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of 26 October 2004,

by which Act No. 106/2004 Coll., on the Excise Duty on tobacco products, is amended and supplemented in the wording of Act No. 556/2004 Coll.

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

Art. I

Act No. 106/2004 Coll., on the Excise Duty on tobacco products, as amended by Act No. 556/2004 Coll., has been amended and supplemented as follows:

1. In Section 7, Par. 1, letter g) the words "Section 15, Par. 2" are substituted with the words "Section 33a, Par. 2".

2. In Section 7, Par. 1, letter h) the words "Section 15, Par. 2" are substituted with the words "Section 33a, Par. 2".

3. In Section 9, Par. 8 the following text is added:

"If a sample print of the tax stamp (specimen) meets the conditions and particulars pursuant to Parts 1 and 4, the Customs Head Office will notify the printing works of that fact within 15 days from the day that a sample print of the tax stamp (specimen) was received, and simultaneously will notify the number of requested sample prints of the tax stamps (specimen), executed in conformity with the submitted sample print of the tax stamps (specimen); the Customs Head Office will send a sample print of the tax stamp (specimen) to Customs Offices.

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

"h) Determined for the sale as tobacco products exempt from tax, namely to persons from other countries enjoying privileges and immunities pursuant to an international contract.^{8a)}"

The marginal note to reference 8a reads as follows:

"^{8a)} For example Decree of the Ministry of Foreign Affairs No. 157/1964 Coll., on the Vienna agreement on diplomatic relations, Decree of the Ministry of Foreign Affairs No. 32/1969, Coll., on the Vienna agreement on consular relations, Decree of the Ministry of Foreign Affairs No. 40/1987, Coll., on the Agreement on specific missions, Decree of the Ministry of Foreign Affairs No. 21/1968, Coll., on the Agreement on privileges and immunities of international and specialized organizations."

5. Section 15 is omitted, including marginal notes to references 10 and 11.

6. In Section 19, Par. 2, the words "in Point One" are put behind the words "letter c)".

7. Section 19, Part 2 is added with letter g), reading as follows:

"g) the applicant's statutory declaration on meeting the conditions pursuant to Part 4, letter c), Point Two".

8. Section 21, Part 2 reads as follows:

"(2) Tobacco products exempt from tax pursuant to Section 7, Par. 2 may be transported in the tax territory only

a) From a tax store to a user company,

b) From a user company to another user company, if the activity pursuant to Section 8, Par. 13 was terminated."

9. Section 21, Par. 7 reads as follows"

"(7) The Customs Office will refund the paid security for tax pursuant to Section 3 at request if the takeover of tobacco products is confirmed by the Customs Office of the receiver (purchaser)."

10. In Section 22, Par. 7, last sentence, the words "termination of transport" are substituted with the words "takeover of tobacco products".

11. In Section 25, Par. 4 the words "confirming termination of transport" are substituted with the words "confirmed by the receiver (purchaser) and the tax administrator of the receiver (purchaser)."

12. Sections 33a and 33b are put behind Section 33, reading including the heading as follows:

"Specific regulation for the sale of tobacco products exempt from tax to persons of other countries, enjoying privileges and immunities pursuant to international contracts

Section 33a

(1) Tobacco products exempt from tax are sold in a tax store for the sale of tobacco products exempt from tax to persons of other countries enjoying privileges and immunities pursuant to an international contract, namely solely to persons of other countries enjoying privileges and immunities pursuant to an international contract^{8a}) (hereinafter "foreign representative").

