
Act No.**98 / 2004 Coll.** Act on Excise Duty on Mineral Oil

(as amended by Act No. 667/2004 Coll., 223/2006 Coll., 672/2006 Coll., 609/2007 Coll., 378/2008 Coll., 465/2008 Coll., 53/2009 Coll., 482/2009 Coll., 493/2009 Coll., 30/2010 Coll., 492/2010 Coll., 546/2011 Coll.)

Adopted on: 3 February 2004**Valid from:** 28 February 2004**Effective from:** 1 September 2012**Effective until:** 31 December 2012

98 ACT

of 3 February 2004

on Excise Duty on Mineral Oil

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

§1

Subject-matter of the Act

This Act governs the application of excise duty on mineral oils (hereinafter referred to as “excise duty”, “duty” or “tax”) within a tax territory.

§2

Definitions

(1) For the purposes of this Act

- a) ‘tax territory’ means the territory of the Slovak Republic;
- b) ‘territory of the European Union’ (hereinafter referred to as the “Union”) shall be the territory of Union Member States pursuant to a separate regulation^{1a)} except for the territory of the Helgoland Island and the territory of Büsingen in the Federal Republic of Germany, the territory of Livigno, Campione d’Italia and the Italian inland waters of the Lugano lake in the Republic of Italy, the territory of Ceuta, Melilla and the Canary Islands in the Kingdom of Spain, the territory of Guadalupe, French Guiana, Martinique, Réunion, Saint-Barthélemy, Saint-Martin, the territory of Åland Islands and the territory of the Channel Islands and except for the territories specified in a separate regulation;^{1aa)}
- c) ‘Member State’ means the territory of a Union Member State except for the territories specified under b) above;
- d) ‘third-country territory’ means territory that is not territory of the Union;
- e) ‘tax warehouse’ means a place where mineral oil is produced, processed, stored, received or dispatched based on an authorisation to operate a tax warehouse under a duty suspension arrangement;
- f) ‘warehouse keeper’ means a person who, as part of its commercial activities, produces, processes, stores, receives or dispatches mineral oils on the basis of an authorisation to operate a tax warehouse under a duty suspension arrangement;
- g) ‘duty suspension arrangement’ means a tax procedure under which the tax duty becomes chargeable upon the release of mineral oil for free circulation; the suspension does not apply to mineral oil that has been placed under a customs suspensive arrangement,^{1b)} as well as to the temporary warehousing of mineral oil or its entry into a free zone or free warehouse;

h) 'registered consignee' means a person that is not a warehouse keeper and is authorised, as part of its commercial activities, to receive, repeatedly or occasionally, mineral oil from another Member State under a duty suspension arrangement; mineral oil under a duty suspension arrangement shall neither be stored nor dispatched by the registered consignee;

i) 'release of mineral oil for free circulation' means

1. any exclusion of mineral oil from a duty suspension arrangement;
2. any production of mineral oil outside a duty suspension arrangement;
3. any importation of mineral oil not followed by a duty suspension arrangement;
4. any disposal of mineral oil outside a duty suspension arrangement for which excise duty was not demonstrably charged and the origin or acquisition of which cannot be proved in accordance with this Act by the person that disposes or disposed of such mineral oil, irrespective of whether that person disposes or disposed of such mineral oil as if its own;

j) 'Combined Nomenclature' means a goods nomenclature pursuant to Union legislation;

k) 'commercial activities' means an activity carried out in the tax territory in accordance with a separate regulation¹⁾ and the same or similar activity carried out in other Member States in accordance with the national legislation of the Member States;

l) 'affiliated persons' means persons where one of them directly or indirectly holds at least a 25% share in registered capital or voting rights in another person; where a single person holds such shares in several other persons, all such persons are considered affiliated;

m) 'controlling/controlled persons' means

1. a natural person and legal person where the natural person or its related person²⁾ has a direct or indirect controlling influence on the management or supervision of the legal person; or

2. legal persons where their management or supervision is under a direct or indirect controlling influence of the same person or its related persons²⁾;

n) 'controlling influence' means a right of a natural person to independently decide in the capacity of a management or supervisory body of a legal person or to prevent, through an omission to act, a management or supervisory body of a legal person from making a decision;

o) 'registered consignor' means a person that is not a warehouse keeper and is authorised, as part of its commercial activities, to dispatch mineral oil under a duty suspension arrangement upon its release for free circulation^{2a)}; mineral oil under a duty suspension arrangement shall neither be received nor stored by the registered consignor;

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

§3

Tax administration

Tax administration is provided by a customs office competent pursuant to a separate regulation.^{2aa)} For a natural person without permanent residence in the territory of the Slovak Republic^{2ab)} who cannot prove, in accordance with this Act, the origin or the manner of acquisition of mineral oil found to be, or have been, held by that person, irrespective of whether that person disposes, or has disposed, of such mineral oil, as if its own, the competent

customs office is the customs office which has ascertained this fact. With respect to an organisational unit^{2ac}) or an establishment of the person, the Financial Directorate of the Slovak Republic (hereinafter referred to as the “Financial Directorate”) may also determine the competent customs office in a manner other than pursuant to a separate regulation^{2aa}), where it is more efficient for the purposes of tax administration.

§4

Subject-matter of tax

(1) The subject-matter of tax is mineral oil produced in the tax territory, supplied to the tax territory from another Member State, or imported to the tax territory from a third-country territory.

(2) For the purposes of this Act, ‘mineral oil’ means

- a) products falling within Combined Nomenclature codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel;
- b) products falling within Combined Nomenclature codes 2706 to 2715, except for products falling within Combined Nomenclature codes 2711 11, 2711 21, 2711 29 and solid hydrocarbons falling within Combined Nomenclature codes 2706 to 2715;
- c) products falling within Combined Nomenclature codes 2901 and 2902;
- d) products falling within Combined Nomenclature code 2905 11 00 which are of non-synthetic origin, if these are intended for use as heating fuel or motor fuel;
- e) products falling within Combined Nomenclature code 3403;
- f) products falling within Combined Nomenclature code 3811;
- g) products falling within Combined Nomenclature code 3817;
- h) products falling within Combined Nomenclature code 3826 00 10;
- i) products falling within Combined Nomenclature code 3826 00 90, if these are intended for use as heating fuel or motor fuel.

(3) For the purposes of this Act, mineral oil also includes products not stated in paragraph 2, with exceptions as per paragraph 6, if

- a) offered for use or used as motor fuel or motor fuel ingredient,
- b) partially or completely composed of hydrocarbon substances and offered for use or used as heating fuel.

(4) ‘Motor fuel’ is a mineral oil pursuant to paragraph 2 and 3 intended or offered for use or used for the propulsion of petrol engines, diesel engines, engines adjusted for the combustion of liquefied gaseous hydrocarbons and aircraft turbo-jet engines.

(5) ‘Heating fuel’ is a mineral oil pursuant to paragraph 2 and 3 intended or offered for use or used for the generation of heat.

(6) For the purposes of this Act, mineral oil does not include

- a) electricity, coal and natural gas, which are subject to excise tax pursuant to a separate regulation;^{2b})
- b) fuelwood and charcoal falling within Combined Nomenclature codes 4401 and 4402;
- c) peat falling within Combined Nomenclature code 2703.

(7) For the purposes of this Act, ‘biogenic substance’ means a liquid biogenic substance or gaseous biogenic substance made of biomass,^{2c}) that is

- a) biodiesel, an ester falling within Combined Nomenclature code 3826 00 10 made of vegetable oil or animal fat or used waste oil of vegetable or animal origin;
- b) pure vegetable oil, oil produced from oil plants through pressing, extraction or comparable procedures, crude or refined but chemically unmodified, falling within Combined Nomenclature codes 1507 to 1518;
- c) bio ethyl-tertio-butyl-ether, ethyl-tertio-butyl-ether made of bioethanol, falling within Combined Nomenclature code 2909 19 10, with bioethanol volume content of 47%;
- d) bioethanol, ethyl alcohol falling within Combined Nomenclature code 2207 20 00, with alcohol volume content of at least 99.7%.
- e) biogas, gas intended for energy purposes produced from biomass through fermentation.

(8) Of the mineral oils listed in paragraph 2, the following are subject to control and the procedure for movement pursuant to §23, 24 and 31:

- a) products falling within Combined Nomenclature codes 1507 to 1518, if these are intended for use as motor fuel or heating fuel;
- b) products falling within Combined Nomenclature codes 2707 10, 2707 20, 2707 30 and 2707 50;
- c) products falling within Combined Nomenclature codes 2710 12 to 2710 19 68; products falling within Combined Nomenclature codes 2710 12 21, 2710 12 25 and 2710 19 29, only if they are transported in bulk, for example in road tankers or railway tank cars;
- d) products falling within Combined Nomenclature code 2711;
- e) products falling within Combined Nomenclature code 2901 10;
- f) products falling within Combined Nomenclature codes 2902 20, 2902 30, 2902 41, 2902 42, 2902 43 and 2902 44;
- g) products falling within Combined Nomenclature code 2905 11 00, if they are of non-synthetic origin and are intended for use or used as motor fuel or heating fuel;
- h) products falling within Combined Nomenclature code 3826 00 10;
- i) products falling within Combined Nomenclature code 3826 00 90, if these are intended for use or used as motor fuel or heating fuel.

(9) Of the mineral oils pursuant to paragraph 2, control and the procedure for movement pursuant to §23 and the notification obligation pursuant to §25a(13) applies to mineral oil falling within Combined Nomenclature codes 2710 19 71, 2710 19 91 to 2710 19 99 and 3403 19 10 only if it is transported in bulk, in road tankers or railway tank cars or in containers exceeding 210 litres. The movement of mineral oil pursuant to §6(1)(g) requires an accompanying document containing data on its kinematic viscosity.

(10) If any change occurs in a Combined Nomenclature code which has no effect of the subject-matter of tax and/or tax rate, the tax rate pursuant to §6 shall apply; the conversion key between the original and new Combined Nomenclature code will be specified in a measure to be published by the Ministry of Finance of the Slovak Republic (hereinafter referred to as the “Ministry”) and promulgated in the Collection of Laws of the Slovak Republic by the publication of its complete wording.

§5

Tax base, tax calculation

(1) The tax base is the quantity of mineral oil expressed in litres at the temperature of 15°C or in kilograms, or the amount of energy it contains expressed in gigajoules.

(2) The tax shall be calculated as the product of the tax base and the appropriate tax rate.

§6
Tax rate

(1) The tax rate is determined as follows:

a) motor spirit ^{2d)} falling within Combined Nomenclature code 2710 12 41, 2710 12 45, 2710 12 49 with biogenic substance content	
1. up to the volume determined in a separate regulation ^{2e)}	550.52 EUR/1 000 l
2. equal to or exceeding the volume determined in a separate regulation ^{2e)}	514.50 EUR/1 000 l
b) motor spirit falling within Combined Nomenclature codes 2710 12 31, 2710 12 51 and 2710 12 59;	597.49 EUR/1 000 l
c) medium oil falling within Combined Nomenclature codes 2710 19 21 and 2710 19 25;	481.31 EUR/1 000 l
d) gas oil ^{2f)} falling within Combined Nomenclature codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 15, 2710 20 17 and 2710 20 19 with biodiesel content	
1. up to the volume determined in a separate regulation ^{2e)}	386.40 EUR/1 000 l
2. equal to or exceeding the volume determined in a separate regulation ^{2e)}	368 EUR/1 000 l
e) fuel oil falling within Combined Nomenclature codes 2710 19 62, 2710 19 64, 2710 19 68, 2710 20 31, 2710 20 35, 2710 20 39 and 2710 20 90	111.50 EUR/1 000 kg
f) liquefied gaseous hydrocarbons falling within Combined Nomenclature codes 2711 12 to 2711 19 00	
1. intended for use, offered for use or used as motor fuel	182 EUR/1 000 kg
2. intended for use, offered for use or used as heating fuel	0 EUR/1 000 kg
g) lubricating oils and other oils falling within Combined Nomenclature codes 2710 19 91 to 2710 19 99, with kinematic viscosity	
1. of up to 10 mm ² /s at a temperature of 40°C, including	100 EUR/1 000 kg
2. exceeding 10 mm ² /s at a temperature of 40°C	0 EUR/1 000 kg

(2) In the event of a mineral oil for which no tax rate is determined and which was used as motor fuel or heating fuel or is offered for these purposes, the applicable tax rate is that of the mineral oil listed under paragraph 1 which is closest to it in terms of purpose of use or properties. If mineral oil pursuant to paragraph 1(f)(2) is offered for use or used as motor fuel, tax rate pursuant to paragraph 1(f)(1) shall apply.

(3) In the event of mineral oil that is a mixture of various taxed mineral oils or a mixture of taxed mineral oils and other substances, where the amount of excise duty attributed to the mixture is higher than the sum of the amounts attributed to the individual components of the mixture, the tax to be applied is the difference between the excise duty attributed to the mixture according to the purpose of use and the sum of taxes attributed to the individual mixture components.

(4) If tax became chargeable pursuant to §12(2)(d), the excise duty attributed to mineral oil shall be calculated as the product of the mineral oil quantity and the difference between the tax rate pursuant to paragraph 1(d)(1) and the tax rate pursuant to paragraph 1(e). If tax became chargeable pursuant to §12(2)(f) and mineral oil was supplied or used as motor fuel, the excise duty attributed to such mineral oil shall be calculated as the product of the mineral oil quantity and the difference between the tax rate pursuant to paragraph 1(d)(1) and the tax rate pursuant to paragraph 1(g) or, if the mineral oil was used as heating fuel, the excise duty attributed to such mineral oil shall be calculated as the product of the mineral oil quantity and the difference between the tax rate pursuant to paragraph 1(e) and the tax rate pursuant to paragraph 1(g). If mineral oil pursuant to paragraph 1(e) or (g) is used as motor fuel, then for the purposes of determining the tax base a coefficient of 0.837 will be used to convert the mineral oil quantity in kilograms to litres at a temperature of 15°C.

§7-9 were repealed by Act No. 492/2010 Coll., in effect from 1 January 2011.

§10

Exemption from excise duty

(1) Mineral oil is exempt from excise duty if intended for use

a) other than as motor fuel or heating fuel;

b) as aircraft motor fuel, which, for the purposes of this Act, constitutes mineral oil falling within Combined Nomenclature codes 2710 12 31, 2710 12 70 and 2710 19 21

1. in the transport of persons and cargo and other provision of services through the use of aircraft as part of commercial activities, in aircraft of the armed forces, armed security forces, aircraft of rescue services and aircraft used by the Fire and Rescue Service^{4b)} when performing assignments under a separate regulation^{4c)};

2. in aircraft of foreign armed forces, foreign armed security forces and aircraft of foreign rescue services;

c) as ship operation substances in the transport of persons and cargo on the Danube, which is part of an international waterway, performed as part of commercial activities; for the purposes of this Act, ship operation substances constitute mineral oil falling within Combined Nomenclature codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 15, 2710 20 17, 2710 20 19, used as motor fuel or heating fuel;

d) in mineralogical processes classified in the NACE nomenclature, Rev. 2, under code 23: “Manufacture of other non-metallic mineral products” pursuant to separate regulation;^{4d)}

e) both as heating fuel and for purposes other than as motor fuel and heating fuel (hereinafter referred to as “dual use”); dual use also constitutes the use of mineral oil in chemical reduction, in electrolytic processes and in metallurgical processes;

f) in pilot projects for the technological development of more environmentally-friendly products or pilot projects for the development of motor fuels or heating fuels from renewable sources;

- g) as motor fuel in the development, manufacture, testing and maintenance of aircraft and ships;
- h) in the generation of electricity;
- i) in combined heat and power generation.

(2) Exemption from excise duty also applies to mineral oil

- a) used for the necessary operational or technological purposes in a mineral oil producing enterprise which is a tax warehouse (§19(5)), with the exception of use as motor fuel for means of transport;
- b) taken as sample for the purposes of tax supervision or another official inspection, official test or official inquiry, in a technologically justified amount;
- c) used in a tax warehouse (§18(2)) for own laboratory tests or analyses in a technologically justified amount acknowledged by a customs office;
- d) under a duty suspension arrangement in the event of discovering a missing quantity attributed to technological losses, manipulation losses, movement losses and natural depletion [§40(3)(g)], provided that these quantities are technically justified and acknowledged by a customs office or tax administrator of another Member State;
- e) under a duty suspension arrangement if the mineral oil was irreversibly destroyed due to an accident, emergency situation, technological failure or force majeure and if these losses have been acknowledged by the customs office or tax administrator of another Member State based on an official finding and confirmation;
- f) demonstrably destroyed provided that from the date of destruction until recovery (regeneration) it cannot be used as motor fuel or heating fuel;
- g) moved to the tax territory from other Member States under a duty suspension arrangement by persons listed in §16(2) or moved to the tax territory from other Member States under a duty suspension arrangement by the armed forces of other countries that are State parties to the North Atlantic Treaty and by their civilian staff for use in connection with activities under an international treaty which was ratified and promulgated in a manner set by law (hereinafter referred to as “international treaty”);⁵⁾ the movement of mineral oil under a duty suspension arrangement shall be performed in accordance with §24(14);
- h) imported to the tax territory from a third-country territory by persons listed in §16(2) or imported to the tax territory from a third-country territory by the armed forces of other countries that are State parties to the North Atlantic Treaty and by their civilian staff for use in activities under an international treaty;⁵⁾
- i) located in regular fuel tanks of motor means of transport, work machinery, air conditioning, cooling and other similar equipment upon entry into the tax territory from Member States and upon importation from a third-country territory in quantities pursuant to a separate regulation^{6a)}, which only serves for their own propulsion or operation; for the purposes of this Act, a regular fuel tank constitutes a fixed tank installed by the manufacturer of that type of motor means of transport, machinery or equipment, as well as a gas tank if gas is used as motor fuel, which allows direct use of the motor fuel.

(3) Exemption from excise duty applies to biogenic substance under

- a) §4(7)(a) intended for use as motor fuel, if it is supplied in the tax territory or is imported into the tax territory from a third-country territory or is moved from another Member State to a warehouse keeper which is a mineral oil producing enterprise;
- b) §4(7)(e), if intended for use or used as motor fuel or heating fuel.

(4) For the purposes of this Act, packaging of mineral oil in containers with varying volume does not constitute use for purposes exempt from excise duty pursuant to paragraph 1(a).

§10a

Exemption from excise duty in the importation of mineral oil imported by a traveller from a third-country territory

(1) For the purposes of this provision, non-commercial importation constitutes importation of mineral oil by a traveller if

- a) the mineral oil is intended for the traveller's personal consumption or for personal consumption in his/her household;^{6b)}
- b) the nature and quantity of mineral oil does not raise suspicions of importation for commercial purposes;
- c) the importation is occasional.

(2) Exemption from excise duty applies to non-commercial importation of mineral oil from a third-country territory, where the mineral oil is located in a regular fuel tank of a motor means of transport pursuant to §10(2)(i) and serves for its own propulsion, and mineral oil in a portable container not exceeding ten litres in volume.

§11

User enterprise

(1) For the purposes of this Act, a user enterprise is a person authorised to use mineral oil subject to tax relief. A person seeking to become a user enterprise in the tax territory must submit a written application to the customs office for registration in the register of user enterprises. A user enterprise is only authorised to remove mineral oil subject to tax relief on the basis of a removal order, for the issuance of which it shall apply with the customs office in writing. Unless otherwise provided in this Act, it is prohibited to release mineral oil subject to tax relief pursuant to paragraph 2 absent a removal order. A removal order is not required for the supply of aircraft motor fuel to foreign airlines or for the supply of ship operation substances to foreign ship operators, into the aircraft or ship fuel tank for their own propulsion and operation, and for the supply of mineral oil pursuant to §10(1)(b)(2). For the purposes of this Act, a user enterprise is also a legal person or natural person authorised to supply aircraft motor fuel directly into the fuel tanks of aircraft for the purposes exempt from excise duty under §10(1)(b).

(2) For the purposes of this Act, mineral oil subject to tax relief is mineral oil

- a) exempt from excise duty pursuant to §10(1);
- b) without a tax rate, subject to the procedure for movement (§4(8)).

(3) An application for registration in the register of user enterprises or for the issuance of a removal order shall contain

- a) the applicant's identification data and the address of its establishments, if different from the applicant's registered office or place of permanent residence;
- b) the type of tax subject-matter, the brand name of mineral oil subject to tax relief and the corresponding Combined Nomenclature code;
- c) the purpose of use of mineral oil subject to tax relief pursuant to the provisions of this Act and the anticipated annual consumption in litres or kilograms;
- d) identification data of the supplier of mineral oil subject to tax relief.

(4) The application shall be accompanied by

- a) a document proving authorisation to conduct business not older than 30 days or its certified copy, if the applicant is a person that does not have registered office or permanent residence in the tax territory, or a document proving that a legal person is not established or set up for commercial purposes not older than 30 days or its certified copy;
- b) technical documentation and a description of the place of use and the place of storage of mineral oil subject to tax relief and a description of the method of securing it against unauthorised use;
- c) technical documentation of the equipment in which mineral oil subject to tax relief is to be used as motor fuel or heating fuel; the technical documentation must clearly indicate the type of mineral oil used and the quantities in which the relevant equipment consumes it;
- d) the technological procedure and data on consumption of mineral oil subject to tax relief, if the mineral oil is to be used as a raw or auxiliary material in a technological process;
- e) the applicant's declaration of honour that it meets the conditions listed under §21(4)(c) to (g).

(5) Before registering the applicant in the register of user enterprises, the customs office shall verify the facts and data presented in the application and the annexes. If the facts and data are true and the applicant meets the conditions pursuant to §21(4)(c) to (g), the customs office shall register the applicant in the register of user enterprises and shall issue a removal order to the applicant within 60 days of the date of submission of the application for registration in the register of user enterprises.

(6) A user enterprise shall notify any change of data pursuant to paragraph 3(b) to (d) and paragraph 4(b) to (e) to the customs office within 15 days of the occurrence of such change, except for data pursuant to paragraph 3(c), the change of which it shall notify in advance. It shall notify the change of data pursuant to paragraph 4(a) to the customs office within 15 days of the date of submission of a proposal to change the data to the relevant authority. The customs office shall amend the original removal order or issue a new one, if the change concerns data pursuant to paragraph 3. In the event of a changed purpose of use pursuant to paragraph 3(c), the user enterprise may only use the mineral oil subject to tax relief for the notified purposes after the customs office amends the original removal order or issues a new one.

(7) The customs office shall issue to the applicant a removal order for each supplier listed in paragraph 3(d), in which it shall indicate the data pursuant to paragraph 3, determine the period of removal order validity and, if the validity period is limited, also the permitted quantity of mineral oil subject to tax relief to be removed. Each removal order is issued in three copies; one to be retained by the customs office and two to be handed over to the user enterprise, which shall retain one and submit one to its supplier indicated in the removal order.

(8) The user enterprise is obliged to submit the removal order to the supplier no later than at the first removal of mineral oil subject to tax relief in the tax territory or to the customs office if the user enterprise acts as the registered consignee in the movement of mineral oil from another Member State.

(9) After acceptance, the user enterprise is obliged to place mineral oil subject to tax relief in the place of storage indicated in an annex to the application pursuant to paragraph 4 without delay and to use it solely for the purposes indicated in the removal order.

(10) Mineral oil identified under paragraph 2(b) and mineral oil falling within Combined Nomenclature code 2710 19 25 may be received or supplied in the tax territory absent a removal order and electronic administrative accompanying document created by means of a computerised system^{6c}) (hereinafter referred to as “electronic document”) pursuant to §23 or an accompanying written administrative document (hereinafter referred to as “accompanying document”) pursuant to §27, if it is intended for purposes other than motor fuel or heating fuel and only if supplied in containers of which none exceeds ten litres in volume.

(11) Provided that the data pursuant to paragraph 4 did not change, the user enterprise shall indicate the following in a repeated request for the issuance of a removal order:

- a) its identification data;
- b) identification data of the supplier of mineral oil subject to tax relief;
- c) the type of tax subject-matter, the brand name of mineral oil subject to tax relief and the corresponding Combined Nomenclature code;
- d) the purpose of use of mineral oil subject to tax relief pursuant to the provisions of this Act and the anticipated annual consumption in litres or kilograms.

