to them similar charges and rewards, charges and rewards for using the buyer's distribution chain, charges and rewards for the placement of a consumer packaging on the buyer's premises are paid to them, if he provides gifts, reductions bonuses, discounts or rebates, the sale of alcohol in a consumer packaging for a price that is lower than a price determined according to the previous sentence increased by these or other fulfilments provided by the buyer to the seller is prohibited."

27. In Article 10, Par. 39 and Par. 40 shall read as follows:

"(39) A purchaser of a tax stamp that is an registered trader, can mark a consumer packaging with a tax stamp in tax-free circulation, if he received a consumer packaging under duty suspension not being marked with a

tax stamp from another member state; the registered trader is also obliged to indicate a consumer packaging with a tax stamp before the sale at the latest or another release of a consumer packaging in the tax territory to another legal person or natural person; it does not affect the provision of Article 12 Par. 1 letter c).

(40) A purchaser of a tax stamp can, in justified cases, on the basis of the written consent of the Customs Office and in the presence of the Customs Office employee mark a consumer packaging in tax-free circulation with a new tax stamp, if

- a) a tax stamp glued on a consumer packaging was damaged in tax- free circulation,
- b) a consumer packaging put into tax-free circulation is not marked with a tax stamp pursuant to Paragraph 5,
- c) The Customs Office in the event of carrying out tax supervision removed a tax stamp from a consumer packaging."

28. Article 10 is supplemented with Par. 41 reading as follows:

"(41) Marking of a consumer packaging pursuant to Paragraph 40 may be done only by a purchaser of a tax stamp, that put such a consumer packaging into tax-free circulation, if a legal person or a natural person that put a consumer packaging into tax-free circulation is not a purchaser of a tax stamp another purchaser of a tax stamp can mark a consumer packaging with a new tax stamp that corresponds to the volume of a consumer packaging and volume concentration of alcohol in a consumer packaging. A purchaser of a tax stamp that wishes to remove a tax stamp and mark a consumer packaging with a new tax stamp is obliged to apply to the Customs Office for consent in writing, whereas he shall give reasons for his application; if a consumer packaging is marked with a new tax stamp by a purchaser of a tax stamp that did not put this consumer packaging into tax-free circulation, he shall append a written consent to the application and mark a consumer packaging with his tax stamp."

29. In Article 11, Par. 1 shall read as follows

"(1) A user enterprise for the purposes of this Act is a legal person or a natural person authorized to use alcohol exempt from tax pursuant to Article 7 Par. 1. A legal person or a natural person that wishes to be a user company in the tax territory must apply to the Customs Office in writing for recording in the register of user companies. A user enterprise is entitled to purchase alcohol exempt from tax pursuant to Article 7 Par. 1 only on the basis of an exemption

certificate, for the issue of which he must apply to the Customs Office in writing. Alcohol exempt from tax pursuant to Article 7 Par. 1 must not be released without an exemption certificate."

30. In Article 11 Par. 2, the introductory sentence shall read as follows:
"The application for recording in the register of user companies or for the issue of a purchase voucher must contain".

31. In Article 11 Par. 3, letter e) the following words shall be added at the end: "and in a user company pursuant to Paragraph 17".

32. In Article 11, Par 3 shall be supplemented with letter g) that shall read as follows:
"g) a list of persons connected with the applicant by property and a list of persons connected with the applicant by personnel."

33. In Article 11 Par. 4, letter b) shall read as follows:
"b) has deposit a tax guarantee in the amount of tax allotted to alcohol quantity that is not denaturated and that is used or presumed to be used for the purposes exempt from tax within one calendar month,".

34. In Article 11 Par. 4, letter d) shall read as follows:
"d) Neither the Customs Office nor Revenue Office have any overdue tax receivables as to the date of filing an application in a person that is connected with the applicant by personnel or by property, or in a person that was connected with the applicant by personnel or by property within a period of ten years before filing an application nor had within a period of ten years before the date of filing an application tax receivables in a person that ceased to exist and that would regard itself to be a person connected with the applicant by personnel or by property, were not satisfied before the cessation of this person,; it applies also to tax receivables that were transferred to a third party pursuant to specific regulations,²¹⁾".

35. In Article 11 Par. 4 letter g), the words "was not" are replaced by the words "is not".

36. In Article 11 Par. 5, the first sentence, the words "recording in the register of user companies and before" are put after the word "before" and in the second sentence the words "shall record the applicant in the register of user companies and" are put after the word "office".

37. In Article 11 Par. 12, letters a) and b) shall read as follows:
"a) alcohol exempt from tax was repeatedly

used for purposes other than the purposes mentioned in a purchase voucher and neither the imposition of a penalty nor the appeals of the Customs Office led to relief,

b) a user enterprise failed to meet the conditions given in Paragraph 4 letter c) through f), Paragraph 17 or goes into liquidation,".

38. In Article 11, Par. 13 shall be worded as follows:

"(13) If an exemption certificate was withdrawn in accordance to Paragraph 12 letters a), b), and d) through g), the Customs Office shall withdraw a user enterprise from the register of user enterprises. The Customs Office shall also withdraw a user enterprise from the register of user enterprises, if a user enterprise does not apply for the issue of an exemption certificate from the day that an exemption certificate was withdrawn in accordance with paragraph 12 letter c) within a period of 12 consecutive calendar months. Article 23 Par. 10 and 11 apply equally to the withdrawal of the exemption certificate. The Customs Office shall announce the withdrawal of the exemption certificate no later than three working days after the day of withdrawal to the consignor of alcohol exempt from tax stated in the exemption certificate."

39. In Article 11 Par. 16, in the first sentence the words "Par. 4" shall be substituted with the words "Par. 6 and 7"

40. In Article 11, Par. 17 shall be worded as follows:

" (17) If a user enterprise uses alcohol exempt from duty pursuant to Article 7 Par. 1 in the production as a raw material, ingredient or additive substance and recovers alcohol from alcoholic waste and alcoholic solutions incurred in this production, it is obliged to register this alcohol by a control alcohol volume measure^{21a)} (hereinafter referred to as a "control alcohol measure") in the way pursuant to a specific regulation;^{21b)} it does not affect Article 8 Par. 6, letter a), If for reasons of a low rate of alcohol flow it is not possible to use a control alcohol measure in order to find out a quantity of regenerated alcohol or if the use of a control alcohol measure is not technologically possible, a user company is obliged to establish the quantity of regenerated alcohol by measuring instruments certified pursuant to a specific regulation,^{21c)} and that is by measuring its volume or weight in a manner pursuant to a specific regulation;^{21b)} acquired alcohol or purchased alcohol must be stored in certified containers²⁰⁾ with a certified measuring device for alcohol stock finding or in containers

enabling measurement of alcohol from weight by a measuring device certified pursuant to a specific regulation.^{21c)}

The footnote to reference 21c reads as follows:

^{21c)} Act No. 142/2000 Coll. as amended by Act No. 431/2004 Coll. Decree of the Office of Standards, Metrology and Testing of the Slovak Republic No. 210/2000 Coll., as amended.“

41. Article 11 shall be followed by Article 11a including the heading, which shall read as follows:

"Article 11a

Special amendment of the use, receipt and dispatch of aromas with alcohol exempt from tax content

(1) A legal person or a natural person that wishes to use, receive or release aromas, which contain alcohol exempt from tax pursuant to Article 7 Par. 1 letter c) (hereinafter referred to as "tax-free aromas"), must apply to the Customs Office for recording in the register of companies that use, receive or dispatch aromas tax-free (hereinafter referred to as the "register of companies"). The applicant shall state in the application for recording in the register information pursuant to Article 11 Par. 2 letters a) and b), the trade name of tax-free aromas, respective Combined Nomenclature code and documents pursuant to Article 11 Par. 3, letter a) and Par. 4 letter f), technological description of the use of tax-free aromas and standards of consumption of tax-free aromas or other documents determining the consumption of such aromas.

(2) Before recording in the register of companies, the Customs Office shall verify the facts and data pursuant to Paragraph 1 about the applicant. If these facts and data are correct, the Customs Office will record the applicant in the register of companies within 30 days from the date of filing an application. If the applicant does not prove the fulfilment of all duties and conditions stated in Paragraph 1 within this period, the Customs Office shall call on the applicant to eliminate the stated deficiencies and record the applicant in the register of companies within 15 days from the date of eliminating deficiencies.

(3) A legal person or a natural person, that was recorded in the register of companies by the Customs Office is obliged to keep records, in which it shall state the amount of consumed, received or released tax-free aromas. Article 39 Par.4 shall be applied to keeping records ~~equally and Article 39 Par. 2 adequately.~~

(4) The Customs Office shall withdraw a legal person or a natural person from the register of companies pursuant to Paragraph 3, if
a) it fails meet the duties pursuant to Paragraph

3 and neither the appeals from the Customs Office nor the imposition of a penalty led to relief,

b) its Trade Licence expired,

c) it asks for elimination from the register of companies.”.