(2) For the purposes of this Act, a foreign representative is

- a) A diplomatic mission and consular office based in the territory of the Slovak Republic, with the exception of a consular office managed by an honorary consul,
- b) An international organization and its regional office (hereinafter "international organization") based in the territory of the Slovak Republic, established pursuant to an international contract,^{8a})
- c) A diplomatic representative of a mission who is not a citizen of the Slovak Republic and does not have permanent residence in the territory of the Slovak Republic,
- d) A consular officer who is not a citizen of the Slovak Republic and does not have permanent residence in the territory of the Slovak Republic, with the exception of an honorary consular officer,
- e) A member of the administrative personnel and technical personnel of a mission who is not a citizen of the Slovak Republic and does not have permanent residence in the territory of the Slovak Republic, A consular employee who is not a citizen of the Slovak Republic and does not have permanent residence in the territory of the Slovak Republic, with the exception of an employee of a consular office managed by an honorary consul,
- f) An officer of an international organization who is not a citizen of the Slovak Republic and does not have permanent residence in the territory of the Slovak Republic and is permanently assigned to execute official functions in the Slovak Republic.

(3) A legal person or a natural person wishing to sell tobacco products exempt from tax to foreign representatives must ask the Customs Office for registration and for the issue of a permission to run a tax store for the sale of tobacco products exempt from tax to foreign representatives (hereinafter "tax store for foreign representatives"). The provision of Section 18, Par. 3 will not be applied in this case. As for the application for registration and the issue of a permission to run a tax store for foreign representatives and the permission, Section 19 will be applied adequately; the Customs Office issuing a permission to run a tax store for foreign representatives will notify the Customs Office in Bratislava of that fact without undue delay. If legal or natural persons have asked for the issue of a permission to run a tax store for foreign representatives pursuant to a specific regulation,²¹) a single permission may be issued for all commodities that are subject to consumer taxes pursuant to a specific regulation²¹), with the exception of mineral oils.

(4) Before the issue of a permission to run a tax store for foreign representatives the legal or natural persons pursuant to Part 3 are obliged to pay a security for tax, amounting to the tax corresponding to

the average monthly quantity of sold tobacco products. If the legal or natural persons have already applied for the issue of a permission to run a tax store for foreign representatives pursuant to a specific regulation, ²¹⁾ they are obliged to pay a security for tax, amounting to the tax corresponding to the assumed average monthly quantity of sold commodities as given in the permission to run a tax store for foreign representatives. As for payment of the security for tax, Section 20 will be adequately applied.

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

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

(7) A foreign representative wishing to purchase tobacco products exempt from tax in a tax store for foreign representatives is obliged to ask the Ministry of Foreign Affairs of the Slovak Republic to issue a certificate on the position of the foreign representative pursuant to Part 2 and on meeting the reciprocity condition pursuant to Part 15. If the data as given in the certificate of the Ministry of Foreign Affairs of the Slovak Republic change, the Ministry of Foreign Affairs of the Slovak Republic will notify the Customs Office in Bratislava of that fact without undue delay. A sample of the certificate of the Ministry of Foreign Affairs of the Slovak Republic on the position of a foreign representative and on meeting the reciprocity condition is given in Annex No. 2.

(8) Tobacco products exempt from tax may be sold in a tax store for foreign representatives solely to foreign representatives, namely solely based on a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives. The foreign representative must ask the Customs Office in Bratislava in writing to issue a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives. The applicant will attach a certificate pursuant to Part 7 to the application for the issue of a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives.

(9) The Customs Office will issue a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives within 15 days from filing the application for the issue of a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives, including the applicant's identification data, his position pursuant to Part 2 and the annual limit for the purchase of tobacco products exempt from tax in a tax store for foreign representatives, namely to the extent pursuant to Parts 12 to 14. The permission to purchase tobacco products exempt from tax in a tax store for foreign representatives is attached with a write-off sheet, issued for individual calendar years. If legal or natural persons have already asked for the issue of a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives pursuant to a specific regulation, ²¹⁾ a single permission may be issued for all commodities that are subject to consumer taxes pursuant to a specific regulation, ²¹⁾ attached with write-off sheets for individual subjects of the consumer tax pursuant to a specific regulation. ²¹⁾ If the facts and data pursuant to Part 7 change, the Customs Office in Bratislava, taking into account the extent and seriousness of the changes, will modify the original permission to purchase of tobacco products exempt from tax in a tax store for foreign representatives or will issue a new permission to purchase of tobacco products exempt from tax in a tax store for foreign representatives. If the authorization to purchase tobacco products exempt from tax in a tax store for foreign representatives expires, the foreign representative is obliged to return the permission to purchase tobacco products exempt from tax in a tax store for foreign representatives, including the write-off sheet, to the Customs Office in Bratislava within 15 days from the day that the authorization expired.