(12) The customs office shall revoke a removal order if

- a) mineral oil subject to tax relief was repeatedly used for purposes other than those stated in the removal order and the fine imposed and notices served by the customs office have not led to rectification;
- b) the user enterprise no longer meets any of the conditions listed in §21(4)(c) to (f);
- c) the removal order was not used to purchase mineral oil subject to tax relief within a period of 12 consecutive calendar months of its issuance;
- d) registration was performed and an authorisation issued to operate a tax warehouse;
- e) the user enterprise applied for deletion from the Commercial Register or another similar register or applied for a cancellation of trade licence or announced termination of enterprise or was closed down, unless it was established or founded for commercial purposes;
- f) the user enterprise is a natural person who died or in respect of whom a court decision declaring the natural person deceased became final;
- g) a court decision on bankruptcy or on the dismissal of a petition for bankruptcy due to insufficient assets or the discontinuation of bankruptcy proceedings due to insufficient assets became final, or if compulsory composition was confirmed or composition permitted;
- h) the user enterprise enters liquidation;
- i) the user enterprise requests the revocation of the removal order.

(13) If a removal order of a user enterprise was revoked under paragraph 12(a), (b) and (d) to (i), the customs office shall delete the user enterprise from the register of user enterprises. The customs office shall also delete a user enterprise from the register of user enterprises if the user enterprise requests deletion from the register of user enterprises or if it does not apply for the issuance of a removal order within 12 consecutive calendar months of the date of removal order revocation under paragraph 12(c) or if it does not apply for the issuance of a removal order within 12 consecutive calendar months of the date of removal order expiry. §21(10)(a) and §21(11) shall apply equally to the deletion of a user enterprise from the register of user enterprises. The Customs Office shall inform the supplier of mineral oil subject to tax relief indicated in the removal order about the deletion of a user enterprise from the register of user enterprises or about the revocation of a removal order no later than within three business days of such deletion or revocation.

(14) In the event of removal of mineral oil subject to tax relief from another Member State or from a third-country territory through the territory of the Union, the user enterprise shall adhere to §25 accordingly.

(15) If a user enterprise is discontinuing its activity and has stocks of mineral oil subject to tax relief, which it can no longer use for purposes indicated in the removal order, it may, with the approval of the customs office, supply the mineral oil subject to tax relief to a person who has a removal order for the removal of such mineral oil or to a tax warehouse; in such an event, §42(1)(c) and (d) shall not apply. The same procedure is to be applied by a user enterprise bankruptcy trustee, court executor or another person, if the enforcement of their decision releases mineral oil subject to tax relief into circulation.

§12 Tax chargeability

(1) Unless otherwise provided in this Act, tax becomes chargeable upon release of mineral oil for free circulation on the date of

- a) release of mineral oil to a person not authorised to remove mineral oil under a duty suspension arrangement;
- b) own consumption of mineral oil in a tax warehouse;
- c) receipt of mineral oil moved to the tax territory under a duty suspension arrangement;
- d) discovery of theft of mineral oil under a duty suspension arrangement or mineral oil exempt from excise duty;
- e) discovery of missing mineral oil
 1. under a duty suspension arrangement, with the exception of mineral oil indicated in §10(2)(d) and (e);
 2. exempt from excise duty, with the exception of mineral oil attributed to technological losses, manipulation losses, movement losses and natural depletion, provided that these quantities are technically justified and acknowledged by a customs office, as well as quantities of mineral oil irreversibly destroyed due to an accident, emergency situation, technological failure or force majeure, if these losses have been acknowledged by the customs office based on an official finding and confirmation;
- f) exclusion of mineral oil from a duty suspension arrangement in another way than as set out under (a) to (e);
- g) production of mineral oil outside a duty suspension arrangement, with the exception of working of non-community goods under the inward processing suspension procedure or processing under customs control;
- h) acceptance of a customs declaration for the release of mineral oil for free circulation,^{2a)} if such release is not followed by a duty suspension arrangement;
- i) incurrance of a customs debt other than by accepting a customs declaration;
- j) receipt of mineral oil by a person listed in §16(2) or by the armed forces of other countries that are State parties to the North Atlantic Treaty and by their civilian staff for use in connection with activities under an international treaty,⁵⁾ if such receipt is not followed by exemption from excise duty pursuant to §10(2)(g).

(2) Tax also becomes chargeable on the date of

- a) discovery of mineral oil to be or have been in the premises of a person who cannot prove the origin or the manner of acquisition of the mineral oil in accordance with this Act, irrespective of whether that person disposes, or has disposed, of such mineral oil, as if its own;

- b) delivery or use of mineral oil exempt from excise duty for other than the specified purpose;
- c) delivery of mineral oil for which a tax rate is not specified pursuant to §6(1) and which is offered for use as motor fuel or heating fuel, or on the date of its use as motor fuel or heating fuel; the date of use as motor fuel is the date of its placement in a regular fuel tank [§10(2)(i)] and the date of use as heating fuel is the date of its placement in a tank connected to a heating device;
- d) delivery or use of mineral oil indicated in §6(1)(e) as motor fuel;
- e) use of mineral oil indicated in §6(1)(f)(2) as motor fuel;
- f) delivery or use of mineral oil indicated in §6(1)(g) as motor fuel or heating fuel.

(3) The date of discovery of the facts pursuant to paragraph 1(d) and (e) and paragraph 2(a) is the date when the customs office learned of these facts.

§13

Person liable to pay tax

(1) Unless otherwise provided in this Act, the person liable to pay tax (hereinafter referred to as “tax payer”) is a person

- a) which released mineral oil to a person not authorised to remove mineral oil under a duty suspension arrangement;
- b) which is the keeper of a warehouse in which own consumption of mineral oil occurred;
- c) which accepted mineral oil moved to the tax territory under a duty suspension arrangement;
- d) which had been keeping mineral oil under a duty suspension arrangement or mineral oil exempt from excise duty, which was stolen from it; if a tax guarantee had been paid in respect of such mineral oil, the tax payer is the person which provided the tax guarantee;
- e) which keeps mineral oil and was found to be missing mineral oil
 1. under a duty suspension arrangement, with the exception of mineral oil indicated in §10(2)(d) and (e);
 2. exempt from excise duty, with the exception of mineral oil attributed to technological losses, manipulation losses, movement losses and natural depletion, provided that these losses and depletion are technically justified and acknowledged by a customs office, as well as mineral oil irreversibly destroyed due to an accident, emergency situation, technological failure or force majeure, if these losses have been acknowledged by the customs office based on an official finding and confirmation;
- f) which excluded mineral oil from a duty suspension arrangement in another way than as set out under (a) to (e);
- g) which produced mineral oil outside a duty suspension arrangement;
- h) on whose account a customs declaration was submitted for the release of mineral oil for free circulation,^{2a)} if such release is not followed by a duty suspension arrangement;
- i) which incurred a customs debt otherwise than by accepting a customs declaration;
- j) listed in §16(2) or the armed forces of other countries that are State parties to the North Atlantic Treaty and their civilian staff who accepted mineral oil for use in connection with activities under an international treaty,⁵⁾ if such receipt is not followed by exemption from excise duty pursuant to §10(2)(g).

(2) In the event of tax chargeability pursuant to §12(2), the tax payer is a person which

- a) fails to prove in accordance with this Act the origin or method of acquisition of mineral oil found to be, or to have been, held by that person, irrespective of whether that person disposes or has disposed of mineral oil as its own;

- b) delivered mineral oil exempt from excise duty for use or used it for other than the specified purpose;
- c) delivered mineral oil for which a tax rate is not specified pursuant to §6(1) for use or used it as motor fuel or heating fuel;
- d) delivered or used mineral oil referred to in §6(1)(e) as motor fuel;
- e) used mineral oil referred to in §6(1)(f)(2) as motor fuel;
- f) delivered or used mineral oil referred to in §6(1)(g) as motor fuel or heating fuel;

(3) If a customs office released mineral oil which had become property of the state under a separate regulation⁷⁾ for free circulation, the tax payer is the person who acquired or used such mineral oil.

§14

Tax period, tax return, tax maturity

- (1) Unless otherwise provided in this Act, the tax period is a calendar month.
- (2) If the tax payer is a warehouse keeper or if the tax payer is a registered consignee which, as part of its commercial activities, repeatedly receives mineral oil from another Member State under a duty suspension arrangement, it shall submit a tax return in the form as specified in a generally binding regulation issued pursuant to §43(2) to the customs office not later than on the 25th day of the calendar month following after the month in which tax became chargeable, and shall pay the excise duty within the same period. It shall also submit a tax return in respect of a tax period in which tax did not become chargeable.
- (3) A tax payer not referred to in paragraph 2 shall submit a tax return to the customs office no later than within three business days following after the day when tax became chargeable and shall pay the excise duty within the same period, unless otherwise provided in this Act.
- (4) In the event of tax chargeability under §12(1)(h) and (i), the customs debt maturity deadlines pursuant to customs regulations shall be applied as tax maturity.
- (5) In the tax return, the tax payer is obliged to include the required data and to calculate the excise duty attributed to the quantity of mineral oil in respect of which tax became chargeable or in respect of which tax reimbursement is claimed. In the tax return, the tax payer also indicates data on the amount of biogenic substance as a percentage of mineral oil volume, if the mineral oil contains a biogenic substance.
- (6) The tax payer is obliged to calculate the tax itself; if tax becomes chargeable under §12(1)(h) and (i), the tax shall be calculated by the customs office. The tax is rounded down to whole cents for figures ending in less than EUR 0.005, and it is rounded up to whole cents for figures ending in EUR 0.005 and above.
- (7) A tax payer, except a tax payer pursuant to paragraph 2, whose chargeable tax in the tax period does not exceed EUR 5, is not required to submit a tax return and to pay tax; this does not apply in the event of procedure pursuant to paragraph 4.

§15

Tax reimbursement

(1) Tax on mineral oil demonstrably taxed in the tax territory may be reimbursed

- a) to a warehouse keeper, if it accepted such mineral oil or has mineral oil taxed pursuant to this Act;
- b) to a user enterprise, if it accepted such mineral oil for purposes exempt from excise duty or has mineral oil taxed pursuant to this Act;
- c) to a registered consignee pursuant to §25, if it demonstrably delivered the accepted mineral oil to a user enterprise using mineral oil subject to tax relief pursuant to §11(2).

(2) Tax on mineral oil demonstrably taxed in the tax territory may be reimbursed to a person which, as part of its commercial activities,

- a) delivered such mineral oil in the territory of another Member State to a person for commercial purposes, and annexed the following to the tax return or additional tax return:
 1. copy 3 of the simplified accompanying document confirmed by the mineral oil consignee (customer);
 2. confirmation by the tax administrator of another Member State on the payment of the duty in that Member State;
- b) delivered such mineral oil to the territory of another member state in the form of distance selling and submitted a confirmation by the tax administrator of the consignee's Member State on the payment of the duty in that Member State;
- c) exported such mineral oil to third-country territory and documented such export by a single administrative document confirming that mineral oil has left the territory of the Union; upon request by the customs office, it is also necessary to prove the export of mineral oil by another document, in particular a document confirming the movement of mineral oil to a third-country territory or a document of payment.

(3) For the purposes of this Act, demonstrably taxed mineral oil is mineral oil with taxation proved by a document confirming its acquisition at a price including tax and a document confirming the payment of tax as part of the mineral oil price, for example a statement from an account in a bank, a foreign bank with registered office in another Member State or a branch of a foreign bank (hereinafter referred to as "bank"), petty cash voucher, cash register document or document confirming the payment of tax to the customs office.

(4) Tax may also be reimbursed to a tax payer, if it already paid the tax and if the tax was calculated

- a) by the tax payer to the detriment of the mineral oil consignee (customer) to whom it issued a credit note; it may only request the reimbursement of tax after paying the credit note to the mineral oil consignee (customer);
- b) by the tax payer to its own detriment;
- c) by the customs office to the detriment of the tax payer.

(5) Tax reimbursement shall be claimed in the tax period in which the person became entitled to tax reimbursement, if it holds a document pursuant to paragraph 1, 2 or 3 by the lapse of the period for the submission of a tax return. If a person entitled to tax reimbursement does not hold a document pursuant to paragraph 1, 2 or 3 by the lapse of the period for the submission of a tax return in respect of the tax period, in which the entitlement to tax reimbursement arose, it shall claim the entitlement to tax reimbursement in the tax period for which it attaches such document to the tax return in which it claims tax reimbursement, however, no later than within four years of the end of the calendar month, in which the entitlement to tax reimbursement arose.

(6) If all the conditions for tax reimbursement are met, the customs office shall reimburse tax within 30 days of the date of submission of the tax return or additional tax return. If the customs office initiates a tax inspection in the course of this period to determine the eligibility for tax reimbursement and the tax determined by the tax inspection does not differ from that indicated in the tax return or additional tax return, it shall reimburse the tax within 15 days of conclusion of the tax inspection. If the customs office discovers that the tax determined by the tax inspection differs from the tax indicated in the tax return or additional tax return, it shall proceed pursuant to a separate regulation^{7b)} and shall reimburse the tax within 15 days of the date when the decision became final, in the amount of tax indicated in the final decision.

§16

Tax reimbursement to persons from other countries enjoying privileges and immunities under international treaties

(1) Tax may be reimbursed to persons from other countries enjoying privileges and immunities under international treaties⁸⁾ (hereinafter referred to as “foreign agent”) on demonstrably taxed mineral oil pursuant to §15(3) in the tax territory.

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

a) a diplomatic mission and consular office seated in the territory of the Slovak Republic, with the exception of a consular office headed by an honorary consul;

b) an international organisation and its regional office (hereinafter referred to as “international organisation”) seated in the territory of the Slovak Republic, which is established under an international treaty;⁸⁾

c) a diplomatic representative 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 the mission who is not a citizen of the Slovak Republic and does not have permanent residence in the territory of the Slovak Republic;

f) 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 headed by an honorary consul;

g) an official of an international organisation who is not a citizen of the Slovak Republic, does not have permanent residence in the territory of the Slovak Republic and is permanently assigned to performing official duties in the Slovak Republic.

(3) Tax shall be reimbursed to the foreign agents of those states which reimburse tax or provide similar benefits to the citizens of the Slovak Republic enjoying privileges and immunities under an international treaty⁸⁾ (hereinafter referred to as “Slovak agent”) within the scope pursuant to paragraph 5 to 7.

(4) If another state does not reimburse tax or provide similar benefits to Slovak agents within the scope as provided by the Slovak Republic, the foreign agents of that state shall be entitled to tax reimbursement or a similar benefit at most in the scope in which that state provides it to Slovak agents. The reciprocity does not concern international organizations and their officers.

(5) Tax shall be reimbursed to a foreign agent pursuant to paragraph 2(a) and (b) maximum in the amount corresponding to 4,000 litres per year of demonstrably taxed mineral oil used as motor fuel per each passenger vehicle⁹⁾ and each utility vehicle¹⁰⁾ registered in the Slovak Republic with an assigned diplomatic registration number EE or ZZ serving the needs of that foreign agent.

(6) Tax shall be reimbursed to a foreign agent pursuant to paragraph 2(a) and (b) in respect of demonstrably taxed mineral oil used as heating fuel in the heating of the premises of a diplomatic mission, consular office with the exception of a consular office headed by an honorary consul and the premises of an international organisation.

(7) Tax shall be reimbursed to a foreign agent pursuant to paragraph 2(c) to (g) maximum in the amount corresponding to 3 200 litres per year of demonstrably taxed mineral oil used as motor fuel per each passenger vehicle⁹⁾ registered in the Slovak Republic with an assigned diplomatic registration number EE or ZZ serving the needs of that foreign agent.

(8) The foreign agent shall submit an application for tax reimbursement to a foreign agent to the Bratislava Customs Office in respect of a calendar quarter by the 30th day after the end of that calendar quarter. The application for tax reimbursement to a foreign agent shall be accompanied by a confirmation by the Ministry of Foreign Affairs of the Slovak Republic that the condition of reciprocity pursuant to paragraph 3 is met. A specimen of the application for tax reimbursement to a foreign agent is included in Annex 2.

(9) The application for tax reimbursement to a foreign agent shall be accompanied by a document confirming the acquisition of demonstrably taxed mineral oil in the tax territory and a document confirming the payment of tax as part of the mineral oil price pursuant to §15(3). The original document may be replaced by a copy confirmed by the head of mission, head of consular office or an appointed representative. The document shall contain

- a) identification data of the supplier and its tax identification number;
- b) the mineral oil brand name and quantity;
- c) the date of sale;
- d) the price including tax.

(10) Based on a submitted tax return and after the verification of eligibility for tax reimbursement, the customs office shall reimburse tax to a foreign agent within 30 days of the end of such verification. If the verification of eligibility of a foreign agent for tax reimbursement shows that the submitted tax return is incorrect or incomplete, the foreign agent shall file an additional tax return, stating only the differences compared to the tax return; the time period pursuant to the first clause applies equally. If it is found that the claimed tax reimbursement should have been lower, a procedure pursuant to separate regulation^{10a)} shall apply; the provisions of a separate regulation¹¹⁾ shall not apply.

(11) A foreign agent may claim tax reimbursement at the latest for the calendar quarter following after the calendar quarter, in which he/she demonstrably purchased the taxed mineral oil; otherwise, the possibility of tax reimbursement expires.

§17

Reimbursement of tax on mineral oil delivered in the territory of the Slovak Republic to the armed forces of other countries that are State parties to the North Atlantic Treaty

(1) Tax may be reimbursed to the Ministry of Defence of the Slovak Republic in respect of demonstrably taxed mineral oil supplied in the territory of the Slovak Republic exclusive of excise duty to the armed forces of other countries that are State parties to the North Atlantic Treaty or their civilian staff (hereinafter referred to as “armed forces of other countries”) for use in their vehicles, aircraft and ships as part of activities under an international treaty.⁵⁾

(2) The Ministry of Defence of the Slovak Republic shall claim the reimbursement of tax on demonstrably taxed mineral oil pursuant to §15(3) after the completion of the armed forces activity from the customs office in the form of a written application. The application shall include the title of the armed forces activity, the total quantity of mineral oil released exclusive of excise duty to the armed forces of other countries broken down by Combined Nomenclature code sub-items, and the tax corresponding to these quantities, the reimbursement of which is sought. The application shall be accompanied by an overview of the quantities of mineral oil delivered less tax to the individual armed forces of other countries, to be documented by the following upon request by the customs office:

- a) issue slips confirmed by the responsible representatives of armed forces of other countries;
- b) invoices concerning mineral oil delivered less tax and documents of their payment;
- c) documents proving the acquisition of demonstrably taxed mineral oil (§15(4)).

(3) If the conditions pursuant to paragraph 1 and 2 are met, the customs office shall reimburse the tax within 30 days of the date of fulfilment of the last condition. If the verification of eligibility for tax reimbursement shows that the submitted tax return is incorrect or incomplete, the Ministry of Defence of the Slovak Republic shall file an additional tax return, stating only the differences compared to the tax return; the time period pursuant to the first clause applies equally. If it is found that the claimed tax reimbursement should have been lower, a procedure pursuant to separate regulation^{10a)} shall apply; the provisions of a separate regulation¹¹⁾ shall not apply.

§18

Duty suspension arrangement, tax warehouse

(1) A duty suspension arrangement shall apply to mineral oil

- a) located in a tax warehouse;
- b) moved under conditions pursuant to §23 and §24 or
- c) c) which became state property pursuant to separate regulation,⁷⁾ with the exception of demonstrably taxed mineral oil.

(2) A tax warehouse can only be a mineral oil producing enterprise (§19(1)) or a mineral oil warehouse (§20(1)) located in the tax territory. A tax warehouse is also a mineral oil producing enterprise or a mineral oil warehouse located in the territory of another Member State, whose operation is permitted under the national legislation of that Member State.

(3) A part of a mineral oil producing enterprise or a part of a mineral oil warehouse can also be a tax warehouse.

(4) A motor fuel filling station cannot be a tax warehouse.

(5) The storage tanks in a tax warehouse must be fitted so as to allow separate storage of the individual types of mineral oils; the technical design of tanks in terms of fire safety, occupational safety and environmental protection must be compliant with a separate

regulation¹²⁾ and with Slovak technical standards,¹³⁾ and the storage facility must be certified and equipped with a suitable certified meter¹⁴⁾ capable of metering the quantity, density and temperature of mineral oil flowing in and out.

(6) The provision of §20(3) and provisions concerning the provision of a tax guarantee in respect of mineral oil stored and moved do not apply to a tax warehouse storing, receiving and dispatching or mixing mineral oil falling within Combined Nomenclature code 2711 under a duty suspension arrangement; paragraph 5 shall apply accordingly.

(7) Mineral oil may be in a tax warehouse only under a duty suspension regime.

§19

Mineral oil producing enterprise

(1) For the purposes of this Act, a mineral oil producing enterprise is a spatially limited location in the tax territory, where mineral oil pursuant to §4(2) is produced, processed, stored, received or dispatched.

(2) Production of mineral oil does not include mixing of various taxed mineral oils or mixing of taxed mineral oils with other substances, if the resulting mixture is a mineral oil and the amount of excise duty attributed to the mixture does not exceed the sum of tax amounts attributed to the individual mixture components.

(3) Under the conditions pursuant to paragraph 4, production does not include obtaining mineral oil

- a) in the course of liquidation of environmental disasters;
- b) in water stream cleaning and maintenance facilities and water treatment plants;
- c) in equipment for maintaining air purity during the handling of mineral oils or during the degassing of vehicles designated for the transport of mineral oils;
- d) in the purification of cleaning materials, work clothes or old paper.

(4) Production does not include obtaining mineral oil in ways listed under paragraph 3, if mineral oil thus obtained is not processed or used as motor fuel or heating fuel or if it is exported from the tax territory or destroyed.

(5) A person whose scope of business includes the production of mineral oils and who wishes to operate an enterprise producing mineral oil under a duty suspension arrangement must have authorisation to operate a tax warehouse.

(6) Based on an authorisation to produce a mixture in the presence of a person appointed by the customs office, a warehouse keeper that is an enterprise producing mineral oil listed under §6(1)(a) and (d) may produce mineral oil as a mixture of

- a) mineral oil falling within Combined Nomenclature codes 2710 12 41, 2710 12 45 and 2710 12 49, and a biogenic substance listed under §4(7)(c) or mineral oil falling within Combined Nomenclature codes 2710 12 41, 2710 12 45 and 2710 12 49 and biogenic substances listed under §4(7)(c) and (d);
- b) mineral oil falling within Combined Nomenclature codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 15, 2710 20 17 and 2710 20 19, and a biogenic substance listed under §4(7)(a).

(7) Prior to commencement of production pursuant to paragraph 6, a warehouse keeper indicated in paragraph 6 shall apply to the Financial Directorate in writing for the issuance of an authorisation to produce a mixture. The application shall include

- a) data pursuant to §21(1);
- b) the physical and chemical specification of the biogenic substance to be used in the production of mineral oil pursuant to paragraph 6;
- c) identification data of the supplier of feedstock necessary for the production of biogenic substance pursuant to §4(7)(c) or of the supplier of biogenic substance pursuant to §4(7)(a);
- d) data on the method of ensuring the sale of mineral oil pursuant to paragraph 6 and the anticipated share of such mineral oil in the total mineral oil production in the individual years;
- e) the date as of which the authorisation to produce mineral oil pursuant to paragraph 6 is to be valid.

(8) The application shall be accompanied by data and documents pursuant to §21(2)(a) to (c).

(9) Before issuing an authorisation to produce a mixture, the Financial Directorate shall verify the facts and data presented in the application and its annexes. If the facts and data are true, the Financial Directorate shall issue an authorisation to produce a mixture to the applicant within 60 days of the date of submission of the application.

(10) The Financial Directorate shall revoke the authorisation to produce a mixture pursuant to paragraph 6 if the facts that were decisive in the issuance of the authorisation do not hold.

(11) An authorisation to produce a mixture pursuant to paragraph 6 expires upon the lapse of its validity period or upon the expiry of an authorisation to operate a tax warehouse.

§19a

Biogenic substance producer

(1) A person producing a biogenic substance pursuant to §4(7)(a) and (b) outside a duty suspension arrangement in the tax territory shall apply to the customs office for registration in the register of biogenic substance producers within 15 days of commencement of such production. The application shall include

- a) the applicant's identification data and the address of its establishments, if different from the applicant's registered office or permanent residence;
- b) the type of subject-matter of tax, biogenic substance brand name and the corresponding Combined Nomenclature code;
- c) the quantity of biogenic substance anticipated to be produced in litres or kilograms;
- d) identification data of the biogenic substance customer.

