

(New wording)

Draft

ACT

of ... 2024

amending Act No 106/2004 on excise duty on tobacco products, as amended

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

Article I

Act No 106/2004 on 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, Act No 378/2008, Act No 465/2008, Act No 305/2009, Act No 477/2009, Act No 491/2010, Act No 546/2011, Act No 547/2011, Act No 288/2012, Act No 381/2013, Act No 218/2014, Act No 323/2014, Act No 54/2015, Act No 130/2015, Act No 241/2015, Act No 360/2015, Act No 296/2016, Act No 269/2017, Act No 92/2019, Act No 221/2019, Act No 198/2020, Act No 390/2020, Act No 186/2021, Act No 408/2021, Act No 530/2023, Act No 43/2024 and Act No 102/2024 is amended as follows:

1. § 1, including the title, reads as follows:

‘§ 1

Subject matter

This Act governs the taxation of tobacco products, raw tobacco, smokeless tobacco products and products related to tobacco products with excise duty (hereinafter ‘duty’ or ‘tax’) in the tax territory.’.

2. In § 4(7), the comma after the word ‘regulation’ and the words ‘and a certificate of this fact shall be issued by the Ministry of Health of the Slovak Republic or an institution authorised by it’ are deleted.
3. Footnote 2a reads as follows:
‘^{2a}Act No 362/2011 on medicinal products and medical devices and amending certain acts, as amended.’.
4. In § 4, paragraph (8) reads as follows:
‘(8) Tobacco raw materials, smokeless tobacco products and products related to tobacco products shall also be subject to the duty.’.
5. In § 6, paragraphs (1) to (3) read as follows:
‘(1) The duty rate on tobacco products other than cigarettes and with the exception pursuant to § 44ai(7) and (11) is stipulated as follows:

description of goods	duty rate	
cigars, cigarillos	EUR 139/kg	(2) The duty rate on cigarettes, with the exception of paragraph 3 and § 44ai(1), is set out as follows:
tobacco	EUR 209.50/kg.	

combined duty rate		
description of goods	specific part	percentage part
cigarettes	EUR 113.50/1000 pieces	25 % of the price of cigarettes.

(3) The minimum duty rate on cigarettes is EUR 184/1000 pieces, with the exception of pursuant to § 44ai(2).’.

6. In § 6, paragraph (5) reads as follows:
‘(5) The duty rate on tobacco products, smokeless tobacco products and products related to tobacco products is indicated on the tax stamp by a symbol that is a capital letter of the alphabet (without diacritical markings) in alphabetical order; the applicability of the duty rate on smokeless tobacco products that are smokeless tobacco products intended for chewing (hereinafter ‘chewing tobacco’) and smokeless tobacco products which can be consumed via the nose (hereinafter ‘snuff’), is expressed with the same double capital letter of the alphabet (without diacritical markings) in alphabetical order.’.
7. In § 9(3) the second sentence reads:
‘A person authorised by a customs office to distribute a smokeless tobacco product or a marketing authorisation to distribute a smokeless tobacco product or a marketing authorisation for a product related to tobacco products is also entitled to obtain tax stamps for the labelling of smokeless tobacco products.’.
8. In § 9(12)(c), a comma is inserted after the word ‘cigars’ and the words ‘or 50 g of tobacco’ are replaced by ‘50 g of tobacco, 250 g of tobacco in a smokeless tobacco product or 250 g of a smokeless tobacco product refill, if the smokeless tobacco product does not contain tobacco, 80 ml of an e-cigarette refill,^{5a)} 250 g of nicotine pouches^{5b)} or 250 g of another nicotine product’.

Footnotes 5a and 5b read:

^{5a)} § 2(3)(p) of Act No 89/2016. on the production, labelling, and sale of tobacco products and related products and amending certain acts.

^{5b)} § 2(3)(r) of Act No 89/2016, as amended by Act No 367/2022’.

9. In § 19a, paragraph (1) reads as follows:
‘(1) For the purposes of this Act, raw tobacco means raw material pursuant to special legislation.¹⁰⁾.’
10. In § 19a, a subparagraph (f) is added to paragraph(4) which reads:

‘f) detection of missing raw tobacco.’.

11. In § 19a, a subparagraph (f) is added to paragraph(5) which reads:
‘f) who possesses raw material and has been found to be missing raw tobacco other than raw tobacco pursuant to paragraph (24).’.
12. In § 19a(13)(a), in point (2), the following words are added: ‘if the raw tobacco is subject to duty in this Member State;’.
13. In § 19a(18)(b), the words ‘excise warehouse operator’ are replaced by ‘holder of a permit to trade in raw tobacco’.
14. § 19aa, including the heading, reads as follows:

‘§ 19aa

Special provisions for a smokeless tobacco product

- (1) For the purposes of this Act, a smokeless tobacco product means a product containing tobacco that is not consumed during combustion, that
 - a) can be used for inhalation without combustion by means of a heating device;
 - b) is chewing tobacco; or
 - c) is snuff.
- (2) For the purposes of this Act, a product that consists wholly or partly of a refill other than tobacco shall also be regarded as smokeless tobacco, where
 - a) the tax base for a smokeless tobacco product that can be used for inhalation without combustion by means of a heating device is the quantity of the refill that is the content of the smokeless tobacco product, expressed in kilograms, rounded to three decimal places, and the tax is calculated as the product of the tax base and the duty rate; the duty rate is fixed in accordance with the third sentence of paragraph (32);
 - b) the tax base for a smokeless tobacco product that cannot be used for inhalation without combustion by means of a heating device and that can be used as chewing tobacco or snuff is the quantity of the refill that is the content of the smokeless tobacco product, expressed in grams rounded to three decimal places, and the duty is calculated as the product of the tax base and the duty rate; the duty rate is stipulated in accordance with the sixth sentence of paragraph (32).
- (3) A product that meets the condition under paragraph (1)(a) or paragraph (2) shall not be regarded as a smokeless tobacco product if it is intended for purposes under special legislation^{2a)}. A person who, in the course of business in the tax territory, trades only in smokeless tobacco products pursuant to the first sentence or who distributes only smokeless tobacco products pursuant to the first sentence is not required to apply for a trade permit pursuant to paragraph (7) or a distribution permit pursuant to paragraph (17).
- (4) For the purposes of this Act, trade in smokeless tobacco products in the course of business in the tax territory means sale for final consumption, including by means of distance communication,^{13b)} or storage of smokeless tobacco products.

(5) Sale by means of distance communication means, for the purposes of this Act, the operation of an on-line marketplace in smokeless tobacco products where the operator of the smokeless tobacco product has a registered office or permanent residency

- a) in the tax territory and supplies smokeless tobacco products to consumers in another Member State;
- b) in another Member State and supplies smokeless tobacco products to consumers in the tax territory.

(6) Where the sale by means of distance communication pursuant to paragraph (5)(b) takes place repeatedly, at the request of a person pursuant to paragraph (5)(b), the customs office may allow deliveries made in one tax period to be included in a single tax return. At the request of the person referred to in paragraph 5(b), the customs office may allow the obligations in relation to the customs office to be performed by a sales agent by means of distance communication. Only a person with a registered office or permanent residency in the tax territory who fulfils the conditions laid down in paragraph (10) may be an authorised agent for sale by means of distance communication. The application for authorisation to be represented by an authorised agent for sale by means of distance communication is submitted to the Bratislava Customs Office. The request must contain the identification details of the person pursuant to paragraph (5)(b) and the details of the authorised agent for sale by means of distance communication pursuant to special legislation.^{25d)} The application shall be accompanied by a power of attorney with a certified signature and a declaration by the agent for distance selling with a certified signature that he agrees to represent the person referred to in paragraph 5(b). The customs office shall revoke the authorisation to be represented by an authorised agent for sale by means of distance communication if the authorised agent for sale by means of distance communication fails to comply with the obligations under this Act or the authorised agent for sale by means of distance communication or by the person pursuant to paragraph (5)(b) on whose behalf the authorised agent for sale by means of distance communication arranges for the supply of smokeless tobacco products so requests.

(7) A person wishing to trade smokeless tobacco products in the course of business in the tax territory must apply to the customs office for a permit to trade in smokeless tobacco products other than the direct sale of smokeless tobacco products in accordance with special legislation.^{13c)} Smokeless tobacco products can only be traded based on a permit to trade in smokeless tobacco products. The customs office shall issue a permit to trade in smokeless tobacco products to a person registered by the customs office pursuant to § 19 or § 23 or registered pursuant to § 9a or § 19ab(12) on the basis of an application for a permit to trade in smokeless tobacco products, without compliance with the obligation to submit an annex to the application pursuant to paragraph (9) and to prove compliance with the conditions pursuant to paragraph (10), unless the last sentence stipulates otherwise. A person pursuant to (5)(b) shall, for the purposes of fulfilling the conditions pursuant paragraph (10)(a) and (d), provide a statutory declaration of compliance with these conditions.

(8) The application for a permit to trade in smokeless tobacco products must contain, in addition to the particulars referred to in special legislation,^{25d)}

- a) the address of the applicant's establishment, if different from the applicant's registered office or permanent residence;

- b) the exact designation of the smokeless tobacco product pursuant to paragraph (1) or paragraph (2) that the applicant wishes to trade in;
- c) a list of suppliers of the smokeless tobacco product.

(9) The application pursuant to paragraph (8) shall be accompanied by a document proving a business licence not older than 30 days or an officially certified copy thereof, if the applicant is a person who does not have his/her registered office or permanent residence in the tax territory.