42. In Article 12 Par. 1 letter a), a comma and the words "or on the day of exempting spirit from tax suspension in another manner than that stated in letters b) through e)" are left out after the words "under duty suspension".

43. In Article 12 Par. 1, a new letter f) is put after letter e) that shall read as follows:

"f) release of alcohol from duty suspension in another manner than that stated in letters b) through e).",

Existing letters f) through h) are designated as letters g) through i).

44. In Article 12 Par 2, letter a) shall read as follows:

"a) establishment of alcohol that is located or was located with a legal person or a natural person, if the legal person or the natural person cannot prove the origin or manner of acquisition of alcohol in accord with this Act, and that is regardless of the fact of whether the person handles or handled alcohol as its own,".

45. In Article 13 Par. 1, letter a) a comma and the words "or spirit exempt from tax suspension in another manner than those stated in letters b) through e)" are left out after the words "under duty suspension,".

46. In Article 13 Par. 1, a new letter f) is put after letter e), reading as follows:

"f) that released alcohol from duty suspension in another manner than those stated in letters b) through e).",

Existing letters f) through h) are designated as letters g) through i).

47. In Article 13 Par. 1, letter g), the words as follows shall be added: "except for acquisition of alcohol by recovery by a user company pursuant to Article 11 Par. 17, if alcohol acquired in such a way will be used for the purposes in accordance with the issued exemption certificate,".

48. In Article 13 Par. 2, letter a) shall read as follows:

"a) is not able to prove in accord with this Act the origin or acquisition of alcohol established in him, that is located with him or that was located with him, and that is regardless of the fact of whether it

handles or handled alcohol as its own, ”.

49. In Article 13 Paragraph 3 shall be omitted.

50. In Article 14 Par. 2, the first sentence, a comma and the words "an operator of a transit tax warehouse, an operator of a tax warehouse for foreign representatives" are put after the words "an authorized warehousekeeper".

51. In Article 14 Par. 4, the words "letter g) and h)" are replaced by the words "letter h) and i)".

52. In Article 14 Par. 7, the words "letters g) and h)" are replaced by the words "letters h) and i)".

53. In Article 15 Par 2, letter a) is supplemented with the third clause that shall read as follows:

„3. an official record on the destruction of tax stamps, if a consumer packaging was marked with a tax stamp,".

54. In Article 17, Par. 1 shall be worded as follows

“(1) Duty suspension shall be applied to alcohol that a) is found in a tax warehouse, b) is transported under conditions stated in Articles 25 and 26, c) shall be withheld by the Customs Office²³⁾ or that became the property of the state pursuant to a specific regulation¹¹⁾ except for provably taxed alcohol.”.

The footnote to reference 23 reads as follows:

“²³⁾ Articles 14a and 70 of the Act of the Slovak National Council No 511/1992 Coll., as amended”.

55. In Article 17 Par. 2, the words " (Article 22 Par. 1 and 2)" are substituted with the words "(Article 22 Par. 1 through 3)".

56. In Article 17, Paragraph 5 shall read as follows:

“(5) Alcohol that is in a tax warehouse, which is an enterprise for the production of spirit pursuant to Article 18 Par. 1 and 2, and in a tax warehouse, which is a spirit warehouse pursuant to Article 22 Par. 1 and 2, may be received, dispatched or processed only in the presence of the Customs Office employee; the Customs Office is obliged to secure a constant presence of the Customs Office employee in a tax warehouse. In a tax warehouse that is an alcohol warehouse pursuant to Article 22 Par. 3, alcohol may be received or released only in the presence of the Customs Office employee. An authorized warehousekeeper is obliged to bear the presence of the Customs Office employee in a tax warehouse.”.

57. In Article 18 Par. 2, letter a) the words “(by

distillation or rectification)” are left out and the words “or alcoholic solutions” are put after the words “from alcoholic waste”.

58. In Article 19 Par. 3, letter e) the words "was not" are replaced by the words "is not".

59. In Article 19, Par. 7 shall be worded as follows:

“(7) A grower is obliged to take over alcohol produced in a fruit grower’s distillery within ten days from the day of its production. If a grower does not take over alcohol in an indicated period, an operator of a fruit grower’s distillery is obliged to notify the Customs Office of the quantity of alcohol that was not taken over by a grower, within three working days from the day of expiry of a period at the latest, and ask the Customs Office to destroy this alcohol.”.

60. In Article 19, Par. 9 shall be worded as follows:

“(9) A tax liability arises as of the day of the production of alcohol in a fruit grower’s distillery, unless this Act shall stipulate otherwise. An operator of a fruit grower’s distillery is a tax debtor. An operator of a fruit grower’s distillery can produce alcohol for a producer only on the basis of an application for the production of a distillate.³⁰⁾ In the calculation of the tax amount, an operator of a fruit grower’s distillery is obliged to apply a respective tax rate according to alcohol quantity in 1 a. produced for a grower, a reduced tax rate, a grower is a tax debtor. The tax amount shall be calculated as a product of the difference between the basic tax rate and reduced tax rate and the quantity of alcohol in 1 a., that was produced above the limit of 30 l a.”.

61. In Article 19 Par. 10, the second sentence is followed by a new third sentence that shall read as follows:

“An operator of a fruit grower’s distillery shall state in a tax return that amount of alcohol from the amount of alcohol produced in a tax period, in which a tax return is filed, that was destroyed pursuant to Article 48 Par. 2 from the day of filing a tax return, the 25th day of a calendar month following the month, in which this alcohol was produced at the latest, as exempt from tax.”.

62. In Article 19, Par. 23 and Par.12 shall read as follows:

“(11) Tax on alcohol produced in a fruit grower’s distillery can be refunded to an operator of a fruit grower’s distillery, if he paid the tax on alcohol that was not taken over by a grower and was destroyed pursuant to Article 48 Par. 2. Tax refund shall be applied by an operator of a fruit grower’s distillery in a

tax return for a tax period, in which all conditions for application of a tax refund have been met; a refund of tax on this alcohol shall be calculated with a tax liability. If a tax refund shall exceed a tax liability, Article 15 shall be applied on a tax refund adequately.

(12) If the Customs Office relevant for an operator of a fruit grower's distillery finds out that the information given in an application for the production of a distillate³⁰⁾ are false and more than 30 l a. was produced for a grower and his household for one production period and if in the calculation of the tax amount a reduced tax rate was applied, a grower is a tax debtor. The tax amount shall be calculated as a product of the difference between the basic tax rate and reduced tax rate and the quantity of alcohol in l a. that was produced above the limit of 30 l a.

63. Article 19 is supplemented with Paragraph 16, which shall read as follows:

“(16) The Customs Office can in justified cases permit repeated rectification of alcohol produced by him on the grounds of a written application of an operator of a fruit grower's distillery. The period for filing an application, deciding on an application and for carrying out repeat rectification is ten days from the day of production of alcohol that should be repeatedly rectified at the most. The day on which rectification of the alcohol was repeated, is considered to be the day of production of alcohol.”.

64. In Article 21 Par. 1 letter. a) the reference “28” above the word “measuring devices” and in Par. 4 and 5 above the word “regulation” is substituted with reference “21a”.

65. Article 22, including heading, shall read as follows:

“Article 22
Spirit warehouse

(1) For the purposes of this Law, a spirit warehouse is a distillery, what means a spirit production plant, a homogenization station, a denaturation plant and a bottling plant, situated in the tax territory where in the course of the business spirit produced in the spirit production enterprise is received, processed, bottled, stored or dispatched, unless this law provides otherwise.

(2) The spirit warehouse is also a spirit warehouse not stated in paragraph 1, where in the course of the business spirit is

- a) received, held or dispatched,
- b) used for the production of flavours, macerates and extracts .

(3) The spirit warehouse is also a spirit warehouse the keeper of which is a legal person not

established or founded for business purposes under the law, but holds the state owned spirit of a special purpose.

(4) A legal person or natural person who wants to operate a spirit warehouse with the exception of a spirit warehouse provided in paragraph 2 letter a), where only spirit in consumer packaging is received, stored or dispatched, has to be authorized to operate a tax warehouse. A legal person or natural person who wants to operate under tax suspension a spirit warehouse provided in paragraph 2 letter a), where only spirit in consumer packaging is received, stored or dispatched, can be authorized to operate the tax warehouse. If a legal person or a natural person wants to denature spirit in the spirit warehouse provided in paragraph 1, he or she has to be authorized to denatured according to Article 9.

(5) The spirit warehouse provided in paragraph 1, paragraph 2 letter b) and paragraph 3 has to comply with the following requirements:

a) all places where spirit is placed are secured with an official seal of the customs office so that the entry into the room or other intervention needed to operate the equipment of the spirit warehouse when it is not in operation is not possible without breaking the seal, and, only the customs office which set the seal is authorized to remove the seal before each start of the production,

b) a spirit warehouse has to be sufficiently secured against unauthorized use of spirit,

c) has certified storage devices, mixing devices and transport tanks equipped with certified measures which enable reliable establishment of the amount of receiving and dispatching spirit, the amount of stored, processing and transporting spirit; if the amount of received, dispatched, processed and transported spirit is established from the weight of spirit by certified measures, certification of mixing devices and transport tanks under a special regulation is not required,

d) has an separate spirit warehouse with the exception of a spirit warehouse which is homogenisation station and a spirit warehouse under paragraphs 2 letter b) and 3.

