

**556**  
**A C T**  
of 21 September 2004,

**by which Act No. 105/2004 Coll., on the Excise Duty on spirit and on amendment and supplement of Act No. 467/2002 Coll., on the production of spirit and its placement on the market, as amended by Act No. 211/2003 Coll., and on amendment and supplement of other acts, is amended and supplemented**

The National Council of the Slovak Republic have decided on the following Act:

**Art. I**

Act No. 105/2004 Coll., on the Excise Duty on spirit and on amendment and supplement of Act No. 467/2002 Coll., on the production of spirit and its placement on the market, as amended by Act No. 211/2003 Coll., has been amended and supplemented as follows:

1. In Section 9, Par. 2 the words "Par. 4" are substituted with the words "Par. 5".
2. In Section 9, Par. 3, letter a) the words "Par. 4" are substituted with the words "Par. 5".
3. In Section 10, Par. 3 the period at the end of the first sentence is substituted with a comma and the following words are added: "with the exception for consumer packing put into tax free circulation by an authorized receiver who is obliged to mark the consumer packing with a tax stamp before the sale at the latest, or by another issue of consumer packing in the tax territory of another legal person or natural person; thus the provision of Section 12, Par. 1, letter c) is not affected."
4. In Section 10, Par. 15, letter c) the words "or of an authorized receiver who will mark consumer packing with a tax stamp in the tax territory" are put behind the words "of a producer of spirit in the tax territory".
5. In Section 10, Par. 17 the words "and a tax authorized representative are obliged" are substituted with the words "is obliged".
6. Section 10, Part 18 reads as follows:  
"(18) The Customs Office will issue a coupon to an operator of a tax store, authorized receiver and tax authorized representative after meeting conditions pursuant to Part 15 and to an importer of consumer packing after meeting conditions pursuant to Parts 15 and 17, consisting of three parts marked with letters A, B and C, and will keep Part C.
7. In Section 10, Par. 21 the words "or an operator of a tax store in another member country" are put behind the words "a foreign producer of spirit".
8. Section 10, Par. 34, letter f) reads as follows:  
"f) Determined for the sale in the transit area of international airports and on boards of airplanes as spirit exempt from tax, namely solely to natural persons just leaving the territory of the Union, or determined for the sale for a price including tax in the transit area of international airports and on board airplanes; namely solely to natural persons whose direct target airport is in another member country."
9. Section 10, Part 34 is added with letter h), reading as follows:  
"h) Supplied to board airplanes exempt from tax and is determined solely for the consumption of passengers during the flight."

10. In Section 18, Par. 3 the following sentence is put at the end: A distillery for the distillation of the growers' fruit does not have to have a separate store of spirit. <sup>25)</sup>"

11. Section 19, Par. 2, letter c) reads as follows:

"c)A drawing of the production equipment in the distillery for the distillation of the growers' fruit, including marked places to which closures were attached by the Customs Office, a certificate confirming the official verification of the spirit control gauge for measuring the quantity of produced spirit and a certificate confirming the official verification of the thermometer for measuring the temperature of the produced spirit."

12. In Section 19, Par. 4, the words "technical documentation and" are omitted.

13. Section 19, Par. 6, letter c) reads as follows:

"c)The production of spirit for a grower not later than one working day before the agreed day of production: the date of spirit production may be notified by fax or electronic mail; neither guaranteed electronic signature nor written confirmation are required."

14. Section 19, Part 7 reads as follows:

"(7) If the date of spirit production for a grower is changed, the operator will notify the Customs Office of that change without undue delay and will notify them of a new date of spirit production not later than one working day before the new date of production. A change of the production date may be notified by fax or electronic mail; neither guaranteed electronic signature nor written confirmation are required."

15. In Section 19 Part 9 is omitted.

The existing Parts 10 to 16 are marked as Parts 9 to 15.

16. In Section 19, Par. 10 the words "and copies of applications for the production of distillate <sup>30)</sup>" are added at the end.

17. In Section 19, Par. 12 the words "based on the data in the application for the production of distillate and in the annex pursuant to Part 9, received from the operator of a distillery for the distillation of the growers' fruit" are omitted.

18. In Section 19, Par. 15 the words "of a tax store" are substituted with the words "of a distillery for the distillation of the growers' fruit".