(10) An applicant for a permit to trade in smokeless tobacco products must comply with the following conditions:

- a) keeps accounts;
- b) has no arrears with the customs office or the tax office;
- c) has no arrears on social insurance premiums and the health insurance company has no overdue claims against him;
- d) is not in liquidation, has not been declared bankrupt or received permission for restructuring;
- e) has not had a permit to trade in smokeless tobacco products revoked during the period of two years preceding the date of submission of the application pursuant to paragraph (8) other than a permit revoked pursuant to paragraph (14)(c).

(11) Before issuing a permit to trade in a smokeless tobacco product, the customs office shall check with the applicant the information stated in the application pursuant to paragraph (8) and in the annex to the application and compliance with the conditions pursuant to paragraph (10); the applicant must, at the request of the customs office, specify more closely the particulars in the application pursuant to paragraph (8). If this information is true and the applicant fulfils the conditions of paragraph (10), the customs office shall issue a permit to trade in smokeless tobacco products to the applicant and enter the applicant in the register of holders of permits to trade in smokeless tobacco products within 30 days of the date of submission of the application pursuant to paragraph (8); the permit holder must comply with the conditions pursuant to paragraph (10) for the entire duration of the permit's validity.

(12) The holder of a permit to trade in smokeless tobacco products must

- a) notify the customs office of any change in the facts and particulars pursuant to paragraph (8)(a) and (c) within 30 days of the date of the change;
- b) sell smokeless tobacco products only to consumers;
- c) purchase smokeless tobacco products in the tax territory only from a person with a permit from the customs office to distribute smokeless tobacco products;
- d) produce, at the request of the customs office, documents proving the way in which the smokeless tobacco products were acquired;
- e) keep records per calendar month of smokeless tobacco products delivered and sold.

(13) A permit to trade in smokeless tobacco products lapses on the day

- a) a request to be deleted from the Commercial Register or a similar register is submitted, or on the day a business licence cancellation request is submitted, or on the day notification of termination of business is submitted;

- b) of the death of the holder of the permit to trade in smokeless tobacco products or on the day on which a court declares the holder of a permit to trade smokeless tobacco products to be dead, if the holder is a natural person;
- c) when a court decision declaring bankruptcy, dismissing an application for bankruptcy due to lack of assets or cancelling bankruptcy due to lack of assets becomes final;
- d) the permit to trade in smokeless tobacco products is revoked;
- e) of deletion from the Commercial Register or equivalent register or on the day on which the business licence is revoked under the conditions pursuant to special legislation,^{13a)} if the person has not made an application pursuant to subparagraph (a);
- f) of issue of a permit to distribute smokeless tobacco products to the holder of a permit to trade in smokeless tobacco products pursuant to paragraph (21).

(14) The customs office shall revoke a permit to trade in smokeless tobacco products if the holder of the permit to trade in smokeless tobacco products

- a) enters liquidation;
- b) violates obligations pursuant to this Act and neither the imposition of a fine nor requests from the Customs Office have led to corrective action;
- c) requests that the permit to trade in smokeless tobacco products be revoked;
- d) ceases to meet any of the conditions set out in paragraph (10); this does not apply if the holder of the permit to trade in smokeless tobacco products has been permitted to restructure.

(15) If the holder of a permit to trade in a smokeless tobacco products has had his permit lapse, stocks of smokeless tobacco products may be sold to another holder of a permit to trade in smokeless tobacco products only with the consent of the customs office. This same procedure applies to a bankruptcy administrator, a court distraintment officer or another person pursuant to special legislation^{13d)} who sells smokeless tobacco products in carrying out a court decision.

(16) For the purposes of this Act, the distribution of a smokeless tobacco product in the course of business in the tax territory shall be deemed to be its

- a) production in the tax territory;
- b) receipt in the tax territory
 - 1. from another Member State or
 - 2. from another distributor of a smokeless tobacco product;
- c) sale for final consumption;
- d) supply
 - 1. to another distributor of the smokeless tobacco product,
 - 2. to another holder of a permit to trade in a smokeless tobacco product, or
 - 3. to another Member State;
- e) imports from third countries;
- f) exports to third countries.

(17) Persons wishing to distribute a smokeless tobacco product in the course of business in the tax territory must apply to the customs office for a permit to distribute a smokeless tobacco product. A smokeless tobacco product may only be distributed based on a permit to distribute a smokeless tobacco product. The customs office shall issue a permit to distribute a smokeless tobacco product to a person registered by the customs office

pursuant to § 19 or § 23 or registered pursuant to § 9a or § 19ab(23) on the basis of an application for a permit to distribute a smokeless tobacco product, without compliance with the obligation to submit an annex to the application pursuant to paragraph (19) and to prove compliance with the conditions pursuant to paragraph (20).

(18) The application for a permit to distribute a smokeless tobacco product must contain

- a) the address of the applicant's establishment, if different from the applicant's registered office or permanent residence;
- b) the exact designation of the smokeless tobacco product pursuant to paragraph (1) or paragraph (2) that the applicant wishes to trade in;
- c) a list of suppliers of the smokeless tobacco product.

(19) The application pursuant to paragraph (18) shall be accompanied by a document proving a business licence not older than 30 days or an officially certified copy thereof, if the applicant is a person who does not have his/her registered office or permanent residence in the tax territory.

(20) An applicant for a permit to distribute a smokeless tobacco product must comply with the following conditions:

- a) keeps accounts;
- b) has no arrears with the customs office or the tax office;
- c) has no arrears on social insurance premiums and the health insurance company has no overdue claims against him;
- d) is not in liquidation, has not been declared bankrupt or received permission for restructuring;
- e) has not had a distribution permit revoked during the period of two years preceding the date of submission of the application pursuant to paragraph (18) other than a permit revoked pursuant to paragraph (24)(c).

(21) Before issuing a permit to distribute a smokeless tobacco product, the customs office shall check with the applicant the information stated in the application pursuant to paragraph (18) and in the annex to the application and compliance with the conditions pursuant to paragraph (20); the applicant must, at the request of the customs office, specify more closely the particulars in the application pursuant to paragraph (18). If this information is true and the applicant fulfils the conditions of paragraph (20), the customs office shall issue a permit to distribute smokeless tobacco products to the applicant and enter the applicant in the register of holders of permits to distribute smokeless tobacco products within 30 days of the date of submission of the application pursuant to paragraph (18); the permit holder must comply with the conditions pursuant to paragraph (20) for the entire duration of the permit's validity.

(22) The holder of a permit to distribute a smokeless tobacco product must

- a) notify the customs office of any change in the facts and particulars pursuant to
 1. paragraph (18) within 30 days of the date of its occurrence;
 2. paragraph (19) within 15 days of the date on which the proposal to amend the data is submitted to the competent authority;
- b) sell the smokeless tobacco product in the tax territory to the final consumer

or supply the smokeless tobacco product in the tax territory only to the holder of a permit to trade in smokeless tobacco products;

- c) receive the smokeless tobacco product in the tax territory only from a person with a permit from the customs office to distribute the smokeless tobacco product;
- d) produce, at the request of the customs office, documents proving the way in which the smokeless tobacco product was acquired.

(23) A permit to distribute a smokeless tobacco product shall lapse on the day

- a) a request to be deleted from the Commercial Register or a similar register is submitted, or on the day a business licence cancellation request is submitted, or on the day notification of termination of business is submitted;
- b) of the death of the holder of the permit to distribute the smokeless tobacco product or on the day on which a court declares the holder of the permit to distribute the smokeless tobacco product to be dead, if the holder is a natural person;
- c) when a court decision declaring bankruptcy, dismissing an application for bankruptcy due to lack of assets or cancelling bankruptcy due to lack of assets becomes final;
- d) the permit to distribute the smokeless tobacco product is revoked;
- e) of deletion from the Commercial Register or equivalent register or on the day on which the business licence is cancelled under the conditions pursuant to special legislation,^{13a)} if the person has not made an application pursuant to subparagraph (a).

(24) The customs office shall revoke a permit to distribute a smokeless tobacco product if the holder of the permit to distribute a smokeless tobacco product

- a) enters liquidation;
- b) violates obligations pursuant to this Act and neither the imposition of a fine nor requests from the Customs Office have led to corrective action;
- c) requests the revocation of the permit to distribute a smokeless tobacco product;
- d) ceases to meet any of the conditions set out in paragraph (20); this does not apply if the holder of the permit to trade in a smokeless tobacco product has been permitted to restructure.

(25) If the holder of a permit to distribute a smokeless tobacco product has had his permit lapse, stocks of the smokeless tobacco product may be sold to another holder of a permit to distribute the smokeless tobacco product or the holder of a permit to trade in the smokeless tobacco product only with the consent of the customs office. This same procedure applies to a bankruptcy administrator, a liquidator, a court distraint officer or another person pursuant to special legislation^{13d)} who sells smokeless tobacco products in carrying out a court decision.

(26) The holder of a permit to distribute a smokeless tobacco product must, at the latest two working days before each time the smokeless tobacco product is accepted in the tax territory from another Member State or imported from third countries, report to the customs office, in addition to the particulars provided for in special legislation.^{25d)}

- a) the exact designation of the smokeless tobacco product pursuant to paragraph (1) or paragraph (2) and its trade name;
- b) identification of the supplier of the smokeless tobacco product;
- c) an indication of the quantity in kilograms of smokeless tobacco product, the weight of the smokeless tobacco product in grams or the weight of the refill in the smokeless

tobacco product in grams, the estimated time of arrival or importation into the tax territory, the place of delivery of the smokeless tobacco product and the place where the consumer package of the smokeless tobacco product will bear a tax stamp if the consumer package of the smokeless tobacco product is marked with a tax stamp in the tax territory.

