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THE ACT
of 15 March 2006,

amending and supplementing Act No. 104/2004 Coll., on excise duty on wine, as amended.

The National Council of the Slovak Republic has passed this Act as follows:

Section I

Act No. 104/2004 Coll., on excise duty on wine, as amended by Act No. 556/2004 Coll. and Act No. 629/2004 Coll., is amended and supplemented as follows:

1. In Article 2 subsection 1 letters b) and c) shall read as follows:

- "b) the territory of the European Union (hereinafter "the Union") the territory of member states of the Union according a specific regulation^{1a}), excluding the territory of the Isle of Helgoland and the territory of Büsingen in the Federal Republic of Germany, the territory of Livigno, Campione d'Italia and Italian inland waters of Lake Lugano in the Italian Republic, the territory of Ceuta, Melilla and Canary Islands in the Kingdom of Spain, overseasterritories of the French Republic and territories of British Channel Islands,
- c) a member state the territory of a member state of the Union, excluding the territories referred to in letter b)," "

The marginal note to reference 1a shall read as follows:

"^{1a}) Article 299 of the Memorandum of Foundation of the European Community (Ú. v. EC C 325, 24.12.2002), as amended."

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

- "n) the ascendance of the right of a natural person to decide independently as a management body or a control body of a legal person or to prevent a management body or a control body of a legal person from making a decision by his inactivity."

3. In Article 4 subsection 2 in all the text of letters b), c) and d), the words "with the content" are replaced by the words "with the actual content".

4. In Article 5 subsection 2, the final sentence shall be deleted.

5. Article 5 is supplemented with subsection 3, reading as follows:

"(3) A warehouse keeper who produced intermediary product using taxed spirits and delivered such an intermediate product outside the tax territory shall proceed according to the specific regulation³) on returning excise duty on spirit".

6. In Article 7 subsection 1, letter d) shall read as follows:

- "d) the production and preparation of medicines by persons authorized to produce and prepare them according to a specific regulation,⁴)".

7. In Article 7 subsection 2, letter f) shall read as follows:

"f) sent by a natural person from the territory of third states to a natural person in the tax territory in small shipments of a non-commercial nature⁸) or imported occasionally from the territory of third states by a traveller in hand baggage solely for personal consumption to a maximum amount of 2 l of sparkling wine or intermediate product, and 2 l of still wine. ".

The marginal note to reference 8 shall read as follows:

⁸) Art. 29 to 31 and Art. 45 to 49 of Council Order (EEC) No. 918/83 of 28 March 1983, establishing the Community system for exemption from customs duty (Ú. v. EC L 105, 23.04.1983), as amended." "

8. In Article 8, subsection 1 shall read as follows

"(1) For the purposes of this Act, a user company is a legal person or a natural person authorized to use wine exempt from tax according to Article 7 subsection 1. A legal person or a natural person intending to be a user company in the tax territory shall apply in writing to the customs office to be recorded in the register of user companies. A user company is authorized to purchase wine exempt from tax according to Article 7 subsection 1 only based on a tax exemption certificate (hereinafter "exemption certificate") for whose issue the respective person shall ask the customs office in writing. Exempt wine according to Article 7 subsection 1 must not be released without a exemption certificate."

9. In Article 8 subsection 2, the introductory sentence shall read as follows:

"The application to be recorded in the register of user companies or for the issue of a exemption certificate shall contain".

10. In Article 8 subsection 4 first sentence, the words "to be recorded 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".

11. In Article 8 subsection 10), letter a) shall read as follows:

"a) wine exempt from tax was used for purposes other than for the purposes specified in the exemption certificate repeatedly and neither any imposed penalty nor appeals of the customs office has led to relief,".