19. In Section 25, Par. 5 the words "pursuant to Section 7, Par. 1" are put behind the words "spirit exempt from tax".

20. Section 37, including the heading, reads as follows:

### **"Section 37**

#### **Specific regulation of tax suspension and tax exemption**

(1) Spirit exempt from tax is sold in the transit area of international airports and on boards of airplanes solely to natural persons just leaving the territory of the Union or leaving the territory of the Union with a stopover in another member country, provided that during the stopover leaving the transit area is not allowed.

(2) Spirit exempt from tax may be sold to persons as given in Part 1 only after checking that their direct target airport is in a third country. Legal or natural persons executing such a sale are obliged to ensure that the name and surname of the natural person, flight number, target airport of the purchaser,

trade name and price of spirit or possibly of other commodities that are subject to the excise duty pursuant to a specific regulation <sup>42)</sup> be given in the certificate of sale.

(3) Spirit supplied on board airplanes, determined solely for the consumption of passengers during the flight, is also exempt from tax.

(4) Natural persons whose direct target airport is in another member country may be sold spirit for a price including tax only. Legal or natural persons executing such sale are obliged to ensure that the name and surname of the natural person, flight number, target airport of the purchaser, trade name and price of spirit or possibly of other commodities that are subject to the excise duty pursuant to a specific regulation <sup>42)</sup> be given in the certificate of sale.

(5) Legal or natural persons, wishing to sell spirit exempt from tax in the transit area of international airports and on board airplanes or to supply spirit on board airplanes, are obliged to ask the Customs Office in writing for the issue of a permission to run a tax store in the transit area of international airports and on board airplanes (hereinafter "transit tax store"). As for the application for the issue of a permission to run a transit tax store and the permission to run a transit tax store, Section 23 will be applied adequately. If legal or natural persons have already applied for the issue of a permission to run a transit tax store pursuant to a specific regulation, <sup>42)</sup> a single permission may be issued for all commodities that are subject to the excise duty pursuant to a specific regulation <sup>42)</sup>

(6) Before the issue of a permission to run a transit tax store the legal or natural persons pursuant to Part 5 are obliged to pay a security for tax, amounting to the tax corresponding to the average monthly quantity of sold spirit or spirit supplied on board airplanes. If legal or natural persons have already applied for the issue of a permission to run a transit tax store pursuant to a specific regulation, <sup>42)</sup> they are obliged to pay a security for tax, amounting to the tax corresponding to the average monthly quantity of sold commodities as given in the permission to run a transit tax store. As for payment of the security for tax, Section 24 will be adequately applied.

(7) In the permission to run a transit tax store the Customs Office may specify production and technical conditions for running such a store.

(8) The transport of spirit to legal or natural persons whom the Customs Office issued a permission to run a transit tax store (hereinafter "operator of a transit tax store") is executed with suspended tax; as for the procedure on transport of spirit with suspended tax, Sections 25 and 26 will be adequately applied.

(9) An operator of a transit tax store is obliged to keep files on

- a) Received spirit,
- b) Issued spirit, divided pursuant to spirit sold
  1. Exempt from tax
  2. Including the excise duty,
- c) The level of the spirit stock.

(10) As for keeping files pursuant to Part 9, Section 39, Par. 4 is applied equally and Section 39, Par. 2 is adequately applied.

(11) As for expiry of the permission to operate a transit tax store, Section 23, Par. 7 to 11 will be applied adequately

21. In Section 38, Par. 4 the first sentence is substituted with the following text:

"(4) Legal or natural persons pursuant to Part 1 close files for a calendar month; namely not later than on the last day of a calendar month following the calendar month in which the files were kept. Legal or natural persons pursuant to Part 1 will execute a report on the closed files".

22. Section 44, including the heading, reads as follows:

## **"Section 44**

### **Notification duties**

(1) Legal or natural persons, wishing to receive and issue spirit as given in Section 4, Par. 2, letter a) in consumer packing as part of their business activities, are obliged to notify the Customs Office of that fact in writing, namely not later than one day before commencement of this business activity. The notification will include their identification data and scope of business. As for termination of the business activity, legal or natural persons are obliged to notify the Customs Office of that fact not later than 15 days after termination of the business activity. The said facts do not apply to legal or natural persons pursuant to Section 10, Par. 12 and 13.