(10) The Customs Office in Bratislava will issue a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives, including the write-off sheet, in two copies; a copy

for the Customs Office in Bratislava and a copy for the foreign representative. The Customs Office in Bratislava will specify the annual limit for the purchase of tobacco products exempt from tax in a tax store for foreign representatives, namely to the extent pursuant to Parts 12 to 14, or its proportional part corresponding to the length of the period remaining to the end of the respective calendar year if the person from a foreign country acquires the position of a foreign representative during a calendar year. When calculating the proportional part of the annual limit, the number of remaining calendar months to the end of the respective calendar year, including the started calendar months, is taken into account. The unused limit or its part cannot be transferred to the following calendar year. The foreign representative will submit the write-off sheet for the respective calendar year to the Customs Office in Bratislava by 31st January of the following calendar year. The Customs Office in Bratislava will issue a write-off sheet once a year, for the following year, at the request of the foreign representative.

(11) When purchasing tobacco products in a tax store for foreign representatives, the foreign representative is obliged to submit a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives and a write-off sheet. The operator of a tax store for foreign representatives records the quantity of purchased tobacco products in the write-off sheet in pieces and keeps a copy of the permission to purchase tobacco products exempt from tax in a tax store for foreign representatives and a copy of the write-off sheet.

(12) The foreign representative as per Part 2, letters a) and b) may purchase tobacco products up to a maximum quantity of 12,000 cigarettes per calendar year.

(13) The foreign representative as per Part 2, letters c) to f) may purchase tobacco products up to the following maximum quantities:

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| a) Mission manager | 10,000 cigarettes |
| b) Consular office manager | 10,000 cigarettes |
| c) Diplomatic personnel | 6,000 cigarettes |
| d) Administrative and technical Personnel | 4,000 cigarettes |

(14) The foreign representative as per Part 2, letter g) may purchase tobacco products up to a maximum quantity of 4,000 cigarettes per calendar year for his personal consumption.

(15) The permission to purchase tobacco products exempt from tax in a tax store for foreign representatives will be issued by the Customs Office in Bratislava to the extent pursuant to Parts 12 to 14 only to foreign representatives of those countries that provide similar advantages or tax refund to citizens of the Slovak Republic and provided that they enjoy privileges and immunities pursuant to an international contract ^{8a)} (hereinafter "Slovak representative"). The reciprocity does not relate to international organizations and their officers.

(16) If another country does not provide similar advantages or tax refund to Slovak representatives pursuant to Part 15, foreign representatives of that country will not be granted tax exemption.

(17) An operator of a tax store who was issued a permission to run a tax store pursuant to Section 19, wishing to sell tobacco products exempt from tax to foreign representatives, must ask the Customs Office in writing that the permission to run a tax store be completed with a permission to run a tax store for foreign representatives. The applicant's application for completion of the permission to run a tax store with a permission to run a tax store for foreign representatives will include the data pursuant to Section 19, Par. 1. The operator of a tax store is obliged to pay a security for tax, amounting to the tax corresponding to the assumed average monthly quantity of sold tobacco products in a tax store for foreign representatives before completion of the permission to run a tax store with a permission to run a tax store for foreign representatives. Payment of the security for tax for tobacco products sold in a tax store for foreign representatives is not required if the security for tax pursuant to Section 20, Par. 1 is paid in an amount covering the security for tax for tobacco products that are to be sold in a tax store for foreign representatives.