12. In Article 8, subsection 11 shall read as follows:

"(11) The customs office shall delete a user company from the register of user companies if a exemption certificate was withdrawn from the user company according to subsection 10 letters a), b),d) to i). The customs office shall also delete a user company from the register of user companies if a user company does not apply for the issue of a exemption certificate within the 12 following calendar months from the day that a exemption certificate was withdrawn according to subsection 10 letter c). For the deletion of a user company from the register of user companies, Article 17

subsection 10 letter a) and subsection 11 shall be applied equally. Within three working days from the day that a user company was deleted from the register of user companies or the day that an exemption certificate was withdrawn, the customs office shall notify these facts to the supplier of wine exempt from tax as given in the exemption certificate."

13. In Article 9 subsection 1 letter a), the words "or released wine from duty suspension in a manner other than as given in letters b) to e)" shall be deleted.

14. In Article 9 subsection 1, new letter f) is inserted after letter e), reading as follows:

"f) release of wine from duty suspension in a manner other than as given in letters a) to e),".

Existing letters f) to h) shall be designated as letters g) to i).

15. In Article 9 subsection 2, letter a) shall read as follows:

"a) establishment of wine that is located or was located with a legal person or a natural person if the legal person or the natural person cannot evidence under the Act the origin or manner of purchase of wine, namely irrespective of the fact of whether the person handles or handled the wine as its own,".

16. In Article 10 subsection 1 letter a), the words "or released wine from duty suspension in a manner other than as given in letters b) to e)" are deleted.

17. In Article 10 subsection 1, new letter f) is put after letter e), reading as follows:

"f) that released wine from duty suspension in a manner other than as given in letters a) to e),".

Existing letters f) to h) shall be designated as letters g) to i).

18. In Article 10 subsection 2, letter a) shall read as follows:

"a) cannot evidence under the Act the origin or manner of purchase of wine established with the person that is located or was located with the person, namely irrespective of the fact of whether the person handles or handled the wine as its own,". "

19. In Article 11 subsection 2 first sentence, a comma and the words "an operator of a transit tax warehouse, operator of a tax warehouse for foreign representatives" are put after the words "a warehouse keeper".

20. In Article 11 subsection 4, the words "letters g) and h)" are replaced by the words "letters h) and i)" ..

20. In Article 11 subsection 4, the words "letters g) and h)" are replaced by the words "letters h) and i)".

21. In Article 11 subsection 7, the words "letters g) and h)" are replaced by the words "letters h) and i)".

22. In Article 11, subsection 11 shall read as follows:

"(11) If a tax liability from still wine arises to a tax debtor, the liability to file a tax return does not apply to the wine."

23. In Article 17, subsection 2 is added to with letter h), reading as follows:

"h) a list of persons interconnected with the applicant by property and persons interconnected with the applicant by personnel."

24. In Article 17 subsection 4 letter c) point two, the words "or did not close down" are put after the word "closed down"

25. In Article 17 subsection 4 letter f), the words "was not" are replaced by the words "is not".

26. In Article 17 subsection 10, letter a) shall read as follows:

"a) a warehouse keeper, an heir or an administrator appointed by the court in the case according to subsection 7 letter b), shall execute stocktaking of wine in the presence of the tax office as of the day that the permission to run a tax warehouse expires and shall file a tax return by the date determined by the customs office and shall pay duty within the same period,".

27. In Article 18 subsection 1, the word "two-month" is replaced by the word "one month".

28. In Article 18, subsection 5 shall read as follows:

"(5) A warehouse keeper

a) is obliged to adjust the paid guarantee for duty if the conditions under which it was determined changed, namely

1. to increase the paid guarantee for duty if duty corresponding to the quantity of wine put into tax free circulation for the previous calendar month is exceeded by more than 20 % of the paid guarantee for duty, namely by the 25th day of the calendar month following the month in which the paid guarantee for duty was exceeded,

2. to add the paid guarantee for excise duty to the sum used by the customs office for payment of excise duty and related claims, namely within 15 days from the day of notification referred to in subsection 6, "

b) may ask the customs office in writing or, with written approval of the customs office, the bank that issued the bank guarantee to reduce the paid guarantee for excise duty if the paid guarantee exceeds the duty corresponding to the quantity of wine put into tax free circulation for the previous calendar month by more than 20 % and provided that such a state has continued for a minimum of the two following calendar months; the customs office shall reimburse the arisen difference within 15 days from the day that the application was filed."