(2) The application shall be accompanied by

- a) a document proving authorisation to conduct business not older than 30 days or its certified copy, if the applicant is a person that does not have registered office or permanent residence in the tax territory;
- b) technical documentation and description of production and storage facilities; a storage facility must conform to the conditions pursuant to §18(5);

(3) A biogenic substance producer shall notify any change in the data pursuant to paragraph 1 and 2(b) to the customs office within 15 days of such change.

(4) Before registering the applicant in the register of biogenic substance producers, the customs office shall verify the facts and data presented in the application and the annexes. If the facts and data are true, the customs office shall register the applicant in the register of biogenic substance producers within 60 days of the date of submission of the application.

(5) The customs office shall delete a biogenic substance producer from the register of biogenic substance producers if

- a) the biogenic substance producer requests so itself due to cessation of biogenic substance production;
- b) the biogenic substance producer entered liquidation;
- c) registration was performed and an authorisation issued to operate a tax warehouse;
- d) the biogenic substance producer does not produce a biogenic substance pursuant to §4(7)(a) and (b) during 12 consecutive calendar months of the date of registration in the register of biogenic substance producers.

(6) Registration in the register of biogenic substance producers expires

- a) on the day of deletion from the Commercial Register or a similar register, or on the day of trade licence cancellation in line with requirements stipulated in separate regulations;^{19a)}
- b) on the date of decease of the biogenic substance producer or on the day when a court decision declaring the biogenic substance producer deceased became final;
- c) on the day when a court decision on bankruptcy or on the dismissal of a petition for bankruptcy due to insufficient assets or the discontinuation of bankruptcy proceedings due to insufficient assets became final, or on the day when compulsory composition was confirmed, composition permitted or when restructuring was permitted.

(7) Tax does not become chargeable pursuant to §12(1)(g) if followed by exemption from excise duty pursuant to §10(3)(a).

(8) A person producing a biogenic substance pursuant to §4(7)(b) in the tax territory exclusively for use in foodstuffs and also offering it for this purpose is not obliged to apply to the customs office for registration in the register of biogenic substance producers.

(9) The purification of used vegetable oils does not constitute production of a biogenic substance pursuant to §4(7)(b).

§20

Mineral oil warehouse

(1) For the purposes of this Act, a mineral oil warehouse is a spatially limited location in the tax territory, where mineral oil is received, stored, dispatched or processed as part of commercial activities.

(2) A person seeking to operate a warehouse of mineral oil under a duty suspension arrangement must have an authorisation to operate a tax warehouse.

(3) A mineral oil warehouse shall comply with the following conditions:

- a) storage capacity is at least 1,000,000 litres of mineral oil, with the exception of an aircraft motor fuel warehouse in the premises of an airport and a tank ship pursuant to (b);

b) the storage facility is permanently fixed, with the exception of a tank ship for which a port administrator issued an authorisation of permanent docking in the water area of the port and from which mineral oil is provided as a ship operation substance [§10(1)(c)].

(4) A mineral oil warehouse is also an enterprise operated by a legal person not established or set up for commercial purposes whose scope of activity includes

- a) storage of special-purpose mineral oil owned by the state,¹⁵⁾ or
- b) storage and sale of aircraft motor fuel in airport premises.

§21

Authorisation to operate a tax warehouse

(1) A person seeking to operate a tax warehouse shall apply to the customs office in writing for registration and the issuance of an authorisation to operate a tax warehouse. The application shall include

- a) the applicant's identification data and the address of its establishments, if different from the applicant's registered office or permanent residence;
- b) the type of subject-matter of tax, the brand names and the corresponding Combined Nomenclature codes of the mineral oils produced, processed, received, stored and dispatched;
- c) the anticipated annual production quantity in litres or kilograms in the event of a mineral oil producing enterprise or the anticipated annual quantity of mineral oil stored in litres or kilograms in the event of a mineral oil warehouse.

(2) The application shall be accompanied by

- a) a document proving authorisation to conduct business not older than 30 days or its certified copy, if the applicant is a person that does not have registered office or permanent residence in the tax territory, or a document proving that a legal person is not established or set up for commercial purposes not older than 30 days or its certified copy;
- b) technical documentation, a brief description of activity and a description of the production and storage facilities with an attached drawing, method of securing mineral oil against unauthorised use, number of meters of mineral oil flow, temperature, mass and density, and a document of certification of storage facilities and meters pursuant to §18(5);
- c) a technological description of the production procedure, a list of the feedstock processed, the products to be produced, by-products and any waste;
- d) financial statements of the preceding accounting period, if the applicant was obliged to draw up financial statements and, if the applicant is obliged to have its financial statements verified by an auditor, financial statements verified by an auditor pursuant to a separate regulation,¹⁶⁾ as well as the method of keeping accounts;
- e) confirmation by the Social Insurance Agency and health insurance companies of the fulfilment of conditions listed in paragraph 4(e);
- f) a list of the Member States, to which the applicant expects to deliver (dispatch) mineral oil under a duty suspension arrangement; the list may be provided to the Member States of destination upon request;
- g) the applicant's declaration of honour that it satisfies the conditions listed under paragraph 4(d);
- h) a list of the applicant's affiliated persons and controlling/controlled persons.

(3) Upon request by the customs office, the applicant shall specify the data included in the application and its annexes in more detail.

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

- a) it keeps accounting records pursuant to a separate regulation;¹⁷⁾
- b) it has lodged a tax guarantee pursuant to §22;
- c) it does not have any arrears against a customs office or a tax office;
- d) it does not have any arrears against a customs office or a tax office on behalf of a person controlling/controlled by or affiliated with the applicant or a person that had been controlling/controlled by or affiliated with the applicant during a period of ten years preceding the submission of the application, and no person that has been wound up and that would be considered a person controlling/controlled by or affiliated with the applicant had, during a period of ten years preceding the date of application submission, any tax arrears that would not be settled before the winding up of such a person; this also applies to tax arrears assigned to third persons pursuant to a separate regulation;¹⁸⁾
- e) it does not have any arrears of compulsory insurance contributions pursuant to separate regulations;¹⁹⁾
- f) it has not been convicted of an intentional crime; this also applies to an authorised representative and natural persons who are members of the applicant's managing and supervisory bodies;
- g) it is not subject to liquidation and no bankruptcy proceedings have been declared against the applicant, no composition permitted or compulsory composition confirmed.

(5) Prior to the registration and the issuance of an authorisation to operate a tax warehouse, the customs office shall verify the facts and data pursuant to paragraph 1 to 4. If the facts and data are true and the applicant meets the conditions pursuant to §18 and §20, the customs office shall register the applicant and issue an authorisation to operate a tax warehouse to it within 60 days of the date of submission of the application.

(6) A warehouse keeper shall notify any change of the facts and data pursuant to paragraph 1, paragraph 2(b) and (c) and paragraph 4(e) to (g) to the customs office within 15 days of its occurrence. It shall notify the change of data pursuant to paragraph 2(a) to the customs office within 15 days of the date of submission of a data change proposal to the relevant authority. The customs office shall verify the data indicated in the notification with the warehouse keeper and, depending on the scope and gravity of changes, amend the original authorisation to operate a tax warehouse or issue a new authorisation to operate a tax warehouse. In the event of issuance of a new authorisation to operate a tax warehouse to the same warehouse keeper, the registration number remains valid.

(7) An authorisation to operate a tax warehouse expires

- a) on the day of application for deletion from the Commercial Register or another similar register, or on the day of application for cancellation of a trade licence, or on the day of notification of termination of commercial activities, or on the day of cancellation, if the warehouse keeper had not been established or set up for commercial purposes;
- b) on the date of decease of the warehouse keeper or on the day when a court decision declaring the warehouse keeper deceased became final, if the warehouse keeper is a natural person;
- c) on the day when a court decision on bankruptcy or on the dismissal of a petition for bankruptcy due to insufficient assets or the discontinuation of bankruptcy proceedings due to insufficient assets became final, or compulsory composition was confirmed or composition permitted;
- d) on the tenth day following the lapse of the time period

1. of tax maturity, if the tax due was not paid and if the customs office fully or partially relieved the warehouse keeper of the obligation to lodge a tax guarantee pursuant to §22(12);
2. for complementing the tax guarantee pursuant to §22(7)(b) and (c), if tax guarantee was not complemented within the deadline pursuant to §22;
3. stipulated by the customs office pursuant to §22(18) for lodging or complementing a tax guarantee pursuant to §22(17), if the tax guarantee was not lodged or complemented within the deadline stipulated by the customs office;
e) on the day when the customs office revokes the authorisation to operate a tax warehouse;
f) on the day of deletion from the Commercial Register or another similar register, or on the day of cancellation of a trade licence in line with requirements stipulated in separate regulations^{19a)} if the person failed to submit an application under (a).

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

- a) enters liquidation;
- b) no longer meets any of the conditions listed in paragraph 4(a) to (f);
- c) violates the obligations under this Act and the fine imposed and notices served by the customs office have not led to rectification;
- d) requests revocation of the authorisation to operate a tax warehouse.

(9) The customs office may revoke an authorisation to operate a tax warehouse if during a time period exceeding 12 consecutive calendar months the warehouse keeper does not produce, store, receive, process or dispatch mineral oil, taking into account the gravity of the reasons.

(10) Upon expiry of an authorisation to operate a tax warehouse

- a) the warehouse keeper (in the event pursuant to paragraph 7(b) the heir or a estate trustee appointed by the court) shall take stock of mineral oil as of the date of expiry of the authorisation to operate a tax warehouse in the presence of the customs office, submit a tax return within a deadline stipulated by the customs office and pay the excise duty within the same period;
- b) the customs office shall use the tax guarantee lodged pursuant to §22 for the payment of tax and shall without delay return any residual amount of the tax guarantee to the person whose authorisation to operate a tax warehouse expired;
- c) the customs office shall request the tax payment from relevant bank, if the excise duty is secured by a bank guarantee;²⁰⁾
- d) the customs office shall cancel the registration number.

(11) A warehouse keeper whose authorisation to operate a tax warehouse was revoked under paragraph 8(c) may be issued a new authorisation to operate a tax warehouse at the earliest after the lapse of five years of the date when the decision revoking the authorisation to operate a tax warehouse became final; its affiliated or controlling/controlled person may be issued an authorisation to operate a tax warehouse at the earliest after the lapse of five years of the date when the decision issued to the warehouse keeper on the revocation of the authorisation to operate a tax warehouse became final. In the event of revocation of an authorisation to operate a tax warehouse under paragraph 9, a new authorisation to operate a tax warehouse may be issued at the earliest after the lapse of one year of the date when the decision revoking the authorisation to operate a tax warehouse became final.

Tax guarantee

(1) For the purposes of this Act, lodging a tax guarantee means

a) funds deposited on the account of the customs office, without giving rise to an obligation of the customs office to pay interest to the applicant;

b) a bank guarantee²⁰⁾ provided to the benefit of the customs office by a bank; the customs office shall not accept a bank guarantee if the deed of guarantee contains reservations by the bank.

(2) Prior to the issuance of an authorisation to operate a tax warehouse, the person seeking to operate a tax warehouse is obliged lodge a tax guarantee in the amount of excise duty attributed to the average monthly quantity of mineral oil which it expects to release for free circulation during a period of 12 consecutive calendar months; the amount of tax guarantee shall also include excise duty attributed to the quantity of mineral oil which it expects to release for free circulation for purposes exempt from excise duty pursuant to §10(1).

(3) A warehouse keeper is obliged to have a lodged tax guarantee in the amount of excise duty attributed to the average monthly quantity of mineral oil which it released for free circulation during the previous 12 consecutive calendar months; the amount of tax guarantee shall also include excise duty attributed to the quantity of mineral oil released for free circulation for purposes exempt from excise duty pursuant to §10(1).

(4) Tax guarantee does not apply to special-purpose mineral oil owned by the state.¹⁵⁾ Tax guarantee for mineral oil falling within Combined Nomenclature codes 2711 12 to 2711 19 00 shall be calculated using the tax rate pursuant to §6(1)(f)(1).

(5) A person pursuant to paragraph 2 and a warehouse keeper pursuant to paragraph 3 shall lodge a tax guarantee in respect of all the tax warehouses they wish to operate; this is without prejudice to the provisions of §23 and 24.

(6) If a customs office does not issue an authorisation to operate a tax warehouse, it shall return the lodged tax guarantee to the person pursuant to paragraph 2 without delay.

(7) A warehouse keeper is obliged monitor the amount of the lodged tax guarantee and to adjust the lodged tax guarantee

a) prior to commencing movement of mineral oil under a duty suspension arrangement, if the amount of the lodged tax guarantee pursuant to paragraph 3 does not correspond to the amount of excise duty attributed to the quantity of mineral oil to be moved under a duty suspension arrangement including a quantity of mineral oil exempt from excise duty pursuant to §10(1), with the exception of tax guarantee for the movement of mineral oil under a duty suspension arrangement lodged by a registered consignor, shipper or consignee.

b) if the excise duty attributed to the quantity of mineral oil released for free circulation in the previous calendar month, including a quantity of mineral oil exempt from excise duty pursuant to §10(1), exceeds the excise duty attributed to the quantity of mineral oil for which tax guarantee is lodged by more than 20%; the warehouse keeper is obliged to increase the tax guarantee by the amount of tax exceeding the lodged tax guarantee within ten business days of the occurrence of this fact; this does not apply if the customs office relieved the warehouse keeper of the obligation to lodge a tax guarantee;

c) within ten business days of the notification pursuant to paragraph 8, by the amount which the customs office used as tax payment.

(8) If tax is not paid within the due date pursuant to this Act, the customs office shall use the tax guarantee for the payment of tax and shall notify the warehouse keeper to that effect.

(9) A warehouse keeper may approach the customs office or, with the customs office's approval, the bank that provided the bank guarantee,²⁰⁾ with a request to reduce the lodged tax guarantee. A warehouse keeper may submit a request to reduce the lodged tax guarantee to the customs office, if the lodged tax guarantee exceeds the sum of excise duty attributed to the average monthly quantity of mineral oil released for free circulation, including a quantity of mineral oil exempt from excise duty pursuant to §10(1), and the excise duty attributed to the average monthly quantity of mineral oil on stock held by the warehouse keeper as of the last day of each calendar month during the previous 12 consecutive months by more than 20%, and this excess has persisted for at least three consecutive calendar months preceding the submission of the request to reduce the lodged tax guarantee and persists also at the time of submission of the request to reduce the lodged tax guarantee.

(10) The customs office shall decide upon the request pursuant to paragraph 9 within 15 business days of its submission and may return the relevant difference, taking into consideration the quantity of mineral oil on stock, within five business days of the date when the decision to reduce the lodged tax guarantee became final.

(11) A warehouse keeper that is a mineral oil producing enterprise may request the customs office to relieve it of the obligation to lodge a tax guarantee (hereinafter referred to as "relief of tax guarantee")

a) in full scope, if the applicant has a reliable tax history of at least 24 consecutive calendar months prior to filing the request for relief of tax guarantee;

b) partially in the amount of 50%, if the applicant has a reliable tax history of at least 12 consecutive calendar months prior to filing the request for relief of tax guarantee.

(12) The customs office shall assess the request pursuant to paragraph 11 and, if the warehouse keeper pursuant to paragraph 11 has a reliable tax history, the customs office shall decide upon full or partial relief of tax guarantee within 60 days of the date of submission of the request and shall determine the validity of such decision, which may be maximum four years of the date when the decision upon relief of tax guarantee became final; this is without prejudice to the provisions of §23 and 24. If the customs office decides not to provide relief of tax guarantee, the warehouse keeper pursuant to paragraph 11 may file a new request for relief of tax guarantee at the earliest after the lapse of one year of the date when the decision became final.

(13) A warehouse keeper pursuant to paragraph 11 which the customs office decided to relieve of tax guarantee on the basis of a request pursuant to paragraph 11 and which seeks to be relieved of tax guarantee during a further period, shall request the customs office to relieve it of tax guarantee no later than 60 days prior to the expiry of the decision upon relief of tax guarantee.

(14) For the purposes of this Act, a warehouse keeper pursuant to paragraph 11 is considered to have a reliable tax history if it

a) is the owner of a mineral oil production facility, if the applicant seeking relief of tax guarantee is a warehouse keeper pursuant to paragraph 11; for the purposes of this Act,

ownership of a production facility also includes holding it on the basis of a hire purchase agreement.

b) shows a stable financial standing; for the purposes of this Act, stable financial standing means that the warehouse keeper pursuant to paragraph 11 shows a positive balance of assets and liabilities in the balance sheet forming part of ordinary financial statements.¹⁷⁾

c) adheres to conditions pursuant to §21(4);

d) does not significantly violate its obligations under this Act and obligations related to tax administration pursuant to a separate regulation.^{20aa)}

(15) The request pursuant to paragraph 11 shall be accompanied by

a) a document proving the ownership of a production facility or a hire purchase agreement, if the warehouse keeper pursuant to paragraph 11 holds a production facility on the basis of a hire purchase agreement;

b) financial statements pertaining to

1. two accounting periods immediately preceding the submission of a request for full relief of tax guarantee;

2. one accounting period immediately preceding the submission of a request for partial relief of tax guarantee;

c) confirmation proving compliance with the conditions of paragraph 14(c)

1. during at least 24 consecutive calendar months preceding the submission of a request for full relief of tax guarantee;

2. during at least 12 consecutive calendar months preceding the submission of a request for partial relief of tax guarantee;

(16) Upon request by the customs office, the warehouse keeper pursuant to paragraph 11 shall provide more detail on the data provided in the application pursuant to paragraph 11 and in the annexes pursuant to paragraph 15.

(17) The customs office shall call upon the warehouse keeper pursuant to paragraph 11 fully or partially relieved of tax guarantee pursuant to paragraph 12 to lodge or complement the tax guarantee within the stipulated deadline that may not be less than 15 days and more than 30 days, if it discovered that:

a) the warehouse keeper pursuant to paragraph 11 has arrears

1. against a customs office or a tax office for more than five days;

2. of compulsory insurance contributions pursuant to separate regulations;¹⁹⁾

b) other circumstances arose, based on which it can be reasonably assumed that the warehouse keeper pursuant to paragraph 11 will not comply with its obligation to pay tax in accordance with this Act duly and on time.

(18) If the customs office stipulated a deadline for pledging or complementing the tax guarantee, the warehouse keeper shall pledge or complement the tax guarantee within the deadline and in the amount stipulated by the customs office.

§23

Movement of mineral oil under a duty suspension arrangement and mineral oil exempt from excise duty in the tax territory

(1) Mineral oil under a duty suspension arrangement may only be moved in the tax territory

a) from a tax warehouse to another tax warehouse or to a place of direct delivery; for the purposes of this Act, a place of direct delivery is a place to which mineral oil moved under a

duty suspension arrangement is delivered, if it is moved directly to a person designated by the consignee (customer) who is a warehouse keeper or a registered consignee pursuant to §25(1) repeatedly receiving mineral oil under a duty suspension arrangement from another Member State, while this person is not authorised to receive mineral oil under a duty suspension arrangement;

b) from the place of importation (§29) to a tax warehouse or to a place of direct delivery;

c) from a tax warehouse to the place of exit (§30);

d) from the place of importation (§29), if mineral oil is dispatched by a registered consignor, to the place of exit (§30);

e) to the tax warehouse, in the case of movement of mineral oil which has become the property of the state under a separate regulation.⁷⁾

(2) Mineral oil exempt from excise duty pursuant to §10(1) may only be moved within the tax territory

a) from a tax warehouse into a user enterprise;

b) from the place of importation (§29) to a place of storage of mineral oil in the user enterprise, if imported by the user enterprise;

c) from the user enterprise to another user enterprise, if it concerns

1. termination of activities of the user enterprise pursuant to §11(15);

2. delivery of aircraft motor fuels pursuant to §11(1);

3. material assistance with the consent of the customs office;

d) between establishments of the same person that is a user enterprise.

(3) In justified cases, provided that the enforceability and collection of tax is not put at risk, the customs office may permit, upon the request of a person seeking to move mineral oil under a duty suspension arrangement or exempt from excise duty pursuant to §10(1) within the tax territory, a different mode of movement of mineral oil than as specified in paragraph 1 and 2.

(4) Unless otherwise provided in this Act, mineral oil under a duty suspension arrangement or mineral oil pursuant to §11(2) may only be moved within the tax territory under cover of an electronic document and in a manner laid down in a separate regulation.^{20a)} A draft electronic document, as well as any changes made by means of the computerised system^{6c)}, must be affixed with a qualified electronic signature,^{20b)} unless otherwise agreed between the consignor (supplier) or consignee (customer) and the customs office.

(5) Prior to any movement of mineral oil under a duty suspension arrangement or mineral oil pursuant to §11(2) within the tax territory, the consignor (supplier) shall prepare a draft electronic document and send it to the customs office of the consignor (supplier). The customs office of the consignor (supplier) shall electronically verify the data in the draft electronic document and, if correct, assign an administrative reference code (hereinafter referred to as “reference code”) to the draft electronic document and, at the same time, send the electronic document with the assigned reference code to the consignor (supplier), consignee (customer) and the customs office of the consignee (customer). If the data specified in the draft electronic document are incorrect, the customs office of the consignor (supplier) shall immediately notify the sender of the draft electronic document to that effect. Unless otherwise provided in this Act, the movement of mineral oil under a duty suspension arrangement or mineral oil pursuant to §11(2) within the tax territory may only start after the reference code has been assigned. The movement of mineral oil for aircraft used by the armed forces, armed security forces, rescue services and for aircraft used by the Fire and Rescue Service^{4b)} when

performing assignments under a separate regulation^{4c}) may start, in states of emergency^{4a}) or in crisis situations^{20c}), even without the assignment of a reference code, provided that the draft electronic document has been sent to the customs office of the consignor (supplier); this is without prejudice to the electronic verification of the data in the draft electronic document and assignment of the reference code by the customs office of the consignor (supplier). Mineral oil moving under a duty suspension arrangement or mineral oil pursuant to §11(2) within the tax territory must be accompanied by a paper document containing the reference code, save for the movement of mineral oil for aircraft used by the armed forces, armed security forces, rescue services and for aircraft used by the Fire and Rescue Service^{4b}) when performing assignments under a separate regulation^{4c}), in states of emergency^{4a}), or in crisis situations.^{20c}) The accompanying document or another document accompanying mineral oil moved under a duty suspension arrangement in the tax territory must contain information about biogenic substance content as a percentage of volume of the mineral oil moved, if the mineral oil thus moved contains a biogenic substance.

(6) The consignor (supplier) may cancel the electronic document if the movement of mineral oil under a duty suspension arrangement or mineral oil pursuant to §11(2) within the tax territory has not started; the movement of mineral oil under a duty suspension arrangement, except when transported through pipelines, or mineral oil pursuant to §11(2) within the tax territory starts once the mineral oil under a duty suspension arrangement or mineral oil pursuant to §11(2) has been removed from a tax warehouse of the consignor (supplier) or a user enterprise of the consignor (supplier), or has been released for free circulation.^{2a})

(7) In the course of movement of mineral oil under a duty suspension arrangement or mineral oil pursuant to §11(2) in the tax territory, the consignor (supplier) which lodged a tax guarantee pursuant to paragraph 12 may change the place of receipt of mineral oil under a duty suspension arrangement or mineral oil pursuant to §11(2) or change the consignee (customer) by means of the computerised system^{6c}) as set out in a separate regulation.^{20a}) A consignor (supplier) moving mineral oil pursuant to §4(8) may also change the place of receipt or the consignee (customer) by means of the computerised system.^{6c})

(8) The movement of mineral oil under a duty suspension arrangement or mineral oil pursuant to §11(2) through pipelines starts once the pumping of mineral oil under a duty suspension arrangement or mineral oil pursuant to §11(2) into pipelines in a tax warehouse of the consignor (supplier) has finished. In the case of movement of mineral oil under a duty suspension arrangement or mineral oil pursuant to §11(2) through pipelines, the consignor (supplier) shall prepare a draft electronic document after the pumping of mineral oil into pipelines has finished; this is without prejudice to the electronic verification of the data in the draft electronic document and assignment of the reference code by the customs office of the consignor (supplier). No paper document containing the reference code is required for the movement of mineral oil under a duty suspension arrangement through pipelines.