(2) Legal or natural persons who, as part of their business activities, produce, process, receive or issue spirit as given in Section 4, Par. 2, letter a) that is not in consumer packing, and legal or natural persons who fill spirit as given in Section 4, Par. 2, letter a) into consumer packing, receive or issue spirit in consumer packing (hereinafter "notifying person") are obliged to submit notices within the period pursuant to Part 9. Apart from the data pursuant to Parts 3, 5 and 6, the notice will also include identification data of the notifying person.

(3) The notifying person who, as part of his business activities, produces, processes, receives and issues spirit that is not in consumer packing is obliged to submit a notice to the Customs Office, containing the trade name and

- a) The quantity of produced spirit in 1 a.,
- b) The quantity of received spirit in 1 a. and identification data of the supplier of spirit,
- c) The quantity of issued spirit in 1 a. and identification data of the purchaser of spirit,
- d) The level of the spirit stock as of the last day of the calendar month in 1 a.

(4) The notification duty pursuant to Part 3 does not apply to legal or natural persons who, as part of their business activities,

- a) Produce spirit in a distillery for fruit growers,
- b) Receive and use spirit exempt from tax pursuant to Section 7, Par. 1, provided that the received quantity of spirit per calendar month does not exceed 50 l a.,
- c) Receive and use spirit exempt from tax pursuant to Section 7, Par. 2.

(5) The notifying person who, as part of his business activities, receives and issues spirit in consumer packing, is obliged to submit a notice to the Customs Office, containing the volume of consumer packing in litres, spirit volume concentration in consumer packing and

- a) The number of received consumer packages and identification data of the supplier of consumer packing,
- b) The number of issued consumer packages and identification data of the purchaser of consumer packing, if known
- c) The level of the stock of consumer packages as of the last day of the calendar month.

(6) The notifying person who is an operator of a tax store and who fills spirit into consumer packing, receives spirit in consumer packing or issues spirit in consumer packing is obliged to notify the data as given in Part 3 as well as the data pursuant to Part 5 to the Customs Office.

(7) The notifying person as given in Part 5 who, as part of his business activities, sells consumer packing to a purchaser of spirit whose identification data are not known to him, or the notifying person as given in Part 5 who, as part of his business activities, sells spirit from consumer packing for direct human consumption on the site, is not obliged to notify the data pursuant to Part 5, letter b).

(8) The notifying person pursuant to Parts 3, 5 and 6 notifies the data for a calendar month in writing, filled in a printed form whose model will be determined by a legal regulation of binding force

and issued by the Ministry. Based on agreement with the Customs Office, it is possible to notify the data by electronic mail, when guaranteed electronic signature is not required.

(9) The notifying person pursuant to Parts 3, 5 and 6 is obliged to fulfil the notification duty by the 25<sup>th</sup> day of the calendar month following the month for which the data are notified."

23. In Section 45, Par. 5 the first sentence reads as follows:

"(5) At every denaturation the Customs Office is obliged to take samples of spirit determined for the denaturation of spirit and of methylated spirit, and authorized to take samples from the denaturing agent."

24. In Section 45, Par. 7 a comma and the words "of operators of transit tax stores" are put behind the words "of tax authorized representatives".

25. Section 46, Part 1 is added with letter m), reading as follows:

"m) The register of operator of transit tax stores."

26. In Section 46, Par. 2, letter j) a comma and the words "letter m)" are put behind the words "of Part 1, letters a) to h)".

27. Section 46, Part 2 is added with letter k), reading as follows:

"k) Identification data of the operator of a transit tax store."

28. In Section 46, Par. 6 the words "from the end" are put behind the words "ten days".

29. In Section 47, Part 1 the words "Par. 5" are substituted with the words "Par. 6".

30. Section 47, Par. 2, letter a) reads as follows:

"a) Section 17, Par. 5, amounting to the tax corresponding to the quantity of spirit received or issued in the absence of an employee of the Customs Office, but a minimum of SK 100,000; when determining the amount of the fine, the quantity of spirit that is greater is used."