(27) If the holder of a permit to distribute a smokeless tobacco product repeatedly receives or imports a smokeless tobacco product, he may request authorisation from the customs office that deliveries made in one tax period be included in the single notification pursuant to paragraph (26). The holder of a permit to distribute a smokeless tobacco product must submit the request pursuant to the first sentence to the customs office at least five workdays prior to the tax period for which he wants to submit the notification. If there is a difference between the quantity of smokeless tobacco product indicated by the holder of the permit to distribute a smokeless tobacco product in the notification referred to in the first sentence and the quantity actually received, the holder of the permit to distribute the smokeless tobacco product must notify the customs office within five days of the end of the tax period.

(28) The holder of a permit to distribute a smokeless tobacco product must, prior to any acceptance or import of a smokeless tobacco product, pay a security deposit equal to the amount of the duty due on the quantity of tobacco in the smokeless tobacco product or on the quantity of refill in the smokeless tobacco product he wishes to receive or import, in accordance with § 20(1). The Customs Office shall issue confirmation that the security deposit has been paid. After coming to an agreement with the Customs Office, the security deposit can be used to pay the duty. If there is no agreement with the customs office on the use of the security deposit for the duty, the customs office shall refund the security deposit as soon as the duty has been paid. If the duty is not paid within the period laid down in this Act, the customs office shall use the security deposit to pay the duty and notify the holder of the permit to distribute the smokeless tobacco product.

(29) Excise duty liability on a smokeless tobacco product is incurred on the day

- a) of production of the smokeless tobacco product in the tax territory;
- b) delivery of the smokeless tobacco product into the tax territory pursuant to paragraph (5)(b), meaning the date on which the smokeless tobacco product is accepted by the consumer; such product is not subject to the obligation to affix a tax stamp on the consumer package;
- c) a smokeless tobacco product is received in the tax territory from another Member State;
- d) a customs declaration for release of the smokeless tobacco product into free circulation is received;
- e) a customs debt is incurred in a different manner than pursuant to subparagraph (d);
- f) that the smokeless tobacco product was discovered to be or have been in the possession of a person, if that person cannot prove the origin or the acquisition method of the smokeless tobacco product, regardless of whether they are treating or had treated the smokeless tobacco products as their own; the date on which this was discovered by the customs office shall be deemed to be the date on which this was discovered.

(30) A taxable person is a person

- a) who produced a smokeless tobacco product in the tax territory;
- b) who supplied a smokeless tobacco product to the tax territory pursuant to paragraph (5)(b);
- c) who received a smokeless tobacco product from another Member State to the tax territory;
- d) who is a debtor under customs legislation when a smokeless tobacco product is released for free circulation;
- e) who incurred a customs debt in a different manner than pursuant to subparagraph (d);
- f) who cannot prove the origin or the acquisition method of the smokeless tobacco product that is or have been in their possession regardless of whether they are treating or had treated the smokeless tobacco products as their own.

(31) No later than the 25th day of the calendar month following the month in which they have incurred the tax liability, the taxable person must submit a tax return to the customs office and pay the duty within the same time limit. The taxable person referred to in paragraph 30(f) must submit a tax return to the customs office no later than three working days following the date on which the tax liability was incurred and pay the duty by this same deadline. The tax return is subject to § 13 mutatis mutandis. When a tax liability pursuant to paragraph (29)(d) and (e) is incurred, the duty will be due by the same dates as those for a customs debt pursuant to customs legislation.

(32) The tax base for a smokeless tobacco product pursuant to paragraph (1)(a) is the weight of the tobacco in the smokeless tobacco product expressed in kilograms and rounded to three decimal places. The duty is calculated as the product of the tax base and the relevant duty rate. The duty rate on tobacco in smokeless tobacco products pursuant to paragraph 1(a) shall be set at EUR 264.80/kg, with an exception pursuant to § 44ai(15). The tax base for a smokeless tobacco product pursuant to paragraph (1)(b) and (c) is the weight of the tobacco in the smokeless tobacco product expressed in kilograms and rounded to three decimal places. The duty is calculated as the product of the tax base and the relevant duty rate. The duty rate on tobacco in a smokeless tobacco product pursuant to paragraph (1)(a) and (c) shall be set at EUR 0.20/g, with an exception pursuant to § 44ah(28). Up to EUR 0.005 the duty is rounded down and from EUR 0.005 and upward is rounded up.

(33) Consumer package of a smokeless tobacco product means the smallest package of a smokeless tobacco product intended for final consumption. Consumer package of a smokeless tobacco product must provide information regarding the total weight of the smokeless tobacco product and the weight of tobacco in the smokeless tobacco product expressed in grams or the weight of the refill in the smokeless tobacco product expressed in grams.

(34) For purposes of this Act, imports of a smokeless tobacco product to the tax territory from third countries means the release of a smokeless tobacco product into free circulation at the place of import of the smokeless tobacco product. The place of import is the place where the smokeless tobacco product is found at the time of release for free circulation. Customs legislation shall apply to the duty and administration of duty on the importation of a smokeless tobacco product, unless stipulated otherwise in this Act. If, during the import

of a smokeless tobacco product, tax liability has been incurred under centralised customs proceedings,^{14bb)} the customs office shall, without delay after the release for free circulation of the smokeless tobacco product, notify the person pursuant to paragraph (30)(d) of the amount of duty due. The provisions of the customs legislation on notification of customs debt shall apply mutatis mutandis to the notification of the amount of duty. The duty pursuant to the fourth sentence is payable within ten days of the date on which the amount of duty is reported to the customs office. If the person pursuant to paragraph (30)(d) is a foreign entity that does not have an activated electronic mailbox,^{13c)} prior to the first importation of the smokeless tobacco product, they must choose, for delivering mail, a representative who has an activated electronic mailbox.

(35) The holder of a permit to distribute a smokeless tobacco product who, in the course of business, transports a smokeless tobacco product into the tax territory from another Member State or delivers a smokeless tobacco product to another Member State for business purposes must prove such transport or delivery by a commercial document indicating the consignor, consignee, place of delivery, precise identification of the goods transported and their quantity.

(36) The duty on tobacco or refill other than tobacco in a smokeless tobacco product may be refunded to a person pursuant to paragraph (30)(c) and (d) if, in the course of business,

- a) who supplied this smokeless tobacco product to a different Member State to a person for business purposes, and attached the following to the tax return:
 1. proof of receipt of the smokeless tobacco product by the consignee (customer) of the smokeless tobacco product;
 2. confirmation from a tax administrator from this Member State that the duty on tobacco in the smokeless tobacco product was settled in this Member State if the smokeless tobacco product is subject to duty in this Member State;
- b) exported smokeless tobacco product to the territory of a third country and proved that the export took place by a customs declaration confirming the exit of the smokeless tobacco product from the territory of the European Union by the customs office and proof of dispatch or transport of the smokeless tobacco product;
- c) the smokeless tobacco product was taken as a sample for tax supervision or other official checks, official tests or official investigations in a technically justifiable amount; or
- d) the smokeless tobacco product was destroyed by the customs office or under its supervision, including if the State became the owner of the smokeless tobacco product pursuant to special legislation;³⁾ entities pursuant to paragraph (30)(a) and (b) must attach to their tax return an official record of destruction of tax stamps and an official record of destruction of the consumer package(s) of smokeless tobacco product.

(37) For the purposes of this Act, a smokeless tobacco product is a demonstrably taxed smokeless tobacco product if payment of duty on tobacco or refill other than tobacco in that smokeless tobacco product has been made in accordance with special legislation^{8c)} or has been set off against a tax refund. A smokeless tobacco product where payment of duty is evidenced by a document attesting to its acquisition at a price including duty and proof of payment of the duty in the price of the smokeless tobacco product shall also be regarded as a demonstrably taxed tobacco product.

(38) § 14(4) and (5) shall apply mutatis mutandis to the refund of duty on tobacco or refill other than tobacco in a smokeless tobacco product.

(39) Within the tax territory, sale of the smokeless tobacco product for final consumption is prohibited

- a) for a price lower than the amount of the tax base in the smokeless tobacco product being sold for final consumption and the value-added tax on this tax base;
- b) conditional on the purchase of a product referred to in § 1 or other goods;
- c) from an open consumer package;
- d) not marked with a tax stamp, unless this Act provides otherwise.

(40) Non-commercial import of a smokeless tobacco product in personal luggage of travellers coming from third countries is duty-exempt up to ten consumer packages of smokeless tobacco product per person, if travelling by air, and two consumer packages of smokeless tobacco product per person if travelling by other than air. Travellers under 17 years of age are not eligible for this duty exemption. A smokeless tobacco product transported from another Member State to the tax territory by a natural person for their personal consumption in a quantity of 250 g of tobacco in a smokeless tobacco product or 250 g of a refill in a smokeless tobacco product is exempt from duty if the smokeless tobacco product does not contain tobacco. If a smokeless tobacco product is used for purposes other than personal consumption, duty liability is incurred in the tax territory on the day of such use of the smokeless tobacco product. A taxable person is a natural person who has transported a smokeless tobacco product into the tax territory and is required to submit a tax return and pay the duty within three working days of the duty liability having been incurred; the tax return is subject to § 13 mutatis mutandis.

(41) A smokeless tobacco product is exempt from duty if

- a) it has been irretrievably destroyed or damaged as a result of an accident, technological failure or force majeure and if, on the basis of an official finding and confirmation, these losses are recognised by the customs office or the tax authorities of another Member State;
- b) has been taken as a sample for the purposes of tax surveillance or other official inspection, official test or official investigation in justified quantities; or
- c) it has been destroyed by or under the supervision of the customs office, even if the State has become the owner of the smokeless tobacco product pursuant to special legislation.³⁾

(42) A smokeless tobacco product must bear a tax stamp bearing the symbol 'BTV' one working day before its sale or delivery in the tax territory, unless otherwise provided for in this Act.