(18) The Customs Office will check the facts and data pursuant to Part 17 and Section 33b, Par. 1 about the applicant and complete the permission to run a tax store with a permission to run a tax store for foreign representatives within 30 days from the day that the application was filed; The Customs Office that completed the permission to run a tax store with a permission to run a tax store for foreign representatives will notify the Customs Office in Bratislava of that fact. If the applicant does not prove fulfilment of all conditions within this period, the Customs Office will invite him to remove the said discrepancies and will complete the permission to run a tax store with a permission to run a tax store for foreign representatives within 15 days from the day that the discrepancies were removed.

(19) An operator a tax store for foreign representatives may supply tobacco products exempt from tax to a Slovak representative pursuant to Part 15 with suspended tax and an accompanying document and a certificate on exemption from the consumer tax, ⁶⁾ issued by the host country. No security for tax is requested for such transport of tobacco products.

Section 33b

(1) An operator of a tax store for foreign representatives may sell tobacco products exempt from tax solely to foreign representatives whom the Customs Office in Bratislava issued a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives. The operator of a tax store for foreign representatives is obliged to keep files on copies of permissions to purchase tobacco products exempt from tax in a tax store for foreign representatives and copies of write-off sheets and to ensure

- a) Storage and sale of tobacco products exempt from tax to foreign representatives solely in a tax store for foreign representatives,
- b) Keeping files, predominantly on The quantity of received tobacco products in pieces,
 1. The quantity of sold tobacco products in pieces, divided pursuant to foreign representatives, and quantity of sold tobacco products in pieces from the beginning of the calendar year,
 2. The level of stock of tobacco products in pieces.

(2) By the 15th day of a calendar month the operator of a tax store for foreign representatives is obliged to notify the Customs Office in Bratislava, pursuant to foreign representatives, of

- a) The quantity of tobacco products in pieces sold in the previous calendar month, and
- b) The total quantity of tobacco products in pieces sold from the beginning of the calendar year to the end of the previous calendar month.

(3) As for keeping files pursuant to Part 1, letter b), Section 34, Par. 4 is applied equally and Section 34, Par. 2 and 3 is applied adequately.

(4) As for expiration of the permission to run a tax store for foreign representatives, Section 19, Par. 7 to 11 is applied adequately."

13. Section 34, Part 3 reads as follows:

"(3) The issue of tobacco products exempt from tax must be attached with

- a) The purchaser's coupon to purchase, if tobacco products are issued exempt from tax pursuant to Section 7, Par. 2,
- b) A copy of the permission to purchase tobacco products exempt from tax in a tax store for foreign representatives and a copy of a write-off sheet, if tobacco products are issued exempt from tax pursuant to Section 33a.

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

15. In Section 40, Par. 1, a comma and the words "of operators of tax stores for foreign representatives" are put behind the words "records of authorized representatives for mail-order service".

16. Section 40, Part 2 is added with letters h) and l), reading as follows:
"g) Identification data of the operator of a tax store for foreign representatives,
g) Identification data of the operator of a transit tax store."

17. Section 40 is added with Part 7, reading as follows:
"(7) The Customs Office in Bratislava is obliged to keep a central electronic database of issued permissions to purchase tobacco products exempt from tax in a tax store for foreign representatives, predominantly containing
a) Identification data of foreign representatives,
b) Limits pursuant to Section 33a, Par. 12 to 14, including the remaining portions of the limits,
c) The date of issue of a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives and
d) The date of cancellation of a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives."

18. Section 41 is added with Part 10, reading as follows:
"(10) The Customs Office will impose a fine on any operator of a tax store for foreign representatives if he sold tobacco products exempt from tax above the limit pursuant to Section 33a, Par. 12 to 14 to a foreign representative, or sold tobacco products exempt from tax to a person whom an permission to purchase tobacco products exempt from tax in a tax store for foreign representatives had not been issued, amounting to the tax corresponding to the quantity of tobacco products sold in such a manner, but a minimum of SK 100,000."