(6) The keeper of spirit warehouse provided in paragraph 2 letter a) where spirit is received, stored or dispatched under tax suspension has to comply with the following requirements:

- a) for at least two preceding calendar years
 1. is authorized to trade with spirit ,
 2. the annual turnover of spirit is at least 1 000 hl a.,
 3. an average period of spirit storage is at least six months per year.

b) a spirit warehouse is bounded and is sufficiently secured against unauthorized use of spirit,

c) a spirit warehouse in which spirit other than spirit in consumer packaging is received, stored and dispatched is equipped with certified storage devices and transport tanks equipped with certified measures; if the amount of received, dispatched and transported spirit is established from the weight of spirit by certified measures, certification of transport tanks under a special regulation is not required.

(7) Specification of requirements on the storage of spirit, on the spirit storage equipment and on the equipment assembling, on the equipment for dispatching and receiving of spirit shall be stipulated by a generally binding legal regulation issued by the ministry under Article 49 Paragraph 4.

The footnotes referring to references No. 31a, 31b, 31c and 31d shall read as follows:

^{31a)} Article 2 Par. 3 letter k) of Act No. 467/2002 Coll.

^{31b)} Article 2 Par. 3 letter j) of Act No. 467/2002 Coll.

^{31c)} Article 2 Par. 3 letter h) of Act No. 467/2002 Coll.

^{31d)} Article 2 Par. 3 letter l) of Act No. 467/2002 Coll.

66. in Article 23, Paragraph 2 shall read as follows:

“(2) Annexes to the application are:

a) copy of the entry in the Commercial Register or in the Trade Licence Register no older than 30 days or its verified copy, or another document proving entitlement to enterprise no older than 30 days or its verified copy,

b) an authorization for the production of spirit and for the processing of spirit in the distillery and an authorization for distribution of this spirit on the market under a special regulation²⁷⁾,

c) technological documentation and sketch of the production equipment in the enterprise for the production of spirit with marking of places to which the customs office attached seals, description of the production and holding premises and equipment for processing and holding of spirit in the spirit warehouse with attached sketch and marking of location of seal of rooms, brief description of activity and description of tax warehouse, manner securing the spirit against unauthorised use, technological documentation and description of the control spirit measure for measuring of the amount of the spirit produced and of equipment for establishing of inventories of the spirit, temperature of spirit and document on official certification of such equipment, declaration on creating of conditions for permanent presence of a tax administrator; it does not apply to the application for the operation of an alcohol warehouse pursuant to Article 22 par. 2, letter a), if the applicant receives,

holds or dispatch alcohol that is in consumer packaging and to an application for the operation of a spirit warehouse under to Article 22 Par. 3,

d) description of activities an description of a spirit warehouse, the manner of securing alcohol against the unauthorized alcohol manipulation or unauthorized alcohol use, description of storage places in a spirit warehouse pursuant to Article 22 Par. 2, letter a), if the applicant receives, stores or dispatches alcohol that is in a consumer packaging, and alcohol storing equipment in an alcohol warehouse pursuant to Article 22 Par. 3,

e) technological description of the production procedures with stating of list of processed raw materials, list of products to be produced, collateral products, or waste,

f) closing summary accounts for the previous tax period, if the applicant was obliged to compile closing summary accounts; and if the applicant is subject to the obligation to have his closing summary accounts verified by an auditor, closing summary accounts verified by an auditor under a special regulation,³²⁾ as well as the form of account keeping,

g) confirmation of the tax authority on meeting the conditions stated in Paragraph 4 letter c) and confirmation by the Social Insurance Agency and health insurance agency on meeting the conditions stated in Paragraph 4 letter e),

h) list of Member States to which the applicant expects to supply (dispatch) spirit under tax suspension; this list can be submitted to these Member States upon request,

i) the applicant's statutory declaration on meeting conditions pursuant to Paragraph 4, letter d).

j) a list of persons connected with the applicant by property and persons connected with the applicant by personnel."

67. In Article 23 Par. 4, letter d) shall read as follows:

“d) Neither the Customs Office nor the Revenue Authority has any overdue tax receivable as of the date of filing the application against a person that is connected with the applicant by personnel or by property, or a person that was connected with the applicant by personnel or by property in the course of ten years before filing an application and had any in the course of ten years before filing an application against a person that ceased to exist and that would consider itself to be a person connected with the applicant by personnel or property, tax receivables that were not satisfied before the person ceased to exist; it shall also to tax receivables that were not transferred to a third party pursuant to specific regulations,²¹⁾”.

68. In Article 23 Par. 4, letter g) the words "was not" are replaced by the words "is not".

69. In Article 23 Par. 6, in the first sentence the words "letters b) through d) and f) " are replaced by the words "letters b) through e) and g) ".

70. In Article 23 Par. 10, letter a) shall read as follows:

"a) an authorized warehousekeeper, in the event pursuant to Paragraph 7 letter b) an heir or an administrator of inheritance appointed by the court, shall carry out alcohol stocktaking in the presence of the Customs Office as of the day that a licence to run a tax warehouse expires and shall file a tax return within the period determined by the Customs Office and shall pay tax within the same period,".

71. In Article 24 Par. 6, letter b) a comma and the words "that issued bank guaranty" are put after the word "bank".

72. In Article 24, Par. 9 shall read as follows:

"9) The Customs Office shall ask in written form from an authorized warehousekeeper, in which he partly or fully waived deposition of tax guarantee pursuant to Paragraph, to deposit the tax guarantee or complement it in the stated period of time which must not be shorter than 15 days and longer than 30 days, if it is established that

- a) the authorized warehousekeeper is for a period of more than five days late with the fulfilment of its financial obligations under this law or under special regulations stipulating taxes and customs,³⁴⁾ or under special regulations¹⁷⁾ stipulating compulsory insurance law, or
- b) other circumstances arose on the basis of which it is possible to reasonably expect that the authorized warehouse keeper will not meet properly and in time its obligation to pay the tax under this law."

73. In Article 25 Par. 2 a new Par 3 is added reading as follows:

"(3) In justified cases the Customs Office can permit on the basis of a written application of a legal person or a natural person that wishes to transport alcohol under duty suspension and tax-free alcohol pursuant to Article 7 Par. 1 the manner of transportation of such alcohol other than the manner referred to in Paragraphs 1 and 2."

Existing Paragraphs 3 through 7 are designated as Paragraphs 4 through.

8.

74. In Article 25, Par 6 shall be worded as follows:

"(6) Alcohol under duty suspension and alcohol exempt from tax pursuant to Article 7 Par. 1 may be transported only with an accompanying document pursuant to Article 29 Par. 1. The copy 1 of an accompanying document

shall be kept by the consignor (supplier) of alcohol and he is obliged to send a copy 1 of an accompanying document via fax or electronically to the Customs Office locall jurisdiction relevant to the consignor (supplier) before the start of transport. The copies 2 through 4 of the accompanying document must accompany alcohol that is transported. The consignee (purchaser) shall keep the copy 2, shall confirm the takeover of alcohol in the copies 3 and 4 and shall submit both parts to the Customs Office for confirmation. He shall send the copy 3 confirmed by the Customs Office to the consignor (supplier) by the 15th day of the month following the calendar month, in which he received alcohol at the latest. The copy 4 shall be kept by the Customs Office of the consignee (purchaser). If during the transportation of alcohol under duty suspension, the consignee or place of destination are changed, the supplier is obliged to notify the Customs Office of these changes without undue delay and simultaneously he must indicate a new receiver or new place of destination on the back of the accompanying document; in this case Article 29 Par. 4 shall be applied equally. The transportation of alcohol is considered to be finished as of the day of receipt of alcohol by the consignee (purchaser). The copy 3 of an accompanying document confirmed by the consignee (purchaser) and the Customs Office of the consignee (purchaser) is the document proving the completion of alcohol transport."

75. In Article 25, Par. 8 shall be worded as follows:

"(8) The Customs Office will refund the deposited tax guarantee under Paragraph 4, if the takeover of alcohol is confirmed by the consignee (purchaser) and the Customs Office of the consignee (purchaser)."

76. In Article 26 Par. 1, letter a), the following words are added at the end: "or to a Slovak representative (Article 37a Par. 15), or the Armed Forces of the Slovak Republic and their civil employees for use in conjunction with activities according to an international agreement⁵⁾ in the territory of countries that are members of the North Atlantic Treaty Organization; transportation of alcohol to a Slovak representative (Article 37a Par. 15) or the Armed Forces of the Slovak Republic and their civil employees for use in conjunction with activities according to an international agreement⁵⁾ in the territory of countries that are members of the North Atlantic Treaty Organization

must be executed with an accompanying document, it must be attached with a certificate of excise duty exemption produced according to the sample and in the manner stipulated in a specific regulation¹³⁾".

