



EUROPEAN COMMISSION

Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs  
Single Market Enforcement  
Notification of Regulatory Barriers

Notification Number : 2023/0541/CZ (Czechia)

## Draft Decree amending Decree No 82/2019 on tobacco labels

Date received : 15/09/2023

End of Standstill : Not applicable (closed)

Fiscal Measures : Yes

### Message

Message 001

Communication from the Commission - TRIS/(2023) 2636

Directive (EU) 2015/1535

Notification: 2023/0541/CZ

Notification of a draft text from a Member State

Notification – Notification – Notifizierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificaci3n – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificaç3o – Notificare – Oznámenie – Obvestilo – Anmälan – F3gra a thabhairt

Does not open the delays - N'ouvre pas de d3lai - Kein Fristbeginn - He ce передвижда период на прекъсване - Nezahajuje prodlení - Fristerne indledes ikke - Καμία 3ναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määr3aika ei ala t3ast3 - Ne otvara razdoblje kašnjenja - Nem nyitja meg a kés3seket - Non fa decorrere la mora - Atid3jimai nepradedami - Atlikšanas laikposms nes3kas - Ma jiftaħ il-perijodi ta' dewmien - Geen termijnbegin - Nie otwiera op3znień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20232636.EN

1. MSG 001 IND 2023 0541 CZ EN 15-09-2023 CZ NOTIF

2. Czechia

3A. Úřad pro technickou normalizaci, metrologii a státní zkušebnictví  
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3B. Ministerstvo financí České republiky  
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tel: 257 042 578

4. 2023/0541/CZ - C50A - Foodstuffs



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5. Draft Decree amending Decree No 82/2019 on tobacco labels

6. Tobacco and nicotine products

7.

8. Due to the introduction of excise duty and the related mandatory labelling of new products with tobacco labels, as well as the introduction of a reduced tax rate on water pipe tobacco on the basis of an amendment to Act No 353/2003 on excise duties, (Notification 2023/465/CZ – the draft act amending certain acts in connection with the consolidation of public budgets), the requirements for individual types of tobacco labels are laid down and consequently the scope of the already existing provisions of the Decree on Tobacco Labels is extended. This is a group of other tobacco products (chewing and snuff tobacco and, where appropriate, other products that meet the definition of other tobacco products), water pipe tobacco, as well as tobacco-related products, including electronic cigarette cartridges, nicotine pouches and other nicotine products. Changes are also reflected in individual annexes to the Decree on Tobacco Labels, which includes an overview of the appearance of tobacco labels, and the forms used for the administration of tobacco labels are revised.

Marking with tobacco labels on the basis of § 114 of Act No. 353/2003 on excise duties is tax marking, as the value of the tobacco label corresponds to the amount of tax liability of the relevant unit packet of the product.

Keywords: electronic cigarettes, nicotine pouches, other nicotine products, chewing and snuff tobacco, heated tobacco products, tobacco products, water pipe tobacco, marking with tobacco labels, excise duty

Basic legislation: Act No 353/2003 on excise duties, as amended (reference to prior notification: 2023/465/CZ; Act No 353/2003 on excise duties, as amended, has a split effect, this being up to 31. 12. 2023; from 1. 1. 2024 to 31. 12. 2030 and from 1. 1. 2031 – see the “Supporting Documents” tab), Decree No 82/2019 on tobacco labels (this basic legislation was previously notified as draft legislation under notification number 2018/0491/CZ).

9. The necessity of amending the Decree on Tobacco Labels stems from the introduction of excise duty on other products in the tax territory of the Czech Republic proposed by the amendment to Act No 353/2003 on excise duties (notification 2023/465/CZ – a draft act amending certain acts in connection with the consolidation of public budgets).

From the point of view of users, these are products that serve as substitutes for traditional tobacco products such as cigarettes and smoking tobacco. All of these alternative products have a negative impact on human health and are addictive. The aim of the draft legislation is that the newly introduced regulation of these products in the area of excise duties should be conceived in a similar way to that of tobacco products already taxed. The overall benefit of the new legislation should lead to an impact on the consumer behaviour of the above-mentioned products and to ensure fiscal revenue through the tobacco label, which is the most reliable tool for the proper collection of excise duties and the prevention of illicit trade.

10. References to basic texts: 2023/0465/CZ,2018/0491/CZ

The basic texts were forwarded within an earlier notification:  
2023/0465/CZ  
2018/0491/CZ

11. No

12.

13. No



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14. Yes

15. No

16.  
TBT aspects: No

SPS aspects: No

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