

D r a f t

IMPLEMENTING DECREE

of the Ministry of Finance of the Slovak Republic

of 2024,

amending Decree No 254/2014 of the Ministry of Finance of the Slovak Republic laying down the particulars, execution and price of an excise stamp for marking prepackages of tobacco products, as amended

Pursuant to § 9(14) of Act No 106/2004 on excise duty on tobacco products, as amended by Act No 381/2013, the Ministry of Finance of the Slovak Republic lays down:

Article I

Decree of the Ministry of Finance of the Slovak Republic No 254/2014 laying down the particulars, execution and price of an excise stamp for marking prepackages of tobacco products, as amended by Decree No 77/2017, Decree No 130/2019 and Decree No 443/2020 is amended as follows:

1. The following words are added at the end of § 1(5): ‘and 16 mm x 32 mm’.
2. § 1(9) reads as follows:
‘(9) The symbol “BTV” shall appear on the excise stamp for marking prepackages of smokeless tobacco products. The symbol “ITV” shall appear on the excise stamp for marking prepackages of products related to tobacco products.’.
3. After § 3, § 3a is inserted, which, including the title, reads as follows:

‘3a.

Transitional provisions concerning the amendments in effect from 15 October 2024

From 15 October 2024 to 30 November 2025, a 16 mm x 32 mm excise stamp may be requested to be issued only for the purpose of marking prepackages of a smokeless tobacco product that is a smokeless tobacco product intended for chewing, a smokeless tobacco product that can be consumed via the nose or prepackages of a product related to tobacco products.’.

Article II

This Decree shall take effect on 15 October 2024.

Ladislav Kamenický
Minister of Finance of the Slovak Republic