77. In Article 26, Paragraphs 23 and 4 shall read as follows:

"(3) An accompanying document comprises of four copies. The consignor (supplier) shall keep the copy 1 of an accompanying document, the copies 2 through 4 shall accompany alcohol that is transported. The transportation of alcohol is considered to be completed as of the day of the takeover of alcohol by the consignee (purchaser). The copy 3 of an accompanying document, confirmed by the consignee (supplier), is a document proving the completion of alcohol transport."

"(4) When transporting alcohol from a tax warehouse in the tax territory to a tax warehouse, a registered trader, authorized tax representative in another member state, Slovak representative (Article 37a Par. 15) or the Armed Forces of the Slovak Republic and their civil employees for use in conjunction with activities according to an international agreement⁵⁾ in the territory of countries that are members of the North Atlantic Treaty Organization, the sender (supplier) is obliged to send a copy 1 of an accompanying document before the start alcohol transport via fax or electronically to the Customs Directorate and Customs Office local jurisdiction for the consignor (supplier)."

78. In Article 26, Par. 7 shall be worded as follows:

"(7) Regarding alcohol that shall be transported pursuant to Paragraph 1 letters a) and b) under duty suspension, the tax guarantee must be always deposit, except for transportation of alcohol to a Slovak representative (Article 37a Par. 15), or the Armed Forces of the Slovak Republic and their civil employees for use in conjunction with activities according to an international agreement⁵⁾ in the territory of countries that are members of the North Atlantic Treaty Organization.

The tax guarantee shall be deposit by the consignor (supplier) in the amount of the tax falling to the amount of the transported alcohol. The deposit of the tax guarantee for alcohol, which is to be transported under duty suspension, is not required if the tax guarantee under Article 24 Par. 1 is deposited in such amount that is also covers the tax guarantee for the which is to be transported under duty suspension. The tax guarantee deposited in another member state is valid in the tax territory. The Customs Office shall permit that tax guarantee may be given by the shipper or

consignee (purchaser) instead of the consignor (supplier), if the consignor (supplier) and shipper or consignee (purchaser) have so agreed. The Customs Office shall refund the deposited tax guarantee on request, if the consignee (purchaser) confirms the takeover of alcohol in the third part of an accompanying document; confirmation of a tax administrator of another member state proving that alcohol was taken over by the consignee (purchaser) is required if this tax administrator is obliged pursuant to legal regulations of a respective member state to confirm the copy 3 of an accompanying document."

79. In Article 27, Paragraphs 23 and 2 shall read as follows:

"(1) A legal person or a natural person is a registered trader in a tax territory pursuant to Article 2 Par. 1 letter a), A legal person or a natural person in the territory of another member state authorized to receive alcohol from another member state under duty suspension pursuant to legal regulations of a respective member state is also a registered trader. A legal person or a natural person that wishes to be a registered trader in the tax territory and wishes to receive alcohol under duty suspension from another member state repeatedly must apply to the Customs Office in writing for the registration and issue of a licence to receive alcohol under duty suspension from another member state. A legal person or a natural person that wishes to receive alcohol under duty suspension from another member state occasionally must apply to the Customs Office in writing for the issue of a licence to receive alcohol under duty suspension from another member state for every occasional receipt of alcohol. An application must include

- a) identification data of the applicant and address of his premises if they differ from the registered office or permanent residence of the applicant,
- b) tax identification number of the applicant,
- c) identification number for value added tax, if allocated to the applicant,
- d) the trade name and relevant Combined Nomenclature code,
- e) expected annual volume of alcohol received under duty suspension in hl a., if a legal person or a natural person, that wishes to receive alcohol under duty suspension from another member state repeatedly, is the applicant,
- f) the quantity of alcohol in hl a., that shall be received in a given case by the applicant, that is a legal person or a

natural person wishing to receive alcohol under duty suspension from another member state occasionally."

(2) The following are annexes to the application:

- a) extract from the Commercial Register or Trade Register no older than 30 days or its certified copy, or another document proving a licence to a business no older than 30 days or its certified copy,
- b) a statutory declaration of the applicant that he meets all conditions pursuant to Article 23 Par. (4) letter (d)"

80. In Article 27 Par. 4, in the first sentence, a comma and the words "that wishes to receive alcohol under duty suspension from another member state repeatedly," are put after the word "applicant".

81. In Article 27, Paragraphs 6 and 7 shall read as follows:

"(6) Before issuing a licence to receive alcohol under duty suspension from another member state, the Customs Office shall check the facts and information given in the application and supplements in the applicant that wishes to receive alcohol under duty suspension from another member state occasionally. If these facts and information are correct, the Customs Office shall issue a licence to receive alcohol under duty suspension from another member state no later than the following working day after the day that the applicant paid security for the duty, amounting to the duty falling to the quantity of alcohol that shall be received in a given case. The Customs Office shall issue confirmation of the deposition of the tax guarantee. Following the agreement with the Customs Office, deposited taf guarantee may be used for the payment of the duty."

"(7) Article 24 shall be applied adequately for deposit of the tax guarantee."

82. In Article 27, Paragraph 9 shall read as follows:

"(9) The Customs Office shall withdraw a licence to receive alcohol under duty suspension from another member state if registration was executed and a licence to operate a tax warehouse was issued. Regarding the termination of a licence to receive alcohol under duty suspension from another member state Article 23 Paragraphs 7 through 10 shall be applied adequately."

83. Article 28 is supplemented with Paragraph 3, which shall read as follows:

"(3) The Customs Office shall cancel the registration of a tax authorized representative, if

- a) he did not secure supplies of alcohol during a period exceeding 12 successive calendar months,
- b) he violates his duties pursuant to this Act,

c) or an authorized warehousekeeper in another member state, on behalf of which the tax authorized representative secures supplies of alcohol, requested it."

84. In Article 30 Par. 5, a full stop shall be replaced by a comma and the following words shall be added: "if this legal person or natural person is giving security for the duty on alcohol transported under duty suspension in place of the sender."

85. In Article 31 Par. 1, the word "transportation" is substituted with the word "entry".

86. In Article 32, Paragraph 2 shall read as follows:

"(2) In the event of exporting alcohol to the territory of a third country, the procedure for the transportation of alcohol under duty suspension shall be applied, and that is even if they are transported through one or more member states, whereas in an accompanying document the Customs Office of departure shall be given instead of the receiver. The transportation of alcohol under suspension is considered to be finished as of the day of confirming the day of alcohol departure from the Union territory on the third part of an accompanying document by the Customs Office. If uniform customs declaration is used as the accompanying document, transportation of alcohol under duty suspension is considered to be finished as of the day of confirming the departure of alcohol from the Union territory by the Customs Office of departure on the fifth part of uniform customs declaration. For the transportation of alcohol under duty suspension, Article 26 Paragraphs 2 and 7 shall be applied." a distillery for grower distillation of fruit that shall close records within 15 days as of the day of the end of the production period.4)

87. In Article 33, Par. 6 shall read as follows:

"(6) If a tax liability does not arise pursuant to Paragraph 1, a tax liability shall arise as of the day of alcohol transportation to the tax territory or the day of alcohol use in the tax territory, if the day of alcohol transportation to the tax territory is not known. A tax debtor is a legal person or a natural person that holds alcohol that is transported to the tax territory first or that used alcohol first." A tax debtor is obliged without undue delay after commencement of liability to tax to file a tax return and pay tax, and that is

- a) to the Customs Office, if a tax debtor has a registered office or permanent residence in the tax territory,
- b) the Customs Office in Bratislava, if a tax

debtor does not have a registered office or permanent residence in the tax territory.”.

88. In Article 33 Par. 9, the first sentence shall read as follows:

The tax guarantee is not required for the transportation of completely denaturated alcohol.”.

89. In Article 36, Paragraph 8 shall be followed by a new Paragraph 9 that shall read as follows:

“(9) The Customs Office shall withdraw a an authorization for the representative for distant selling, if the authorized representative for distant selling

- a) he did not secure supplies of alcohol during a period exceeding 12 successive calendar months,
- b) he violates duties pursuant to this Act,
- c) or a supplier from another member state, in whose currency the authorized representative secures supplies of alcohol, applied for it.”.

Existing Paragraph 9 shall be designated as Paragraph 10.

90. Article 38, including heading, shall read as follows:

“Keeping records

Article 38

(1) A legal person or a natural person that is an operator enterprise for the production of alcohol, a spirit warehouse, user enterprise, registered trader, authorized tax representative, operator of a transit tax warehouse, operator of a tax warehouse for foreign representatives, authorized representative for distant selling or consignor (supplier), that carries out a distant selling, is pursuant to Article 37 Par. 9, Article 37b Par. 1 and Article 39 through 43 obliged to keep records, keep it for ten years and present closings of these records to the Customs Office for verification within the period determined by the Customs Office.

(2) Alcohol records are kept separately for alcohol

- a) that is not in a consumer packaging,
- b) that is in a consumer packaging,
- c) is sulphite,
- d) is synthetic.