31. In Section 47, Part 4 the words "Par. 5" are substituted with the words "Par. 6".

32. In Section 47, Part 7, letter b) the words "Par. 9 and 11" are substituted with the words "Par. 10, with the exception of the data as given in the application for the production of distillate".

33. In Section 47, Part 8 the words "and 9" are omitted.

34. In Section 47, Part 10 the period at the end of the first sentence is substituted with a semicolon and the following words are added: "the said facts do not apply to an authorized receiver storing consumer packing without an adhered tax stamp (Section 10, Par. 3)".

35. Section 47, Part 13 reads as follows:

"(13) The Customs office will impose a fine on an operator of a transit tax store if he sold spirit exempt from tax to a natural person whom he was obliged to sell spirit including tax, namely amounting to the tax corresponding to the quantity of spirit sold in such a manner, but a minimum of SK 100,000."

36. Section 51, Par. 28, letter c) reads as follows:

"c) A drawing of the production equipment in the distillery for the distillation of the growers' fruit, including marked places to which closures were attached by the Customs Office, a certificate confirming the official verification of the spirit control gauge for measuring the quantity of produced spirit and a certificate confirming the official verification of the thermometer for measuring the temperature of the produced spirit."

37. Section 51a is put behind Section 51, reading including the heading as follows:

**"Section 51a**

**Transient provisions on amendments effective from 1 November 2004**

(1) The notifying person as given in Section 44, Par. 3, 5 and 6 is obliged to notify the data for individual calendar months from 1 May 2004 to 31 December 2004 pursuant to the Act effective from 1 November 2004 to the Customs Office by 31 December 2004.

(2) The provision of Part 1 does not apply to notification of data for the calendar months for which the notifying person notified the data to the Customs Office pursuant to regulations effective as of 31 October 2004.

(3) If the proceedings on imposing a fine for violation of the notification duty pursuant to Section 44 in the wording effective as of 31 October 2004 did not finish lawfully as of 31 October 2004, the proceedings do not continue. If the proceedings on imposing a fine for violation of the notification duty pursuant to Section 44 in the wording effective as of 31 October 2004 finished with a lawful decision, the obligation to pay a fine expires; if the fine was paid to the tax administrator, the tax administrator will refund the fine on request as overpaid tax pursuant to a specific regulation.<sup>51)</sup> If the proceedings on imposing a fine for violation of the notification duty pursuant to Section 44 in the wording effective as of 31 October 2004 did not commence lawfully, the proceedings will not commence.

(4) Legal or natural persons who were issued a permission to run a transit tax store pursuant to the wording effective as of 31 October 2004 may run a transit tax store pursuant to regulations effective as of 1 November 2004; the conditions and obligations for running a transit tax store will be adapted pursuant to regulations effective from 1 November 2004 by 31 December 2004 at the latest."

The marginal note to reference 51 reads as follows:

"<sup>51a)</sup> Section 63 of Act of the Slovak National Council No. 511/1992 Coll., as amended."

38. Section 52a is put behind Section 52, reading as follows:

**"Section 52a**

Decree of the Ministry of Finance of the Slovak Republic No. 231/2004 Coll., determining the models of printed forms of notices of the production, receipt, issue, sale of spirit and level of the spirit stock, is being cancelled".

**Art. II**

Act No. 104/2004 Coll., on the Excise Duty on wine, is amended and supplemented as follows:

1. Section 31, including the heading, reads as follows:

**"Section 31**

**Specific regulation of tax suspension and tax exemption**

(1) Wine exempt from tax is sold in the transit area of international airports and on board airplanes solely to natural persons just leaving the territory of the Union or leaving the territory of the Union

with a stopover in another member country, provided that during the stopover leaving the transit area is not allowed.

(2) Wine exempt from tax may be sold to persons as given in Part 1 only after checking that their direct target airport is in a third country. Legal or natural persons executing such a sale are obliged to ensure that the name and surname of the natural person, flight number, target airport of the purchaser, trade name and price of wine or possibly of other commodities that are subject to the excise duty pursuant to a specific regulation <sup>26)</sup> be given in the certificate for sale.

(3) Wine supplied on board airplanes, determined solely for the consumption of passengers during the flight, is also exempt from tax.