(9) The consignee (customer) of mineral oil moving under a duty suspension arrangement or mineral oil pursuant to §11(2) within the tax territory is required to submit to the customs office of the consignee (customer), not later than within five business days of the end of the movement of such mineral oil, an electronic report of receipt prepared by means of the computerised system,^{6c}) in a manner laid down in a separate regulation^{20a}) (hereinafter referred to as the “report of receipt”). A qualified electronic signature^{20b}) must be affixed to the report of receipt, unless agreed otherwise between the consignor (supplier) or consignee (customer) and the customs office. The movement of mineral oil under a duty suspension

arrangement or mineral oil pursuant to §11(2) within the tax territory is deemed to have ended on the day of its receipt by the consignee (customer). The customs office of the consignee (customer) shall electronically verify the data in the report of receipt and, if correct, confirm to the consignee (customer) that the report of receipt has been registered. After its registration, the customs office of the consignee (customer) shall immediately send the report of receipt to the consignor (supplier) and the customs office of the consignor (supplier). If the data specified in the report of receipt are incorrect, the customs office of the consignee (customer) shall immediately notify the sender of the report of receipt to that effect.

(10) Mineral oil moved under a duty suspension arrangement or mineral oil pursuant to §11(2) within the tax territory must be placed in the consignee's (customer's) warehouse immediately after its acceptance, with the exception of movement of mineral oil to the place of direct delivery.

(11) If the customs office of the consignor (supplier) and the customs office of the consignee (customer) is the same, the customs office shall send an electronic document with assigned reference code to the consignee (customer) and the registered report of receipt to the consignor (supplier).

(12) A tax guarantee must always be lodged for mineral oil to be moved under a duty suspension arrangement or exempt from excise duty pursuant to §10(1) within the tax territory, except for when mineral oil is to be moved through pipelines or filled directly into regular fuel tanks of aircraft or ships for the purposes exempt from excise duty pursuant to §10(1), or when mineral oil specified in §10(1)(b) is to be transported in railway tank cars for aircraft used by the armed forces. The tax guarantee shall always amount to at least the excise duty corresponding to the quantity of moving mineral oil, unless otherwise provided in this Act. The tax guarantee for mineral oil to be moved under a duty suspension arrangement is not required if the tax guarantee pursuant to §22(2) or (3) has been lodged in such an amount as to also cover the tax guarantee for mineral oil to be moved under a duty suspension arrangement. The customs office of the consignor (supplier) shall reimburse the lodged tax guarantee to the person that lodged the tax guarantee immediately after the registration of the report of receipt, unless otherwise agreed by the customs office of the consignor (supplier) and the person that lodged the tax guarantee.

(13) In the case of the movement of mineral oil within the tax territory

a) under a duty suspension arrangement, the tax guarantee shall be lodged by

1. a warehouse keeper which is

1a. the consignor (supplier) in the tax territory;

1b. the consignee (importer) in the case of importation to the tax territory;

1c. the consignor (exporter) in the case of export from the tax territory;

1d. the consignee of mineral oil which has become the property of the state under a separate regulation;⁷⁾

1e. the consignee (customer) in the tax territory, if mineral oil moving under a duty suspension arrangement pursuant to paragraph 1(a) is in its ownership; or

1f. the consignee (customer) in the tax territory in lieu of the consignor (supplier) in the tax territory, if they so agreed and the customs office approved their agreement;

2. the registered consignor; or

3. the shipper or consignee (customer) in the tax territory in lieu of the consignor (supplier), if they so agreed and the customs office of the consignor (supplier) approved of their agreement;

b) exempt from excise duty pursuant to §10(1), the tax guarantee shall be lodged by a user enterprise that is

1. the customer in the tax territory or
2. the consignee (importer) in the case of importation to the tax territory.

(14) Upon written request by the warehouse keeper or user enterprise, the customs office shall permit a reduction of the tax guarantee for moved mineral oil, if the amount of excise duty attributed to the quantity of mineral oil moving under a duty suspension arrangement or exempt from excise duty pursuant to §10(1) is at least €16,600,000, provided that enforceability or collection of excise duty is not put at risk and that the applicant has a reliable tax history of at least 24 consecutive calendar months prior to filing the request to reduce the tax guarantee on moved mineral oil; the reduced tax guarantee is the sum of the amount of €16,600,000 and the amount in excess of €16,600,000, reduced by 50%; the amount of reduced tax guarantee shall not exceed €24,900,000. No authorisation to reduce the tax guarantee for moving mineral oil is required, if an authorisation to reduce tax guarantee has been issued pursuant to §24(13). If the sum of the tax guarantee for mineral oil to be moved under a duty suspension arrangement or exempt from excise duty pursuant to §10(1) within the tax territory and the tax guarantee for mineral oil to be moved under a duty suspension arrangement within the territory of the Union is at least €16,600,000, the reduced tax guarantee for mineral oil thus moved is the sum of the amount of €16,600,000 and the amount in excess of €16,600,000, reduced by 50%; the amount of reduced tax guarantee shall not exceed €24,900,000. No tax guarantee is required under this paragraph, if the tax guarantee under §24(13) has been lodged in the amount of €24,900,000. If the warehouse keeper or user enterprise fails to meet any of the conditions referred to in §21(4)(a), (c) to (g), the authorisation to reduce the tax guarantee expires.

§24

Movement of mineral oil under a duty suspension arrangement within the territory of the Union

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

a) from a tax warehouse in the tax territory or from the place of importation (§29), if mineral oil is dispatched by a registered consignor in the tax territory to a tax warehouse or to a registered consignee in another Member State or to a Slovak agent pursuant to §16(3), or to Slovak armed forces and their civilian staff for the use in connection with activities under an international treaty⁵⁾ to the territory of countries that are State parties to the North Atlantic Treaty;

b) from a tax warehouse in the tax territory or from the place of importation (§29), if mineral oil is dispatched by a registered consignor in the tax territory to a tax warehouse in the tax territory, via the territory of another Member State;

c) from a tax warehouse in another Member State or from a registered consignor in another Member State to a tax warehouse or to a registered consignee in the tax territory;

d) from a tax warehouse in another Member State or from a registered consignor in another Member State to a tax warehouse or to a registered consignee in another Member State, via the tax territory;

e) in cases referred to under (a) and (c) above, via a third-country territory.

(2) Mineral oil under a duty suspension arrangement may only be moved within the territory of the Union under cover of an electronic document, unless otherwise provided in this Act. A

draft electronic document, as well as any changes made by means of the computerised system^{6c)} must be affixed with a qualified electronic signature,^{20b)} unless otherwise agreed between the consignor (supplier) or consignee (customer) and the customs office.

(3) Prior to any movement of mineral oil under a duty suspension arrangement from the tax territory to the territory of the Union, the consignor (supplier) shall prepare a draft electronic document and send it to the customs office of the consignor (supplier). The customs office of the consignor (supplier) shall electronically verify the data in the draft electronic document and, if correct, assign a reference code to the draft electronic document and, at the same time, send the electronic document with the assigned reference code to the consignor (supplier) and the tax administrator of the Member State of the consignee (customer). If the data specified in the draft electronic document are incorrect, the customs office of the consignor (supplier) shall immediately notify the sender of the draft electronic document to that effect. If mineral oil is moving under a duty suspension arrangement pursuant to paragraph 1(b) and the data specified in the electronic document are correct, the customs office of the consignor (supplier) shall send the electronic document to the consignee (customer) of the mineral oil and to the customs office of the consignee (customer). The movement of mineral oil under a duty suspension arrangement within the territory of the Union may only start after the reference code has been assigned, unless otherwise provided in this Act. Mineral oil moving under a duty suspension arrangement within the territory of the Union must be accompanied by a paper document containing the reference code. The accompanying document or another document accompanying mineral oil moved under a duty suspension arrangement in the territory of the Union must contain information about biogenic substance content as a percentage of volume of the mineral oil moved, if the mineral oil thus moved contains a biogenic substance.

(4) If mineral oil is moving under a duty suspension arrangement within the territory of the Union pursuant to paragraph 1(c), the customs office of the consignee (customer) is required to send the electronic document, sent by the tax administrator of the Member State of the consignor (supplier), to the consignee (customer).

(5) The consignor (supplier) may cancel the electronic document if the movement of mineral oil under a duty suspension arrangement within the territory of the Union has not started; the movement of mineral oil under a duty suspension arrangement within the territory of the Union, except when transported through pipelines, starts once the mineral oil has been removed from the consignor's (supplier's) tax warehouse or has been released for free circulation.^{2a)}

(6) During the movement of mineral oil under a duty suspension arrangement within the territory of the Union, the warehouse keeper which has lodged a tax guarantee or a registered consignor in the tax territory which has lodged a tax guarantee, may change the place of receipt of mineral oil under a duty suspension arrangement or change the consignee (customer), except for the consignee (customer) who is a Slovak agent pursuant to §16(3) or the armed forces of the Slovak Republic and their civilian staff, via the computerised system,^{6c)} in a manner laid down in a separate regulation.^{20a)}

(7) The movement of mineral oil under a duty suspension arrangement through pipelines starts once the pumping of mineral oil under a duty suspension arrangement into pipelines in a tax warehouse of the consignor (supplier) in the tax territory has finished. In the case of the movement of mineral oil under a duty suspension arrangement through pipelines, the consignor

(supplier) shall prepare a draft electronic document after the pumping of mineral oil into pipelines has finished; this is without prejudice to the electronic verification of the data in the draft electronic document and assignment of the reference code by the customs office of the consignor (supplier). No paper document containing the reference code is required for the movement of mineral oil under a duty suspension arrangement through pipelines.

(8) If mineral oil is moving under a duty suspension arrangement within the territory of the Union pursuant to paragraph 1(c), the consignee (customer) of mineral oil moving under a duty suspension arrangement is required to submit a report of receipt to the customs office of the consignee (customer), not later than within five business days of the end of the movement of mineral oil under a duty suspension arrangement. A qualified electronic signature^{20b}) must be affixed to the report of receipt, unless agreed otherwise between the consignor (supplier) or consignee (customer) and the customs office. The movement of mineral oil under a duty suspension arrangement within the territory of the Union is deemed to have ended on the day when the mineral oil is received by the consignee (customer) or received at the place of direct delivery. The customs office of the consignee (customer) shall electronically verify the data in the report of receipt and, if correct, confirm to the consignee (customer) that the report of receipt has been registered. After its registration, the customs office of the consignee (customer) shall immediately send the report of receipt to the tax administrator of the consignor's (supplier's) Member State. If the data specified in the report of receipt are incorrect, the customs office of the consignee (customer) shall immediately notify the sender of the report of receipt to that effect.

(9) If mineral oil is moving under a duty suspension arrangement within the territory of the Union pursuant to paragraph 1(a), the customs office of the consignor (supplier) is required to send the report of receipt, sent by the tax administrator of the Member State of the consignee (customer), to the consignor (supplier) in the tax territory.

(10) Mineral oil that was moving under a duty suspension arrangement within the territory of the Union must be placed in the consignee's (customer's) warehouse immediately after its acceptance, with the exception of movement of mineral oil to a place of direct delivery.

(11) Mineral oil without a tax rate, which is subject to the procedure for movement pursuant to §4(8), as well as mineral oil with a zero rate, unless released for free circulation, may only be moved under cover of an electronic document.

(12) A tax guarantee must always be lodged for mineral oil to be moved under a duty suspension arrangement within the territory of the Union, save for the movement of mineral oil through pipelines or to a Slovak agent pursuant to §16(3) or to the armed forces of the Slovak Republic and their civilian staff for use in connection with activities under an international treaty⁵) to the territory of countries that are State parties to the North Atlantic Treaty. The tax guarantee shall be lodged by the consignor (supplier) in the amount of excise duty attributed to the quantity of moving mineral oil, unless otherwise provided in this Act. The tax guarantee for mineral oil to be moved under a duty suspension arrangement is not required if the tax guarantee pursuant to §22(2) or (3) has been provided in such an amount as to also cover the tax guarantee for mineral oil to be moved under a duty suspension arrangement. The tax guarantee lodged in another Member State is valid throughout the tax territory. Upon the consignor's (supplier's) request, the customs office shall permit that the tax guarantee be lodged by the shipper or the consignee (customer) in lieu of the consignor (supplier), if the consignor (supplier) and the consignee (customer) so agreed. The customs

office of the consignor (supplier) shall reimburse the lodged tax guarantee to the person that lodged the tax guarantee immediately after the registration of the report of receipt sent by the tax administrator of the Member State of the consignee (customer), unless otherwise agreed by the customs office of the consignor (supplier) and the person that lodged the tax guarantee.

(13) Upon written request by the consignor (supplier), the customs office shall permit the consignor (supplier) a reduction of the tax guarantee for moved mineral oil, if the amount of excise duty attributed to the quantity of mineral oil moving under a duty suspension arrangement is at least €16,600,000, provided that enforceability or collection of excise duty is not put at risk and that the applicant has a reliable tax history of at least 24 consecutive calendar months prior to filing the request to reduce the tax guarantee on moved mineral oil; the reduced tax guarantee is the sum of the amount of €16,600,000 and the amount in excess of €16,600,000, reduced by 50%; the amount of reduced tax guarantee shall not exceed €24,900,000. No authorisation to reduce the tax guarantee for moving mineral oil is required, if an authorisation to reduce tax guarantee has been issued pursuant to §23(14). If the sum of the tax guarantee for mineral oil to be moved under a duty suspension arrangement within the territory of the Union and the tax guarantee for mineral oil to be moved under a duty suspension arrangement or exempt from excise duty pursuant to §10(1) within the tax territory is at least €16,600,000, the reduced tax guarantee for such mineral oil is the sum of the amount of €16,600,000 and the amount in excess of €16,600,000, reduced by 50%; the amount of reduced tax guarantee shall not exceed €24,900,000. No tax guarantee is required under this paragraph, if the tax guarantee under §24(14) has been lodged in the amount of €24,900,000. If the consignor (supplier) fails to meet any of the conditions referred to in §21(4)(a), (c) to (f), the authorisation to reduce the tax guarantee expires.

(14) The movement of mineral oil under a duty suspension arrangement from the territory of the Union to persons listed in §16(2) or from the tax territory to persons listed in §16(3) takes place under cover of an electronic document and a certificate on the exemption from excise duty prepared in the form and as specified in a separate regulation⁶⁾ (hereinafter referred to as “exemption certificate”). Mineral oil moving under a duty suspension arrangement from the territory of the Union to armed forces of other Member States that are State parties to the North Atlantic Treaty and their civilian staff for use in connection with activities under an international treaty⁵⁾, or from the tax territory to the armed forces of the Slovak Republic and their civilian staff for use in connection with activities under an international treaty⁵⁾ to the territory of countries that are State parties to the North Atlantic Treaty, shall take place under cover of an exemption certificate. After the end of movement of mineral oil under a duty suspension arrangement, persons listed in §16(2) shall immediately notify the receipt of mineral oil to the Bratislava Customs Office, which shall draw up a report of receipt, proceeding accordingly in line with a separate regulation;^{20a)} the Bratislava Customs Office shall send the report of receipt to the tax administrator of the Member State of the consignor (supplier).

§25

Registered consignee

(1) A registered consignee in the tax territory is a person that has authorisation to receive mineral oil from another Member State under a duty suspension arrangement. A registered consignee is also a person in the territory of another Member State authorised under the national legislation of that Member State to receive mineral oil from another Member State under a duty suspension arrangement. A legal person or natural person that seeks to become a

registered consignee in the tax territory and to repeatedly receive mineral oil from another Member State under a duty suspension arrangement must apply to the customs office in writing for registration and issuance of an authorisation to receive mineral oil from another Member State under a duty suspension arrangement. A person that seeks to occasionally receive mineral oil from another Member State under a duty suspension arrangement must apply to the customs office in writing for issuance of an authorisation to receive mineral oil from another Member State under a duty suspension arrangement for each occasional consignment of mineral oil.

(2) The application for registration and issuance of an authorisation to receive mineral oil from another Member State under a duty suspension arrangement or the application for issuance of an authorisation to receive mineral oil from another Member State under a duty suspension arrangement shall contain

- a) the applicant's identification data and the address of its establishments, if different from the applicant's registered office or permanent residence;
- b) the brand name of mineral oil and the corresponding Combined Nomenclature code;
- c) data on the anticipated annual volume of mineral oil to be received under a duty suspension arrangement in litres or kilograms, if the applicant is a person seeking to repeatedly receive mineral oil from another Member State under a duty suspension arrangement;
- d) data on the quantity of mineral oil in litres or kilograms and the anticipated time of receipt of the full quantity of mineral oil to be received in the respective case by the applicant which is a person seeking to occasionally receive mineral oil from another Member State under a duty suspension arrangement.

(3) The application shall be accompanied by

- a) a document proving authorisation to conduct business not older than 30 days or its certified copy, if the applicant is a person that does not have registered office or permanent residence in the tax territory;
- b) technical documentation, a description of the storage facilities, method of securing mineral oil against unauthorised use, number of meters of mineral oil flow, temperature, mass and density, and a document of certification of storage facilities and meters pursuant to §18(5), if the applicant has a mineral oil storage facility;

(4) The applicant must satisfy the following conditions:

- a) it keeps accounting records pursuant to a separate regulation;¹⁷⁾
- b) it lodged the tax guarantee;
- c) it does not have any arrears against a customs office or tax office;
- d) it does not have any arrears of compulsory insurance contributions pursuant to separate regulations;¹⁹⁾
- e) it has not been convicted of an intentional crime; this also applies to an authorised representative and natural persons who are members of the applicant's managing and supervisory bodies;
- f) it is not subject to liquidation and no bankruptcy proceedings have been declared against the applicant, no composition permitted, no compulsory composition confirmed nor restructuring permitted.

(5) Upon request by the customs office, the applicant shall specify the data included in the application and its annexes in more detail.

(6) A person seeking to repeatedly receive mineral oil from another Member State under a duty suspension arrangement is required, prior to the issuance of the authorisation to receive mineral oil from another Member States under a duty suspension arrangement, to lodge a tax guarantee amounting to the excise duty attributed to the quantity of mineral oil which it expects to receive in the course of two consecutive calendar months, in the manner stipulated in §20(1).

(7) Prior to the registration and issuance of an authorisation to repeatedly receive mineral oil from another Member State under a duty suspension arrangement, the customs office shall verify with the applicant the facts and data pursuant to paragraph 2 to 5. If the facts and data are true and the applicant meets the conditions pursuant to paragraph 6, the customs office shall register the applicant and issue an authorisation to repeatedly receive mineral oil from another Member State under a duty suspension arrangement within 60 days of the date of filing the application.

(8) A person seeking to occasionally receive mineral oil from another Member State under a duty suspension arrangement is required, prior to the issuance of an authorisation to receive mineral oil from another Member State under a duty suspension arrangement, to lodge a tax guarantee amounting to the excise duty attributed to the quantity of mineral oil which the person is to receive in the respective case, in the manner stipulated in §22(1). The customs office shall issue a confirmation of the tax guarantee lodged.

(9) Prior to issuing the authorisation to receive mineral oil from another Member State under a duty suspension arrangement, the customs office shall verify with the applicant seeking to occasionally receive mineral oil from another Member State under a duty suspension arrangement the facts and data presented in the application and its annexes. If the facts and data are true and the applicant meets the conditions pursuant to paragraph 4 and 8, the customs office shall issue an authorisation to receive mineral oil from another Member State under a duty suspension arrangement not later than on the next business day following the date on which the applicant lodged the tax guarantee, and shall set the deadline for the receipt of the full quantity of mineral oil which may not exceed 30 calendar days of the issuance of the authorisation to receive mineral oil from another Member State under a duty suspension arrangement. Upon agreement with the customs office, excise duty may be paid using the tax guarantee lodged.

(10) If a registered consignee repeatedly receiving mineral oil from another Member State under a duty suspension arrangement seeks to receive mineral oil and the excise duty attributed to the relevant amount of mineral oil exceeds the lodged tax guarantee by more than 10%, it is obliged, not later than on the date of receipt of said mineral oil

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

(11) A registered consignee repeatedly receiving mineral oil from another Member State under a duty suspension arrangement is required to complement the lodged tax guarantee by the amount that the customs office used to pay the excise duty within five days of the date of notification pursuant to paragraph 13.

(12) A registered consignee repeatedly receiving mineral oil from another Member State under a duty suspension arrangement may submit a written request to the customs office or,

with the customs office's written consent, to the bank that issued a bank guarantee, to reduce the lodged tax guarantee if the lodged tax guarantee exceeds the excise duty attributed to the quantity of mineral oil released for free circulation in the previous two consecutive calendar months by more than 20%, provided that this situation has persisted for at least six consecutive calendar months, persists also at the time of assessment of the request for reduction of the tax guarantee and provided that the applicant has a reliable tax history of at least 24 consecutive calendar months prior to filing the request to reduce the lodged tax guarantee; the customs office shall reimburse the difference within 15 days of the date of submission of the request.

(13) If a registered consignee repeatedly receiving mineral oil from another Member State under a duty suspension arrangement does not pay the excise duty within the due date stipulated by this Act, the customs office shall use the tax guarantee to pay the excise duty and notify the tax payer in writing to that effect.

(14) The registered consignee is required to notify the customs office of any change in the data pursuant to paragraph 2 and 4(a), (c) to (f) within 15 days of its occurrence. The customs office shall verify the data indicated in the notification with the registered consignee and, depending on the scope and gravity of the changes, amend the original registration certificate and authorisation to receive mineral oil from another Member State under a duty suspension arrangement or issue a new registration certificate and authorisation to receive mineral oil from another Member State under a duty suspension arrangement. In the event of issuance of a new registration certificate and authorisation to receive mineral oil from another Member State under a duty suspension arrangement to the same registered consignee, the original registration number remains valid.

(15) An authorisation to receive mineral oil from another Member State under a duty suspension arrangement expires

a) on the date of decease of the registered consignee or on the day when a court decision declaring the registered consignee deceased became final, if the registered consignee is a natural person;

b) on the day when a court decision on bankruptcy or on the dismissal of a petition for bankruptcy due to insufficient assets or the discontinuation of bankruptcy proceedings due to insufficient assets became final, on the day when compulsory composition was confirmed, composition permitted or restructuring permitted;

c) on the tenth day following the lapse of the time period for complementing the tax guarantee pursuant to paragraph 10(b) if the tax guarantee was not complemented;

d) on the tenth day following the lapse of the time period for complementing the tax guarantee pursuant to paragraph 11 if the tax guarantee was not complemented;

e) on the day when the customs office revokes the authorisation to receive mineral oil from another Member State under a duty suspension arrangement;

f) on the day of deletion from the Commercial Register or another similar register, or on the day of cancellation of a trade licence in line with requirements stipulated in separate regulations^{19a}) if the person failed to submit an application under (h);

g) on the day when a registered consignee occasionally receiving mineral oil from another Member State under a duty suspension arrangement receives the full quantity of mineral oil indicated in its authorisation to receive mineral oil from another Member State under a duty suspension arrangement;

- h) on the day of application for deletion from the Commercial Register or another similar register, or on the day of application for cancellation of a trade licence, or on the day of notification of termination of commercial activities;
- i) upon expiry of the period pursuant to paragraph 9.

(16) The customs office shall revoke an authorisation to receive mineral oil from another Member State under a duty suspension arrangement if

- a) the registered consignee enters liquidation;
- b) the registered consignee no longer meets any of the conditions listed in paragraph 4 and 6;
- c) the registered consignee violates the obligations under this Act and the fine imposed and notices served by the customs office or notifications have not led to rectification;
- d) the registered consignee requests revocation of the authorisation to receive mineral oil from another Member State under a duty suspension arrangement;
- e) a registration was performed and authorisation issued for the operation of a tax warehouse.

(17) The customs office may revoke an authorisation to receive mineral oil from another Member State under a duty suspension arrangement if during a time period exceeding 12 consecutive calendar months the registered consignee does not receive mineral oil, taking into account the gravity of the reasons.

(18) After the expiry of an authorisation to receive mineral oil from another Member State under a duty suspension arrangement

- a) the registered consignee (in the event pursuant to paragraph 15(a) the heir or an estate trustee appointed by the court) shall file a tax return within a deadline stipulated by the customs office and pay the excise duty within the same period, if the tax return was not filed and the excise duty paid as of the date of expiration of the authorisation to receive mineral oil from another Member State under a duty suspension arrangement;
- b) the customs office shall use the lodged tax guarantee to pay the excise duty and claims relating to the excise duty, and shall without delay return any residual amount of the tax guarantee to the person whose authorisation to receive mineral oil from another Member State under a duty suspension arrangement expired, in the event pursuant to paragraph 15 the heir or an estate trustee appointed by the court;
- c) the customs office shall request the payment of excise duty and the related claims from relevant bank, if the excise duty is secured by a bank guarantee;²⁰⁾
- d) the customs office shall cancel the registration number.