(3) Alcohol records are closed by a legal person or a natural person pursuant to Paragraph 1 as of the 30th September of a respective calendar year except of a legal person or a natural person which is an operator of the furit grower’s distillery; an operator of the furit grower’s distillery is obliged to close records within 15 days after finish of production period.

(4) A legal person or a natural person pursuant to Paragraph 1 is obliged on the basis of a decision of the Customs Office also keep other records needed for a correct assessment of tax.”.

91. Article 39 is supplemented with Paragraph 5 that shall read as follows:

“(5) The Customs office may in justified cases permit a manner of keeping records, other than the one given in Paragraph 4.”.

92. Article 44, including heading, shall read as follows:

“Article 44”

A licence for the sale of a consumer packaging outside tax suspension

(1) A legal person or a natural person that wishes to sell within the scope of business activities in the tax territory in tax-free circulation alcohol mentioned in Article 4 Par. 2 letter a) in a consumer packaging, must hold a licence for the sale of a consumer packaging outside tax suspension (hereinafter referred to as “a licence to sell”), unless this Act shall stipulate otherwise; such a legal person or natural person must apply to the Customs Office in writing for the issue of a licence to sell.

(2) A duty pursuant to Paragraph 1 does not refer to a legal person or a natural person registered by the Customs Office pursuant to Articles 23, 27, 28, 37 and Article 37a, that carries out only activities connected with the operation of a tax warehouse, receiving alcohol under duty suspension from another member state, and securing supplies of alcohol in the currency of another member state on behalf of an operator of tax warehouse with the registered office in another member state, with the operation of a transit tax warehouse or tax warehouse for foreign representatives (hereinafter referred to as the “registered person”).

(3) The sale of a consumer packaging outside tax suspension within the scope of business activities is, for the purposes of this Act, understood to be the sale or other release of a consumer packaging by another trade operator^{42a} (wholesale trade), or the sale or other release of a consumer packaging to the final consumer (retail trade), or the sale or other release from a consumer packaging to the final consumer (retail trade). The sale of a consumer packaging outside tax suspension is also considered to be the provision of a consumer packaging for sale.

(4) An application for the issue of a licence to sell must contain

- a) identification data of the applicant and address of his premises if they differ from the registered office or permanent residence of the applicant,
- b) identification number for value added tax, if allocated to the applicant,
- c) tax identification number of the applicant,

(5) The following are annexes to the application

- a) extract from the Commercial Register and Trade Register no older than 30 days, or its certified copy,
- b) a list of suppliers of a consumer packaging mentioning their identification data,
- c) a list of purchasers of a consumer packaging mentioning their identification data except for a consumer packaging purchasers that are final consumers,
- d) extract from the Criminal Register of the applicant or his authorized representative, if a natural person is the applicant, and if a legal person is the applicant, extract from the Criminal Register of the authorized representative and natural persons that are members of managing bodies or auditing bodies, extract from the Criminal Register must not be older than 30 days.

(6) The applicant must meet the conditions as follows:

- a) he has a Trade Licence, 42a)
- b) he was not finally convicted for an intentional crime; that shall also refer to the authorized representative and natural persons that are managing bodies or auditing bodies of the applicant,
- c) a licence to sell a consumer packaging outside tax suspension was not withdrawn from him within a period of ten years, pursuant to Paragraph 15 letter a) through d),
- d) he did not go into liquidation nor was a bankruptcy order lawfully issued against him.

(7) The Customs Office shall issue a licence to sell within 30 days from the day of filing an application the applicant enclosed documents to the application pursuant to Paragraph 5 and met the conditions pursuant to Paragraph 6. If the applicant did not enclose all documents to the application for the issue of a licence to sell pursuant to Paragraph 5 or did not meet all conditions pursuant to Paragraph 6, the Customs Office shall call on the applicant to eliminate the deficiencies within a period of 15 days and shall issue a licence to sell to the applicant within a period of 15 days from the day of elimination of the deficiencies. If the applicant does not eliminate the deficiencies, the Customs Office will turn down the application and suspend proceedings.

(8) A legal person or a natural person, to whom the

Customs Office issued a licence to sell (hereinafter referred to as the "holder of a licence to sell", is obliged to notify the Customs Office of each change of facts and data pursuant to Paragraph 4 letter a) and pursuant to Paragraph 5 letter b) and c) within 15 days as of the day of their origin. A holder of a licence to sell is obliged to notify the Customs Office of the change of data pursuant to Paragraph 5 letter a) within 15 days as of the day of filing a proposal for a change of data to relevant authorities.

(9) The Customs Directorate shall keep an electronic database that contains the records of issued licences to sell, in which the following shall be specified

- a) identification data of the holder of the licence to sell, address of his premises if they differ from the registered office and residence permit of a holder of a licence to sell,
- b) the number of the licence to sell,
- c) the date of issue of the licence to sell, d) the date of withdrawal of the licence to sell.

(10) The Customs Directorate releases on its web site the list of licences to sell, in which it shall state the data pursuant to Paragraph 9.

(11) A holder of a licence to sell is obliged

- a) to purchase a consumer packaging only from a holder of a licence to sell or the registered person, unless this Act shall stipulate otherwise,
- b) to present the Customs Office, on its request, the documents proving the way of acquiring a consumer packaging,
- c) to keep records pursuant to Paragraph 12,
- d) to store on the premises only a consumer packaging intended for sale within the scope of business activities.

(12) A holder of a licence to sell is obliged to keep records for each premises pursuant to accounting documents, in which he shall state the trade name of a consumer packaging, volume of a consumer packaging in litres, volume concentration of alcohol and

- a) the number of received consumer packagings in pieces and the quantity of alcohol in l a., identification data of a consumer packaging supplier and a number of his licence to sell or a registration number, classified by receipt from retail trade or wholesale trade,
- b) the number of issued consumer packagings in pieces and the quantity alcohol in l a., and that is classified by identification data and a number of a licence to sell or registration number, if a purchaser of a consumer packaging is known, and the

number consumer packagings in pieces and the quantity of alcohol in 1 a. issued to the purchasers of a consumer packaging,

- c) stock level of consumer packagings in pieces and the quantity of alcohol in 1 a. as of the last day of a calendar month; if he finds the difference between the number of received consumer packagings and number of issued consumer packagings, shall give the reason for this difference.

(13) The registered person is obliged to sell a consumer packaging outside tax suspension only to a holder of a licence to sell or a registered person, unless this Act shall stipulate otherwise.

(14) A licence to sell shall expire as of the day

- a) of death of a natural person or the day of a court decision coming to force on certifying a natural person dead, unless its heirs or an administrator of an inheritance stipulated by the court continue in the business,
 b) of expiry of a trade licence,^{42b)}
 c) of decision coming into force on the decree of bankruptcy,
 d) of decision coming into force on a withdrawal of a licence to sell.

(15) The Customs Office shall withdraw a licence to sell, if a holder of a licence to sell

- a) ceased to meet the condition given in Paragraph 6
 b) goes into liquidation,
 c) does not prove the origin or the manner of acquiring a consumer packaging that is located with him or that was located with him, pursuant to this Act,
 d) does not maintain duties pursuant to Paragraph 11 letter c) and d) and neither the appeals of the Customs Office nor the imposition of a penalty have led to relief,
 e) applies for the withdrawal of a licence to sell.

(16) If a licence to sell expired to a holder of a licence to sell pursuant to Paragraph 14, consumer packaging stocks may be sold, with the written consent of the Customs Office, to a holder of a licence to sell or registered person only, whereas Article 47 Par. 19 and Paragraph 20 letter a) will not be applied. An official receiver or a legal executor, or another person, shall proceed in the same way, if a consumer packaging is sold in the execution of a decision.

(17) If a licence to operate a tax warehouse, a licence to receive alcohol under suspension from another member state has been withdrawn to a registered person, registration of a tax authorized representative has been cancelled by the Custom Office, a licence to operate transit tax warehouse, or a licence to operate a tax warehouse for foreign

representatives has been withdrawn by the Custom Office, consumer packaging stocks may be sold to a holder of a licence or a registered person, with the written consent of the Customs Office, whereas Article 47 Par. 19 and Paragraph 20 letter a) shall not be applied. An official receiver or a legal executor, or another person, shall proceed in the same way, if a consumer packaging is sold in the execution of a decision.

(18) A holder of a licence to sell is obliged to notify the Customs Office from the records pursuant to Paragraph 12 on the 25th day of the calendar month following that in which the data is notified, at the latest,,

- a) the quantity of alcohol received in consumer packagings in 1 a., and that being classified by the number of the licence to sell or the registration number of the consumer packaging supplier, which is retail trade, and by the number of the licence to sell or registration number of the consumer packaging supplier, which is wholesale trade,
 b) the quantity of released alcohol in consumer packagings in 1 a., and that is classified by a number of a licence to sell or by a registration number, if a purchaser of a consumer packaging is known, and the quantity of released alcohol in consumer packagings in 1 a. to other purchasers of a consumer packaging,
 c) stock level of alcohol in consumer packagings in 1 a. as of the last day of the calendar month.