(43) The provisions of § 9 shall apply mutatis mutandis to the marking of smokeless tobacco products to the extent that they relate to tobacco marking, except for the obligation to have only one location intended to be opened on a consumer package of smokeless tobacco product pursuant to paragraph (1)(b) and (c).

(44) A consumer package of a smokeless tobacco product shall be marked by a tax stamp by the holder of the permit to distribute the smokeless tobacco product. The printing and

handling of tax stamps are subject to the provisions of § 9b, as appropriate for the printing and handling of tax stamps for tobacco.

(45) The holder of a permit to distribute a smokeless tobacco product must keep monthly records of smokeless tobacco product

- a) produced in the tax territory;
- b) received in the tax territory from a different Member State;
- c) received in the tax territory from another distributor of smokeless tobacco products;
- d) dispatched to another Member State;
- e) dispatched in the tax territory to another distributor of the smokeless tobacco product;
- f) sold for final consumption;
- g) delivered to the holder of a permit to trade in the smokeless tobacco product;
- h) imported into the tax territory from third countries;
- i) exported to third countries.

(46) The holder of a permit to distribute a smokeless tobacco product shall record the quantity of the smokeless tobacco product on hand at the end of the calendar month. The holder of a permit to distribute a smokeless tobacco product must make entries in records pursuant to paragraph 45 daily, no later than the next workday following the occurrence of the event specified in paragraph (45).

(47) The removal of a holder of a permit to trade in a smokeless tobacco product or the removal of a holder of a permit to distribute a smokeless tobacco product from the register of holders of permits to trade in a smokeless tobacco product or from the records of holders of a permit to distribute a smokeless tobacco product shall be subject to § 19(10) and (11) mutatis mutandis.

(48) A smokeless tobacco product is subject to the provisions of § 41(1)(a) to (e), (o), and (r) to (v), (2)(a) to (d), (4) and (5) and § 41a(1)(a) to (c), (4) and (5), equally.’.

Footnotes 13b to 13d read as follows:

^{13b)} § 2(1) of Act No 102/2014 on consumer protection in the sale of goods or provision of services on the basis of a distance contract or an off-premises contract of the seller and amending certain acts.

^{13c)} § 126 of Act No 563/2009, as amended.

^{13d)} For example, Act No 563/2009, as amended.’.

15. § 19ab, with heading, is inserted after § 19aa as follows:

'§ 19ab

Special provisions for a product related to tobacco products

(1) For the purposes of this Act, a product related to tobacco products means

- a) an e-cigarette cartridge;
- b) a nicotine pouch;
- c) another nicotine product that is not a smokeless tobacco product.

(2) A product related to tobacco products shall not be considered a product pursuant to paragraph (1) if it is intended for purposes under special legislation^{2a)}. A person who, in

the course of business in the tax territory, trades only in a tobacco-related product pursuant to the first sentence or who distributes only a product related to tobacco products pursuant to the first sentence shall not be required to apply for a sales permit pursuant to paragraph (8) or a distribution permit pursuant to paragraph (19).

- (3) For the purposes of this Act, a liquid shall be considered an e-cigarette refill
- a) if it contains nicotine and can be used in or to refill an electronic cigarette;
 - b) if it does not contain nicotine and can be used in or to refill an electronic cigarette.

(4) For the purposes of this Act, another nicotine product is considered to be a product that

- a) does not contain tobacco;
- b) contains nicotine;
- c) it is neither an e-cigarette refill nor a nicotine pouch.

(5) For the purposes of this Act, trade in products related tobacco products in the course of business in the tax territory means sale for final consumption, including by means of distance communication;^{13b)} or storage of products related to tobacco products.

(6) Sale by means of distance communication means, for the purposes of this Act, means the operation of an online marketplace in a product related to tobacco where the operator of the online marketplace in the product related to tobacco is has a registered office or permanent residency

- a) in the tax territory and supplies the product related to tobacco products to consumers in another Member State;
- b) in the tax territory and supplies the product related to tobacco products to consumers in the tax territory.

(7) If the sale by means of distance communication pursuant to paragraph (6)(b) takes place repeatedly, at the request of a person pursuant to paragraph (6)(b), the customs office may allow deliveries made in one tax period to be included in a single tax return. At the request of a person pursuant to paragraph (6)(b), the customs office may authorise an authorised agent for sale by means of distance communication to fulfil the obligations vis-à-vis the customs office. Only a person with a registered office or permanent residency in the tax territory who fulfils the conditions laid down in paragraph (11) may be an authorised agent for sale by means of distance communication. The application for authorisation to be represented by an authorised agent for sale by means of distance communication is submitted to the Bratislava Customs Office. The application must contain the identification details of the person pursuant to paragraph (6)(b) and details of the authorised agent for sale by means of distance communication pursuant to special legislation.^{25d)} The annexes to the application are a power of attorney with an officially certified signature and a declaration by the authorised agent for sale by means of distance communication, with an officially certified signature, that he agrees to represent the person pursuant to paragraph (6)(b). The customs office shall revoke the authorisation to be represented by an authorised agent for sale by means of distance communication if the authorised agent for sale by means of distance communication fails to comply with the obligations under this Act or the authorised agent for sale by means of distance communication or by the person pursuant to paragraph (6)(b) on whose behalf the

authorised agent for sale by means of distance communication arranges for the supply of a product related to tobacco products so requests.

(8) A person wishing to trade in a product related to tobacco products in the course of business in the tax territory must apply to the customs office for a permit to trade in a product related to tobacco products other than the direct sale of a product related to tobacco products in accordance with special legislation.^{13c)} A product related to tobacco products can only be traded based on a permit to trade in a product related to tobacco products. The customs office shall issue a permit to trade in a product related to tobacco products to a person registered by the customs office pursuant to § 19 or § 23 or registered pursuant to § 19aa(11) on the basis of an application for a permit to trade in a product related to tobacco products, without compliance with the obligation to submit an annex to the application pursuant to paragraph (10) and to prove compliance with the conditions pursuant to paragraph (11), unless the last sentence stipulates otherwise. A person pursuant to (6)(b) shall, for the purposes of fulfilling the conditions pursuant paragraph (11)(a) and (d), provide a statutory declaration of compliance with these conditions.

(9) The application for a permit to trade in a product related to tobacco products must contain, in addition to the particulars pursuant to special legislation,^{25d)}

- a) the address of the applicant's establishment, if different from the applicant's registered office or permanent residence;
- b) the exact designation of the product related to tobacco products pursuant to paragraph (1) that the applicant wishes to trade in;
- c) a list of suppliers of the product related to tobacco products.

(10) The application pursuant to paragraph (9) shall be accompanied by a document proving a business licence not older than 30 days or an officially certified copy thereof, if the applicant is a person who does not have his/her registered office or permanent residence in the tax territory.

(11) An applicant for a permit to trade in a product related to tobacco products must comply with the following conditions:

- a) keeps accounts;
- b) has no arrears with the customs office or the tax office;
- c) has no arrears on social insurance premiums and the health insurance company has no overdue claims against him;
- d) is not in liquidation, has not been declared bankrupt or received permission for restructuring;
- e) has not had a permit to trade in a product related to tobacco products revoked during the period of two years preceding the date of submission of the application pursuant to paragraph (9) other than a permit revoked pursuant to paragraph (15)(c).

(12) Before issuing a permit to trade in a product related to tobacco products, the customs office shall check with the applicant the information stated in the application pursuant to paragraph (9) and in the annex to the application and compliance with the conditions pursuant to paragraph (11); the applicant must, at the request of the customs office, specify more closely the particulars in the application pursuant to paragraph (9). If this information is true and the applicant fulfils the conditions of paragraph (11), the customs office shall

issue a permit to trade in a product related to tobacco products to the applicant and enter the applicant in the register of holders of permits to trade in a product related to tobacco products within 30 days of the date of submission of the application pursuant to paragraph (9); the permit holder must comply with the conditions pursuant to paragraph (11) for the entire duration of the permit's validity.

- (13) The holder of a permit to trade in a product related to tobacco products must
- a) notify the customs office of any change in the facts and particulars pursuant to paragraph (9)(a) and (c) within 30 days of its occurrence;
 - b) sell the a product related to tobacco products in the tax territory only to the final consumer;
 - c) purchase a product related to tobacco products in the tax territory only from a person with a permit from the customs office to distribute a product related to tobacco products;
 - d) produce, at the request of the customs office, documents proving the way in which the a product related to tobacco products was acquired;
 - e) keep records per calendar month of a product related to tobacco products delivered and sold.

- (14) A permit to trade in a product related to tobacco products lapses on the day
- a) a request to be deleted from the Commercial Register or a similar register is submitted, or on the day a business licence cancellation request is submitted, or on the day notification of termination of business is submitted;
 - b) of the death of the holder of the permit to trade in a product related to tobacco products or on the day on which a court declares the holder of a permit to trade a product related to tobacco products to be dead, if the holder is a natural person;
 - c) when a court decision declaring bankruptcy, dismissing an application for bankruptcy due to lack of assets or cancelling bankruptcy due to lack of assets becomes final;
 - d) the permit to trade in a product related to tobacco products is revoked;
 - e) of deletion from the Commercial Register or equivalent register or on the day on which the business licence is cancelled under the conditions pursuant to special legislation,^{13a)} if the person has not made an application pursuant to subparagraph (a);
 - f) of issue of a permit to distribute a product related to tobacco products to the holder of a permit to trade in a product related to tobacco products pursuant to paragraph (23).