(19) A person whose authorisation to receive mineral oil from another Member State under a duty suspension arrangement was revoked due to the reason indicated under paragraph 16(c) may be issued a new authorisation to receive mineral oil from another Member State under a duty suspension arrangement at the earliest after the lapse of five years of the date when the decision revoking the authorisation to receive mineral oil from another Member State under a duty suspension arrangement became final; its affiliated or controlling/controlled person may be issued an authorisation to receive mineral oil from another Member State under a duty suspension arrangement at the earliest after the lapse of five years of the date when the decision issued to the registered consignee on the revocation of the authorisation to receive mineral oil from another Member State under a duty suspension arrangement became final. If an authorisation to receive mineral oil from another Member State under a duty suspension arrangement was revoked due to the reason indicated under paragraph 17, a new authorisation to receive mineral oil from another Member State under a duty suspension arrangement may be issued at the earliest after the lapse of one year of the date when the decision revoking the

authorisation to receive mineral oil from another Member State under a duty suspension arrangement became final.

§25a

Trader in selected mineral oil

(1) A person seeking to receive and supply mineral oil subject to tax relief pursuant to §11(2)(b), mineral oil pursuant to §4(2) for which a tax rate is not specified, mineral oil pursuant to §4(7)(a), (b) and (e), mineral oil pursuant to §6(1)(e) and (g) or goods close to mineral oil in terms of composition and properties that could be used as motor fuel, heating fuel, motor fuel ingredient or would be offered for these purposes (hereinafter referred to as “selected mineral oil”) in the tax territory as part of its commercial activities, where such selected mineral oil is transported in bulk, in road tankers, railway tank cars or in containers exceeding 210 litres, must apply to the customs office for the issuance of an authorisation to trade in selected mineral oil (hereinafter referred to as “trading authorisation”).

(2) For the purposes of this Act, trading in selected mineral oil in the tax territory as part of commercial activities means the receipt or delivery of selected mineral oil to another sole trader^{20d}) or to a final consumer or its receipt from another Member State or delivery to the territory of another Member State or importation from third countries or export to the territory of third countries.

(3) The obligation pursuant to paragraph 1 does not apply to a person registered by the customs office pursuant to §21, 25 and 26 or a person registered by the customs office pursuant to §11 which only performs activity related to operating a tax warehouse, receiving mineral oil from another Member State under a duty suspension arrangement, dispatching mineral oil after its release for free circulation^{2a}) and removing and using mineral oil subject to tax relief (hereinafter referred to as “registered person”). A person trading in a biogenic substance pursuant to §4(7)(b) intended exclusively for use in foodstuffs is not required to request the issuance of a trading authorisation.

(4) A person referred to in paragraph 1 seeking to receive and supply mineral oil subject to tax relief pursuant to §11(2)(b) in the tax territory as part of its commercial activities is obliged to request the customs office to issue a trading authorisation and to issue a removal order. A registered person seeking to receive and supply mineral oil subject to tax relief pursuant to §11(2)(b) in the tax territory as part of its commercial activities is obliged to request the customs office to issue a removal order.

(5) The application for the issuance of a trading authorisation or for the issuance of a removal order shall contain

- a) the applicant’s identification data and the address of its establishments, if different from the applicant’s registered office or permanent residence;
- b) the type of selected mineral oil, the selected mineral oil brand name and the corresponding Combined Nomenclature code;
- c) the anticipated annual volume of received or supplied selected mineral oil in litres or kilograms.

(6) The application pursuant to paragraph 5 shall be accompanied by

- a) a document proving authorisation to conduct business not older than 30 days or its certified copy, if the applicant is a person that does not have registered office or permanent residence in the tax territory;
- b) technical documentation and a description of the place of storage of mineral oil subject to tax relief pursuant to §11(2)(b) and the method of securing it against unauthorised use; a storage facility must conform to the conditions pursuant to §18(5), if the applicant has a storage facility;
- c) the applicant's declaration of honour that it satisfies the requirements under §21(4)(c) to (g);
- d) a list of the suppliers and customers of selected mineral oil, including their identification data.

(7) The submission of annexes listed under paragraph 6(a) and (c) is not required, if the applicant for the issuance of a removal order is a registered person.

(8) Prior to the issuance of a trading authorisation and a removal order pursuant to paragraph 5, the customs office shall verify the facts and data presented in the application pursuant to paragraph 5 and in the annexes pursuant to paragraph 6. If the facts and data are true, the customs office shall issue a trading authorisation and a removal order to the applicant pursuant to paragraph 1 within 30 days of the submission of the request.

(9) §11(5), (7) to (9) and (11) to (13) shall apply accordingly to the issuance, use and revocation of a removal order, deletion from the register and handling of mineral oil subject to tax relief pursuant to §11(2)(b).

(10) The holder of a trading authorisation shall

- a) notify any change in the facts and data pursuant to paragraph 6 and 7 to the customs office within 15 days of its occurrence;
- b) sell and purchase selected mineral oil in the tax territory only from the holder of a trading authorisation or a registered person;
- c) submit documents demonstrating the manner of acquisition of selected mineral oil to the customs office upon request;
- d) keep records pursuant to §38a.

(11) §25 shall apply accordingly to the revocation and expiry of a trading authorisation.

(12) If the trading authorisation of a trading authorisation holder expired pursuant to paragraph 11, it may only sell selected mineral oil held on stock to another trading authorisation holder or to a registered person with the approval of the customs office. The same procedure is to be applied by a bankruptcy trustee, court executor or another person, if they sell selected mineral oil in the enforcement of their decision.

(13) A trading authorisation holder to whom the customs office issued an authorisation for trading in selected mineral oil falling within Combined Nomenclature codes 2710 19 71, 2710 19 91 to 2710 19 99 and 3403 19 10 shall, prior to each receipt from another Member State, dispatch to another Member State, importation from third countries or export to third countries, notify the customs office of its identification data, the quantity, brand name, corresponding Combined Nomenclature code of the selected mineral oil, and the identification data of the selected mineral oil supplier or selected mineral oil customer.

(14) Where a trading authorisation holder repeatedly receives or dispatches selected mineral oil falling within Combined Nomenclature codes 2710 19 71, 2710 19 91 to 2710 19 99 and 3403 19 10, the customs office may, upon the trading authorisation holder's request, permit supplies effected in one tax period to be included in a single notification pursuant to paragraph 13.

(15) The provisions of paragraph 1 to 14 do not apply to a person purchasing and selling selected mineral oil in containers with a volume of less than 210 litres.

§25b Motor fuel seller

(1) A person seeking to sell mineral oil listed in §6(1)(a)(d) or (f) in free circulation in the tax territory as part of its commercial activities for final consumption (hereinafter only "motor fuel seller") shall, prior to starting sale of mineral oil listed in §6(1)(a)(d) or (f), apply to the customs office for registration in the register of motor fuel sellers. The application for registration in the register of motor fuel sellers must contain the identification data and the address of establishments, if different from the applicant's registered office or permanent residence.

(2) The customs office shall register the applicant in the register of motor fuel sellers not later than within 15 business days of the date of submission of the application pursuant to paragraph 1.

(3) A motor fuel seller shall

- a) submit accounting documents of the acquisition of mineral oil pursuant to §6(1)(a), (d) or (f) upon the customs office's request;
- b) maintain records of mineral oil pursuant to §6(1)(a), (d) or (f) purchased and sold in the relevant calendar month according to accounting documents, recording the value on the counter of the meter certified pursuant to a separate regulation¹⁴) separately for each motor fuel dispenser; the motor fuel seller shall keep the records for a period of three years of the date of dispensation or sale of mineral oil pursuant to §6(1)(a), (d) or (f);
- c) store mineral oil pursuant to §6(1)(a), (d) or (f) in the establishment separately;
- d) notify any change in the facts and data pursuant to paragraph 1 to the customs office within 15 days of its occurrence.

(4) §25 shall apply accordingly to deletion from the register of motor fuel sellers.

§26 Registered Consignor

(1) The registered consignor in the tax territory is a person authorised to dispatch mineral oil under a duty suspension arrangement upon its release for free circulation.^{2a}) The registered consignor is also a person in the territory of another Member State authorised, under the national legislation of that Member State, to dispatch mineral oil under a duty suspension arrangement upon its release for free circulation^{2a}). Any person seeking to become a registered consignor in the tax territory must apply to the customs office in writing for registration and for the issuance of an authorisation to dispatch mineral oil under a duty suspension arrangement.

(2) The application for registration and authorisation to dispatch mineral oil under a duty suspension arrangement must contain:

- a) identification data of the applicant;
- b) the brand name of mineral oil and the corresponding Combined Nomenclature code;
- c) indication of the anticipated annual quantity of mineral oil dispatched under a duty suspension arrangement in litres or kilograms;
- d) a list of Member States to which the applicant will dispatch mineral oil under a duty suspension arrangement.

(3) The application shall be accompanied by a document proving authorisation to conduct business not older than 30 days or its certified copy, if the applicant is a person that does not have registered office or permanent residence in the tax territory.

(4) The applicant must satisfy the following conditions:

- a) it keeps accounting records pursuant to a separate regulation;¹⁷⁾
- b) it has lodged a tax guarantee pursuant to §25(6);
- c) it has no arrears against a customs office or tax office;
- d) it does not have any arrears of compulsory insurance contributions pursuant to separate regulations;¹⁹⁾
- e) it has not been convicted of an intentional crime; this also applies to an authorised representative and natural persons who are members of the applicant's managing and supervisory bodies;
- f) it is not subject to liquidation and no bankruptcy proceedings have been declared against the applicant, no composition permitted, no compulsory composition confirmed nor restructuring permitted.

(5) Upon request by the customs office, the applicant shall specify the data included in the application and its annex in more detail.

(6) §25 shall apply accordingly to registration, the issuance of authorisation to dispatch mineral oil under a duty suspension arrangement, tax guarantee, change in data, and revocation and expiry of the authorisation to dispatch mineral oil under a duty suspension arrangement.

§27

Movement of mineral oil under a duty suspension arrangement and exempt from excise duty when the computerised system is unavailable

(1) For the purposes of this Act, the computerised system^{6c)} is deemed to be unavailable if the computerised system^{6c)} is unavailable on the part of the tax administrator, rendering it impossible to prepare, send or receive an electronic document or a report of receipt.

- (2) If the computerised system^{6c)} is unavailable, the consignor (supplier) is required
- a) to notify the customs office of the consignor (supplier) in writing, by phone, fax or by electronic means of the start of the movement of mineral oil under a duty suspension arrangement or exempt from excise duty pursuant to §10(1); where the notification is made by phone, fax or by electronic means, no written confirmation of notification is required;
 - b) to prepare an accompanying document that contains the same data as the electronic document referred to in §23(4) or §24(2).

(3) If the computerised system^{6c)} is unavailable, the consignor (supplier) may only start to move mineral oil under a duty suspension arrangement or exempt from excise duty pursuant to §10(1) with the consent of the customs office of the consignor (supplier). The customs office of the consignor (supplier) shall communicate its consent to starting the movement of mineral oil under a duty suspension arrangement or exempt from excise duty pursuant to §10(1) by fax or by electronic means; no written confirmation of the consent is required.

(4) The movement of mineral oil under a duty suspension arrangement or exempt from excise duty pursuant to §10(1) must take place under cover of an accompanying document prepared by the consignor (supplier), except for the movement of mineral oil through pipelines. The consignor (supplier) shall retain one copy of the accompanying document and shall send another copy of the accompanying document, prior to the start of the movement of mineral oil under a duty suspension arrangement or exempt from excise duty pursuant to §10(1), in writing, by fax or by electronic means to the customs office of the consignor (supplier); if the copy of the accompanying document is sent by fax or by electronic means, no delivery of its paper copy is required.

(5) If the computerised system^{6c)} is unavailable during the movement of mineral oil under a duty suspension arrangement or exempt from excise duty pursuant to §10(1), the consignor (supplier) that lodged a tax guarantee may only change the place of receipt of mineral oil under a duty suspension arrangement or exempt from excise duty pursuant to §10(1), or change the consignee (customer), save for a consignee (customer) who is a Slovak agent pursuant to §16(3) or the armed forces of the Slovak Republic and their civilian staff, if the consignor has provided the customs office of the consignor (supplier) with the information pursuant to a separate regulation^{20a)} and the customs office consented to that change. The consignor (supplier) shall transmit the required information in writing, by fax or by electronic means to the customs office of the consignor (supplier); if the notification is made by fax or by electronic means, no delivery of its paper copy is required. After the receipt of the consent provided by the customs office of the consignor (supplier), the consignor (supplier) is required to indicate the new place of receipt of mineral oil under a duty suspension arrangement or exempt from excise duty pursuant to §10(1), or the new consignee (customer) on the reverse side of an accompanying document to the mineral oil being moved.

(6) If the movement of mineral oil under a duty suspension arrangement or exempted from excise duty pursuant to §10(1) ended with an accompanying document or if the computerised system^{6c)} is unavailable at the time of receipt of mineral oil under a duty suspension arrangement or exempted from excise duty pursuant to §10(1), the consignee (customer) is required to prepare a report of receipt in writing (hereinafter referred to as “paper report of receipt”) which must contain the same data as the report of receipt referred to in §23(9) or §24(8). The paper report of receipt serves as the confirmation of the end of the movement of mineral oil under a duty suspension arrangement or exempt from excise duty pursuant to §10(1) in the case when the computerised system is unavailable.^{6c)} The consignee (customer) is required to submit the paper report of receipt to the customs office of the consignee (customer) which sends a copy of the paper report of receipt to the customs office of the consignor (supplier) or the tax administrator in the Member State of the consignor (supplier). The customs office of the consignor (supplier) is required to send a copy of the paper report of receipt to the consignor (supplier).

(7) Once the computerised system^{6c)} becomes available, the customs office, the consignor (supplier) and the consignee (customer) are required to immediately proceed in compliance

with §23 or §24; they are required to proceed in the same manner if the movement of the mineral oil ended while the computerised system was unavailable.^{6c)}

(8) If the consignee (customer) did not prepare a report of receipt or a paper report of receipt on any other grounds than the unavailability of the computerised system,^{6c)} the consignee (customer) is required to submit to the customs office of the consignee (customer) another evidence of the end of the movement of mineral oil under a duty suspension arrangement or exempt from excise duty pursuant to §10(1), which must contain the same data elements as the report of receipt under §23(9) or §24(8). If the customs office of the consignee (customer) accepts another evidence of the end of the movement of mineral oil under a duty suspension arrangement or exempt from excise duty pursuant to §10(1), it shall notify this fact to the customs office of the consignor (supplier) or to the tax administrator of the Member State of the consignor (supplier), and end the movement of mineral oil under a duty suspension arrangement or exempt from excise duty pursuant to §10(1) by means of the computerised system.^{6c)}

(9) The unavailability of the computerised system^{6c)} is without prejudice to the obligation to lodge a tax guarantee under this Act.

(10) The procedure under this provision shall apply accordingly to the movement of mineral oil for aircraft used by the armed forces, armed security forces and rescue services, and for aircraft used by the Fire and Rescue Service^{4b)} when performing assignments under a separate regulation,^{4c)} in states of emergency^{4a)}, or in crisis situations^{20c)}.

§28

Irregularities during the movement of mineral oil under a duty suspension arrangement

(1) For the purposes of this Act, an irregularity in the movement of mineral oil under a duty suspension arrangement means such circumstances due to which movement, or part of movement of mineral oil under a duty suspension arrangement, has not ended in accordance with this Act.

(2) For the purposes of this Act, the following situations are not considered an irregularity during the movement of mineral oil under a duty suspension arrangement:

a) if the mineral oil was irreversibly destroyed during the movement under a duty suspension arrangement due to an accident, emergency situation, unforeseeable circumstances or a force majeure event and if these losses have been acknowledged by the customs office or tax administrator of another Member State based on an official finding and confirmation; or

b) if such losses occurred during the movement of mineral oil under a duty suspension arrangement that can be attributed to natural depletion of mineral oil related to its physical and chemical properties and if these losses have been acknowledged by the customs office or tax administrator of another Member State.

(3) If an irregularity occurs during the movement of mineral oil under a duty suspension arrangement in the tax territory, excise duty shall become chargeable in the tax territory on the date of occurrence of the irregularity.

(4) If, during the movement of mineral oil under a duty suspension arrangement from another Member State to the tax territory, an irregularity has been detected in the tax territory and it is

not possible to determine where the irregularity occurred, excise duty shall become chargeable in the tax territory on the date when the irregularity was detected.

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

(6) If mineral oil moving under a duty suspension arrangement from the tax territory to the territory of another Member State did not arrive at its destination and no irregularity has been detected during the movement of mineral oil under a duty suspension arrangement, excise duty shall become chargeable in the tax territory on the day of dispatch of mineral oil under a duty suspension arrangement. If the consignor (supplier) of mineral oil fails to submit to the customs office, within four months of the day of dispatch of mineral oil, evidence of the end of its movement, the consignor shall file a tax return and pay excise duty as laid down in paragraph 8; for the purposes of this provision, evidence proving the end of movement is a report of receipt or paper report of receipt, or an electronic report of export prepared by means of the computerised system^{6c}) in a manner laid down in a separate regulation^{20a}) (hereinafter referred to as “report of export”), or a report of export in the paper form (hereinafter referred to as “paper report of export”), or another evidence proving the end of the movement of mineral oil under a duty suspension arrangement, or evidence that the irregularity did not occur in the tax territory.

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

(8) When an irregularity has been detected, the tax payer that is a warehouse keeper shall proceed in compliance with §14(2) and excise duty shall be calculated using the rates applicable on the day when excise duty has become chargeable. A tax payer, with the exception of a warehouse keeper, is required, within five business days of the date when an irregularity was detected, to file a tax return, calculate excise duty using the rates applicable on the date when excise duty becomes chargeable and, within the same period, pay excise duty to

a) the customs office, if the tax payer has its registered office or permanent residence within the tax territory;

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

(9) If, before the lapse of three years from the start of the movement of mineral oil under a duty suspension arrangement, it is determined that the irregularity during the movement of mineral oil under a duty suspension arrangement has occurred

a) in another Member State and the excise duty was paid in that Member State, the customs office shall reimburse the excise duty paid to the tax payer that paid the excise duty within 30 days of the date of submission of a document proving the payment of excise duty in another Member State;

b) in the tax territory during the movement of mineral oil from a tax warehouse in the tax territory to another tax warehouse in the tax territory, and the irregularity made excise duty chargeable and the excise duty was paid, the customs office shall reimburse the paid excise duty to the tax payer within 30 days of the day of the date of submission of a document proving the removal of that irregularity.

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

(11) §14 shall apply accordingly to the tax return.

§29

Importation of mineral oil moving under a duty suspension arrangement

(1) For the purposes of this Act, importation of mineral oil means its release for free circulation^{2a)} in the place of importation. The place of importation is the place where mineral oil is located at the time of its release for free circulation.^{2a)} Customs regulations shall apply to excise duty and its administration in the case of importation of mineral oil, unless otherwise provided in this Act.

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

(3) Mineral oil which the importer that is a warehouse keeper or registered consignee (hereinafter referred to as “importer”) has placed under a duty suspension arrangement upon its release for free circulation^{2a)} must immediately be placed in a tax warehouse in the tax territory, or dispatched by the importer to a warehouse keeper or registered consignee in the territory of another Member State. The importer is required to present to the customs office which releases mineral oil for free circulation^{2a)} an authorisation to operate a tax warehouse or authorisation to dispatch mineral oil under a duty suspension arrangement, and confirmation by the customs office of the amount of lodged tax guarantee attributed to the quantity of moving mineral oil. No tax guarantee is required if the tax guarantee under §22(3) covers the tax guarantee for mineral oil to be moved under a duty suspension arrangement.

(4) When importing mineral oil for purposes exempt from excise duty pursuant to §10(1), a user enterprise is required to present to the customs office which releases mineral oil for free circulation^{2a)} a removal order and confirmation by the customs office of the amount of lodged tax guarantee attributed to the quantity of moving mineral oil. Mineral oil must be placed in the warehouse of the user enterprise immediately upon acceptance.

(5) The documents on the basis of which the mineral oil was released for free circulation^{2a)} must contain information about biogenic substance content as a percentage of volume of the mineral oil imported, if the mineral oil thus moved contains a biogenic substance.

§30

Export of mineral oil moving under a duty suspension arrangement

(1) For the purposes of this Act, export of mineral oil means its placement under the export procedure^{25a)} and its movement to the place of exit. For the purposes of this Act, the place of

exit means a place in which the movement of mineral oil under a duty suspension arrangement ended and the mineral oil left the territory of the Union. Mineral oil placed under the export procedure^{25a)} may only be moved under a duty suspensions arrangement to the place of exit by the exporter that is a warehouse keeper or registered consignor (hereinafter referred to as “exporter”).

(2) The movement of mineral oil under a duty suspension arrangement for export purposes, the movement of mineral oil without a tax rate, which is subject to the procedure for movement pursuant to §4(8) for export purposes, as well as the movement of mineral oil with a zero rate, unless released for free circulation, may only take place under cover of an electronic document, unless otherwise provided in this Act. The exporter shall prepare a draft electronic document and send it to the customs office of export^{25b)} within the tax territory. A qualified electronic signature^{20b)} must be affixed to the draft electronic document, as well as to any changes made by means of the computerised system^{6c)}, unless agreed otherwise between the exporter and the customs office of export^{25b)}. The customs office of export^{25b)} in the tax territory shall electronically verify the data in the draft electronic document and, if correct, assign a reference code to the draft electronic document and, at the same time, send the electronic document containing the assigned reference code to the exporter and the customs office of exit^{25c)} in the tax territory. If the data specified in the draft electronic document are incorrect, the customs office of export^{25b)} in the tax territory shall immediately notify the sender of the draft electronic document to that effect. The movement of mineral oil under a duty suspension arrangement for export purposes may only start after the reference code has been assigned. Mineral oil moving under a duty suspension arrangement for export purposes must be accompanied by a paper document containing the reference code.

(3) The exporter may cancel the electronic document if the accepted customs declaration under which the mineral oil had been proposed to be placed under the export procedure^{25a)} was invalidated pursuant to a separate regulation.^{25d)}

(4) During the movement of mineral oil under a duty suspension arrangement for export purposes, the exporter that lodged a tax guarantee may change the place of exit of mineral oil by means of the computerised system^{6c)} in a manner laid down in a separate regulation.^{20a)}

(5) The customs office of exit^{25c)} in the tax territory shall prepare, by means of the computerised system^{6c)}, an electronic confirmation that the mineral oil left the territory of the Union (hereinafter referred to as “confirmation of exit”) and send it to the customs office of export^{25b)} in the tax territory. The customs office of export^{25b)} in the tax territory shall electronically verify the data in the confirmation of exit, prepare a report of export and send it to the exporter; the report of export confirms that the movement of mineral oil under a duty suspension arrangement for export purposes ended and the mineral oil left the territory of the Union.

(6) If the customs office of export^{25b)} in the tax territory is also the customs office of exit^{25c)} in the tax territory, the customs office shall prepare a report of export and send it to the exporter; no confirmation of exit is required.

(7) If the place of export is located in another Member State and the place of exit is in the tax territory, the customs office of exit^{25c)} in the tax territory shall prepare a confirmation of exit and send it to the tax administrator of the Member State of export by electronic means.

(8) If the place of export is located in the tax territory and the place of exit is in another Member State, the customs office of export^{25b}) in the tax territory shall send an electronic document to the customs office of exit^{25c}) in that another Member State. After the receipt of the confirmation of exit prepared by the customs office of exit^{25c}) in another Member State, the customs office of export^{25b}) in the tax territory shall electronically verify the data specified in the confirmation of exit, prepare a report of export and send it to the exporter.

(9) The provision of §24(12) and (13) shall apply accordingly to the lodging of a tax guarantee for the movement of mineral oil under a duty suspension arrangement for export purposes. The customs office of export^{25b}) shall reimburse the lodged tax guarantee to the person that lodged the tax guarantee immediately after the registration of the report of export, unless otherwise agreed by the customs office of export^{25b}) and the person that lodged the tax guarantee.

§30a

Export of mineral oil moving under a duty suspension arrangement when the computerised system is unavailable

(1) If the computerised system^{6c}) is unavailable as described in §27, the exporter is required
a) to notify the customs office of export^{25b}) in writing, by phone, fax or by electronic means of the start of the movement of mineral oil under a duty suspension arrangement for export purposes; where the notification is made by phone, fax or by electronic means, no written confirmation of notification is required;
b) to prepare an accompanying document pursuant to §27.