(19) A holder of a licence to sell shall give notice of the data pursuant to Paragraph 18 for each calendar month on a form, a sample of which shall be stipulated by a generally binding legal regulation issued by the Ministry. The data may be reported electronically upon agreement with the Customs Office, whereas a secured electronic signature is not required.”.

The footnotes to references No.. 42a and 42b read as follows:

“42a) Article 33 of Act No. 455/1991 Coll., on licensed trade

(Trade Act), as amended.

^{42b)} Article 57 of Act No. 455/1991 Coll., as amended.

93. In Article 45 Par. 1, the words “the movement of alcohol” shall be followed by a comma and the words “by the printing and distribution of tax stamps”.

94. In Article 45, Par. 7 shall be worded as follows:

“(7) The Customs Office shall execute

a tax audit of operators of tax warehouses and of user companies as needed, however at least once a year; in other audited subjects it shall execute a tax audit as needed, however at least once before the day of expiry of the right to impose a levy.⁴⁴ The provision of a specific regulation does not apply to the start of a tax audit.⁴⁵”.

95. In Article 46 Par. 1 letter e), the word "list" is replaced by the words "register".

96. In Article 46 Par. 1, letter f) the word "list" is replaced by the word "records".

97. In Article 46, Paragraph 1 is supplemented with letter o), that shall read as follows:

“o) register of companies that use, receive, or release tax-free aromas.”.

98. In Article 46, Paragraph 2 shall be supplemented with letter m) that shall read as follows:

m) identification data of a legal person or a natural person that uses, receives, or releases tax-free aromas.”.

99. In Article 46, Par. 3 shall be worded as follows: “(3) The Customs Directorate or the Customs Office authorized by it must keep a central electronic database, containing data referred to in Paragraph 2, and follow the specific regulation.²⁵”.

The footnote to reference 46 reads as follows:

46) Council Regulation (EC) No. 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties (Official Journal of the European Union) L 359, 4 December 2004.”.

100. In Article 46 Paragraphs 4 and 5 shall be omitted.

Existing Paragraphs 6 through 8 are designated as Paragraphs 4 through 8.

6.

101. Article 47, including heading, shall read as follows:

“Article 47

Administrative Offences

(1) An administrative offence is committed by a legal person or a natural person – entrepreneur, if

- a) he breaches Article 8 Par. 6,
- b) he sells, offers for sale, stores or transports a consumer packaging, that is not marked in accord with this Act and a specific regulation,^{16a} with the exception of a purchaser of a tax stamp, if he marks a consumer packaging pursuant to Article 10 Par. 39 through 41,
- c) he marks a consumer packaging with a fake tax stamp,
- d) he breaches Article 10 Par. 21, 25, 27, 28 or 29,

- e) he does not prove the use and billing of tax stamps pursuant to this Act,
- f) he releases tax-free alcohol pursuant to Article 7 Par. 1 to a purchaser that did not present a purchase voucher,
- g) he uses tax-free alcohol pursuant to Article 7 Par. 1 for purposes not mentioned in the purchase voucher,
- h) he uses tax-free alcohol pursuant to Article 7 Par. 1 without the issued purchase voucher, unless it is a breach pursuant to letter a),
- i) he is not able to prove, in accord with this Act, the origin or the manner of acquisition of alcohol, that is located with him or was located with him, and that is regardless of the fact of whether he handles or handled alcohol as its own,
- j) he breaches the provision of Article 17 Par. 5, 6 or 7,
- k) he produces alcohol without a licence to operate a tax warehouse, with the exception of an operator of a distillery for grower distillation of fruit and except for a person that is a user company pursuant to Article 11 Par. 17,
- l) he produces alcohol in a distillery for grower distillation of fruit and is not registered by the Customs Office pursuant to Article 19 Par.
- m) he fails to meet the duty to report pursuant to Article 19 Par. letter a) and b),
- n) he fails to meet the duty to report pursuant to Article 19 Par. 6 letter c),
- o) he gives false information in appendices given in Article 19 Par. 10 with the exception of the information given in the application for the production of a distillate,³⁰)
- p) he breaches Article 19 Par. 13,
- r) he fails to give security for the duty for the transportation of alcohol in accordance with this Act,
- s) he is an operator of a transit tax warehouse and sells tax-free alcohol to a natural person to which he is obliged to sell alcohol with tax,
- t) he is an operator of a tax warehouse for foreign representatives and sells tax-free alcohol to a foreign representative above the limit pursuant to Article 37a Par. 12 through 14 or a person to which a licence to purchase tax-free alcohol in a tax warehouse for foreign representatives has not been issued,
- u) sells a consumer packaging without a licence to sell pursuant to Article 44,
- v) buys a consumer packaging from a person other than a holder of a licence to sell or registered person, unless this Act shall stipulate otherwise,
- w) does not keep records pursuant to Article 44 Par. 12.

- (2) The Customs Office shall impose a fine
- a) from SKK 50,000 to SKK 500,000 for committing an offence pursuant to Article 1 letter a) and j),
 - b) to the amount of 50 % of the tax relevant to the quantity of alcohol in a consumer packaging that is not marked in accordance with this Act, however at least SKK 10,000, for administrative offence pursuant to Paragraph 1 letter b), and shall confiscate such alcohol in a consumer packaging,¹¹⁾
 - c) to the amount of tax relevant to the quantity of alcohol in a consumer packaging that is marked with a fake tax stamp, increased by 100 %, however, at least SKK 50,000, for an administrative offence pursuant to Paragraph 1 letter c), and shall confiscate such alcohol in a consumer packaging,¹¹⁾
 - d) from SKK 10,000 to SKK 50,000 for an administrative offence pursuant to Article 1 letter d),
 - e) to the amount of tax relevant to the quantity of alcohol in a consumer packaging for which tax stamps were intended, however, at least SKK 10,000, for an administrative offence pursuant to Paragraph 1 letter e),
 - f) to the amount of 50 % of tax relevant to the quantity of tax-free alcohol pursuant to Article 7 Par. 1 issued to a purchaser that did not present a purchase voucher, however, at least SKK 100,000, for an administrative offence pursuant to Paragraph 1 letter f),
 - g) to the amount of 50 % of tax relevant to the quantity of tax-free alcohol pursuant to Article 7 Par. 1 used for purposes not mentioned in the purchase voucher, however, at least SKK 50,000, for an administrative offence pursuant to Paragraph 1 letter g),
 - h) to the amount of 50 % of tax relevant to the quantity of tax-free alcohol to the amount of 50 % of tax relevant to the quantity of alcohol found, pursuant to Article 7 Par. 1 used without the issued purchase voucher, however, at least SKK 100,000, for an administrative offence pursuant to Paragraph 1 letter h),
 - i) to the amount of 50 % of tax relevant to the quantity, at least Skk 50 000 for an offence pursuant to Paragraph 1 a letter i), and shall confiscate such alcohol,¹¹⁾
 - j) to the amount of tax relevant to the quantity of alcohol produced without a licence to operate a tax warehouse, however, at least SKK 1,000,000 for an administrative offence pursuant to Paragraph 1 letter k), and shall confiscate such alcohol,¹¹⁾
 - k) to the amount of tax calculated as a product of the basic tax rate and the quantity of alcohol produced by a non-registered person in a distillery for grower distillation of fruit, however, at least SKK 100,000, for an administrative offence pursuant to Paragraph 1 letter l), and shall confiscate such alcohol,¹¹⁾
 - l) up to SKK 5,000 for an administrative offence pursuant to Paragraph 1 letter m),
 - m) SKK 2, 000 for an administrative offence pursuant to Paragraph 1 letter n), n) up to SKK 15,000 for an administrative offence pursuant to Paragraph 1 letter o),
 - o) to the amount of tax calculated as a product of the basic tax rate and the quantity of alcohol offered for sale or marketed in another way, however, at least SKK 10,000 for an administrative offence pursuant to Paragraph 1 letter p),
 - p) to the amount of 20 % of tax relevant to the quantity of alcohol being transported for which security for the duty was not given, for an administrative offence pursuant to Paragraph 1 letter r),
 - r) to the amount of 50 % of tax relevant to the quantity of alcohol that should be sold with tax, however, at least SKK 100,000 for an administrative offence pursuant to Paragraph 1 letter s),
 - s) to the amount of 50 % of tax relevant to the quantity of tax-free alcohol sold above the limit pursuant to Article 37a Par. 12 through 14 or to a person without a licence to purchase tax-free alcohol in a tax free warehouse for foreign representatives, however, at least SKK 100,000 for an administrative offence pursuant to Paragraph 1 letter t),
 - t) from SKK 10,000 to SKK 100,000 for an administrative offence pursuant to Article 1 letter u) and v),
 - u) from SKK 5,000 to SKK 50,000 for an administrative offence pursuant to Paragraph 1 letter w).
- (3) If a fine was imposed on a person for an administrative offence pursuant to Paragraph 1 letter u), v) and w) and the Customs Office finds out that rectification was not made, it shall propose a motion to the locally relevant Trade Licensing Office for proceedings pursuant to the specific regulation.^{46a)}
- (4) In the event of assessing the amount of fine, the Customs Office shall take the gravity, duration, and consequences of the illegal situation into consideration.”.
- The footnote to reference 46a shall read as follows:
^{46a)} Act No. 455/1991 Coll., as amended.
- ”
102. Article 47a shall be put after Article 47 that, including heading, shall read as follows:
- Article 47a
Offences
- 1) An offence is committed by a person, if
 - a) it sells, offers for sale, stores, or transports a consumer packaging, which is not marked in accordance with this Act and the specific regulation,^{16a)}