- (15) The customs office shall revoke a permit to trade in a product related to tobacco products if the holder of the permit to trade in a product related to tobacco products
- a) enters liquidation;
 - b) violates obligations pursuant to this Act and neither the imposition of a fine nor requests from the Customs Office have led to corrective action;
 - c) requests the revocation of the permit to trade in a product related to tobacco products;
 - d) ceases to meet any of the conditions set out in paragraph (11); this does not apply if the holder of the permit to trade in a product related to tobacco products has been permitted to restructure.

(16) Within the tax territory, sale of a product related to tobacco products for final consumption is prohibited

- a) at a price lower than the amount of duty due on the quantity of the refill in the a product related to tobacco products being sold or on the quantity of a product in a consumer package expressed in grams in the product related to tobacco products being sold for final consumption, and of the value added tax on that quantity;
- b) conditional on the purchase of a product listed in § 1 or other goods;
- c) from an open consumer package;
- d) not marked with a tax stamp, unless this Act provides otherwise.

(17) If the permit of a holder of a permit for the sale of a product related to tobacco products has lapsed, the stocks of the a product related to tobacco products may be sold to another holder of a permit for the sale of a product related to tobacco products only with the consent of the customs office. This same procedure applies to a bankruptcy administrator, a liquidator, a court distraint officer or another person pursuant to special legislation^{13d}) who sells a product related to tobacco products in the execution of a court decision.

(18) For the purposes of this Act, the distribution of a product related to tobacco products in the course of business in the tax territory shall be deemed to be its

- a) production in the tax territory;
- b) receipt in the tax territory
 - 1. from another Member State or
 - 2. from another distributor of a product related to tobacco products;
- c) sale for final consumption;
- d) supply
 - 1. to another distributor of a product related to tobacco products;
 - 2. to the holder of a permit to trade in a product related to tobacco products; or
 - 3. to another Member State;
- e) imports from third countries;
- f) exports to third countries.

(19) Persons wishing to distribute a product related to tobacco products in the course of business in the tax territory must apply to the customs office for a permit to distribute the product related to tobacco products. A product related to tobacco products may only be distributed based on a permit to distribute a product related to tobacco products. The customs office shall issue a permit to distribute a product related to tobacco products to a person registered by the customs office pursuant to § 19 or § 23 or registered pursuant to § 9a or § 19aa(21) on the basis of an application for a permit to distribute a product related to tobacco products, without compliance with the obligation to submit an annex to the application pursuant to paragraph (21) and to prove compliance with the conditions pursuant to paragraph (22).

(20) The application for a permit to distribute a product related to tobacco products must contain:

- a) the address of the applicant's establishment, if different from the applicant's registered office or permanent residence;
- b) the exact designation of the product related to tobacco products pursuant to paragraph (1) that the applicant wishes to trade in;
- c) a list of suppliers of the product related to tobacco products.

(21) The application pursuant to paragraph (20) shall be accompanied by a document proving a business licence not older than 30 days or an officially certified copy thereof, if the applicant is a person who does not have his/her registered office or permanent residence in the tax territory.

(22) An applicant for a permit to distribute a product related to tobacco products must comply with the following conditions:

- a) keeps accounts;
- b) has no arrears with the customs office or the tax office;
- c) has no arrears on social insurance premiums and the health insurance company has no overdue claims against him;
- d) is not in liquidation, has not been declared bankrupt or received permission for restructuring;
- e) has not had a distribution permit revoked during the period of two years preceding the date of submission of the application other than a permit revoked pursuant to paragraph (26)(c).

(23) Before issuing a permit to distribute a product related to tobacco products, the customs office shall check with the applicant the information stated in the application pursuant to paragraph (20) and in the annex to the application and compliance with the conditions pursuant to paragraph (22); the applicant must, at the request of the customs office, specify more closely the particulars in the application pursuant to paragraph (20). If this information is true and the applicant fulfils the conditions of paragraph (22), the customs office shall issue a permit to distribute a product related to tobacco products to the applicant and enter the applicant in the register of holders of permits to distribute a product related to tobacco products within 30 days of the date of submission of the application pursuant to paragraph (20); the permit holder must comply with the conditions pursuant to paragraph (22) for the entire duration of the permit's validity.

(24) The holder of a permit to distribute a product related to tobacco products must

- a) notify the customs office of any change in the facts and particulars pursuant to
 1. paragraph (20) within 30 days of the date of its occurrence;
 2. paragraph (21) within 15 days of the date on which the proposal to amend the data is submitted to the competent authority;
- b) sell the product related to tobacco products in the tax territory to the final consumer or supply the product related to tobacco products to the holder of a permit for trade in the product related to tobacco products;
- c) receive a product related to tobacco products in the tax territory only from a person with a permit from the customs office to distribute a product related to tobacco products;
- d) produce, at the request of the customs office, documents proving the way in which the a product related to tobacco products was acquired.

(25) A permit to distribute a product related to tobacco products shall lapse on the day

- a) a request to be deleted from the Commercial Register or a similar register is submitted, or on the day a business licence cancellation request is submitted, or on the day notification of termination of business is submitted;

- b) of the death of the holder of the permit to distribute a product related to tobacco products or on the day on which a court declares the holder of a permit to distribute a product related to tobacco products to be dead, if the holder is a natural person;
- c) when a court decision declaring bankruptcy, dismissing an application for bankruptcy due to lack of assets or cancelling bankruptcy due to lack of assets becomes final;
- d) of revocation of a product related to tobacco products;
- e) of deletion from the Commercial Register or equivalent register or on the day on which the business licence is cancelled under the conditions pursuant to special legislation,^{13a)} if the person has not made an application pursuant to subparagraph (a).

(26) The customs office shall revoke a permit to distribute a product related to tobacco products if the holder of the permit to distribute a product related to tobacco products

- a) enters liquidation;
- b) violates obligations pursuant to this Act and neither the imposition of a fine nor requests from the Customs Office have led to corrective action;
- c) of revocation of a permit to distribute a product related to tobacco products;
- d) ceases to meet any of the conditions set out in paragraph (22); this shall not apply if the holder of a smokeless tobacco distribution licence has been authorised to restructure.

(27) If the permit of a holder of a permit to distribute a product related to tobacco products has lapsed, the stocks of the product related to tobacco products may be sold to another holder of a permit to distribute a product related to tobacco products only with the consent of the customs office. This same procedure applies to a bankruptcy administrator, a liquidator, a court distraint officer or another person pursuant to special legislation^{13d)} who sells a product related to tobacco products in the execution of a court decision.

(28) The holder of a permit to distribute a product related to tobacco products must, at the latest two working days before each time the product related to tobacco products is accepted in the tax territory from another Member State or imported from third countries, report the following to the customs office, in addition to the particulars provided for in special legislation:^{25d)}

- a) the exact designation of the product related to tobacco products and its trade name;
- b) the identification details of the supplier of the product related to tobacco products;
- c) an indication of the quantity of the product related to tobacco products received or imported in millilitres or grams;
- d) the estimated time of receipt or importation of the entire quantity of a product related to tobacco products to the tax territory, the place of delivery of the product related to tobacco products and the place where the consumer package of the product related to tobacco products will be marked with a tax stamp in the tax territory.

(29) If the holder of a permit to distribute a product related to tobacco products repeatedly accepts or imports a product related to tobacco products, he may request authorisation from the customs office that deliveries made in one tax period be included in the single notification pursuant to paragraph (28). The holder of a permit to distribute a product related to tobacco products must submit the request pursuant to the first sentence to the customs office at least five workdays prior to the tax period for which he wants to submit the notification. If there is a difference between the quantity of product related to tobacco

products indicated by the holder of the permit to distribute a product related to tobacco products in the notification referred to in the first sentence and the quantity actually received, the holder of the permit to distribute the product related to tobacco products must notify the customs office within five days of the end of the tax period.

(30) For purposes of this Act, imports of a product related to tobacco products to the tax territory from third countries means the release of a product related to tobacco products into free circulation at the place of import of the product related to tobacco products. The place of import of a product related to tobacco products is the place where the product related to tobacco products is found at the time of release for free circulation. Customs legislation shall apply to the duty and administration of duty on the importation of product related to tobacco products, unless stipulated otherwise in this Act. If, during the import of a product related to tobacco products, tax liability has been incurred under centralised customs proceedings,^{14bb}) the customs office shall, without delay after the release for free circulation of the product related to tobacco products, notify the person pursuant to paragraph (34)(d) of the amount of duty due. The provisions of the customs legislation on notification of customs debt shall apply mutatis mutandis to the notification of the amount of duty. The duty pursuant to the fourth sentence is payable within ten days of the date on which the amount of duty is reported to the customs office. If the person pursuant to paragraph (34)(d) is a foreign entity that does not have an activated electronic mailbox,^{14bb}) prior to the first importation of the smokeless tobacco product, they must choose, for delivering mail, a representative, who has an activated electronic mailbox.

(31) The holder of a permit to distribute a product related to tobacco products who, in the course of business, transports a product related to tobacco products into the tax territory from another Member State or delivers a product related to tobacco products to another Member State for business purposes must prove such transport or delivery by a commercial document indicating the consignor, consignee, place of delivery, precise identification of the goods transported and their quantity.