(4) Natural persons whose direct target airport is in another member country may be sold wine for a price including tax only. Legal or natural persons executing such sale are obliged to ensure that the name and surname of the natural person, flight number, target airport of the purchaser, trade name and price of wine or possibly of other commodities that are subject to the excise duty pursuant to a specific regulation <sup>26)</sup> be given in the certificate for sale.

(5) Legal or natural persons, wishing to sell wine exempt from tax in the transit area of international airports and on board airplanes or to supply wine to boards of airplanes, are obliged to ask the Customs Office in writing for the issue of a permission to run a tax store in the transit area of international airports (hereinafter "transit tax store"). In such a case the provision of Section 16, Par. 3 will not be applied. As for the application for the issue of a permission to run a transit tax store and the permission to run a transit tax store, Section 17 will be applied adequately. If legal or natural persons have already applied for the issue of a permission to run a transit tax store pursuant to a specific regulation, <sup>26)</sup> a single permission may be issued for all commodities that are subject to the excise duty pursuant to a specific regulation <sup>26)</sup>

(6) Before the issue of a permission to run a transit tax store the legal or natural persons pursuant to Part 5 are obliged to pay a security for tax, amounting to the tax corresponding to the average monthly quantity of sold wine or wine supplied on board airplanes. If legal or natural persons have already applied for the issue of a permission to run a transit tax store pursuant to a specific regulation, <sup>26)</sup> they are obliged to pay a security for tax, amounting to the tax corresponding to the average monthly quantity of sold commodities as given in the permission to run a transit tax store. As for payment of the security for tax, Section 18 will be applied adequately.

(7) In the permission to run a transit tax store the Customs Office may specify production and technical conditions for running such a store.

(8) The transport of wine to legal or natural persons whom the Customs Office issued a permission to run a transit tax store (hereinafter "operator of a transit tax store") is executed with suspended tax; as for the procedure on transport of wine with suspended tax, Sections 19 and 20 will be applied adequately.

(9) An operator of a transit tax store is obliged to keep files on

- d) Received wine,
- e) Issued wine, divided pursuant to wine sold
  - 1. Exempt from tax
  - 2. Including the excise duty,
- f) The level of the wine stock.

(10) As for keeping files pursuant to Part 9, Section 33, Par. 4 is applied equally and Section 33, Par. 2 is applied adequately.

(11) As for expiry of the permission to run a transit tax store, Section 17, Par. 7 to 11 will be applied adequately.

(12) If the stock of wine is not sold or the guarantee period for the consumption of wine is to expire, the operator of a transit tax store may put the wine into tax-free circulation in the tax territory based on a written approval of the Customs Office only. A tax duty arises to the operator of a transit tax store on the day that the wine is put into tax free circulation in the tax territory; as for the tax return and tax maturity, Section 11, Par. 1, 2, 5, 7 to 10 will be applied."

2. In Section 38, Par. 5 a comma and the words "of operators of transit tax stores" are put behind the words "of tax authorized representatives".

3. In Section 39, Par. 1 a comma and the words "of operators of transit tax stores" are put behind the words "of tax authorized representatives".

4. Section 40 is added with Part 3, reading as follows:

"(3) The Customs Office will impose a fine on an operator of a transit tax store if he sold wine exempt from tax to a natural person whom he is obliged to sell wine including tax, amounting to the tax corresponding to the quantity of wine sold in such a manner, but a minimum of SK 100,000."

5. Section 43a is put behind Section 43, reading including the heading as follows:

#### **"Section 43a**

#### **Transient provisions on amendments effective from 1 November 2004**

Legal or natural persons who were issued a permission to run a transit tax store pursuant to the wording effective as of 31 October 2004 may run a transit tax store pursuant to regulations effective as of 1 November 2004; the conditions and obligations for running a transit tax store will be adapted pursuant to regulations effective from 1 November 2004 by 31 December 2004 at the latest."

#### **Art. III**

Act No. 107/2004 Coll., on the Excise Duty on beer, is amended and supplemented as follows:

1. Section 32, including the heading, reads as follows:

#### **"Section 32**

#### **Specific regulation of tax suspension and tax exemption**

(1) Beer exempt from tax is sold in the transit area of international airports and on boards of airplanes solely to natural persons just leaving the territory of the Union or leaving the territory of the Union with a stopover in another member country, provided that during the stopover leaving the transit area is not allowed.