29. In Article 18 subsection 8, letter b) shall be deleted. Existing letter c) shall be designated as letter b).

30. In Article 19, new subsection 3 is inserted after subsection 2, reading as follows:

"(3) In reasoned cases, based on a written application of a legal person or a natural person intending to transport wine under duty suspension or exempt wine according to Article 7 subsection 1 in the tax territory, the customs office may permit a mode of transport of such wine other than the mode referred to in subsections 1 and 2."

Existing subsections 3 to 7 shall be designated as subsections 4 to 8. "

31. In Article 19, subsection 6 shall read as follows:

"(6) Wine under duty suspension and wine exempt from tax according to Article 7 subsection 1 may be transported only with the accompanying document according to Article 23 subsection 1. The first part of the accompanying document shall be kept by the shipper (supplier) of wine and he must send a copy of the first part of the accompanying document by fax or electronically to the appropriate customs office local to the shipper (supplier) before commencement of the transport. The second to fourth parts must accompany the transported wine. The consignee (purchaser) shall keep the second part, shall confirm the takeover of wine in the third and fourth parts and shall submit both of them to the customs office that shall confirm them. He shall send the third part confirmed by the customs office to the shipper (supplier) by the 15th day of the month following the calendar month in which he received wine. The fourth part shall be kept by the customs office of the consignee (purchaser). If, during the transport of wine under duty suspension, the consignee or place of destination are changed, the supplier shall notify the customs office of these changes without undue delay and simultaneously he shall indicate the new consignee or new place of destination on the back of the accompanying document; in

this case Article 23 subsection 4 is applied equally. Transport of wine is considered as finished as of the day of receipt of wine by the consignee (purchaser). A document evidencing completion of the transport of wine is the third part of the accompanying document, confirmed by the consignee (purchaser) and the customs office of the consignee (purchaser)."

32. In Article 19, subsection 8 shall read as follows:

"(8) the customs office shall reimburse a paid guarantee for duty according to subsection 4 upon request if the takeover of wine is confirmed by the consignee (purchaser) and the customs office of the consignee (purchaser)."

33. In Article 20 subsection 1 letter a), the following words are added at the end: "or to a Slovak representative (Article 31a subsection 14), or armed forces of the Slovak Republic and their civil employees for use in conjunction with activities according to an international contract⁹⁾ in the territory of states that are parties of the North Atlantic Treaty Organization; transport of wine to a Slovak representative (Article 31a subsection 14) or armed forces of the Slovak Republic and their civil employees for use in conjunction with activities according to an international contract⁹⁾ in the territory of states that are parties of the North Atlantic Treaty Organization shall be executed with an accompanying document, it shall be attached with a certificate of excise duty exemption, executed according to the sample and in the manner defined in the specific regulation¹⁰⁾".

34. In Article 20, subsection 3 shall read as follows:

"(3) The accompanying document is executed in four parts. The first part of the accompanying document shall be kept by the shipper (supplier) of wine and he shall send a copy of the first part of the accompanying document by fax or electronically to the appropriate customs office local to the shipper (supplier) before commencement of the transport. The second to fourth parts shall accompany the transported wine. Transport of wine is considered as completed as of the day of receipt of wine by the consignee (purchaser). A document evidencing completion of the transport of wine is the third part of the accompanying document, confirmed by the consignee (purchaser)."