- b) marks a consumer packaging with a fake tax stamp
 - c) is not able to prove in accordance with this Act the origin or the method of acquisition of alcohol found in it, that is located with it, or that was located with it, and that is regardless of the fact of whether it handles or handled alcohol as its own,
 - d) it produces alcohol,
 - e) it gives false information in the application for the production of a distillate,³⁰⁾
 - f) it breaches Article 19 Par. 13.
- (2) The Customs Office shall impose a fine
- a) to the amount of 50 % of tax relevant to the quantity of alcohol in a consumer packaging that is not marked in accordance with this Act, however, at least SKK 10,000, for an offence pursuant to Paragraph 1 letter a), and will confiscate such alcohol in a consumer packaging,¹¹⁾
 - b) to the amount of tax relevant to the quantity of alcohol in a consumer packaging marked with a fake tax stamp, increased by 100 %, however, at least SKK 50,000, for an offence pursuant to Paragraph 1 letter b), and will confiscate such alcohol in a consumer packaging,¹¹⁾
 - c) to the amount of 50 % of tax relevant to the quantity of alcohol found, however, at least SKK 50,000, for an offence pursuant to Paragraph 1 letter c), and will confiscate such alcohol,¹¹⁾
 - d) to the amount of tax relevant to the quantity of produced alcohol, however, at least SKK 100,000, for an offence pursuant to Paragraph 1 letter d), and will confiscate such alcohol,¹¹⁾
 - e) up to SKK 5,000 for an offence pursuant to Paragraph 1 letter e),
 - f) to the amount of tax calculated as a product of the basic tax rate and the quantity of alcohol offered for sale or marketed in another way, however at least SKK 10,000, for an offence pursuant to Paragraph 1 letter f).

(3) In the event of assessing the amount of fine, the Customs Office shall take the gravity, duration, and consequence of the illegal situation into consideration.

(4) General regulation on offences is applied to offences and their proceedings.^{46b)}

The footnote to reference 46b shall read as follows:
^{46b)} The Slovak National Council Act No. 372/1990 Coll. on Offences, as amended.

103. In Article 48, Paragraphs 1 and 2 shall read as follows:

“(1) The Customs Office is obliged to destroy alcohol that is secured by the Customs Office²³⁾ and that becomes the property of the state¹¹⁾ as of the day of the decision on the forfeiture of alcohol coming to force. The specific regulation shall be applied for the procedure when destroying the alcohol.^{46c)}

(2) Alcohol that is provably devalued and unsuitable for further processing, or alcohol

that was not taken over by a grower, and an operator of a distillery for grower distillation of fruit applied for its destruction pursuant to Article 19 Par. 7, shall be destroyed at the expense of the legal person that holds such alcohol, and that is

- a) by a legitimate body or upon its motion⁹⁾ under the supervision of the Customs Office,
- b) by the Customs Office or under its supervision upon the request of this person.”.

The footnote to reference 46c reads as follows:
^{46c)} Article 14a Par. 11 of Act of the Slovak National Council No. 511/1992 Coll., as amended.”.

104. Article 51f is put after Article 51e, shall read, including heading, as follows:

"Article 51f

Transitional Provisions to amendments effective as of 1 July 2006

(1) A legal person or a natural person that is a user company pursuant to Article 11 of the Act as amended as of 30 June 2006 and uses tax-free alcohol for the production of other products serving for health protection and health support pursuant to Article 7 Par. 1 letter b) of the Act as amended as of 30 June 2006 and wishes to be an operator of a tax warehouse pursuant to Article 22 Par. 2 letter b) of the Act as amended as of 1 July 2006, must apply to the Customs Office in writing for the issue of a licence to operate a tax warehouse by 30 September at the latest, pursuant to Articles 22 and 23 of the Act as amended as of 1 July 2006; by the day of the issue of this licence the Customs Office will withdraw a purchase voucher issued pursuant to Article 11 of the Act as amended as of 30 June 2006.

(2) If a legal person or a natural person pursuant to Paragraph 1 applied to the Customs Office for the issue of a licence to operate a tax warehouse pursuant to Article 22 and 23 of the Act as amended as of 1 July 2006 and as of 30 June 2006 has tax-free alcohol stock serving for the production of other products for health protection and health support pursuant to Article 7 Par. 1 letter b) of the Act as amended as of 30 June 2006, this alcohol is considered to be tax-free alcohol until the day of the decision on the issue of a licence to operate a tax warehouse coming into force pursuant to Articles 22 and 23 of the Act as amended as of 1 July 2006; such alcohol is considered to be alcohol under duty suspension until the day of a decision coming into force

(3) If a legal person or a natural person pursuant to Paragraph 1 applied to the Customs

Office for the issue of a licence to operate a tax warehouse pursuant to Articles 22 and 23 of the Act as amended as of 1 July 2006 and if an application for the issue of a licence to operate a tax warehouse was turned down and this legal person or a natural person has, as of the day of the decision on a refusal of an application, tax-free alcohol stock pursuant to Article 7 Par. 1 letter b) of the Act as amended as of 30 June 2006, it is obliged to declare tax on this alcohol stock pursuant to the tax rate valid as of the day of a decision on a refusal of this application coming to force, to file a tax return by the 25th day of the calendar month following the month in which this decision came into force, and pay the tax within the same period.

(4) If a legal person or a natural person pursuant to Paragraph 1 did not apply to the Customs Office for the issue of a licence to operate a tax warehouse pursuant to Articles 22 and 23 of the Act as amended as of 1 July, by 30 September 2006 and has tax-free alcohol stock as of 30 September 2006 pursuant to Article 7 Par. 1 letter b) of the Act as amended as of 30 June 2006, it is obliged to declare tax on this alcohol stock pursuant to the tax rate valid as of 30 September 2006, to file a tax return by 25 October 2006 and pay the tax within the same period.

(5) If proceedings on the application for the issue of a purchase voucher submitted pursuant to Article 11 of the Act as amended as of 30 June 2006 were not completed, proceedings will be completed pursuant to Article 11 of the Act as amended as of 1 July 2006, unless this Act shall stipulate otherwise.

(6) If proceedings on the application for the issue of a purchase voucher submitted pursuant to Article 11 of the Act as amended as of 30 June 2006 by a legal person or a natural person that wishes to use tax-free alcohol for the production of other products serving for health protection and health support pursuant to Article 7 Par. 1 letter b) of the Act as amended as of 30 June 2006, were not completed by 30 June 2006 and this legal person or a natural person wishes to be an operator of a tax warehouse pursuant to Article 22 Par. 2 letter b) of the Act as amended as of 1 July 2006, the Customs Office shall consider this application for the issue of a licence to operate a tax warehouse pursuant to Articles 22 and 23 of the Act as amended as of 1 July 2006.

(7) If proceedings on the application for the issue of a purchase voucher submitted pursuant to Article 11 of the Act as amended as of 30 June 2006 by a legal person or a natural person that wishes to use aromas to aromatize foods and drinks with alcohol content of 1.2 % at most, were not concluded by 30 June 2006, the Customs Office shall consider this application as an application to be recorded in the register of companies pursuant to Article 11a of the Act as amended as of 1 July

2006.

(8) A legal person or a natural person that is a user company pursuant to Article 11 of the Act as amended as of 30 June 2006, with the exception of a legal person or a natural person that uses aromas to aromatize foods and drinks with alcohol content of 1.2 % volume at most or tax-free alcohol for the production of other products serving for health protection and health support pursuant to Article 7 Par. 1 letter b), will be recorded in the register of user companies by the Customs Office pursuant to Article 11 of the Act as amended on 1 July 2006. A purchase voucher issued pursuant to the provision of the Act as amended as of 30 June 2006 is considered to be a purchase voucher issued pursuant to the provision of this Act as amended on 1 July 2006 until the day its validity expires.

(9) A legal person or a natural person that is a user company pursuant to Article 11 of the Act as amended as of 30 June 2006 and uses aromas to aromatize foods and drinks with an alcohol content of 1.2 % volume at most, the Customs Office shall withdraw a purchase voucher issued pursuant to Article 11 of the Act as amended as of 30 June 2006, will record such a legal person and natural person to the register of companies pursuant to Article 11a of the Act as amended as of 1 July 2006 and shall notify it of this fact by 31 July 2006.

(10) An operator of a tax warehouse, which is an alcohol warehouse pursuant to Article 22 of the Act as amended as of 30 June 2006, is considered to be an operator of a tax warehouse, which is an alcohol warehouse pursuant to Article 22 of the Act as amended on 1 July 2006.