(2) The exporter may only start moving mineral oil under a duty suspension arrangement for export purposes pursuant to paragraph 1 with the consent of the customs office of export^{25b})
The customs office of export^{25b}) shall communicate the consent to starting the movement of mineral oil under a duty suspension arrangement for export purposes by fax or by electronic means; no written confirmation of the consent is required.

(3) Mineral oil moving under a duty suspension arrangement for export purposes must be accompanied by an accompanying document prepared by the exporter. The exporter shall retain one copy of the accompanying document, another copy of the accompanying document shall be sent, prior to the commencement of the movement, in writing, by fax or by electronic means to the customs office of export^{25b}) if the copy of the accompanying document is sent by fax or by electronic means, no delivery of its paper copy is required.

(4) If the computerised system^{6c}) is unavailable during the movement of mineral oil under a duty suspension arrangement for export purposes, as described in §27, the exporter that lodged a tax guarantee may only change the place of exit if it provided the customs office of export^{25b}) with the information pursuant to a separate regulation^{20a}) and the customs office agreed to that change. The exporter shall send the required information in writing, by fax or by electronic means to the customs office of export^{25b}) if the notification is made by fax or by electronic means, no delivery of its paper copy is required. After the receipt of the consent provided by the customs office of export^{25b}), the exporter is required to indicate the new place of exit on the reverse side of the accompanying document to the moving mineral oil.

(5) If the movement of mineral oil under a duty suspension arrangement for export purposes ended with an accompanying document in the tax territory, or if the computerised system^{6c}) is

unavailable at the time when the mineral oil left the territory of the Union in the tax territory, the customs office of exit^{25c}) in the tax territory is required to prepare a confirmation of exit in paper form (hereinafter referred to as “paper confirmation of exit”) which must contain the same data as the confirmation of exit referred to in §30(5). The customs office of exit^{25c}) in the tax territory shall send the paper confirmation of exit to the customs office of export^{25b}) in the tax territory or to the tax administrator of the Member State of the exporter, unless the mineral oil was placed under the export procedure^{25a}) in the tax territory. The paper confirmation of exit represents a document evidencing that the mineral oil left the territory of the Union. On the basis of the paper confirmation of exit, the customs office of export^{25b}) in the tax territory shall prepare a written report of export and send it to the exporter.

(6) Once the computerised system^{6c}) becomes available, the exporter, the customs office of export^{25b}) and the customs office of exit^{25c}) are required to immediately proceed in compliance with §30(2); they are required to proceed in the same manner if the movement of mineral oil under a duty suspension arrangement for export purposes ended while the computerised system was unavailable.^{6c})

(7) If the customs office of export^{25b}) did not prepare a report of export pursuant to §30(5) on any grounds other than the unavailability of the computerised system,^{6c}) the exporter is required to submit to the customs office of export^{25b}) another evidence of the end of the movement of mineral oil under a duty suspension arrangement for export purposes, which must contain the same data as those specified in the report of export referred to in §30(5). If the customs office of export^{25b}) in the tax territory accepts another evidence of the end of the movement of mineral oil under a duty suspension arrangement for export purposes, it shall notify the exporter to that effect and end the movement of mineral oil under a duty suspension arrangement for export purposes by means of the computerised system.^{6c})

§31

Movement of mineral oil outside a duty suspension arrangement for commercial purposes

(1) If mineral oil released for free circulation in another Member State is moved to the tax territory for commercial purposes, excise duty becomes chargeable in the tax territory on the day of acceptance of mineral oil in the tax territory; for the purposes of this Act, mineral oil intended for commercial purposes means its delivery for any other purposes than private purposes referred to in §33(1). The tax payer is the person which is the mineral oil consignee (customer).

(2) Prior to the acceptance of mineral oil pursuant to paragraph 1, the consignee (customer) is required

a) to submit to the customs office, in writing, its identification data, the quantity, brand name and the respective Combined Nomenclature code of mineral oil it intends to receive, the anticipated biogenic substance content as a percentage of mineral oil volume if the mineral oil contains a biogenic substance, and the identification data of the supplier of such mineral oil;
b) to lodge a tax guarantee in the amount attributed to the quantity of removed mineral oil; §22 shall apply accordingly to the tax guarantee.

(3) Upon the excise duty becoming chargeable, the tax payer is required to immediately file a tax return with the customs office and pay the excise duty not later than by the 25th day of the calendar month following after the month in which the excise duty became chargeable. Upon the excise duty becoming chargeable, the tax payer pursuant to §14(2) shall file a tax return

and pay the excise duty not later than by the 25th day of the calendar month following after the month in which the excise duty became chargeable. §14 shall apply accordingly to the tax return.

(4) If mineral oil referred to in paragraph 1 is moved to the tax territory or received in the tax territory repeatedly, the customs office may, upon request of the consignee (customer), consent to including deliveries made in a single tax period in a single tax return.

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

(6) If, during the movement of mineral oil in the tax territory for commercial purposes pursuant to paragraph 1, mineral oil was irreversibly destroyed due to an accident, emergency situation, unforeseeable circumstances or a force majeure event, or if losses of mineral oil occurred during its movement for commercial purposes that can be attributed to natural depletion of mineral oil related to its physical and chemical properties, and these losses or irreversible destruction of mineral oil have been acknowledged by the customs office or tax administrator of another Member State based on an official finding and confirmation, the portion of excise duty attributed to the quantity of mineral oil that was acknowledged as lost or irreversibly destroyed shall not be charged. The customs office shall reimburse to the consignee (customer) of mineral oil, upon request, the portion of tax guarantee lodged pursuant to paragraph 2(b) attributed to the quantity of mineral oil that has been acknowledged by the customs office or the tax administrator of another Member State as lost or irreversibly destroyed.

(7) If no excise duty becomes chargeable pursuant to paragraph 1, excise duty shall become chargeable on the day of mineral oil movement to the tax territory or on the day of its use in the tax territory, if the day of its movement to the tax territory is unknown. The tax payer is the person that was the first to hold or use the mineral oil upon its movement to the tax territory. The tax payer is required to file a tax return and pay excise duty, using the rates applicable on the day of the movement or use of mineral oil, within five business days of the day on which excise duty became chargeable, to

a) the customs office, if the tax payer has its registered office or permanent residence within the tax territory;

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

(8) If mineral oil released for free circulation in the tax territory is to be moved to another Member State for commercial purposes, the consignor (supplier) shall prepare a simplified accompanying document and proceed in compliance with §32.

(9) Prior to making the delivery, the consignor (supplier) of mineral oil is required to submit a written notification to the customs office, containing the consignor's identification data, the quantity, brand name and the respective Combined Nomenclature code of mineral oil intended for delivery, and the identification data of the mineral oil consignee (customer); §15 shall apply accordingly to tax reimbursement.

(10) If mineral oil released for free circulation in the tax territory is moved to the tax territory through the territory of another Member State, the consignor (supplier) of mineral oil shall

provide the customs office with the information referred to in paragraph 2(a), prepare a simplified accompanying document, and proceed pursuant to §32 accordingly.

(11) Mineral oil released for free circulation in the tax territory that is moved into another Member State for commercial purposes or mineral oil released for free circulation in another Member State that is moved to the tax territory for commercial purposes shall be deemed mineral oil delivered for commercial purposes upon the day of its receipt by the mineral oil consignee (customer), if it is moved under cover of a simplified accompanying document. The accompanying document or another document accompanying mineral oil released for free circulation in another Member State moved to the tax territory for commercial purposes must contain information about biogenic substance content as a percentage of volume of the mineral oil moved, if the mineral oil thus moved contains a biogenic substance.

§32

Simplified accompanying document

(1) A person supplying mineral oil released for free circulation within the tax territory, on which excise duty became chargeable, to another Member State for commercial purposes as part of its commercial activities, is required to prepare a simplified accompanying document in the form and manner specified in a separate regulation.²⁶⁾ The simplified accompanying document shall be drawn up in three copies. Copy 1 is to be retained by the consignor (supplier), while copies 2 and 3 accompany the moving mineral oil. If the consignor (supplier) requires confirmation of the receipt of mineral oil by the customer for tax reimbursement purposes, it shall state this requirement in the respective part of the simplified accompanying document and simultaneously request confirmation by the tax administrator in another Member State on payment of excise duty by the customer.

(2) If mineral oil released for free circulation in another Member State is moved into the tax territory for commercial purposes, it must be moved along with copy 2 and 3 of the simplified accompanying document. The customer shall retain copy 2. The customer shall confirm receipt of the mineral oil in the respective part of copy 3 of the simplified accompanying document, which shall then be immediately sent to the consignor (supplier). If the consignor (supplier) so requires, the consignee (customer) shall also send to the consignor (supplier) a confirmation of payment of the duty which must contain the address of the customs office, the date and manner of payment of the duty either by lodging a tax guarantee or direct payment of duty.

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

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

§33

Movement of mineral oil outside a duty suspension arrangement into the tax territory for private purposes

(1) If a natural person alone moves mineral oil released for free circulation in another Member State into the tax territory for its own consumption (hereinafter referred to as “private purposes”), no excise duty is chargeable within the tax territory on mineral oil thus acquired.

(2) Paragraph 1 does not apply, if a natural person moves the following to the tax territory for private purposes:

- a) heating fuels;
- b) motor fuels in other than a regular fuel tank of a means of transport [§10(2)(i)] or in a portable container exceeding ten litres in volume.

(3) In cases referred to in paragraph 2, excise duty becomes chargeable on the day of movement of mineral oil to the tax territory. The tax payer is the natural person which moved the mineral oil to the tax territory; this person is required to immediately file a tax return and pay the excise duty; §14 shall apply accordingly to the tax return.

§34 Distance selling

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

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

(2) Excise duty becomes chargeable in the tax territory to the consignor (supplier) upon supplying mineral oil to the tax territory; supply means the date of acceptance of the mineral oil by the customer. The consignor (supplier) shall be the tax payer.

(3) Distance selling may only be performed if, prior to the delivery, the consignor (supplier) provides the following to the competent customs office of the customer referred to in paragraph 1:

- a) its identification data, in writing;
- b) identification data of the customer, the type of subject-matter of tax, the brand name, Combined Nomenclature code of the mineral oil, and the quantity to be dispatched (supplied) in litres or kilograms, in writing;
- c) a tax guarantee amounting to the excise duty attributed to the quantity of mineral oil to be dispatched (supplied).

(4) When excise duty becomes chargeable, the tax payer referred to in paragraph 2 is required to immediately file a tax return with the customs office of the customer (supplier) and pay the excise duty, using the rates applicable on the day of acceptance of mineral oil, no later than by the 25th day of the calendar month following after the month in which the excise duty became chargeable. §14 shall apply accordingly to the tax return.

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

(6) Upon request of the consignor (supplier), the customs office may allow an authorised representative for distance selling to perform the obligations in relation to the customs office. Only a person with registered office or permanent residence within the tax territory which may not be identical with the customer and must have a reliable tax history pursuant to §22 may be an authorised representative for distance selling.

(7) The application for authorisation to be represented by an authorised representative for distance selling shall be submitted to the customs office competent for the authorised representative for distance selling. The application shall contain the identification data of the consignor (supplier), the identification data of the authorised representative for distance selling, the type of subject-matter of tax, and the brand name and quantity of mineral oil supplied. The application shall be accompanied by documents confirming the authenticity of the data presented in the application and a power of attorney with an officially authenticated signature and a declaration of the authorised representative for distance selling with an officially authenticated signature stating that it agrees to represent the consignor (supplier).

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

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

(10) If a person with registered office in the tax territory seeks to dispatch mineral oil released for free circulation in the tax territory into another Member State, it is required to notify the customs office of this fact in writing. The notification shall include the type of subject-matter of tax, the brand name and quantity of mineral oil it seeks to dispatch, the name and address of the customer and the date on which the mineral oil is to be dispatched. § 15 shall apply accordingly to tax reimbursement.

(11) The customs office shall revoke an authorisation to be represented by an authorised representative for distance selling if

- a) the authorised representative for distance selling did not provide supplies of mineral oil during a period exceeding 12 consecutive calendar months;
- b) the authorised representative for distance selling violates obligations under this Act;
- c) requested to do so by the authorised representative for distance selling or the supplier from another Member State on behalf of which the authorised representative for distance selling provides supplies of mineral oil.

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

been acknowledged by the customs office or the tax administrator of another Member State as lost or irreversibly destroyed.

§34a was repealed by Act No. 609/2007 Coll. with effect from 1 July 2008

§34a

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

(1) For the purposes of this Act, an irregularity in the movement of mineral oil under §31 or §34 means such circumstances due to which movement or part of movement of mineral oil released for free circulation, has not ended in accordance with this Act.

(2) For the purposes of this Act, the following situations are not considered an irregularity during the movement of mineral oil released for free circulation

a) if mineral oil released for free circulation was irreversibly destroyed during movement due to an accident, emergency situation, unforeseeable circumstances or a force majeure event and if these losses have been acknowledged by the customs office or tax administrator of another Member State based on an official finding and confirmation; or

b) if such losses occurred during the movement of mineral oil released for free circulation that can be attributed to natural depletion of mineral oil during its movement and if these losses have been acknowledged by the customs office or tax administrator of another Member State.

(3) If during the movement of mineral oil, which was released for free circulation in another Member State, an irregularity occurs in the tax territory, excise duty shall become chargeable in the tax territory on the day of occurrence of the irregularity.

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

(5) If, before the lapse of three years from the occurrence of an irregularity pursuant to paragraph 4, it is determined that the irregularity during the movement of mineral oil, which was released for free circulation in another Member State, has occurred in that another Member State and excise duty was paid in that Member State, the customs office shall reimburse the excise duty paid in the tax territory to the tax payer within 30 days of the submission of a document evidencing the payment of excise duty in that another Member State. Excise duty cannot be refunded after the lapse of three years of the occurrence of an irregularity pursuant to paragraph 4.

(6) The tax payer is the mineral oil consignee (customer) that lodged a tax guarantee pursuant to §31(2)(b), or a mineral oil consignor (supplier) that lodged a tax guarantee pursuant to §34(3)(c).

(7) If it is discovered during the movement of mineral oil released for free circulation that the irregularity did not occur in the tax territory, the customs office shall reimburse the tax guarantee to the mineral oil consignee (customer) or to the mineral oil consignor (supplier) that lodged the tax guarantee in the tax territory and proved that the irregularity did not occur in the tax territory.

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

(9) If excise duty became chargeable pursuant to paragraph 3 or 4, the tax payer is required, within five business days of the day when excise duty became chargeable, to file a tax return, calculate excise duty using the rates applicable on the day when excise duty became chargeable, and pay excise duty within the same period to

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

(10) §14 shall apply accordingly to the tax return.

Record keeping

§35

(1) The operator of a mineral oil producing enterprise (§19(1)) is required to keep records of

- a) mineral oil produced;
- b) mineral oil accepted;
- c) mineral oil used for own consumption;
- d) mineral oil released;
- e) other substances used in the production of mineral oil;
- f) stock of mineral oil and other substances used in the production of mineral oil.

(2) The records pursuant to paragraph 1 must indicate, according to Combined Nomenclature codes, the type of subject-matter of tax, brand name, quantity and date of

- a) mineral oil production;
- b) mineral oil acceptance and the supplier's identification data; in the event of mineral oil importation, also the date of its release for free circulation,^{2a)} the place where the customs procedure took place and the declarant's identification data;
- c) mineral oil use for own consumption, broken down by purpose of use;
- d) mineral oil release and the customer's identification data; if mineral oil was accepted by a shipper on whose account mineral oil was not dispensed, that shipper's identification data must also be included;
- e) mineral oil export, the place where the customs procedure took place and the declarant's identification data.

(3) The release of mineral oil subject to tax relief must be documented by the customer's removal order.

(4) Record entries pursuant to paragraph 2 must be made on a daily basis, not later than on the business day following the occurrence of the event. Records pursuant to paragraph 2 shall be

kept separately for a biogenic substance, mineral oil with biogenic substance content and mineral oil without biogenic substance.

- (5) The person pursuant to §19a shall keep records of
- a) biogenic substance pursuant to §4(7)(a) and (b) produced;
 - b) biogenic substance pursuant to §4(7)(a) and (b) accepted;
 - c) biogenic substance pursuant to §4(7)(a) and (b) used;
 - d) biogenic substance pursuant to §4(7)(a) and (b) released;
 - e) stock of biogenic substance pursuant to §4(7)(a) and (b).

§36

- (1) The keeper of a mineral oil warehouse which is a tax warehouse is required to keep records of
- a) mineral oil accepted;
 - b) mineral oil used for own consumption, broken down by purpose of use;
 - c) mineral oil released;
 - d) stock of mineral oil.

(2) §35(3) and (4) apply equally and §35(2) accordingly to record keeping pursuant to paragraph 1.

§37

- (1) A user enterprise is required to keep records of
- a) mineral oil accepted;
 - b) mineral oil used, by purpose of use;
 - c) goods it made of mineral oil;
 - d) stock of mineral oil and goods it made of mineral oil.

(2) §35(4) applies equally and §35(2) accordingly to record keeping pursuant to paragraph 1.

§38

- (1) Unless required to keep records pursuant to §37, a registered consignee is required to keep records of
- a) mineral oil accepted, broken down into mineral oil received
 - 1. outside a duty suspension arrangement;
 - 2. under a duty suspension arrangement from other Member States;
 - b) mineral oil released;
 - c) stock of mineral oil, if it has a storage facility.

(2) §35(3) and (4) apply equally and §35(2) accordingly to record keeping pursuant to paragraph 1.

§38a

- (1) A trader in selected mineral oil is required to keep records of selected mineral oil per each establishment according to Combined Nomenclature codes, broken down by the quantity of selected mineral oil

- a) removed in the tax territory;
- b) received from another Member State;
- c) released in the tax territory;
- d) dispatched to another Member State;
- e) imported from third countries;
- f) exported from the territory of the Union;
- g) stock of mineral oil as of the last day of the calendar month.

(2) §35(3) and (4) apply equally and §35(2) accordingly to record keeping pursuant to paragraph 1.

§39

- (1) A registered consignor is required to keep records of
- a) mineral oil received;
 - b) mineral oil dispatched under a duty suspension arrangement.

(2) A consignor (supplier) involved in distance selling is required to keep records of mineral oil dispatched to another Member State.

- (3) An authorised representative for distance selling is required to keep records of mineral oil
- a) received,
 - b) released.

- (4) A person pursuant to §31(1) is required to keep records of
- a) mineral oil received;
 - b) mineral oil released;
 - c) stock of mineral oil.

(5) §35(4) applies equally and §35(2) and (3) accordingly to record keeping pursuant to paragraph 1 to 4.

§40

Tax supervision and tax audit

(1) The customs office shall perform tax supervision, which entails supervision of the holding and movement of mineral oil, as well as tax audit.²⁷⁾

(2) Tax supervision shall be performed by the competent customs office having jurisdiction over the audited entity's registered office or permanent residence or having jurisdiction over the audited means of transport or transportation tank or audited mineral oil.

- (3) In the course of tax supervision and tax audit, the customs office is authorised
- a) to enter every operating plant, room, residential or non-residential premises which the audited entity also uses for business in mineral oil, and to enter premises which are known or can be expected to hold or possibly hold mineral oil;
 - b) to determine the stock of mineral oil and goods which are intended for or may be used in the production of mineral oil, and to order the respective stock-taking;

- c) to inspect storage facilities, containers, tanks and other vessels that hold or may hold mineral oil, to inspect the pumping of aircraft motor fuels into the tanks of airline aircraft and ship operation substances into the ships of ship operators;
- d) to stop vehicles, determine the quantity of mineral oil moved in them, to inspect shipping documents and mark the inspection in these documents, to inspect mineral oil in regular fuel tanks of means of transport, vehicles, machinery and engines, and to enter premises that are known or can be expected to house means of transport, vehicles, machinery and engines driven by mineral oil or those that can be used to move mineral oil;
- e) to take samples in cases pursuant to (a) to (d) free of charge in a technologically justified amount;
- f) to require the submission of data and documents related to the activities of the audited entity, the submission of documents demonstrating the contentions of the audited entity and all documents specified in this Act;
- g) to determine natural depletion of mineral oil in the production, storage and movement due to its physical and chemical properties and, on the basis of long-term monitoring of at least 12 months, to determine, with the consent of the Financial Directorate, the greatest amount of losses of mineral oil admissible in tax warehouses and in user enterprises using mineral oil exempt from excise duty for purposes pursuant to §10(1)(a).

(4) In the course of tax supervision and tax audit, the relevant person is obliged to suffer the performance of the customs office authorisations pursuant to paragraph 3.

(5) The tax audit shall begin with the drawing up of minutes of tax audit commencement. The tax audit of persons registered under this Act and persons on record pursuant to §11 shall be performed as necessary, however at least once until the date of expiration of the right to levy excise duty.²⁸⁾

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

(7) If the customs office determines that in the payment of excise duty on mineral oil or in tax reimbursement the audited entity proceeds to the detriment of the customer or to its own detriment, it shall notify the audited entity to that effect.

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

(9) For the purposes of tax audit and inspection of compliance with the obligations pursuant to a separate regulation,^{29a)} the customs office

a) shall, as necessary, take samples of mineral oil pursuant to §6(1)(a) and (d), however at least once per calendar month, at a taxable entity pursuant to §19, 19a, 20, 25, 31 and person pursuant to §13(1)(h);

b) is authorised, as necessary, to take samples of mineral oil pursuant to §6(1)(a) and (d) at persons pursuant to a separate regulation.^{29b)}

§41

Record-keeping by the customs office and Financial Directorate

(1) The customs office shall maintain an electronic database including a register of tax warehouse keepers, registered consignees, registered consignors, tax warehouses, as well as

records of authorised representatives for distance selling, traders in selected mineral oil, biogenic substance producers, motor fuel sellers and user enterprises.

(2) The electronic database pursuant to paragraph 1 shall contain, in particular

- a) the tax warehouse keeper's identification data and the addresses of tax warehouses, if these are not identical with the registered office or permanent residence of the tax warehouse keeper, the tax warehouse registration number, date of assignment and date of cancellation of the registration number;
- b) the registered consignee identification data, registration number, date of assignment and date of cancellation of the registration number;
- c) the registered consignor identification data, registration number, date of assignment and date of cancellation of the registration number;
- d) the user enterprise identification data, removal order number, date of assignment and date of revocation of the removal order;
- e) the identification data of an authorised representative for distance selling;
- f) the identification data of a trader in selected mineral oil, its removal order number, date of assignment and date of revocation of the removal order, if assigned;
- g) the identification data of a biogenic substance producer;
- h) the type of subject-matter of tax and brand name of mineral oils received and stored;
- i) identification data of a motor fuel seller.

(3) The Financial Directorate or a customs office authorised by it is required under a separate regulation³⁰⁾ to keep a central electronic database which contains the data pursuant to paragraph 2.

§42

Administrative delicts

(1) A person authorised to conduct business commits an administrative delict if the person

- a) provides mineral oil to a customer that failed to present a removal order for the removal of mineral oil exempt from excise duty;
- b) provides mineral oil to a customer that failed to present a removal order for the removal of mineral oil without excise rate, which is subject to the procedure for movement pursuant to §4(8);
- c) uses mineral oil subject to tax relief for purposes not indicated in the removal order;
- d) uses mineral oil subject to tax relief without an issued removal order;
- e) uses mineral oil referred to in §6(1)(e) as motor fuel;
- f) uses mineral oil exempt from excise duty pursuant to §10(2)(i) for other than the specified purpose;
- g) fails to prove in accordance with this Act the origin or method of acquisition of mineral oil found to be, or to have been, held by that person, irrespective of whether that person disposes or has disposed of mineral oil as its own;
- h) fails to lodge a tax guarantee for the movement of mineral oil pursuant to this Act;
- i) used mineral oil referred to in §6(1)(f)(2) as motor fuel;
- j) applies the tax rate pursuant to §6(1)(a)(2) to mineral oil pursuant to §6(1)(a)(1);
- k) applies the tax rate pursuant to §6(1)(d)(2) to mineral oil pursuant to §6(1)(d)(1);
- l) uses mineral oil pursuant to §6(1)(g) as motor fuel or heating fuel;
- m) fails to pay excise duty within the due date stipulated in this Act and the customs office uses the tax guarantee to pay the excise duty; this shall not apply if proceeding pursuant to §25(9), §31(5) or §34(5);

n) fails to comply with the obligation pursuant to §25a(10)(b) or §25b(3).