35. In Article 20, subsection 6 shall read as follows:

"(6) For wine that is to be transported according to subsection 1 letters a) and b) under duty suspension, a guarantee for excise duty shall always be paid, except for transport of wine to a Slovak representative (Article 31a subsection 14), or armed forces of the Slovak Republic and their civil employees for use in conjunction with activities according to an international contract⁹⁾ in the territory of states that are parties of the North Atlantic Treaty Organization. The guarantee for excise duty shall be paid by the shipper (supplier) to the amount of the duty corresponding to the quantity of transported wine. Payment of the guarantee for excise duty on wine that is to be transported under duty suspension is not required if the guarantee for excise duty according to Article 18 subsection 1 is paid to an amount covering the guarantee for excise duty on wine that is to be transported under duty suspension as well. A guarantee for duty paid in another member state is valid in the tax territory. Upon request, the customs office shall permit that the carrier or consignee (purchaser) pay the guarantee for duty instead of the shipper (supplier), if the shipper (supplier) and carrier or consignee (purchaser) agreed in such a manner. The customs office shall reimburse a paid guarantee for excise duty upon request if the consignee (purchaser) confirms the takeover of wine in the third part of the accompanying document; confirmation of a tax administrator of another member state proving that wine was taken over by the consignee (purchaser) is required if the tax administrator is obligated to confirm the third part of the accompanying document under legal regulation of the respective member state."

36. In Article 21, subsections 1 and 2 shall read as follows:

"(1) A registered trader in the tax territory is a legal person or a natural person according to Article 2 subsection 1 letter h). A registered trader is also a legal person or a natural person in the territory of another member state authorized to receive wine from another member state under duty suspension according to legal regulations of the respective member state. A legal person or a natural person intending to be a registered trader in the tax territory and intending to receive wine under duty suspension from another member state repeatedly shall apply to the customs office in writing for registration and issue of permission to receive

wine under duty suspension from another member state. A legal person or a natural person intending to receive wine under duty suspension from another member state occasionally shall apply to the customs office in writing for issuing permission to receive wine under duty suspension from another member state for every occasional receipt of wine. The application shall contain

- a) identification data of the applicant and the address of his premises if they differ from the registered office or permanent residency of the applicant,
- b) tax identification number of the applicant,
- c) identification number for value added tax, if allocated to the applicant,
- d) trade name of the wine and relevant combined nomenclature code,
- e) estimated volume of wine received under duty suspension p.a. in hectolitres, if the applicant is a legal person or a natural person intending to receive wine under duty suspension from another member state repeatedly,
- f) quantity of wine in hectolitres that is to be received in the particular case by the applicant, being a legal person or a natural person intending to receive wine under duty suspension from another member state occasionally."

(2) The application shall be attached with

- a) extract from the Trade Register or Trades Register not older than 30 days or its verified copy, or another document evidencing the authorization to conduct business not older than 30 days or its verified copy,
- b) statutory declaration of the applicant that he satisfies the conditions defined in Article 17 subArticle 4."

37. In Article 21 subsection 4 first sentence, a comma and the words "intending to receive wine under duty suspension from another member state repeatedly," are put after the word "applicant".

38. In Article 21 subsection 5, the words "two following calendar months" are replaced by the words "one calendar month".

39. In Article 21 subsections 6 and 7 shall read as follows:

"(6) Before issuing permission to receive wine under duty suspension from another member state, the customs office shall check the facts and data given in the application and annexes with the applicant intending to receive wine under duty suspension from another member state occasionally. If the facts and data are correct, the customs office shall issue permission to receive wine under duty suspension from another member state not later than on the following working day after the day that the applicant paid a guarantee for excise duty, amounting to the duty corresponding to the quantity of wine that is to be received in the particular case. The customs office shall issue a document confirming payment of the guarantee for excise duty. After agreement with the customs office, the paid guarantee for excise duty may be used for payment of the duty."

"(7) Article 18 shall be applied accordingly to the guarantee for excise duty."

40. In Article 21, subsection 9 shall read as follows:

"(9) The customs office shall withdraw permission to receive wine under duty suspension from another member state if registration was executed and permission to operate a tax warehouse was issued." For expiry of the permission to receive wine under duty suspension from another member state, Article 17 subsections 7 to 10 shall be applied accordingly.