(11) A person that wishes within the scope of business activities to sell alcohol stated in Article 4 Par. 2, letter a) in a consumer packaging, is obliged by 31 October 2006 at the latest to apply to the Customs Office in writing for the issue of a licence to sell. This obligation does not apply to a registered person. An application for the issue of a licence to sell must contain

- a) identification data of the applicant and address of his premises if they differ from the registered office or permanent residence of the applicant,
- b) identification number for value added tax, if allocated to the applicant,
- c) tax identification number of the applicant,

(12) The following are appendices to the application pursuant to Paragraph 11

- a) extract from the Commercial Register or Trade Register no older than 30 days or its certified copy,
- b) a list of suppliers of a consumer packaging mentioning their identification data,
- c) a list of purchasers of a consumer

packaging mentioning their identification data, with the exception of purchasers of a consumer packaging who are final consumers,

d) extract from the Criminal Register of the applicant or his responsible representative, if a natural person is the applicant, and if a legal person is the applicant, extract from the Criminal Register of a responsible representative and natural persons, which are members of managing bodies or auditing bodies; the extract from the Criminal Register must not be older than 30 days.

(13) The applicant pursuant to Paragraph 11 must meet the following conditions:

- a) he has a Trade Licence,^{42a)}
- b) he was not finally convicted for an intentional crime; this also applies to a responsible representative and natural persons or auditing bodies of the applicant,
- c) he did not go into liquidation neither was a bankruptcy order lawfully issued against him.

(14) The Customs Office shall issue a licence to sell within 30 days from the day of filing an application, if the applicant pursuant to Paragraph 11 attached documents pursuant to Paragraph 12 to the application and met the conditions pursuant to Paragraph 13. If the applicant did not attach all documents to the application for the issue of a licence to sell or did not meet all conditions, the Customs Office shall call on the applicant to eliminate the deficiencies within a period of 15 days and shall issue a licence to sell to the applicant within 15 days from the day of eliminating the deficiencies. If the applicant does not eliminate the deficiencies within the given period, the Customs Office will refuse the application and will terminate the proceedings.

(15) If a person pursuant to Paragraph 11 applied to the Customs Office for the issue of a licence to sell and the application for the issue of this licence was refused and it has consumer packaging 19 and Paragraph 20 letter a) will not be applied. An official receiver or a legal executor, or another person, shall proceed in the same way, if they, in the event of decision enforcement, sell such consumer packaging stocks.

(18) Proceedings on the imposition of a fine that are not lawfully concluded by 30 June 2006, shall be concluded pursuant to the provision of the Act as amended on 1 July 2006 and Article 47 and Article 47a of the Act as amended on 1 July 2006 shall be applied for fines if it is more favourable for a legal person or a natural person.

(19) If proceedings on the imposition of a fine for the breach of a duty to report pursuant to Article 44 of the Act as amended as of 30 June 2006 has not been lawfully concluded as of 30 June 2006, proceedings will not continue.”.

stocks as of 31 December 2006, it is obliged to notify the Customs Office of the consumer packaging stocks status by 15 January 2007 at the latest, and that is classified by the trade name of a consumer packaging, its volume in litres and volume of concentration of alcohol; from 1 January 2007 these consumer packaging stocks may be sold while stocks last only to a person to which the Customs Office has issued a licence to sell, or to a registered person.

(16) If a person that within the scope of business activities sells alcohol stated in Article 4 Par. 2 letter a) in a consumer packaging, did not apply to the Customs Office for the issue of a licence to sell by 31 October 2006 and it has consumer packaging stocks as of 31 December 2006, it is obliged to notify the Customs Office of consumer packaging stocks status by 15 January 2007 at the latest, and that is classified by the trade name of a consumer packaging, its volume in litres and volume concentration of alcohol; from 1 January 2007 while stock lasts these consumer packaging stocks may be to sold only to a person to which the Customs Office has issued a licence to sell, or to a registered person.

(17) If the Customs Office pursuant to the Act as amended as of 30 June 2006 withdrew a licence to operate a tax warehouse, a licence to receive alcohol under duty suspension from another member state, a licence to operate a transit tax warehouse, a licence to operate a tax warehouse for foreign representatives from a legal person or a natural person, cancelled registration of a tax authorized representative or eliminated a legal person or a natural person from the register of importers of a consumer packaging, and this legal person or natural person has consumer packaging stocks, it may on the basis of a written consent of the Customs Office sell this consumer packaging stocks only to a legal person or a natural person to which the Customs Office has issued a licence to sell, or to a registered person, whereas Article 47 Par. 105. Article 52a shall be followed by a new Article 52b that shall read as follows:

“Article 52 b

Decree of the Ministry of Finance of the Slovak Republic No. 573/2004 Coll. is cancelled, by which samples of forms notification of the production, release and status of stock are stipulated.”.

106. Appendix No. 1 reads as follows:

**“Appendix No. 1
to Act No. 105/2004 Coll.
as amended by Act No.
278/2006 Coll.**

**LIST OF TRANSPOSED LEGISLATION OF THE EUROPEAN
COMMUNITIES AND THE EUROPEAN UNION**

1. Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movements, and monitoring of such products. (Official Journal EC L 076, 23 March 1992) as amended by Council Directive 92/108/EEC of 14 December 1992 (Official Journal EC L 390, 31 December 1992), Council Directive 94/74/EC of 22 December 1994 (Official Journal EC L 365, 31 December 1994), Council Directive 96/99/EC of 30 December 1996 (Official Journal EC L 008, 11 January 1997), Council Directive 2000/44/EC of 30 June 2000 (Official Journal EC L 161, 1 July 2000), Council Directive 2000/47/EC of 20 July 2000 (Official Journal EC L 193, 29 July 2000), Council Regulation 807/2003/EC of 14 April 2003 (Official Journal of the European Union L 122, 16 May 2003) and Council Directive 106/2004/EC of 16 November 2004 (Official Journal of the European Union L 359, 4 December 2004).
2. Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (Official Journal EC L 316, 31 October 1992).
3. Council Directive 92/84/EEC of 19 October 1992 on the approximation of the rates of excise duty on alcohol and alcoholic beverages (Official Journal EC L 316, 31 October 1992).
4. Council Directive 69/169/EEC of 28 May 1969 on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel (Official Journal EC L 133, 4 June 1969) as amended by Council Directive 72/230/EEC of 12 June 1972 (Official Journal EC L 139, 17 June 1972), Council Directive 78/1032/EEC of 19 December 1978 (Official Journal EC L 366, 28 December 1978), Council Directive 78/1033/EEC of 19 December 1978 (Official Journal EC L 366, 28 December 1978), Council Directive 81/933/EEC of 17 November 1981 (Official Journal EC L 338, 25 November 1981), Council Directive 82/443/EEC of 29 June 1982 (Official Journal EC L 206, 14 July 1982), Council Directive 84/231/EEC of 30 April 1984 (Official Journal EC L 117, 3 May 1984), Council Directive 85/348/EEC of 8 July 1985 (Official Journal EC L 183, 16 July 1985), Council Directive 87/198/EEC of 16 March 1987 (Official Journal EC L 078, 20 March 1987), Council Directive 88/664/EEC of 21 December 1988 (Official Journal EC L 382, 31 December 1988), Council Directive 89/194/EEC of 13 March 1989 (Official Journal EC L 073, 17 March 1989), Commission Directive 89/220/EEC of 7 March 1989 (Official Journal EC L 092, 5 April 1989), Council Directive 91/191/EEC of 27 March 1991 (Official Journal EC L 094, 16 April 1991), Council Directive 91/673/EEC of 19 December 1991 (Official Journal EC L 373, 31 December 1991), Council Directive 91/680/EEC of 16 December 1991 (Official Journal EC L 376, 31 December 1991), Council Directive 92/12/EEC of 25 February 1992 (Official Journal EC L 076, 23 March 1992), Council Directive 92/111/EEC of 14 December 1992 (Official Journal EC L 384, 30 December 1992), Council Directive 94/4/EC of 14 February 1994 (Official Journal EC L 060, 3 March 1994) and Council Directive 2000/47/EC of 20 July 2000 (Official Journal EC L 193, 29 July 2000)."

**Section
II**

The Chairman of the National Council of the Slovak Republic is hereby authorized to promulgate in the Collection of Acts of the Slovak Republic a full wording of Act No.105/2004 Coll. on excise duties on alcohol and on amendment and supplement to Act No. 467/2002 Coll. on the production and marketing of alcohol as amended by Act No. 211/2003 Coll., as resulting from amendments and supplements effected by Act No. 556/2004 Coll.,

Act No. 632/2004 Coll., Act No. 633/2004 Coll., Act No. 68/2005 Coll., Act No. 533/2005 Coll. and this Act.

**Section
III**

This Act comes into effect on 1 July 2006 except for items 92 and 105, which come into effect on 1 January 2007.

Ivan Gašparovič,

signed, **Béla Bugár,**

signed, **Mikuláš Dzurinda,** signed.