(2) The customs office shall impose a fine for the administrative delict under

a) paragraph 1(a) in the amount of 50% of the excise duty attributed to the quantity of mineral oil released, but no less than EUR 3 319;

b) paragraph 1(b) in the amount of up to EUR 0.39 per litre of mineral oil released, but no less than EUR 3 319;

c) paragraph 1(c) in the amount of 50% of the excise duty attributed to the quantity of mineral oil thus used, but no less than EUR 1 659;

d) paragraph 1(d) in the amount of 50% of the excise duty attributed to the quantity of mineral oil thus used, but no less than EUR 3 319;

e) paragraph 1(e) in the amount of 50% of the excise duty calculated as the product of the tax rate pursuant to §6(1)(d)(1) and the quantity of mineral oil thus used, but no less than EUR 3 319;

f) paragraph 1(f) in the amount of 50% of the excise duty attributed to the quantity of mineral oil thus used, but no less than EUR 1 659;

g) paragraph 1(g) in the amount of 50% of the excise duty attributed to the quantity of mineral oil found, if tax rate has been specified for such mineral oil, but no less than EUR 1 659;

h) paragraph 1(g) in the amount of 50% of the excise duty calculated as the product of the tax rate pursuant to §6(1)(d)(1) and the quantity of mineral oil found, if tax rate has not been specified for such mineral oil, but no less than EUR 1 659;

i) paragraph 1(h) in the amount of 20% of the excise duty attributed to the quantity of moving mineral oil for which no tax guarantee has been lodged;

j) paragraph 1(i) in the amount of 50% of the excise duty calculated as the product of the tax rate pursuant to §6(1)(f)(1) and the quantity of mineral oil thus used, but no less than EUR 3 319;

k) paragraph 1(j) in the amount of 50% of the excise duty calculated as the product of the tax rate pursuant to §6(1)(a)(1) and the quantity of mineral oil thus taxed, but no less than EUR 3 319;

l) paragraph 1(k) in the amount of 50% of the excise duty calculated as the product of the tax rate pursuant to §6(1)(d)(1) and the quantity of mineral oil thus taxed, but no less than EUR 3 319;

m) paragraph 1(l) in the amount of 50% of the excise duty calculated as the product of the tax rate pursuant to §6(1)(d)(1) and the quantity of mineral oil thus used, but no less than EUR 3 319;

n) paragraph 1(m) in the amount of 20% of the portion of tax guarantee used to pay excise duty, but no less than EUR 100;

o) paragraph 1(n) up to EUR 500.

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

(4) In determining the amount of fine, the customs office shall take account of the gravity, duration and consequences of the unlawful conduct.

§42a Offences

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

- a) uses mineral oil referred to in §6(1)(e) as motor fuel;
- b) cannot prove in accordance with this Act the origin or method of acquisition of mineral oil found to be, or to have been, held by that person, irrespective of whether that person disposes or has disposed of mineral oil as its own;
- c) uses mineral oil exempt from excise duty pursuant to §10a(2) for other than the specified purpose;
- d) uses mineral oil referred to in §6(1)(f)(2) as motor fuel;
- e) uses mineral oil referred to in §6(1)(g) as motor fuel or heating fuel.

(2) The customs office shall impose a fine for the offence under

- a) paragraph 1(a) in the amount of 50% of the excise duty calculated as the product of the tax rate pursuant to §6(1)(d)(1) and the quantity of mineral oil thus used, but no less than EUR 160;
- b) paragraph 1(b) in the amount of 50% of the excise duty attributed to the quantity of mineral oil found, if tax rate has been specified for such mineral oil, but no less than EUR 160;
- c) paragraph 1(b) in the amount of 50% of the excise duty calculated as the product of the tax rate pursuant to §6(1)(d)(1) and the quantity of mineral oil found, if tax rate has not been specified for such mineral oil, but no less than EUR 160;
- d) paragraph 1(c) in the amount of 50% of the excise duty attributed to the quantity of mineral oil thus used, but no less than EUR 165;
- e) paragraph 1(d) in the amount of 50% of the excise duty calculated as the product of the tax rate pursuant to §6(1)(f)(1) and the quantity of mineral oil thus used, but no less than EUR 160;
- f) paragraph 1(e) in the amount of 50% of the excise duty calculated as the product of the tax rate pursuant to §6(1)(d)(1) and the quantity of mineral oil thus used, but no less than EUR 160;

(3) For offence under paragraph 1(b) the customs office may impose an on-the-spot fine of up to EUR 165.

(4) Offences and procedures related thereto are governed by a general regulation on offences.^{30a)}

Common, transitional and final provisions

§43

(1) This Act transposes the legal acts of the European Union listed in Annex 1.

(2) The customs office's procedure of registration in the register pursuant to §11, 19a, 25a and 25b and the issuance of an authorisation to produce a mixture pursuant to §19(7) shall be governed by the provisions of a separate regulation on registration proceedings.^{30b)}

§44

(1) Administration of mineral oil that became property of the state pursuant to a separate regulation⁷⁾ shall be performed by the customs office.

(2) When handling property of the state pursuant to paragraph 1, the customs office shall proceed in line with a separate regulation;³¹⁾ this is without prejudice to the provisions of this Act.

(3) Unless otherwise provided in this Act, a separate regulation^{20aa)} shall be applied to tax administration.

§45

(1) Unless otherwise provided in this Act, tax pursuant to this Act applies to mineral oil released for free circulation, imported or exported from 1 May 2004.

(2) All rights and obligations stipulated in the existing regulations which arose until 30 April 2004 and all deadlines that commenced prior to 1 May 2004 until expiry, as well as follow-up deadlines, shall be assessed under such existing regulations.

§46

(1) A legal or natural person that seeks to operate a tax warehouse under this Act (§18) as of 1 May 2004, with the exception pursuant to paragraph 12, shall apply to the customs office, in writing, for registration and the issuance of an authorisation to operate a tax warehouse; the application for registration and authorisation must be delivered to the customs office not later than by 31 March 2004. The application shall contain

- a) the applicant's identification data and the address of its establishments, if different from the applicant's registered office or permanent residence;
- b) tax identification number of the applicant;
- c) value-added tax identification number, if assigned to the applicant;
- d) the type of subject-matter of tax, the brand names and the corresponding Combined Nomenclature code of the mineral oils produced, processed, received, stored and dispatched;
- e) the expected annual production quantity in litres or kilograms in the event of a mineral oil producing enterprise or the expected annual quantity of mineral oil stored in litres or kilograms in the event of a mineral oil warehouse.

(2) The application shall be accompanied by

- a) statement of incorporation in the Commercial Register or in the Trade Licence Register not older than 30 days or its certified copy, or another document proving authorisation to conduct business not older than 30 days or its certified copy, or a document proving that the legal person has not been established or set up for commercial purposes not older than 30 days or its certified copy;
- b) technical documentation, a brief description of activity and a description of the production and storage facilities with an attached drawing, method of securing mineral oil against unauthorised use, number of meters of mineral oil flow, temperature, mass and density, and a document of certification of storage facilities and meters pursuant to a separate regulation¹⁴⁾ (§18(5));
- c) a technological description of the production procedure, a list of the feedstock processed, the products to be produced, by-products and waste;
- d) financial statements for the previous accounting period if the applicant was required to draw up the financial statements; if the applicant is required to have the financial statements audited by an auditor, also the financial statements audited by the auditor pursuant to a separate regulation,¹⁶⁾ as well as the method of keeping accounts;

- e) confirmation by the tax office of the fulfilment of conditions listed in paragraph 4(b) and confirmation by the Social Insurance Agency and health insurance companies of the fulfilment of conditions listed in paragraph 4(c);
- f) a list of the Member States, to which the applicant expects to deliver (dispatch) mineral oil under a duty suspension arrangement; the list may be provided to the Member States of destination upon request.

(3) Upon request by the customs office, the applicant shall specify the data included in the application and its annexes in more detail.

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

- a) it keeps accounting records pursuant to a special regulation;¹⁷⁾
- b) neither the customs office nor the tax office
 - 1. hold overdue claims against the applicant;
 - 2. hold overdue tax claims against a person controlling/controlled by or affiliated with the applicant, nor did they hold any tax claims during a period of ten years preceding the submission of the application against a person that was wound up and that would have been considered a person controlling/controlled by or affiliated with the applicant, that had not been settled; this also applies to any tax claims assigned to third persons pursuant to separate regulations;¹⁸⁾
- c) it does not have any arrears of compulsory insurance contributions pursuant to separate regulations;¹⁹⁾
- d) it has not been convicted of an intentional crime; this also applies to an authorised representative and natural persons who are members of the applicant's managing and supervisory bodies;
- e) is not subject to liquidation and no bankruptcy proceedings have been declared against the applicant, no composition permitted or compulsory composition confirmed.

(5) Prior to the issuance of an authorisation to operate a tax warehouse, the applicant shall lodge a tax guarantee (§22). If the applicant for an authorisation to operate a tax warehouse is a mineral oil producing enterprise and the enforceability or collection of excise duty is not put at risk, it may apply, in writing, to the customs office for relief of tax guarantee

- a) in full scope, if the applicant meets the requirements under paragraph 4 at least during the 24 consecutive calendar months preceding the submission of the application for authorisation to operate a tax warehouse;
- b) partially in the amount of 50%, if the applicant meets the requirements under paragraph 4 at least during the 12 consecutive calendar months preceding the submission of the application for authorisation to operate a tax warehouse.

(6) The customs office shall verify with the applicant the facts and data under paragraphs 1 to 5 and, if the facts and data presented in the application and its annexes are true and the applicant meets the conditions for registration and the issuance of an authorisation to operate a tax warehouse (§18 and 20), the customs office shall assign a registration number to the applicant, issue a certificate of registration and authorisation to operate a tax warehouse and decide upon the tax guarantee.

(7) A legal or natural person pursuant to paragraph 1 to which the customs office issued an authorisation to operate a tax warehouse valid from 1 May 2004 is required, with the presence of the customs office, to take stock of mineral oil pursuant to a separate regulation³²⁾ by 30 April 2004 according to the stock as of 30 April 2004 broken down pursuant to §7 and 8 of

Act No. 239/2001 Coll. on excise duty on mineral oil as amended as of 30 April 2004; it is required to do so separately for the stocks of mineral oils which it has in accordance with existing regulations

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

(8) A warehouse keeper may apply for a tax reimbursement for stocks pursuant to paragraph 7(a) only in a separate tax return which shall be filed with the customs office not later than by 25 May 2004, if it has documents proving the amount of excise duty paid. The separate tax return shall be accompanied by minutes of the stocktaking. The customs office shall reimburse the excise duty within 30 days of the date of delivery of the separate tax return. If the amount of tax reimbursement claimed in the separate tax return is incorrect, sanctions pursuant to the existing regulation shall be applied. If a warehouse keeper pursuant to paragraph 7 held stocks of mineral oils pursuant to paragraph 7(a) as of 30 April 2004 and did not file a separate tax return by 25 May 2004, these stocks shall be deemed to be mineral oil under a duty suspension arrangement from 1 May 2004.

(9) A warehouse keeper seeking to mark gas oil pursuant to this Act from 1 May 2004 shall apply to the customs office in writing for the issuance of an authorisation to mark gas oil. The application shall contain

- a) the applicant's identification data and the address of its establishments, if different from the applicant's registered office or permanent residence;
- b) tax identification number of the applicant;
- c) the expected volume of annual production of marked gas oil.

(10) The application shall be accompanied by data on installed equipment and technical documentation of equipment for gas oil marking.

(11) The customs office shall verify the facts and data presented in the application and its annex and, if these data are true and the equipment is suitable for the marking of gas oil (§8(2)); it shall issue an authorisation to mark gas oil.

(12) A legal or natural person that is a warehouse keeper pursuant to existing regulations and seeks to be a warehouse keeper pursuant to this Act shall apply to the customs office in writing by 31 March 2004 for the issuance of an authorisation to operate a tax warehouse pursuant to this Act. The application shall only contain data pursuant to paragraph 1. The provisions of paragraph 5 apply equally. If such a legal or natural person was issued an authorisation to mark gas oil pursuant to existing regulations and it seeks to mark gas oil pursuant to this Act, it shall apply to the customs office in writing for the issuance of an authorisation to mark gas oil pursuant to this Act. The application shall only contain data pursuant to paragraph 9.

(13) A legal or natural person seeking to become a user enterprise pursuant to this Act from 1 May 2004 shall apply to the customs office in writing for the issuance of a removal order; the application shall be delivered to the customs office not later than by 31 March 2004. The application for the issuance of a removal order shall contain

- a) the applicant's identification data and the address of its establishments, if different from the applicant's registered office or permanent residence;
- b) tax identification number of the applicant; if the applicant does not have a tax identification number, he/she shall state the birth certificate number;

- c) the type of tax subject-matter, the brand name of mineral oil subject to tax relief and the corresponding Combined Nomenclature code;
- d) the purpose of use of mineral oil subject to tax relief pursuant to the provisions of this Act and the expected annual consumption in litres or kilograms;
- e) identification data of the supplier of mineral oil subject to tax relief.

(14) The application shall be accompanied by

- a) statement of incorporation in the Commercial Register or in the Trade Licence Register not older than 30 days or its certified copy, or another document proving authorisation to conduct business not older than 30 days or its certified copy, or a document proving that the legal person has not been established or set up for commercial purposes not older than 30 days or its certified copy;
- b) technical documentation and a description of the place of use and the place of storage of mineral oil subject to tax relief and a description of the method of securing it against unauthorised use;
- c) technical documentation of the equipment in which mineral oil subject to tax relief is to be used as motor fuel or heating fuel; the technical documentation must clearly indicate the type of mineral oil used and the quantities in which the relevant equipment consumes it;
- d) the technological procedure and data on consumption of mineral oil subject to tax relief, if the mineral oil is to be used as a raw or auxiliary material in a technological process;
- e) the applicant's declaration of honour that it meets the requirements under paragraph 4(b) to (e).

(15) Prior to issuing the removal order, the customs office shall verify with the applicant the facts and data presented in the application and its annexes. If the facts and data presented in the application and in the annexes are true, the customs office shall issue a removal order to the applicant.

(16) A legal or natural person pursuant to paragraph 13 to which the customs office issued a removal order valid from 1 May 2004 and which has mineral oil on stock shall, under separate regulation,³²⁾ take stock of such mineral oil by 30 April 2004 according to the stock as of 30 April 2004 broken down pursuant to §7 and 8 of Act No. 239/2001 Coll. on excise duty on mineral oil as amended as of 30 April 2004; it is required to do so separately for the stocks of mineral oil which it has in accordance with existing regulations

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

(17) If the removal order of a user enterprise indicates use of mineral oil exempt from excise duty, it may apply for reimbursement of excise duty on stocks pursuant to paragraph 16(a) in the amount of tax pursuant to regulation applicable as of 30 April 2004 in a separate application for tax reimbursement. It shall submit the separate application for tax reimbursement to the customs office by 25 May 2004, if it has documents proving the amount of excise duty paid.

(18) A legal or natural person that is a user enterprise pursuant to existing regulations and seeks to be a user enterprise pursuant to this Act shall, by 31 March 2004, apply to the customs office in writing for the issuance of a removal order pursuant to this Act. The application shall only contain data pursuant to paragraph 13(a), (c) to (e).

(19) A legal or natural person that seeks to be a registered consignee under this Act (§25(1)) from 1 May 2004, must apply to the customs office in writing for registration and the issuance of an authorisation to receive mineral oil from another Member State under a duty suspension arrangement; the application for registration and issuance of the said authorisation must be delivered to the customs office not later than by 31 March 2004. Paragraph 1 applies accordingly to the contents of the application. The application shall be accompanied by a statement of incorporation in the Commercial Register or in the Trade Licence Register not older than 30 days or its certified copy, or another document proving authorisation to conduct business not older than 30 days or its certified copy, and the applicant's declaration of honour that it meets the requirements under paragraph 4.

(20) Prior to the issuance of an authorisation to repeatedly receive mineral oil from another Member State under a duty suspension arrangement, the applicant referred to in paragraph 19 is required to lodge a tax guarantee (§22) .

(21) Prior to registration, the customs office shall verify with the applicant referred to in paragraph 19 the facts and data presented in the application and its annexes and, if the facts and data are true, the customs office shall assign a registration number, issue a certificate of registration and authorisation to receive mineral oil from another Member State under a duty suspension arrangement.

(22) A legal person or natural person that seeks to remove and deliver mineral oil subject to tax relief pursuant to §11(2)(a) and (c) in the tax territory as part of its commercial activities from 1 May 2004 shall apply to the customs office in writing for the issuance of a removal order; the application shall be delivered to the customs office not later than by 31 March 2004. The application shall contain the identification data of the supplier of mineral oil subject to tax relief and data pursuant to paragraph 1, as appropriate. The application shall, as appropriate, be accompanied by documents and data pursuant to paragraph 2(a) and (b).

(23) The customs office shall verify with the applicant pursuant to paragraph 22 the facts and data presented in the application and its annexes and, if the facts and data are true, the customs office shall issue a removal order to the applicant.

(24) A legal or natural person pursuant to paragraph 19 and 22 to which the customs office issued an authorisation to receive mineral oil from another Member State under a duty suspension arrangement or a removal order valid from 1 May 2004 and which has mineral oil on stock shall, under separate regulation,³²⁾ take stock of such mineral oil by 30 April 2004 according to the stock as of 30 April 2004 broken down pursuant to §7 and 8 of Act No. 239/2001 Coll. on excise duty on mineral oil as amended as of 30 April 2004; it is required to do so separately for the stocks of mineral oil which it has in accordance with existing regulations

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

(25) A registered consignee is required to file with the customs office a separate tax return for the stocks under paragraph 24(b) not later than by 25 May 2004, to report excise duty pursuant to the tax rate in force from 1 May 2004 and to pay excise duty within the same period.

(26) A legal or natural person which had not been issued an authorisation to operate a tax warehouse or an authorisation to receive mineral oil from another Member State under a duty suspension arrangement or a removal order as of 1 May 2004 and which has mineral oil on stock shall, under separate regulation,³²⁾ take stock of such mineral oil by 30 April 2004 according to the stock as of 30 April 2004 broken down pursuant to §7 and 8 of Act No. 239/2001 Coll. on excise duty on mineral oil as amended as of 30 April 2004; it is required to do so separately for the stocks of mineral oil which it has in accordance with existing regulations

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

(27) A legal or natural person referred to in paragraph 26 is required to file with the customs office a separate tax return for the stocks under paragraph 26(b) not later than by 25 May 2004, to report excise duty pursuant to the tax rate in force from 1 May 2004 and to pay excise duty within the same period.

(28) Where a legal or natural person pursuant to paragraph 26 submitted an application for the issuance of an authorisation to operate a tax warehouse or an authorisation to receive mineral oil from another Member State under a duty suspension arrangement or a removal order for the removal of mineral oil exempt from excise duty, but the proceedings concerning this application were not concluded as of 1 May 2004, the customs office shall determine a date as of which it is required to take stock anew prior to the issuance of the relevant authorisation or removal order; the application shall be treated as if submitted after 30 April 2004.

(29) Where a legal or natural person pursuant to paragraph 17, 25 and 27 that, as of 30 April 2004, holds stocks of mineral oil for a price excluding excise duty and did not submit a separate tax return to the customs office by 25 May 2004 or applied for tax reimbursement in an incorrect amount, the customs office shall determine the excise duty and impose a fine amounting to the determined excise duty.

(30) Registrations and authorisations to operate a tax warehouse and removal orders issued pursuant to existing regulations expire as of 1 May 2004.

(31) If mineral oil was transported to the tax territory from a country that is a Member State on 1 May 2004 and as of 30 April 2004 was placed under customs procedures, except the transit customs procedure, which were not concluded, such mineral oil shall be deemed as mineral oil under a duty suspension arrangement as of 1 May 2004. If such mineral oil is not transported into a tax warehouse, excise duty becomes chargeable in the tax territory on the date of release of the mineral oil for free circulation.

(32) An excise duty exemption certificate pursuant to the specimen included in Annex 3 may be used to document the movement of mineral oil exempt from excise duty into the territory of another Member State by a Slovak agent (§16(3)) and the armed forces of the Slovak Republic for use in the course of activities under an international treaty.

(33) A legal or natural person with an authorisation to operate a tax warehouse issued with effect from 1 May 2004 that seeks to move mineral oil under a duty suspension arrangement until 1 May 2004 may use an accompanying document pursuant to the specimen provided in Annex 4.

(34) A legal or natural person authorised under this act to move mineral oil released for free circulation in the tax territory to another Member State for commercial purposes (§31(8)) from 1 May 2004 may use the simplified accompanying document pursuant to the specimen provided in Annex 5 until 1 May 2004.

(35) Documents pursuant to paragraph 33 and 34 may be used for the movement of mineral oil from 1 May 2004, if documents pursuant to Union regulations are not used.³³⁾

(36) Unless otherwise provided in this Act, the procedure applied by the customs office under paragraphs 1 to 35 shall be governed by the provisions of a separate regulation²⁵⁾.

§46a

Transitional provisions to amendments effective from 1 January 2005

(1) A legal or natural person operating a natural gas producing, processing or storage enterprise as of 1 January 2005 as part of its commercial activities shall, by 15 January 2005, apply to the customs office in writing for registration in the register of operators of natural gas producing, processing or storage enterprises. The application shall contain

- a) the applicant's identification data and the address of its establishments, if different from the applicant's registered office or permanent residence;
- b) tax identification number of the applicant;
- c) the type of subject-matter of tax and the corresponding Combined Nomenclature code.

(2) The application shall be accompanied by a statement of incorporation in the Commercial Register or in the Trade Licence Register not older than 30 days or its officially certified copy, or another document proving authorisation to conduct business not older than 30 days or its officially certified copy.

(3) The customs office shall verify the facts and data pursuant to paragraph 1 and 2 with the applicant and shall register the legal or natural person in the register of operators of natural gas producing, processing or storage enterprises.

§46b

Transitional provisions to amendments effective from 1 May 2006

(1) A legal or natural person that is a user enterprise pursuant to §11 of the Act in the wording in effect until 30 April 2006 is deemed registered in the register of user enterprises pursuant to §11 of the Act in the wording in effect from 1 May 2006. A removal order issued pursuant to the provisions of the Act in the wording in effect until 30 April 2006 is deemed to be a removal order issued pursuant to the provisions of the Act in the wording in effect from 1 May 2006 until the expiry of the removal order.

(2) If proceedings concerning the application for the issuance of a removal order submitted pursuant to §11 of the Act in the wording in effect until 30 April 2006 were not concluded, the customs office shall consider the application as if submitted after 30 April 2006; the customs office shall call upon the applicant to complete the application pursuant to §11 of the Act in the wording in effect from 1 May 2006.

(3) A legal or natural person that is a registered consignee pursuant to §25(9) of the Act in the wording in effect until 30 April 2006 is deemed a trader in mineral oil pursuant to §25a(1) of

the Act in the wording in effect from 1 May 2006. A removal order issued pursuant to the provisions of the Act in the wording in effect until 30 April 2006 is deemed to be a removal order issued pursuant to the provisions of the Act in the wording in effect from 1 May 2006 until the expiry of the removal order. A customs office shall cancel the registration of a registered consignee pursuant to §25(9), and shall register the legal or natural person in the register of traders in mineral oil pursuant to §25a as of the effective date of §25a and notify it to that effect by 31 July 2006.

(4) A legal or natural person seeking to be a trader in mineral oil pursuant to §25a(5) from 1 July 2006 shall apply to the customs office in writing for registration in the register of traders in mineral oil by 15 June 2006. The application shall contain

- a) tax identification number of the applicant;
- b) value-added tax identification number, if assigned to the applicant;
- c) the type of subject-matter of tax, the brand name of mineral oil and the corresponding Combined Nomenclature code;
- d) the expected annual turnover in litres or kilograms;
- e) identification data of the mineral oil supplier.

(5) The application pursuant to paragraph 4 shall be accompanied by a statement of incorporation in the Commercial Register or in the Trade Licence Register not older than 30 days or its certified copy, or another document proving authorisation to conduct business not older than 30 days or its certified copy, and the technical documentation and a description of the place of storage of mineral oil pursuant to §6(1)(e) and mineral oil pursuant to §4(7).

(6) If a legal or natural person that removes or delivers mineral oil subject to tax relief pursuant to §11(2)(a) and (c) in the tax territory as part of its commercial activities submitted an application for the issuance of a removal order pursuant to §25(9) of the Act in the wording in effect until 30 April 2006 and the proceedings concerning the application were not concluded by 30 April 2006, the customs office shall consider the application as an application for the issuance of a removal order pursuant to §25a(1) of the Act in the wording in effect from 1 May 2006.

