

267/2024

Consolidated version of the legislation effective from 1 December 2024

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DECREE

of the Ministry of Finance of the Slovak Republic

of 14 October 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 duties on tobacco products, as amended, and [§ 11\(1\)](#) and [§ 20\(1\)\(a\)](#) and [\(2\) of Act No 18/1996 of the National Council of the Slovak Republic](#) on prices, as amended, the Ministry of Finance of the Slovak Republic lays down the following:

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 with dimensions of 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. In § 2, the amount ‘1.95 euros’ is replaced by the amount ‘6.60 euros’.
4. After § 3, § 3a and § 3b are inserted, which read as follows:

‘§ 3a

Transitional provisions concerning the provisions effective from 18 October 2024

Excise stamps requested under § 9b(6) of Act No 106/2004 on excise duty on tobacco products, as amended, no later than 17 October 2024, shall be subject to the excise stamp price under § 2 in the version effective until 17 October 2024.

§ 3b

Transitional provisions concerning the provisions effective from 1 December 2024

In the period from 1 December 2024 to 30 November 2025, excise stamps with dimensions of 16 mm x 32 mm may be requested only for the purposes of marking prepackages of

a) a smokeless tobacco product,

1. which is a smokeless tobacco product intended for chewing;

2. which can be consumed through the nose; or

b) a product related to tobacco products.’.

Article II

This Decree shall take effect on 18 October 2024, with the exception of points 1 and 2, which shall take effect on 1 December 2024.

Ladislav Kamenický m.p.