(2) Beer exempt from tax may be sold to persons as given in Part 1 only after checking that their direct target airport is in a third country. Legal or natural persons executing such a sale are obliged to ensure that the name and surname of the natural person, flight number, target airport of the purchaser, trade name and price of beer or possibly of other commodities that are subject to the excise duty pursuant to a specific regulation<sup>26)</sup> be given in the certificate of sale.

(3) Beer supplied on board airplanes, determined solely for the consumption of passengers during the flight, is also exempt from tax.

(4) Natural persons whose direct target airport is in another member country may be sold beer for a price including tax only. Legal or natural persons executing such sale are obliged to ensure that the name and surname of the natural person, flight number, target airport of the purchaser, trade name and



price of beer or possibly of other commodities that are subject to the excise duty pursuant to a specific regulation <sup>26)</sup> be given in the certificate of sale.

(5) Legal or natural persons, wishing to sell beer exempt from tax in the transit area of international airports and on boards of airplanes or to supply beer on board airplanes, are obliged to ask the Customs Office in writing for the issue of a permission to run a tax store in the transit area of international airports (hereinafter "transit tax store"). As for the application for the issue of a permission to run a transit tax store and the permission to run a transit tax store, Section 18 will be applied adequately. In such a case the provision of Section 17, Par. 3 will not be applied. If legal or natural persons have already applied for the issue of a permission to run a transit tax store pursuant to a specific regulation, <sup>26)</sup> a single permission may be issued for all commodities that are subject to the excise duty pursuant to a specific regulation <sup>26)</sup>

(6) Before the issue of a permission to run a transit tax store the legal or natural persons pursuant to Part 5 are obliged to pay a security for tax, amounting to the tax corresponding to the average monthly quantity of sold beer or beer supplied on board airplanes. If legal or natural persons have already applied for the issue of a permission to run a transit tax store pursuant to a specific regulation, <sup>26)</sup> they are obliged to pay a security for tax, amounting to the tax corresponding to the average monthly quantity of sold commodities as given in the permission to run a transit tax store. As for payment of the security for tax, Section 19 will be applied adequately.

(7) In the permission to run a transit tax store the Customs Office may specify production and technical conditions for running such a store.

(8) The transport of beer to legal or natural persons whom the Customs Office issued a permission to run a transit tax store (hereinafter "operator of a transit tax store") is executed with suspended tax; as for the procedure on transport of beer with suspended tax, Sections 20 and 21 will be applied adequately.

(9) An operator of a transit tax store is obliged to keep files on

- g) Received beer,
- h) Issued beer, divided pursuant to beer sold
  - 1. Exempt from tax
  - 2. Including the excise duty,
- i) The level of the beer stock.

(10) As for keeping files pursuant to Part 9, Section 33, Par. 4 is applied equally and Section 33, Par. 2 is applied adequately.

(11) As for expiry of the permission to run a transit tax store, Section 18, Par. 7 to 11 will be applied adequately.

(12) If the stock of beer is not sold or the guarantee period for the consumption of beer is to expire, the operator of a transit tax store may put the beer into tax-free circulation in the tax territory based on a written approval of the Customs office only. A tax duty arises to the operator of a transit tax store on the day that the beer is put into tax free circulation in the tax territory; as for the tax return and tax maturity, Section 12, Par. 1, 2, 5, 7 to 10 will be applied."

2. In Section 38, Par. 5 a comma and the words "of operators of transit tax stores" are put behind the words "of tax authorized representatives".

3. In Section 39, Par. 1 a comma and the words "of operators of transit tax stores" are put behind the words "of tax authorized representatives".

4. Section 40 is added with Part 5, reading as follows:

"(5) The Customs Office will impose a fine on an operator of a transit tax store if he sold beer exempt from tax to a natural person whom he is obliged to sell beer including tax, amounting to the tax corresponding to the quantity of beer sold in such a manner, but a minimum of SK 100,000.