(32) The holder of a licence to distribute a product related to tobacco products must, before accepting or importing a product related to tobacco products, pay a security deposit equal to the amount of duty on the amount of refills expressed in millilitres in consumer packages in the case of an e-cigarette refill or on the quantity of the product in a consumer package expressed in grams for nicotine pouches or other nicotine products he wishes to receive or import, in accordance with § 20(1). The Customs Office shall issue confirmation that the security deposit has been paid. After coming to an agreement with the Customs Office, the security deposit can be used to pay the duty. If there is no agreement with the customs office on the use of the security deposit for the duty, the customs office shall refund the security deposit as soon as the duty has been paid. If the duty is not paid within the period laid down in this Act, the customs office shall use the security deposit to pay the duty and notify the holder of the permit to distribute the product related to tobacco products.

(33) Excise duty liability on a product related to tobacco products is incurred on the day

- a) of production of the product related to tobacco products in the tax territory;
- b) delivery of the product related to tobacco products into the tax territory pursuant to paragraph (6)(b), meaning the date on which the product related to tobacco products is

accepted by the consumer; such product is not subject to the obligation to affix a tax stamp on the consumer package;

- c) the product related to tobacco products is received in the tax territory from another Member State;
- d) a customs declaration for release of the product related to tobacco products into free circulation is received;
- e) a customs debt is incurred in a different manner than pursuant to subparagraph (d);
- f) that the product related to tobacco products was discovered to be or have been in the possession of a person, if that person cannot prove the origin or the acquisition method of the product related to tobacco products, regardless of whether they are treating or had treated the product related to tobacco products as their own; the date on which this was discovered by the customs office shall be deemed to be the date on which this was discovered.

(34) A taxable person is a person

- a) who produced a product related to tobacco products in the tax territory;
- b) who supplies a product related to a tobacco product on the tax territory pursuant to paragraph (6)(b);
- c) who received a product related to tobacco products from another Member State to the tax territory;
- d) who is a debtor under customs legislation when a product related to tobacco products is released for free circulation;
- e) who incurred a customs debt in a different manner than pursuant to subparagraph (d);
- f) who cannot prove the origin or the acquisition method of a product related to tobacco products that is or have been in their possession regardless of whether they are treating or had treated the product related to tobacco products as their own.

(35) No later than the 25th day of the calendar month following the month in which they have incurred the tax liability, the taxable person must submit a tax return to the customs office and pay the duty within the same time limit. The taxable person referred to in paragraph 34(f) must submit a tax return to the customs office no later than three working days following the date on which the tax liability was incurred and pay the duty by this same deadline. The tax return is subject to § 13 mutatis mutandis. When a tax liability pursuant to paragraph (33)(d) and (e) is incurred, the duty will be due by the same dates as those for a customs debt pursuant to customs legislation.

(36) The tax base for an e-cigarette refill is the quantity of refill in the consumer package expressed in millilitres rounded to three decimal places; the accompanying document or other commercial document must indicate the quantity of the refill in the consumer package expressed in millilitres.

(37) The tax base for nicotine pouches and other nicotine products is the quantity of refill in the consumer package expressed in grams rounded to three decimal places; the accompanying document or other commercial document must indicate the quantity of the product in the consumer package expressed in grams.

(38) Consumer package of a product related to tobacco products means the smallest package of a product related to tobacco products intended for final consumption.

(39) The duty is calculated as the product of the tax base and the relevant duty rate. Up to EUR 0.005 the duty is rounded down and from EUR 0.005 and upward is rounded up. The duty rate on a product related to tobacco products, with the exception pursuant to § 44ah(27), is stipulated as follows:

	duty rate
refills for e-cigarettes	EUR 0.30/ml
nicotine pouches	EUR 0.20/g
other nicotine products	EUR 0.20/g

(40) The duty on a product related to tobacco products that has been demonstrably taxed in the tax territory may be refunded to a person pursuant to paragraph (34)(c) and (d) if, in the course of business,

- a) who supplied this smokeless tobacco product to a different Member State to a person for business purposes, and attached the following to the tax return:
 1. confirmation of the receipt of the product related to tobacco products by the recipient (customer) of the product related to tobacco products;
 2. confirmation from a tax administrator from this Member State that the duty on the product related to tobacco products was settled in this Member State if the product related to tobacco products is subject to duty in this Member State;
- b) it exported the product related to tobacco products to a third country and proved that the export took place by a customs declaration confirming the exit of the product related to tobacco products from the territory of the European Union by the customs office and proof of dispatch or transport of the product related to tobacco products;
- c) the smokeless tobacco product was taken as a sample for tax supervision or other official checks, official tests or official investigations in a technically justifiable amount; or
- d) the product related to tobacco products was destroyed by the customs office or under its supervision, including if the State became the owner of the product related to tobacco products pursuant to special legislation;³⁾ entities pursuant to paragraph (34) (c) and (d) must attach to their tax return an official record of destruction of tax stamps and an official record of destruction of the consumer package(s) of product related to tobacco products.

(41) For the purposes of this Act, a product related to tobacco products is a demonstrably taxed product related to tobacco products if payment of duty on this product has been made in accordance with special legislation^{8c)} or has been set off against a tax refund. A demonstrably taxed product related to tobacco products shall also be deemed to be a product related to tobacco products, the taxation of which is evidenced by a document certifying its acquisition at a tax price and by a document certifying payment of the tax at the price of the product related to the tobacco products.

(42) The tax refund shall be subject to § 14(4) and (5) *mutatis mutandis*.

(43) Non-commercial import of a product related to tobacco products in personal luggage of travellers coming from third countries is duty-exempt up to ten consumer packages of the product related to tobacco products per person, if travelling by air, and two consumer

packages of the product related to tobacco products per person if travelling by other than air. Travellers under 17 years of age are not eligible for this duty exemption. A product related to tobacco products transported from another Member State to the tax territory by a natural person for their personal consumption in a quantity of 80 ml of e-cigarette refill, 500 g of nicotine pouches or 500 g of another nicotine product shall be exempt from the duty; each quantity represents 100 % of the total quantity permitted, the duty exemption may be applied to any combination, provided that the aggregate percentage of the individual permitted quantities does not exceed 100 % of the total permitted quantity. If a product related to tobacco products is used for purposes other than personal consumption, duty liability is incurred in the tax territory on the day of such use of the product related to tobacco products. A taxable person is a natural person who has transported a product related to tobacco products into the tax territory and is required to submit a tax return and pay the duty within three working days of the duty liability having been incurred; the tax return is subject to § 13 mutatis mutandis.

(44) A product related to tobacco products is exempt from duty if

- a) it has been irretrievably destroyed or damaged as a result of an accident, technological failure or force majeure and if, on the basis of an official finding and confirmation, these losses are recognised by the customs office or the tax authorities of another Member State;
- b) it has been taken as a sample for the purposes of tax surveillance or other official inspection, official test or official investigation in justified quantities; or
- c) it has been destroyed by or under the supervision of the customs office, even if the State has become the owner of the product related to tobacco products pursuant to special legislation.³⁾

(45) The holder of a permit to distribute a product related to tobacco products must keep monthly records of the product related to tobacco products

- a) produced in the tax territory;
- b) received in the tax territory from a different Member State;
- c) received in the tax territory from another distributor of a product related to tobacco products;
- d) dispatched to another Member State;
- e) dispatched to another distributor of the product related to tobacco products in the tax territory;
- f) sold for final consumption;
- g) delivered to the holder of a permit to trade in the product related to tobacco products;
- h) imported into the tax territory from third countries;
- i) exported to third countries.

(46) The holder of a permit to distribute a product related to tobacco products shall record the quantity of the product related to tobacco products on hand at the end of the calendar month. The holder of a permit to distribute a product related to tobacco products must make entries in records pursuant to paragraph 45 daily, no later than the next workday following the occurrence of the event specified in paragraph (45).

(47) A product related to tobacco products must bear a tax stamp bearing the symbol 'ITV' one working day before its sale or delivery in the tax territory, unless otherwise provided for in this Act.

(48) The provisions of § 9 shall apply mutatis mutandis to the marking of a product related to tobacco products to the extent that they relate to tobacco marking, except for the obligation to have only one location intended to be opened on a consumer package of product related to tobacco products.

(49) A consumer package of a product related to tobacco products shall be marked with a tax stamp by the person to whom the customs office has issued the permit to distribute the product related to tobacco products. The printing and handling of tax stamps are subject to the provisions of § 9b mutatis mutandis to the extent relating to the printing and handling of tax stamps for tobacco products.

(50) The removal of a holder of a permit to trade in a product related to tobacco products or the removal of a holder of a permit to distribute a product related to tobacco products from the records of holders of a permit to trade in a product related to tobacco products or from the records of holders of a permit to distribute a product related to tobacco products is subject to § 19(10) and (11) mutatis mutandis.

(51) A product related to tobacco products is subject to the provisions of § 41(1)(a) to (e), (o) and (r) to (v), (2)(a) to (d), (4) and (5) and § 41a(1)(a) to (c), (4) and (5), equally.'

16. The following § 23(14)(h) is added:

'h) the date on which an authorised recipient who receives tobacco products from another Member State under duty suspension on an occasional basis receives the full quantity of tobacco products specified in the permit to receive tobacco products from another Member State under duty suspension.'

17. In § 39(1), (3)(b), (d) and (e) and (7), a comma is inserted after the words 'raw tobacco' and the words 'or smokeless tobacco product' are replaced by 'smokeless tobacco product or a product related to tobacco products'.

18. In § 39(2) and (3)(c), a comma is inserted after the words 'raw tobacco' and the words 'or smokeless tobacco product' are replaced by 'smokeless tobacco product or a product related to tobacco products.'

19. In § 39(3)(a), a comma is inserted after the words 'raw tobacco' and the words 'or smokeless tobacco product' are replaced by 'smokeless tobacco product or a product related to tobacco products.'