(7) Any fine imposition procedure not concluded with finality as of 30 April 2006 shall be concluded pursuant to the provisions of the Act in the wording in effect from 1 May 2006 and §42 of the Act in the wording in effect from 1 May 2006 shall apply to fines if the fine amount thus determined is more favourable to the legal or natural person.

§46c

Transitional provisions to amendments effective from 1 July 2008

(1) Existing regulations shall apply to the assessment of all deadlines that commenced prior to 1 July 2008 until expiry, as well as their follow-up deadlines for the exercise of rights and fulfilment of obligations.

(2) Tax proceedings not concluded with finality by 30 June 2008 shall be concluded pursuant to existing regulations.

(3) Existing regulations shall apply to natural gas delivered and consumed by 30 June 2008.

§46d

Transitional provision to amendments effective as of 1 March 2009

(1) A legal or natural person that produces a biogenic substance pursuant to §4(7)(a) outside a duty suspension arrangement as of 28 February 2009 and seeks to produce this biogenic substance outside a duty suspension arrangement after 1 March 2009 shall apply to the customs office by 31 March 2009 for registration in the register of biogenic substance producers pursuant to §19a. This does not apply to a legal or natural person pursuant to §19a(8).

(2) A legal or natural person to which the customs office issued a certificate of registration and authorisation to repeatedly receive mineral oil from another Member State under a duty suspension arrangement pursuant to §25 in the wording in effect until 28 February 2009 is required to lodge a tax guarantee by 30 April 2009 amounting to the excise duty attributed to the quantity of mineral oil which it expects to receive in the course of two consecutive calendar months, in the manner stipulated in §22(5).

§46e

Transitional provisions to amendments effective from 1 April 2010

(1) The consignor (supplier) of mineral oil moving under a duty suspension arrangement or mineral oil exempt from excise duty pursuant to §10(1) in the tax territory may proceed pursuant to §23 in the wording in effect until 31 March 2010 for no longer than until 31 December 2010.

(2) The consignor (supplier) of mineral oil moving under a duty suspension arrangement to the territory of another Member State shall proceed, in the period from 31 March 2010 to 31 December 2010, in compliance with §24 in the wording in effect until 31 March 2010, unless otherwise agreed with the customs office.

(3) If the consignee (purchaser) in the tax territory receives mineral oil under a duty suspension arrangement from another Member State in the period from 31 March 2010 to 31 December 2010 pursuant to §24 in the wording in effect until 31 March 2010, it shall end such movement pursuant to §24 in the wording in effect until 31 March 2010.

(4) The movement of mineral oil referred to in paragraph 1 through 3 may be performed under cover of an accompanying document prepared pursuant to §27 in the wording in effect until 31 March 2010 for no longer than until 31 December 2010.

(5) The movement of mineral oil under a duty suspension arrangement or mineral oil exempt from excise duty pursuant to §10(1) in the tax territory, which started pursuant to §23 in the wording in effect until 31 March 2001 and has not ended by 31 December 2010, may be ended pursuant to §23 in the wording in effect until 31 March 2010.

(6) Any legal or natural person registered under §26 in the wording in effect until 31 March 2010 shall cease to be registered as of 30 April 2010.

(7) If it has mineral oil on stock, it may deliver it to the consignee (customer) until 30 April 2010.

(8) If excise duty becomes chargeable by 30 April 2010, the person is required to file a tax return pursuant to §14 in the wording in effect until 31 March 2010, and to pay excise duty within the same period.

(9) When exporting mineral oil under a duty suspension arrangement, the exporter may proceed pursuant to §30 in the wording in effect until 31 March 2010 for no longer than until 31 December 2010.

(10) If export of mineral oil referred to in paragraph 9 started pursuant to §30 in the wording in effect until 31 March 2010 and the export has not ended by 31 December 2010, it shall be ended pursuant to §30 in the wording in effect until 31 March 2010.

(11) Any fine imposition procedure not concluded with finality as of 31 March 2010 shall be concluded pursuant to the provisions of the Act in the wording in effect from 1 April 2010 and §42 and 42a in the wording in effect from 1 April 2010 shall apply to fines if it is more favourable to the legal or natural person.

§46f

Transitional provision to amendments effective as of 1 February 2010
Excise duty pursuant to §6(1)(d) in the wording in effect from 1 February 2010 applies to mineral oil released for free circulation or imported (§29) from 1 February 2010.

§46g

Transitional provisions to amendments effective from 1 January 2011

(1) An authorisation to mark gas oil issued pursuant to §9 of the regulation in effect until 31 December 2010 expires on 15 January 2011.

(2) A person that releases gas oil marked pursuant to §8 of the regulation in effect until 31 December 2010 for free circulation after 15 January 2011 shall apply a tax rate to such gas oil pursuant to §6(1)(d)(2) of the regulation in effect from 1 January 2011.

(3) A removal order for the removal of marked gas oil issued pursuant to §11 of the regulation in effect until 31 December 2010 is valid until 15 January 2011.

(4) A person which is a user enterprise pursuant to §11 of the regulation in effect until 31 December 2010 and which, by 15 January 2011, removed marked gas oil pursuant to the regulation in effect until 31 December 2010 and has such mineral oil on stock shall take stock of such mineral oil by 20 January 2011, according to the stock as of 15 January 2011.

(5) A person pursuant to paragraph 4 is required to file a tax return by 25 January 2011 and to pay excise duty within the same period on the amount of marked gas oil it held on stock as of 15 January 2011; it shall calculate the excise duty as the difference between the excise duty pursuant to §6(1)(d)(2) of the regulation in effect from 1 January 2011 and excise duty pursuant to §7(1) of the regulation in effect until 31 December 2010.

(6) A removal order issued to a trader in mineral oil pursuant to §25a of the regulation in effect until 31 December 2010 for the removal and delivery of marked gas oil expires on 15 January 2011.

(7) A trader in mineral oil pursuant to paragraph 6 who removed marked gas oil by 15 January 2011 and has such mineral oil on stock as of 15 January 2011 shall

a) take stock of such mineral oil by 20 January 2011 according to the stock as of 15 January 2011;

b) file a tax return by 25 January 2011 and pay excise duty within the same period on the amount of marked gas oil it held on stock as of 15 January 2011; it shall calculate the excise duty as the difference between the excise duty pursuant to §6(1)(d)(2) of the regulation in effect from 1 January 2011 and excise duty pursuant to §7(1) of the regulation in effect until 31 December 2010.

(8) Any fine imposition procedure not concluded with finality as of 31 December 2010 shall be concluded pursuant to §42 or §42a of the regulation in effect from 1 January 2011, if the fine amount thus determined is more favourable to the relevant person.

§46h

Transitional provisions to amendments effective from 1 April 2012

(1) A person registered in the register of traders in mineral oil pursuant to §25a of the existing regulation in the wording in effect until 31 March 2012 or a person seeking to become a holder of a trading authorisation pursuant to §25a of the regulation in effect from 1 April 2012 shall apply to the customs office by 31 January 2012 for the issuance of a trading authorisation or for the issuance of a removal order, if it seeks to receive and deliver mineral oil subject to tax relief pursuant to §11(2)(b) in the tax territory. The applicant shall indicate the following in the application:

a) the applicant's identification data and the address of its establishments, if different from the applicant's registered office or permanent residence;

b) the type of selected mineral oil, the selected mineral oil brand name and the corresponding Combined Nomenclature code;

c) the expected annual volume of received or supplied selected mineral oil in litres or kilograms.

(2) A person pursuant to §11, 21, 25 and 26 of the existing regulation in the wording in effect until 31 March 2012 seeking to receive and deliver mineral oil subject to tax relief pursuant to §11(2)(b) of the existing regulation in the wording in effect until 31 March 2012 in the tax territory as of 1 April 2012 as part of its commercial activities shall apply to the customs office by 31 March 2012 for the issuance of a removal order. The application for the issuance of a removal order shall include the data pursuant to paragraph 1 and the annexes pursuant to paragraph 3(b) and (d).

(3) The application pursuant to paragraph 1 shall be accompanied by

a) a document proving authorisation to conduct business not older than 30 days or its certified copy, if the applicant is a person that does not have registered office or permanent residence in the tax territory;

b) technical documentation and a description of the place of storage of mineral oil subject to tax relief pursuant to §11(2)(b) and the method of securing it against unauthorised use; a storage facility must conform to the conditions pursuant to §18(5), if the applicant has a storage facility;

c) the applicant's declaration of honour that it satisfies the requirements under §21(4)(c) to (g);

d) a list of the suppliers and customers of selected mineral oil, including their identification data.

(4) Prior to the issuance of a trading authorisation and a removal order pursuant to paragraph 1 or paragraph 2, the customs office shall verify the facts and data in the application and the annexes. If the facts and data are true, the customs office shall issue a trading authorisation and a removal order to an applicant pursuant to paragraph 1 and a removal order to an applicant pursuant to paragraph 2.

(5) If the application for the issuance of a trading authorisation and for the issuance of a removal order was submitted to the customs office after 31 January 2012 or the proceedings concerning the application for the issuance of a trading authorisation and for the issuance of a removal order were not concluded with finality by 31 March 2012, such an application shall be treated as if submitted after 31 March 2012.

(6) A person registered in the register of traders in mineral oil pursuant to §25a of the existing regulation in the wording in effect until 31 March 2012 that does not apply to the customs office for the issuance of a trading authorisation pursuant to paragraph 1 shall be deleted from the register of traders in mineral oil by the customs office as of 1 April 2012.

(7) A person that was a trader in mineral oil pursuant to §25a of the existing regulation in the wording in effect until 31 March 2012 and does not apply to the customs office for the issuance of a trading authorisation pursuant to paragraph 1 may, with the customs office's consent, deliver mineral oil to a trader in selected mineral oil pursuant to §25a of the regulation in effect from 1 April 2012 or to a user enterprise or a registered person after 31 March 2012, but not later than until 15 April 2012.

(8) A person seeking to sell mineral oil listed in §6(1)(a)(d) or (f) in free circulation in the tax territory as part of its commercial activities for final consumption after 31 March 2012 shall, not later than by 29 February 2012, prior to starting sale of mineral oil listed in §6(1)(a)(d) or (f), apply to the customs office for registration in the register of motor fuel sellers. The application for registration in the register of motor fuel sellers must contain the identification data and the address of establishments, if different from the applicant's registered office or permanent residence.

(9) A person that holds mineral oil falling within Combined Nomenclature codes 2710 19 91 to 2710 19 99 as part of its commercial activities shall, not later than by 31 January 2012, notify the customs office of its identification data, the quantity of mineral oil it holds and the expected purpose of its use.

(10) If a person that holds mineral oil falling within Combined Nomenclature codes 2710 19 91 to 27 10 19 99 as part of its commercial activities did not proceed pursuant to paragraph 9, it is required to file a tax return within three business days of the date when the customs office discovered this fact, and to pay excise duty within the same period.

§46i

Transitional provisions to amendments effective from 1 September 2012

(1) A warehouse keeper that has lodged a tax guarantee pursuant to §22 of the existing regulation in the wording in effect until 31 August 2012 is required to lodge a tax guarantee

by 31 August 2012 amounting to the excise duty attributed to the average monthly quantity of mineral oil which it expects to release for free circulation over a period of 12 consecutive calendar months; the tax guarantee shall also include the excise duty attributed to the quantity of mineral oil which it expects to release for free circulation for purposes exempt from excise duty.

(2) A warehouse keeper, mineral oil producing enterprise, which the customs office relieved of the tax guarantee pursuant to §22 of the regulation in effect until 31 August 2012 and which seeks to be relieved of the tax guarantee pursuant to §22 of the regulation in effect from 1 September 2012 shall apply to the customs office, not later than by 30 June 2012, for

a) for full relief of tax guarantee, if the warehouse keeper has a reliable tax history of at least 24 consecutive calendar months prior to the submission of the application for relief of tax guarantee;

b) for partial relief of tax guarantee in the amount of 50%, if the warehouse keeper has a reliable tax history of at least 12 consecutive calendar months prior to the submission of the application for relief of tax guarantee.

(3) The customs office shall assess the application pursuant to paragraph 2 and, if the warehouse keeper, mineral oil producing enterprise, has a reliable tax history, the customs office shall decide upon full or partial relief of tax guarantee and shall determine the period of validity of such decision, which may be maximum four years from the date when the decision upon relief of tax guarantee became final.

(4) A warehouse keeper is considered to have a reliable tax history if

a) it is the owner of a technological facility for mineral oil production, if the applicant seeking relief of tax guarantee is a warehouse keeper pursuant to paragraph 2; for the purposes of this Act, ownership of a technological facility also includes holding it on the basis of a hire purchase agreement;

b) shows a stable financial standing; for the purposes of this Act, stable financial standing means that the warehouse keeper pursuant to paragraph 2 shows a positive balance of assets and liabilities in the balance sheet forming part of ordinary financial statements;¹⁷⁾

c) meets the requirements stipulated in §19(4);

d) does not significantly violate its obligations under this Act and obligations related to tax administration pursuant to a separate regulation.^{20aa)}

(5) The warehouse keeper, mineral oil producing enterprise, shall annex the following to the application pursuant to paragraph 2:

a) a document proving the ownership of a production facility or a hire purchase agreement, if the applicant holds a production facility on the basis of a hire purchase agreement;

b) the financial statements for the immediately preceding

1. two accounting periods prior to filing the application for full relief of tax guarantee;

2. one accounting period prior to filing the application for partial relief of tax guarantee;

c) a confirmation demonstrating compliance with the requirements under paragraph 4(c)

1. for at least 24 consecutive calendar months preceding the filing of the application for full relief of tax guarantee;

2. for at least 12 consecutive calendar months preceding the filing of the application for partial relief of tax guarantee.

(6) Upon request by the customs office, the warehouse keeper pursuant to paragraph 2 shall specify the data included in the application pursuant to paragraph 2 and its annexes in more detail.

(7) If the proceedings concerning the application for relief of tax guarantee submitted pursuant to §22 of the existing regulation in the wording in effect until 31 August 2012 were not concluded with finality by 31 August 2012, the customs office shall treat such an application as if submitted after 31 August 2012.

(8) If the proceedings concerning the application for relief of tax guarantee pursuant to paragraph 2 were not concluded with finality by 31 August 2012, the warehouse keeper pursuant to paragraph 2 is required, by 15 September 2012, to lodge a tax guarantee pursuant to §22 of the regulation in effect from 1 September 2012.

(9) If a warehouse keeper pursuant to paragraph 2, whom the customs office fully or partially relieved of the tax guarantee pursuant to §22 of the existing regulation in the wording in effect until 31 August 2012, fails to apply to the customs office for relief of the tax guarantee pursuant to paragraph 2, it is required, by 15 September 2012, to lodge a tax guarantee pursuant to §22 of the regulation in effect from 1 September 2012.

(10) The provision of §22(15)(b) in the wording in effect from 1 September 2012 does not apply from 1 January 2013.

§47

The following is repealed:

1. Act No. 239/2001 Coll. on excise duty on mineral oils as amended by Act No. 582/2001 Coll., Act No. 74/2002 Coll., Act No. 642/2002 Coll. and Act No. 248/2003 Coll.;
2. Decree of the Ministry of Finance of the Slovak Republic No. 457/2001 Coll. determining the type and quantity of substances for the marking of gas oils;
3. Decree of the Ministry of Finance of the Slovak Republic No. 460/2001 Coll. on the specimen accompanying document and the specimen tax return and application for reimbursement of excise duty on mineral oils;
4. Decree of the Ministry of Finance of the Slovak Republic No. 461/2001 Coll. on the details and data elements of a deed of guarantee;
5. Decree of the Ministry of Finance of the Slovak Republic No. 462/2001 Coll. on the details of reimbursement of excise duty to the Ministry of Defence of the Slovak Republic on mineral oil supplied in the territory of the Slovak Republic exclusive of excise duty to the armed forces of foreign countries;
6. Decree of the Ministry of Finance of the Slovak Republic No. 463/2001 Coll. on the details of reimbursement of excise duty on mineral oil to foreign diplomatic missions in the Slovak Republic and international institutions seated in the Slovak Republic on the basis of international treaties on their establishment.

§48

This Act shall come into effect on 1 March 2004 with the exception of the provisions of §1 to 5, §6(1) to (4), §7 to 45 and §47, which come into effect on 1 May 2004.

Rudolf Schuster
Pavol Hrušovský
Mikuláš Dzurinda

Annex 1 to Act No. 98/2004 Coll. as amended by Act No. 667/2004 Coll.

List of transposed legally binding acts of the European Union

1. Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009).
2. Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003) as amended by Council Directive 2004/74/EC of 29 April 2004 (OJ L 195, 2.6.2004) and Council Directive 2004/75/EC of 29 April 2004 (OJ L 157, 30.4.2004).
3. Council Directive 95/60/EC of 27 November 1995 on fiscal marking of gas oils and kerosene (OJ L 291, 6.12.1995).
4. Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries (OJ L 346 29.12.2007).

Annex 2 to Act No. 98/2004 Coll.

Specimen 02

1) §2 of the Commercial Code.

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

Article 355 of the Treaty on the Functioning of the European Union as amended (OJ C 83, 30.3.2010).

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

1b) Article 84(1)(a) of Council Regulation (EEC) No. 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992) as amended.

2) § 116 and 117 of the Civil Code.

2a) Article 79 of Regulation No 2913/92 as amended.

2aa) §7 of Act No. 563/2009 Coll. on Tax Administration (Tax Procedure Code) and on amendments to certain acts.

2ab) §3 to 7 of Act No. 253/1998 Coll. on the notification of citizen residency and on the population register of the Slovak Republic as amended.

§42 of Act No. 404/2011 Coll. on stay of aliens and on amendments to certain acts.

2ac) §7 of the Commercial Code.

2b) Act No. 609/2007 Coll. on excise duty on electricity, coal, and natural gas, and on the amendment of Act No. 98/2004 Coll. on excise duty on mineral oil as amended.

2c) §2(1)(d) of Act No. 309/2009 Coll. on the promotion of renewable energy sources and high-efficiency cogeneration and on amendments to certain acts, as amended by Act No. 492/2010 Coll.

2d) For instance, STN EN 228 Automotive fuels. Unleaded petrol. Requirements and test methods.

2e) §14a(3) and Annex 1 to Act No 309/2009 Coll. as amended by Act No. 492/2010 Coll.

2f) For instance, STN EN 590 Automotive fuels. Diesel. Requirements and test methods.

3) Decree of the Statistical Office of the Slovak Republic No. 632/2002 Coll. publishing the statistical classification of production.

4a) For instance, Act of the National Council of the Slovak Republic No. 42/1994 Coll. on civil protection of the population as amended.

4b) §4(1) of Act No. 315/2001 Coll. on the fire and rescue service as amended.

4c) For instance, §3 of Act No. 315/2001 Coll. as amended by Act No. 438/2002 Coll.

4d) Council Regulation (EEC) No 3037/90 of 9 October 1990 on the statistical classification of economic activities in the European Community (OJ L293, 24.10.1990) as amended.

- 5) For instance, Agreement among the States Parties to the North Atlantic Treaty and the other States participating in the Partnership for Peace regarding the Status of their Forces as amended by further additional protocols (Notification No. 324/1997 Coll.).
- 6) Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate (Official Journal of the European Community L 008, 11/1/1996, pp. 11–15).
- 6a) §50 of Act No. 199/2004 Coll. Customs Act and on amendments to certain acts.
- 6b) §115 of the Civil Code.
- 6c) Decision No. 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products (OJ L 162, 1.7.2003).
- 6d) §88 of Act No. 7/2005 Coll. on bankruptcy and restructuring and on amendments to certain acts, as amended.
- 7) For instance, §135, 456 and 462 of the Civil Code, §64 to 66, §68, 69, 75, 77, 83 and 84a of Act No. 199/2004 Coll. Customs Act and on amendments to certain acts, as amended, §59, 60, 83 and 83b of the Criminal Code as amended, §40 to 43 of Act No. 563/2009 Coll.
- 7a) §15(5) of Act No. 563/2009 Coll.
- 7b) §68 of Act No. 563/2009 Coll.
- 8) For instance, Decree of the Minister of Foreign Affairs No. 157/1964 Coll. on the Vienna Convention on Diplomatic Relations, Decree of the Minister of Foreign Affairs No 32/1969 Coll. on the Vienna Convention on Consular Relations, Decree of the Minister of Foreign Affairs No. 40/1987 Coll. on the Convention on Special Missions, Decree of the Minister of Foreign Affairs No. 21/1968 Coll. on the Convention on the Privileges and Immunities of Specialised Agencies.
- 9) §2(5)(a) of Decree of the Ministry of Transport, Posts and Telecommunications of the Slovak Republic No. 116/1997 Coll. on conditions of road traffic as amended.
- 10) §2(7)(a) and (b) of Decree of the Ministry of Transport, Posts and Telecommunications of the Slovak Republic No. 116/1997 Coll.
- 10a) §16 of Act No. 563/2009 Coll.
- 11) §156 of Act No. 563/2009 Coll.
- 12) Decree of the Ministry of the Interior of the Slovak Republic No. 86/1999 Coll. laying down the principles of fire safety in the handling and storage of flammable liquids, heavy heating oils and vegetable and animal fats and oils.
- 13) STN 75 3415 Water protection against petroleum substances. Plants for handling of petroleum matters and their storage.
STN 65 0201 Flammable liquids. Plants and storage rooms.
STN 92 0800 Structural fire protection. Flammable liquids.
- 14) Act No. 142/2000 Coll. on metrology and on amendments to certain acts.
- 15) Act of the National Council of the Slovak Republic No. 82/1994 Coll. on state material reserves as amended.
- 16) §19 of Act No. 431/2002 Coll. on accounting.
§39 of the Commercial Code.
- 17) Act No. 431/2002 Coll. as amended.
- 18) §524 of the Civil Code.
§89 of Act. No. 199/2004 Coll. as amended.
§239 of the Criminal Code.
§86 of Act No. 563/2009 Coll.
- 19) Act No. 461/2003 Coll. on social insurance as amended. Act No. 580/2004 Coll. on health insurance and on the amendment of Act No. 95/2002 Coll. on insurance and on amendments to certain acts, as amended.
- 19a) §58 of Act No. 455/1991 Coll. on trade licensing (Trade Licensing Act) as amended.

§8a of Act No. 530/2003 Coll. on Commercial Register and on amendments to certain acts, as amended.

20) §2(2)(f) of Act No. 483/2001 Coll. on Banks and on amendments to certain acts.

§313 to 322 of the Commercial Code.

20a) Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty (OJ L 197, 29.7.2009).

20aa) Act No. 563/2009 Coll.

20b) Act No. 215/2002 Coll. on electronic signature and on amendments to certain acts, as amended.

20c) For instance, Article 1(4) of Constitutional Act No. 227/2002 Coll. on national security in time of war, state of war, martial law and state of emergency; Act No. 387/2002 Coll. on the management of the state in crisis situations outside time of war and state of war as amended.

20d) §33 of Act No. 455/1991 Coll. as amended.

25a) Article 161 of Regulation No 2913/92 as amended.

25b) Article 4(4c) of Regulation No 2913/92 as amended.

25c) Article 4(4d) of Regulation No 2913/92 as amended.

25d) Article 66 of Regulation No 2913/92 as amended.

26) Commission Regulation (EEC) No 3649/92 of 17 December 1992 on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch (Official Journal of the European Community L 369, 18/12/1992, pp. 17–24).

27) §44 to 47 of Act No. 563/2009 Coll.

28) §69 of Act No. 563/2009 Coll.

29a) §14a and 15 of Act No. 309/2009 Coll. as amended by Act No. 492/2010 Coll.

29b) §14a(1) of Act No. 309/2009 Coll. as amended by Act No. 492/2010 Coll.

30) Council Regulation (EC) No 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties (OJ L 359, 4.12.2004).

30a) Act of the Slovak National Council No. 372/1990 Coll. on offences as amended.

30b) §67 of Act No. 563/2009 Coll. as amended by Act No. 331/2011 Coll.

31) Act of the National Council of the Slovak Republic No. 278/1993 Coll. on state property administration as amended.

32) §29 of Act No. 431/2002 Coll.

33) Commission Regulation (EEC) No 2719/92 of 11 September 1992 on the accompanying administrative document for the movement under duty-suspension arrangements of products subject to excise duty (Official Journal of the European Community L 276, 19/09/1992, pp. 1–10) as amended.

Commission Regulation (EEC) No 3649/92 of 17 December 1992 on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch (Official Journal of the European Community L 369, 18/12/1992, pp. 17–24).