41. Article 22 is added to with subsection 3, reading as follows:

"(3) The customs office shall cancel the registration of a tax authorized representative if a tax authorized representative

- a) did not secure deliveries of wine for a period exceeding the 12 following calendar months,
- b) violates his duties under this Act,
- c) or a warehouse keeper in another member state in whose currency the tax authorized representative secures deliveries of wine asked for it."

42. In Article 24, subsection 5, the period shall be replaced by a comma and the following words shall be added: "If the legal person or the natural person pays a guarantee for duty on wine transported under duty suspension instead of the shipper."

43. In Article 25 subsection 1, the word "delivery" is replaced by the word "entry".

44. In Article 26, subsection 2 shall read as follows:

"(2) If wine is exported to the territory of a third state, the procedure for transport of wine under duty suspension is applied, namely even if it is transported through one or more member states, and in the accompanying document the departure customs office shall be given instead of the consignee. Transport of wine under duty suspension is considered as completed as of the day that the departure of wine from the union territory is confirmed by the departure customs office in the third part of the accompanying document. If a uniform customs certificate is used as the accompanying document, transport of wine under duty suspension is considered as completed as of the day that the departure of wine from the Union territory is confirmed by the departure customs office in the fifth part of the uniform customs certificate. For transport of wine under duty suspension, Article 20 subsections 6 and 7 shall be applied."

45. In Article 27, subsection 7 shall read as follows: "

"(7) if a tax liability does not arise according to subsection 1, a tax liability arises on the day that wine is delivered in the tax territory or on the day that wine is used in the tax territory if the day of delivery of wine in the tax territory is not known. A tax debtor is a legal person or a natural person that is the first holder of wine transported to the tax territory or that used the wine first." A tax debtor shall file a tax return and pay duty immediately after the tax liability arises, namely

- a) to the customs office, if a tax debtor has a registered office or a permanent residency in the tax territory,
- b) to the Customs Office in Bratislava, if a tax debtor does not have a registered office or permanent residency in the tax territory."

46. In Article 30, new subsection 10 is inserted after subsection 9, reading as follows:

"(10) The customs office shall withdraw permission to representation by an authorized representative for mail-order trade if

- a) the tax authorized representative did not secure deliveries of wine for a period exceeding the 12 following calendar months,
- b) the tax authorized representative violates his duties under this Act,
- c) or a supplier from another member state in whose currency the authorized representative for mail-order service secures deliveries of wine asked for it."

Existing subsection 10 shall be designated as subsection 11.

47. Article 33 is supplemented with subsection 5, reading as follows:

"(5) In reasoned cases the customs office may permit a manner of keeping records other than the one referred to in subsection 4".

48. In Article 38, subsection 5 shall read as follows:

"(5) The customs office shall execute a tax control with operators of tax warehouses and in user companies as necessary, but at least every calendar quarter of a year; as regards other checked entities, the tax office shall execute a tax control as necessary, but at least every calendar quarter of a year; as regards other checked entities, the tax office shall execute a tax control as necessary, but at least once before the day that the right to levy duty expires. ²⁸⁾ The provision of a specific regulation does not apply to the commencement of a tax control.²⁹⁾"

49. In Article 39, subsection 3 shall read as follows:

"(3) The customs head office, or a customs office authorized by it, shall keep a central electronic database, containing data referred to in subsection 2, and follow the specific regulation.³⁰⁾".

The marginal note to reference 30 shall read as follows:

"³⁰⁾ Council Order (EC) No. 2073/2004 of 16 November 2004, on administrative cooperation on excise duties (Ú. v. EC L 359, 04.12.2004)."

50. In Article 39, subsections 4 and 5 are deleted. The existing subsection 6 shall be designated as subsection 4.

51. Article 40, including the title, shall read as follows:

"Article 40
Penalties

(1) The customs office shall impose a penalty on a legal person or a natural person that released wine exempt from tax according to Article 7 subsection 1 to a purchaser that did not submit a exemption certificate, amounting to 50 % of the duty corresponding to the quantity of wine released in such a manner, but a minimum of SK 10,000.

