

Amendments to Act No. 106/2004 on the Excise Duty on Tobacco Products
Article VII of Act No. 465/2008

Art. VII

Act No. 106/2004 on the Excise Duty on Tobacco Products as amended by Act No. 556/2004, Act No. 631/2004, Act No. 533/2005, Act No. 610/2005, Act No. 547/2007, and Act No. 378/2008 is amended and supplemented as follows:

1. § 5(6) has the following wording:

“(6) The tobacco tax shall be calculated as the product of the tax base and the tax rate and the tax on cigars and cigarillos shall be calculated as the product of the tax base and the tax rate converted to pieces of cigars and cigarillos.”.

2. The following words shall be appended to § 5(7): “converted per piece of cigarette”.

3. In § 6(1), the words “2.10 SKK/piece” shall be replaced by the words “69.70 EUR/1,000 pieces” and the words “1,930.00 SKK/kg” shall be replaced by the words “64.06 EUR/kg”.

4. In § 6(2), the words “and § 44f(4)” shall be inserted after the words “paragraph 3”.

5. The following words shall be appended to § 6(3): “except pursuant to § 44f(5)”.

6. In § 6(4), the words “converted per piece of cigarette” shall be inserted after the words “in paragraph 2”.

7. In § 13(7), the words “whole korunas rounded” shall be replaced by the words “eurocents up to 0.005 EUR shall be rounded down and from 0.005 EUR inclusive”.

8. In § 41(2)(a), (d), (e), and (j), the words “10,000 SKK” shall be replaced by the words “331.93 EUR”.

9. In § 41(2)(b) and (j), the words “50,000 SKK” shall be replaced by the words “1,659.69 EUR”.

10. In § 41(2)(c), the words “10,000 SKK to 50,000 SKK” shall be replaced by the words “331.93 EUR to 1,659.69 EUR”.

11. In § 41(2)(f), (h) and (i), the words “100,000 SKK” shall be replaced by the words “3,319.39 EUR”.

12. In § 41(2)(k), the words “10,000 SKK” shall be replaced by the words “331.93 EUR” and the words “50,000 SKK” shall be replaced by the words “1,659.69 EUR”.

13. In § 41(2)(l), the words “2,000 SKK” shall be replaced by the words “66.38 EUR”.

14. In § 41(2)(a) and (c), the words “1,000,000 SKK” shall be replaced by the words “33,193.91 EUR” and the words “2,000 SKK” shall be replaced by the words “66.38 EUR”.

15. In § 41a(2)(b), the words “50,000 SKK” shall be replaced by the words “1,659.69 EUR”.

16. In § 41a(2)(d) and § 41a(6), the words “5,000 SKK” shall be replaced by the words “165.96 EUR”.

17. § 44f shall be inserted after § 44e that – including its heading – shall read as follows:

"§ 44f
Transitional provisions to amendments
effective 1 January 2009

(1) The price of cigarettes shown on the control label on a consumer pack of cigarettes to be introduced to free tax circulation starting from 1 January 2009 shall be expressed in euros; this is without prejudice to the provisions of the special regulation²⁷⁾ on dual indication of prices, payments, and other values.

(2) Consumer packs of cigarettes marked with a control label showing the price of cigarettes only in Slovak korunas may be sold till 30 September 2009 at the latest. When selling such consumer packs of cigarettes between 1 January 2009 and 30 September 2009, the sale shall be made at the price of cigarettes in euros and the conversion to the euro currency shall be made pursuant to the conditions laid down in special regulation.²⁷⁾

(3) Consumer packs of cigarettes marked with a control label without the indication of validity of cigarette tax rate with dual indication of the price may be sold till 30 September 2009 at the latest. After 30 September 2009, consumer packs of cigarettes marked with a control label without the indication of validity of cigarette tax rate with dual indication of the price shall be deemed unmarked. When selling such consumer packs of cigarettes between 1 January 2009 and 30 September 2009, the sale shall be made at the price of cigarettes in euros and the conversion to the euro currency shall be made pursuant to the conditions laid down in special regulation.²⁷⁾

(4) In the period between 1 January 2009 and 31 January 2009, the cigarette tax rate except pursuant to paragraph 5 shall be determined as follows:
goods description | combined tax rate | specific part | cigarette percentage | 46.80 EUR/1,000 pieces | 24% of the price of cigarettes.

(5) In the period between 1 January 2009 and 31 January 2009, the minimum tax rate shall be 69.70 EUR/1,000 pieces.”.

The footnote to reference 27 has the following wording:

²⁷⁾ Act No. 659/2007 on the Introduction of the Euro Currency in the Slovak Republic amending and supplementing certain laws as amended.”.

Art. XXI
Effect

Except for Art. I, items 1 through 12, 15, and 16, and Art. II to XVII that shall be effective as of 1 January 2009, and Art. XVIII that shall be effective as of 1 March 2009, the effective date of this Act shall be 1 December 2008.