20. In § 40(1), the words 'acceptance and import' are replaced by the words 'trade in smokeless tobacco products, holders of a permit to distribute' and a comma and the words 'holders of a permit to trade in a product related to tobacco products, holders of a permit to distribute a product related to tobacco products' are inserted after the words 'smokeless tobacco product'.

21. In § 40(2), subparagraph (k) reads as follows:

‘k) the identification details of the holder of a permit to trade in a smokeless tobacco product, the holder a permit to distribute a smokeless tobacco product, the holder of a permit to trade in a product related to tobacco products and the holder of a permit to distribute a product related to tobacco products;’.

22. In § 41(1)(j), a comma is inserted after the words ‘§ 10(2)’ and the words ‘or § 19aa(18)’ are replaced by ‘§ 19aa(39)(a) to (c) or § 19ab(16)(a) to (c)’.
23. In § 41(1), the following subparagraph (aa) is added:
‘aa) trades a smokeless tobacco product or a product related to tobacco products or distributes a smokeless tobacco product or distributes a product related to tobacco products without a permit for trade in smokeless tobacco products or without a permit for trade in a product related to tobacco products or without a permit to distribute a smokeless tobacco product or without a permit to distribute a product related to tobacco products.’.
24. In § 41(2)(c), the words ‘or subparagraph (aa)’ are inserted after ‘subparagraph (q)’.
25. In § 41a(1)(d), a comma is inserted after ‘paragraph (2)’ and the words ‘or § 19aa(19)’ are replaced by ‘§ 19aa(40) or § 19ab(43)’.
26. In § 42(3), a comma is inserted after the words ‘§ 19a’ and the words ‘and § 19aa’ are replaced by ‘§ 19aa and § 19ab’.
27. In § 42, paragraph (6) reads as follows:
‘(6) A decision by a customs office issued pursuant to § 9a(7), § 19(8), (9) and (10)(d), § 19a(19) and (25), § 19aa(14), (24) and (47), § 19ab(15), (26) and (50), § 20(11), § 20a(1) and (2), second sentence, § 21(2), § 22(10), § 23(15), (16) and (17)(d); §§ 24(6), 26(10), 29(5), 29a(5) and (8), 32(6), (9) and (11), 32a(5), 33(11) and 33b(3) cannot be appealed.’
28. After § 44ag, §§ 44ah to 44ak are inserted, which, including their titles, read as follows:

‘§ 44ah

Transitional provisions concerning amendments effective as of 1 February 2025

(1) If proceedings concerning an application for a permit to receive and import a smokeless tobacco product pursuant to § 19aa as in force until 31 January 2025 have not been definitively concluded by 31 January 2025, they shall be concluded pursuant to § 19aa as in force until 31 January 2025.

(2) If a person entered in the register of holders of a permit to receive and import a smokeless tobacco product pursuant to § 19aa(12), as in force until 31 January 2025, is past the deadline for the receipt and import of a smokeless tobacco product pursuant to § 19aa(12) as in force until 31 January 2025 before 1 February 2025, the customs office shall remove them from the register of holders of a permit to receive and import the smokeless tobacco product as at 1 February 2025; the obligation of the purchaser of tax stamps pursuant to § 9b(18) and (22) shall not be affected.

(3) A person who wants to distribute a smokeless tobacco product from 1 February 2025 in the tax territory within the scope of business who has been issued a permit for the receipt

and import of a smokeless tobacco product, and is registered as a holder of a permit for the receipt and import of a smokeless tobacco product pursuant to § 19aa(12) as in force until 31 January 2025, must request the customs office to issue a permit to distribute smokeless tobacco product by 31 December 2024. The customs office shall issue a permit to distribute a smokeless tobacco product to a person pursuant to the first sentence on the basis of an application for a permit to distribute a smokeless tobacco product, without compliance with the obligation to submit an annex to the application pursuant to paragraph (11) and to prove compliance with the conditions pursuant to paragraph (12). A permit to receive and import smokeless tobacco products issued pursuant to § 19aa(12) as in force until 31 January 2025 shall lapse by the deadline pursuant to 19aa(12) as in force until 31 January 2025. A person to whom the customs office has issued a permit to receive and import of smokeless tobacco products pursuant to § 19aa(12), as in force until 31 January 2025, and who on 1 February 2025 holds a permit to distribute smokeless tobacco products, is entitled to use tax stamps that he has taken delivery of to label consumer packages of smokeless tobacco products until the deadline pursuant to § 9b(18), shall demonstrate the use of the tax stamps pursuant to § 9b(22) to the customs office and must turn in unused tax stamps to the customs office pursuant to § 9b(18).

(4) A person wishing to trade in a smokeless tobacco product in the tax territory as of 1 February 2025 within the scope of business must, by 31 December 2024, apply to the customs office for a permit to trade in the smokeless tobacco product. The customs office shall issue a permit to trade in smokeless tobacco products to a person registered by the customs office pursuant to § 19 or § 23 on the basis of an application for a permit to trade in smokeless tobacco products, without compliance with the obligation to submit an annex to the application pursuant to paragraph (6) and to prove compliance with the conditions pursuant to paragraph (7).

(5) The application for a permit to trade in smokeless tobacco products must contain, in addition to the particulars referred to in special legislation,^{25d)}

- a) the address of the applicant's establishment, if different from the applicant's registered office or permanent residence;
- b) the exact designation of the smokeless tobacco product pursuant to § 19aa(1)(a) to (c) or (2);
- c) a list of suppliers of the smokeless tobacco product.

(6) The application pursuant to paragraph (5) shall be accompanied by a document proving a business licence not older than 30 days or an officially certified copy thereof, if the applicant is a person who does not have his/her registered office or permanent residence in the tax territory.

(7) An applicant for a permit to trade in smokeless tobacco products must comply with the following conditions:

- a) keeps accounts;
- b) has no arrears with the customs office or the tax office;
- c) has no arrears on social insurance premiums and the health insurance company has no overdue claims against him;
- d) is not in liquidation, has not been declared bankrupt or received permission for restructuring.

(8) Before issuing a permit to trade in a smokeless tobacco product, the customs office shall check with the applicant the information stated in the application pursuant to paragraph (5) and in the annex to the application and compliance with the conditions pursuant to paragraph (7); the applicant must, at the request of the customs office, specify more closely the particulars in the application pursuant to paragraph (5). If this information is true and the applicant fulfils the conditions of paragraph (7), the customs office shall issue a permit to trade in smokeless tobacco products to the applicant and enter the applicant in the register of holders of permits to trade in smokeless tobacco products within 30 days of the date of submission of the application pursuant to paragraph (5); the permit holder must comply with the conditions pursuant to paragraph (7) for the entire duration of the permit's validity.

(9) Person who wants to distribute a smokeless tobacco product in the course of business in the tax territory as of 1 February 2025 must apply to the customs office for a permit to distribute a smokeless tobacco product by 31 December 2024. The customs office shall issue a permit to distribute a smokeless tobacco product to a person registered by the customs office pursuant to § 19 or § 23 based on an application for a permit to distribute a smokeless tobacco product, without compliance with the obligation to submit an annex to the application pursuant to paragraph (11) and to prove compliance with the conditions pursuant to paragraph (12).

(10) An application for a permit to distribute a smokeless tobacco products must contain, in addition to the particulars pursuant to special legislation,^{25d})

- a) the address of the applicant's establishment, if different from the applicant's registered office or permanent residence;
- b) the exact designation of the smokeless tobacco product pursuant to § 19aa(1)(a) to (c) or (2);
- c) a list of suppliers of the smokeless tobacco product.

(11) The application pursuant to paragraph (9) shall be accompanied by a document proving a business licence not older than 30 days or an officially certified copy thereof, if the applicant is a person who does not have his/her registered office or permanent residence in the tax territory.

(12) An applicant for a permit to distribute a smokeless tobacco product must comply with the following conditions:

- a) keeps accounts;
- b) has no arrears with the customs office or the tax office;
- c) has no arrears on social insurance premiums and the health insurance company has no overdue claims against him;
- d) is not in liquidation, has not been declared bankrupt or received permission for restructuring.

(13) Before issuing a permit to distribute a smokeless tobacco product, the customs office shall check with the applicant the information stated in the application pursuant to paragraph (10) and in the annex to the application and compliance with the conditions pursuant to paragraph (12); the applicant must, at the request of the customs office, specify more closely the particulars in the application pursuant to paragraph (10). If this information is true and

the applicant fulfils the conditions of paragraph (12), the customs office shall issue a permit to distribute smokeless tobacco products to the applicant and enter the applicant in the register of holders of permits to distribute smokeless tobacco products within 30 days of the date of submission of the application pursuant to paragraph (10); the permit holder must comply with the conditions pursuant to paragraph (12) for the entire duration of the permit's validity. The holder of a permit to distribute a smokeless tobacco product is entitled to obtain tax stamps for marking the smokeless tobacco product on the day following the day the permit to distribute the smokeless tobacco product was issued.

(14) A person wishing to trade in a product related tobacco products in the tax territory from 1 February 2025 within the scope of business must, by 31 December 2024, apply to the customs office for a permit to trade in the product related to tobacco products. The customs office shall issue a permit to trade in a product related to tobacco products to a person registered by the customs office pursuant to § 19 or § 23 or registered pursuant to § 9a on the basis of an application for a permit to trade in a product related to tobacco products, without compliance with the obligation to submit an annex to the application pursuant to paragraph (16) and to prove compliance with the conditions pursuant to paragraph (17).