19. Section 44 is added with Part 37, reading as follows:
"(37) Legal or natural persons authorized to sell cigarettes in consumer packing as part of their business activities, and who hold cigarettes in consumer packing as given in Section 23 that were not sold by 30 September 2004, are obliged to notify the Customs Office of the quantity of cigarettes in consumer packing marked in such a manner by 31 December 2004 and to ask the Customs Office to dispose of them; the Customs Office will dispose of these cigarettes in consumer packing. The provisions of Section 41, Par. 5 of the Act will not be applied if the procedure pursuant to this Section is used."

20. Section 44b is put behind Section 43a, reading including the heading as follows:

"Section 44b

Transient provisions on regulations effective from 1 January 2005

(1) A foreign representative may ask for a tax refund, pursuant to Section 15, Par. 10 and 11 of the Act in the wording effective as of 31 December 2004, by 25 January 2005, otherwise the possibility of the tax refund will expire. As for the tax refund, the provision of Section 15, Par. 13 of the Act in the wording effective as of 31 December 2004, will be applied.

(2) Legal person or natural persons wishing to run a tax store for foreign representatives from 1 January 2005, pursuant to the Act in the wording effective from 1 January 2005, are obliged to ask the Customs Office in writing for registration and the issue of a permission to run a tax store for foreign representatives, when the application for registration and the issue of a permission must be filed to the Customs Office by 15 December 2004. As for the application for registration and the issue of a permission to run a tax store fore foreign representatives and the permission, Section 19 will be applied adequately.

(3) The Customs Office will check pursuant to Part 2 the facts and data pursuant to Parts 2 and 12 about the applicant and will issue a permission to run a tax store for foreign representatives to the applicant within ten days from the day that the application was filed; the Customs Office issuing the permission to run a tax store for foreign representatives will notify the Customs Office in Bratislava of that fact without undue delay. If the applicant does not prove fulfilment of all conditions within this period, the Customs Office will invite the applicant to remove the discrepancies and will issue a permission to run a tax store for foreign representatives within five days from the day that the discrepancies were removed.

(4) Legal or natural persons pursuant to Part 2 are obliged to pay a security for tax, amounting to the tax corresponding to the average monthly quantity of sold tobacco products before the issue of the permission to run a tax store for foreign representatives. If legal or natural persons have already asked for the issue of a permission to run a tax store for foreign representatives pursuant to a specific regulation, ²¹⁾, they are obliged to pay a security for tax, amounting to the tax corresponding to the assumed average monthly quantity of sold products as given in the permission to run a tax store for foreign representatives. As for payment of the security for tax, Section 20 will be adequately applied.

(5) A foreign representative wishing to purchase tobacco products exempt from tax in a tax store for foreign representatives from 1 January 2005, pursuant to the Act in the wording effective from 1 January 2005, is obliged to ask the Ministry of Foreign Affairs of the Slovak Republic to issue a certificate on the position of the foreign representative pursuant to Section 33a, Par. 2 and on meeting the reciprocity condition pursuant to Section 33a, Par. 15 by 10 December 2004. A sample of the certificate of the Ministry of Foreign Affairs of the Slovak Republic on the position of a foreign representative and on meeting the reciprocity condition is given in Annex No. 2.

(6) The foreign representative pursuant to Section 5 must ask the Customs Office in Bratislava in writing for the issue of a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives, when the application for the issue of a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives must be filed to the Customs Office in Bratislava by 20 December 2004. The applicant's application for the issue of a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives will be attached with the certificate pursuant to Section 5.

(7) The Customs Office in Bratislava will issue a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives within ten days from the day that the application for the issue of a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives was filed, containing the applicant's identification data, his position pursuant to Section 33a, Par. 2, meeting the condition pursuant to Section 33a, Par. 15 and the annual limit to the purchase of tobacco products exempt from tax in a tax store for foreign representatives, namely to the extent pursuant to Section 33a, Par. 12 to 14. The permission to purchase tobacco products exempt from tax in a tax store for foreign representatives is attached with a write-off sheet for 2005. If legal or natural persons have already asked for the issue of a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives pursuant to a specific regulation, ²¹⁾, a single permission may be issued for all commodities that are subject to consumer taxes pursuant to a specific regulation, ²¹⁾ attached with write-off sheets for individual subjects of the consumer tax pursuant to a specific regulation, ²¹⁾