5. Section 43a is put behind Section 43, reading including the heading as follows:

#### **"Section 43a**

##### **Transient provisions on amendments effective from of 1 November 2004**

Legal or natural persons who were issued a permission to run a transit tax store pursuant to the wording effective as of 31 October 2004 may run a transit tax store pursuant to regulations effective as of 1 November 2004; the conditions and obligations for running a transit tax store will be adapted pursuant to regulations effective from 1 November 2004 by 31 December 2004 at the latest."

#### **Art. IV**

Act No. 106/2004 Coll., on the Excise Duty on tobacco products, is amended and supplemented as follows:

1. In section 9, Par. 13 the words "and a tax authorized representative" are omitted.

2. In section 9, Par. 14 the words "the Customs office will issue a coupon to an operator of a tax store and authorized receiver after fulfilment of conditions pursuant to Part 12, and to an importer of cigarettes and tax authorized representative after fulfilment of conditions pursuant to Parts 12 and 13," are substituted with the words "the Customs Office will issue a coupon to an operator of a tax store, authorized receiver and tax authorized representative after fulfilment of conditions pursuant to Part 12, and to an importer of cigarettes after fulfilment of conditions pursuant to Parts 12 and 13".

3. Section 9, Par. 30, letter f) reads as follows:

"f) Determined for the sale in the transit area of international airports and on boards of airplanes as tobacco products exempt from tax, namely solely to natural persons just leaving the territory of the Union, or determined for sale for a price including the tax in the transit area of international airports and on board airplanes;, namely solely to natural persons whose direct target airport is in another member country."

4. Section 9, Part 30 is added with letter g), reading as follows:

"g) Supplied on board airplanes exempt from tax and determined solely for the consumption of passengers during the flight."

5. Section 10, Part 1, letter b) the words "for the final consumption" are put at the beginning."

6. Section 10, Part 1, letter d) the words "for the final consumption" are put at the beginning."

7. Section 33, including the heading, reads as follows:

#### **"Section 33**

##### **Specific regulation of tax suspension and tax exemption**

(1) Tobacco products exempt from tax are sold in the transit area of international airports and on boards of airplanes solely to natural persons just leaving the territory of the Union or leaving the territory of the Union with a stopover in another member country, provided that during the stopover leaving the transit area is not allowed.

(2) Tobacco products exempt from tax may be sold to persons as given in Part 1 only after checking that their direct target airport is in a third country. Legal or natural persons executing such a sale are obliged to ensure that the name and surname of the natural person, flight number, target airport of the purchaser, trade name and price of tobacco products or possibly of other commodities that are subject to the excise duty pursuant to a specific regulation <sup>21)</sup> be given in the certificate of sale.

(3) Tobacco products supplied to boards of airplanes, determined solely for the consumption of passengers during the flight, are also exempt from tax.

(4) Natural persons whose direct target airport is in another member country may be sold tobacco products for a price including tax only. Legal or natural persons executing such sale are obliged to ensure that the name and surname of the natural person, flight number, target airport of the purchaser, trade name and price of tobacco products or possibly of other commodities that are subject to the excise duty pursuant to a specific regulation <sup>21)</sup> be given in the certificate of sale.

(5) Legal or natural persons, wishing to sell tobacco products exempt from tax in the transit area of international airports and on board airplanes or to supply tobacco products on board airplanes, are obliged to ask the Customs Office in writing for the issue of a permission to run a tax store in the transit area of international airports (hereinafter "transit tax store"), and in such a case the provision of Section 18, Par. 3 will not be applied. As for the application for the issue of a permission to run a transit tax store and the permission to run a transit tax store, Section 19 will be adequately applied. If legal or natural persons have already applied for the issue of a permission to run a transit tax store pursuant to a specific regulation, <sup>21)</sup> a single permission may be issued for all commodities that are subject to the excise duty pursuant to a specific regulation <sup>21)</sup>

(6) Before the issue of a permission to run a transit tax store the legal or natural persons pursuant to Part 5 are obliged to pay a security for tax, amounting to the tax corresponding to the average monthly quantity of sold tobacco products or tobacco products supplied to boards of airplanes. If legal or natural persons have already applied for the issue of a permission to run a transit tax store pursuant to a specific regulation, <sup>21)</sup> they are obliged to pay a security for tax, amounting to the tax corresponding to the average monthly quantity of sold commodities as given in the permission to run a transit tax store. As for payment of the security for tax, Section 20 will be adequately applied.