(2) The customs office shall impose a penalty on a legal person or a natural person that used wine

a) exempt from duty pursuant to Article 7 subsection 1 for purposes not specified in the exemption certificate, amounting to 50 % of the duty corresponding to the quantity of wine used in such a manner, but a minimum of SK 5,000, or

b) exempt from duty according to Article 7 subsection 1 without the issued exemption certificate, amounting to 50 % of the duty corresponding to the quantity of wine used in such a manner, but a minimum of SK 10,000.

(3) The customs office shall impose a penalty on a legal person or a natural person upon whom a tax liability arose according to Article 9 subsection 2 letter a), amounting to 50 % of the duty corresponding to the quantity of established wine, but a minimum of SK 10,000, and shall secure such wine.^{30a)} On the day that a decision on securing wine comes into force the wine shall be forfeited for the benefit of the state and the customs office is obliged to destroy it. A specific regulation shall be applied to the destruction of wine accordingly.^{30b)}

(4) The customs office shall impose a penalty on a legal person or a natural person that violated Article 19 subsection 4, Article 20 subsection 6, or Article 27 subsection 2 letter b), amounting to 20 % of the duty corresponding to the quantity of wine transported in such a manner.

(5) The customs office shall impose a penalty on an operator of a transit tax warehouse that sold wine exempt from tax to a natural person to whom he is obliged to sell wine including duty, amounting to 50 % of the duty corresponding to the quantity of wine sold in such a manner, but a minimum of SK 100,000.

(6) The customs office shall impose a penalty on a warehouse keeper for foreign representatives that sold wine exempt from tax to a foreign representative above the limit according to Article 31a subsections 12 and 13 or sold wine exempt from tax to a person to whom permission to purchase wine exempt from tax in a tax warehouse for foreign representatives had not been issued, amounting to 50 % of the duty corresponding to the quantity of wine sold in such a manner, but a minimum of SK 100,000. The marginal note to references 30a and 30b shall read as follows:

^{30a)} Articles 14a and 70 of Act of the Slovak National Council No 511/1992 Coll., as amended.

^{30b)} Article 14a subsection 11 of Act of the Slovak National Council No. 511/1992 Coll., as amended.

52. Article 43c is inserted after Article 43b, reading, including the title, as follows:

"Article 43c Temporary provisions on amendments
effective from 1 May 2006".

(1) A legal person or a natural person that is a user company according to Article 8 of the Act in the wording effective from 30 April 2006 is considered as recorded in the registration of user companies according to Article 8 of the Act in the wording effective from 1 May 2006. A exemption certificate issued according to the provision of the Act in the wording effective as of 30 April 2006 is considered as a exemption certificate issued according to the

provision of the Act in the wording effective from 1 May 2006 to the day that the validity of the exemption certificate expires

(2) If proceedings on the issue of a exemption certificate, filed according to Article 8 of the Act in the wording effective as of 30 April 2006 did not finish, the customs office shall consider the application as though it were filed after 30 April 2006; the customs office shall ask the applicant to complete the application according to Article 8 in the wording effective from 1 May 2006.

(3) Proceedings on imposing a penalty not concluded lawfully as of 30 April 2006 shall

be finished according to the provision of the Act in the wording effective from 1 May 2006 and Article 40 of the Act in the wording effective from 1 May 2006 applies to penalties, if the amount of penalty determined in such a manner is more advantageous for a legal person or a natural person".