(8) The Customs Office in Bratislava will issue a permission to purchase tobacco products exempt from tax in a tax store for foreign representatives, including the write-off sheet, in two copies; a copy for the Customs Office in Bratislava and a copy for the foreign representative. The Customs Office in Bratislava will specify the annual limit to the purchase of tobacco products exempt from tax in a tax store for foreign representatives to the extent pursuant to Section 33a, Par. 12 to 14 in the write-off sheet.

(9) The operator of a tax store who was issued a permission to run a tax store pursuant to Section 19, wishing to sell tobacco products exempt from tax to foreign representatives from 1 January 2005, must ask the Customs Office in writing that the permission to run a tax store be completed with a permission to run a tax store for foreign representatives pursuant to the Act in the wording effective from 1 January 2005. The applicant's application for completion of the permission to run a tax store with a permission to run a tax store for foreign representatives will include the data pursuant to Section 19, Par. 1, when the application for the completion of the permission must be filed to the Customs Office by 15 December 2004. The operator of a tax store is obliged to pay a security for tax, amounting to the tax corresponding to the average monthly quantity of sold tobacco products in a tax store for foreign representatives before the completion of the permission to run a tax store with a permission to run a tax store for foreign representatives. Payment of the security for tax for tobacco products sold in a tax store for foreign representatives is not required if the security for tax pursuant to Section 20, Par. 1 is paid in an amount covering the security for tax for tobacco products that are to be sold in a tax store for foreign representatives.

(10) The Customs Office will check the facts and data pursuant to Parts 9 and 12 about the applicant and will complete the permission to run a tax store with a permission to run a tax store for foreign representatives within ten days from the day that the application was filed; the Customs Office completing the permission to run a tax store with a permission to run a tax store for foreign representatives will notify the Customs Office in Bratislava of that fact without undue delay. If the applicant does not prove fulfilment of all conditions within this period, the Customs Office will invite the applicant to remove the discrepancies and will issue a permission to run a tax store for foreign representatives within five days from the day that the discrepancies were removed.

(11) In the permission to run a tax store for foreign representatives the Customs Office may specify operational and technical conditions for running such a store.

(12) Legal or natural persons wishing to run a tax store for foreign representatives are obliged to ensure the storage and sale of tobacco products exempt from tax to foreign representatives in a tax store determined solely for sale to foreign representatives."

21. Annex No. 2 reads as follows:

"Annex No. 2 to Act No. 106/2004 Coll., as amended by Act No. 631/2004 Coll.

SAMPLE

Certificate of the Ministry of Foreign Affairs of the Slovak Republic on the position of a foreign representative and meeting the reciprocity condition (hereinafter "Certificate") pursuant to Section 33a, Par. 7 of Act No. 106/2004 Coll., on the Excise Duty on tobacco products, as amended by Act No. 631/2004 Coll.

Foreign representative (name and surname)	
Sending country	Position of the foreign representative Diplomatic mission, consular office, international organization Manager of the mission, consular office, international organization Diplomatic representative Consular officer Member of administrative and technical personnel Consular employee International organization officer (mark with "X")
Address of the head office (residence)	
Telephone number	Fax number
Description of the foreign representative	Description of the mission manager; stamp

Certificate of the Ministry of Foreign Affairs of the Slovak Republic (hereinafter "MFA SR)

Length of the foreign representative's stay:		
Fulfilment of the reciprocity condition:		
Termination of the stay in the territory of the Slovak Republic:		
Other change of MFA SR:		
Date:	Signature:	Stamp of MFA SR:

Art. II

This Act comes into effect on 1 December 2004, with the exception of Art. I, Points 1, 2, 4, 5, 12, 13, 14, 15, 16, 17, 18 and 21 that come into effect on 1 January 2005.

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