(7) In the permission to run a transit tax store the Customs Office may specify production and technical conditions for running such a store.

(8) The transport of tobacco products to legal or natural persons whom the Customs Office issued a permission to run a transit tax store (hereinafter "operator of a transit tax store") is executed with suspended tax; as for the procedure on transport of tobacco products with suspended tax, Sections 21 and 22 will be adequately applied.

(9) An operator of a transit tax store is obliged to keep files on

- a) Received tobacco products,
- b) Issued tobacco products, divided pursuant to tobacco products sold
  1. Exempt from tax
  2. Including the excise duty,
- c) The level of the stock of tobacco products.

(10) As for keeping files pursuant to Part 9, Section 34, Par. 4 is applied equally and Section 34, Par. 2 is applied adequately.

(11) As for expiry of the permission to run a transit tax store, Section 19, Par. 7 to 11 will be adequately applied.

(12) If the stock of tobacco products is not sold or the guarantee period for the consumption of tobacco products is to expire, the operator of a transit tax store may put the tobacco products into tax-free circulation in the tax territory based on a written approval of the Customs Office only. A tax duty arises to the operator of a transit tax store on the day that the tobacco products are put into tax free circulation in the tax territory; as for the tax return and tax maturity, Section 13, Par. 1, 2, 5, 7 to 10 will be applied."

8. In Section 39, Par. 5 a comma and the words "of operators of transit tax stores" are put behind the words "of tax authorized representatives".

9. In Section 40, Par. 1 a comma and the words "of operators of transit tax stores" are put behind the words "of tax authorized representatives".

10. Section 41 is added with Part 9, reading as follows:

"(9) The Customs Office will impose a fine on an operator of a transit tax store if he sold tobacco products exempt from tax to a natural person whom he is obliged to sell tobacco products including tax, amounting to the tax corresponding to the quantity of tobacco products sold in such a manner, but a minimum of SK 100,000.

11. Section 44a is put behind Section 44, reading including the heading as follows:

#### **"Section 44a**

#### **Transient provisions on amendments effective from 1 November 2004**

Legal or natural persons who were issued a permission to run a transit tax store pursuant to the wording effective as of 31 October 2004 may run a transit tax store pursuant to regulations effective as of 1 November 2004; the conditions and obligations for running a transit tax store will be adapted pursuant to regulations effective from 1 November 2004 by 31 December 2004 at the latest."

#### **Art. V**

Act No. 467/2002 Coll., on the production of spirit and its placement on the market, as amended by Act No. 211/2003 Coll. and Act No. 105/2004 Coll., is supplemented as follows:

1. In Section 3, Par. 3, letter b) the words "with the exception of the applicant as given in Part 11" are put behind the words "SK 20,000,000".

2. In Section 3, Par. 6, letter c) the words "with the exception of the applicant as given in Part 12" are put at the end.

3. Section 3 is added with Parts 11 and 12, reading as follows:

"(11) If the applicant pursuant to Part 2 have asked for the issue of a permission for a distillery pursuant to Section 2, Par. 3, letters c) and i), he is obliged to attach the application for the issue of the permission with a certificate confirming that the paid investments in the registered capital reached a minimum of SK 5,000,000 as of the day that the application was filed; the said facts apply to a distillery pursuant to Section 2, Par. 3, letter c) producing maximum 20,000 l a. per calendar year.

(12) If the applicant pursuant to Part 5 have asked for the issue of a permission for a distillery pursuant to Section 2, Par. 3, letters c) and i), he is obliged to attach the application for the issue of the permission with a certificate confirming an investment or extension of a credit of a minimum of SK 5,000,000 as of the day that the application was filed, or a certificate proving the amount of the registered capital which, pursuant to the financial statement or extraordinary financial statement not older than three months, audited by an auditor, must not be lower than SK 5,000,000; the said facts

apply to a distillery pursuant to Section 2, Par. 3, letter c) producing a maximum of 20,000 l a. per calendar year.

**Art. VI**

This Act comes into effect on 1 November 2004.

**Ivan Gašparovič**, signed  
**Pavol Hrušovský**, signed  
**Mikuláš Dzurinda**, signed