53. Appendix No. 1 shall read as follows:

Appendix No. 1
to Act No. 04/2004 Coll., as amended by
Act No. 217/2006 Coll

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

1. Council Directive 92/12/EEC of 25 February 1992, on general systems for products that are subject to excise duty and on ownership, movement and monitoring of such products (Ú. v. EC L 76, 23.03.1992), as amended by Council Directive 92/108/EEC of 14 December 1992 (Ú. v. EC L 390, 31.12.1992), Council Directive 94/74/EC of 22 December 1994 (Ú. v. EC L 365, 31.12.1994), Council Directive 96/99/EC of 30 December 1996 (Ú. v. EC L 8, 11.01.1997), Council Directive 2000/44/EC of 30 June 2000 (Ú. v. EC L 161, 01.07.2000), Council Directive 2000/47/EC of 20 July 2000 (Ú. v. EC L 193, 29.07.2000), Council Order 807/2003/EC of 14 April 2003 (Ú. v. EU L 122, 16.05.2003) and Council Directive 2004/106/EC of 16 November 2004 (Ú. v. EU L 359, 04.12.2004).
2. Council Directive 92/83/EEC of 19 October 1992, on harmonization of structures of excise duties for ethanol and alcoholic drinks (Ú. v. EC L 316, 31.10.1992).
3. Council Directive 92/84/EEC of 31 October 1992, on approximation of excise duty rates on alcohol and alcoholic drinks (Ú. v. EC L 316, 31.10.1992).
4. Council Directive 69/169/EEC of 28 May 1969, on harmonization of provisions of Acts, other legal regulations and administrative measures referring to exemption from tax from circulation and from excise duty for import in international tourism (Ú. v. EC L 133, 04.06.1969), as amended by Council Directive 72/230/EEC of 12 June 1972 (Ú. v. EC L 139, 17.06.1972), Council Directive 78/1032/EEC of 19 December 1978 (Ú. v. EC L 366, 28.12.1978), Council Directive Responsibility for the content of these pages is solely assumed by IURA EDITION, spol. s r. o. 78/1033/EEC z 19. December 1978 (Ú. v. EC L 366, 28.12.1978), Council Directive 81/933/EEC of 17 November 1981 (Ú. v. EC L 338, 25.11.1981), Council Directive 82/443/EEC of 29 June 1982 (Ú. v. EC L 206, 14.07.1982), Council Directive 84/231/EEC of 30 April 1984 (Ú. v. EC L 117, 03.05.1984), Council Directive 85/348/EEC of 8 July 1985 (Ú. v. EC L 183, 16.07.1985), Council Directive 87/198/EEC of 16 March 1987 (Ú. v. EC L 78, 20.03.1987), Council Directive 88/664/EEC of 21 December 1988 (Ú. v. EC L 382, 31.12.1988), Council Directive 89/194/EEC of 13 March 1989 (Ú. v. EC L 73, 17.03.1989), Commission Directive 89/220/EEC of 7 March 1989 (Ú. v. EC L 92, 05.04.1989), Council Directive 91/191/EEC of 27 March 1991 (Ú. v. EC L 94, 16.04.1991), Council Directive 91/673/EEC of 19 December 1991 (Ú. v. EC L 373, 31.12.1991), Council Directive 91/680/EEC of 16 December 1991 (Ú. v. EC L 376, 31.12.1991), Council Directive 92/12/EEC of 25 February 1992 (Ú. v. EC L 76, 23.03.1992), Council Directive 92/111/EEC of 14 December 1992 (Ú. v. EC L 384, 30.12.1992), Council Directive 94/4/EC of 14 February 1994 (Ú. v. EC L 60, 03.03.1994) and Council Directive 2000/47/EC of 20 July 2000 (Ú. v. EC L 193, 29.07.2000)."

Section II

The chairman of the National Council of the Slovak Republic is authorized to announce the full wording of Act No. 104/2004 Coll., on excise duty on wine, as ensuing from amendment and supplement executed by Act No. 556/2004 Coll., Act No. 629/2004 Coll. and this Act in the Collection of Acts of the Slovak Republic.

Ivan Gašparovič, signed.

Béla Bugár, signed.

Mikuláš Dzurinda, signed

Section III

This Act comes into effect on 1 May 2006