(15) The application for a permit to trade in a product related to tobacco products must contain, in addition to the particulars pursuant to special legislation,^{25d)}

- a) the address of the applicant's establishment, if different from the applicant's registered office or permanent residence;
- b) the exact designation of the product related to tobacco products pursuant to § 19ab(1);
- c) a list of suppliers of the product related to tobacco products.

(16) The application pursuant to paragraph (15) shall be accompanied by a document proving a business licence not older than 30 days or an officially certified copy thereof, if the applicant is a person who does not have his/her registered office or permanent residence in the tax territory.

(17) An applicant for a permit to trade in a product related to tobacco products must comply with the following conditions:

- a) keeps accounts;
- b) has no arrears with the customs office or the tax office;
- c) has no arrears on social insurance premiums and the health insurance company has no overdue claims against him;
- d) is not in liquidation, has not been declared bankrupt or received permission for restructuring.

(18) Before issuing a permit to trade in a product related to tobacco products, the customs office shall check with the applicant the information stated in the application pursuant to paragraph (15) and in the annex to the application and compliance with the conditions pursuant to paragraph (17); the applicant must, at the request of the customs office, specify more closely the particulars in the application pursuant to paragraph (15). If this information is true and the applicant fulfils the conditions of paragraph (17), the customs office shall issue a permit to trade in a product related to tobacco products to the applicant and enter the applicant in the register of holders of permits to trade in a product related to tobacco products within 30 days of the date of submission of the application pursuant to paragraph

(15); the permit holder must comply with the conditions pursuant to paragraph (17) for the entire duration of the permit's validity.

(19) A person wishing to distribute a product related tobacco products in the tax territory from 1 February 2025 within the scope of business must, by 31 December 2024, apply to the customs office for a permit to distribute the product related to tobacco products. The customs office shall issue a permit to distribute a product related to tobacco products to a person registered by the customs office pursuant to § 19 or § 23 based on an application for a permit to distribute a product related to tobacco products, without compliance with the obligation to submit an annex to the application pursuant to paragraph (21) and to prove compliance with the conditions pursuant to paragraph (22).

(20) An application for a permit to distribute a product related to tobacco products must contain, in addition to the particulars pursuant to special legislation,^{25d)}

- a) the address of the applicant's establishment, if different from the applicant's registered office or permanent residence;
- b) the exact designation of the product related to tobacco products pursuant to § 19ab(1);
- c) a list of suppliers of the product related to tobacco products.

(21) The application pursuant to paragraph (20) shall be accompanied by a document proving a business licence not older than 30 days or an officially certified copy thereof, if the applicant is a person who does not have his/her registered office or permanent residence in the tax territory.

(22) An applicant for a permit to distribute a product related to tobacco products must comply with the following conditions:

- a) keeps accounts;
- b) has no arrears with the customs office or the tax office;
- c) has no arrears on social insurance premiums and the health insurance company has no overdue claims against him;
- d) is not in liquidation, has not been declared bankrupt or received permission for restructuring.

(23) Before issuing a permit to distribute a product related to tobacco products, the customs office shall check with the applicant the information stated in the application pursuant to paragraph (20) and in the annex to the application and compliance with the conditions pursuant to paragraph (22); the applicant must, at the request of the customs office, specify more closely the particulars in the application pursuant to paragraph (20). If this information is true and the applicant fulfils the conditions of paragraph (22), the customs office shall issue a permit to distribute a product related to tobacco products to the applicant and enter the applicant in the register of holders of permits to distribute a product related to tobacco products within 30 days; the permit holder must comply with the conditions pursuant to paragraph (22) for the entire duration of the permit's validity. The holder of a permit to distribute a product related to tobacco product is entitled to obtain tax stamps for marking the product related to tobacco product on the day following the day the permit to distribute the product related to tobacco product was issued.

(24) A person pursuant to paragraph (3), (4) and (9) must notify the customs office by 15 February 2025 of the stock levels of smokeless tobacco product that is chewing tobacco or snuff as at 31 January 2025. A person pursuant to paragraph (14) and (19) must notify the customs office by 15 February 2025 of the stock levels and precise designation of a product related to tobacco products in stock as at 31 January 2025.

(25) A consumer package of a smokeless tobacco product consisting exclusively or partly of a refill other than tobacco, a consumer package of a smokeless tobacco product that is chewing tobacco or nasal tobacco, or a consumer package of a product related to tobacco products received, delivered or imported before 1 February 2025 into the tax territory may be sold, offered for sale or stored until 30 June 2025.

(26) A person who is authorised in the course of business to sell consumer packages referred to in paragraph (25) that he has not sold by 30 June 2025 must notify the customs office with local jurisdiction of the quantity of such consumer packages by 15 July 2025 and, at the same time, request their destruction by the customs office with local jurisdiction; the customs office shall destroy such products at the expense of that person and shall draw up an official record of destruction, without the application of § 41(1)(a).

(27) For the period from 1 February 2025 to 31 January 2027, the duty rate on products related to tobacco products is as follows:

- a) e-cigarette refill EUR 0.20/ml
- b) nicotine pouches EUR 0.10/g
- c) other nicotine products EUR 0.10/g.

(28) For the period from 1 February 2025 to 31 January 2027, the duty rate on tobacco in a smokeless tobacco product that is chewing tobacco and snuff is EUR 0.10/g.

(29) As of 1 February 2025, tax stamps intended for marking consumer packages of products related to tobacco products shall bear a duty rate symbol that is the capital letter 'A'.

(30) As of 1 February 2025, tax stamps intended for marking consumer packages of a smokeless tobacco product that is chewing tobacco and snuff shall bear a duty rate symbol that are the capital letters 'AA'.

(31) For the purposes of fulfilling the obligations under § 19aa(42) to (44) and § 19ab(47) to (49), § 9 shall apply mutatis mutandis to the extent that tobacco labelling is concerned, and § 9b shall apply mutatis mutandis to the extent relating to the printing and handling of tax stamps for tobacco products.

(32) An appeal may be brought against a decision of the customs office issued in proceedings pursuant to § 19aa(24) which has not been definitively completed by 31 January 2025.

§ 44ai

Transitional provisions for amendments effective from 1 January 2026

(1) During the period from 1 February 2026 to 31 January 2028, the duty rate on cigarettes with the exception pursuant to paragraph (2) is stipulated as follows:

combined duty rate		
description of goods	specific part	percentage part
cigarettes	EUR 102.50/1000 pieces	25 % of the price of cigarettes.

(2) During the period from 1 February 2026 to 31 January 2028, the minimum duty rate on cigarettes is EUR 166.20/1000 pieces.

(3) Consumer packages of cigarettes placed into duty-paid free circulation as of 1 February 2026 must bear a tax stamp containing the capital letter 'L', designating that it is subject to the duty rate for cigarettes effective as of 1 February 2026.

(4) Placing consumer packages of cigarettes marked with a tax stamp pursuant to legislation effective up to 31 January 2026 into duty-paid free circulation after 31 January 2026 is prohibited.

(5) Consumer packages of cigarettes marked with a tax stamp pursuant to legislation effective up to 31 January 2026 may be sold, offered for sale, or stored up to 31 March 2026; after that date, a consumer package of cigarettes so marked shall be considered as unmarked.

(6) A person authorised in the course of business to sell consumer packages of cigarettes and who stores consumer packages of cigarettes referred to in paragraph (5) which he has not sold by 31 March 2026 must, by 15 April 2026, notify the customs office with local jurisdiction of the quantity of consumer packages of cigarettes so marked and, by this date ask the customs office with local jurisdiction to destroy them; the customs office shall destroy such consumer packages at the expense of that person and draw up an official record of destruction; the provisions of § 41(1)(a) shall not be applied.

(7) During the period from 1 February 2026 to 31 January 2028, the duty rate on tobacco is EUR 177/kg.

(8) As of 1 February 2026, tax stamps intended for marking consumer packages of tobacco shall bear a duty rate symbol that is the capital letter 'H'.

(9) Consumer packages of tobacco bearing a tax stamp containing an excise rate symbol that is the capital letter "G" may be placed into duty-paid free circulation up to 31 January 2026 and sold until 31 July 2026. after that date, a consumer package of tobacco so marked shall be considered as unmarked.

(10) A person who is authorised in the course of business to sell consumer packages of tobacco and who stores consumer packages of tobacco referred to in paragraph (9) that he has not sold by 31 July 2026 must notify the customs office with local jurisdiction of the quantity of such consumer packages by 15 August 2026 and, at the same time, request their destruction by the customs office with local jurisdiction; the customs office shall destroy such consumer packages of tobacco at the expense of that person and shall draw up an official record of the destruction without the application of § 41(1)(a).

(11) During the period from 1 February 2026 to 31 January 2028, the duty rate on cigars or cigarillos is EUR 139/kg.

(12) As of 1 February 2026, tax stamps intended for marking consumer packages of cigars or cigarillos shall bear a duty rate symbol that is the capital letter 'E'.

(13) Consumer packages of cigars or cigarillos bearing a tax stamp containing an excise rate symbol that is the capital letter "D", except for consumer packages of cigars or cigarillos pursuant to § 4(3)(b) point one may be placed into duty-paid free circulation up to 31 January 2026 and sold until 30 November 2027. After that date, such consumer package of cigars or cigarillos shall be considered as unmarked.

(14) A person who is authorised in the course of business to sell consumer packages of cigars or cigarillos and who stores consumer packages of tobacco referred to in paragraph (13) that he has not sold by 30 November 2027 must notify the customs office with local jurisdiction of the quantity of such consumer packages of cigars or cigarillos by 15 December 2027 and, at the same time, request their destruction by the customs office with local jurisdiction' the customs office shall destroy such consumer packages of cigars or cigarillos at the expense of that person and draw up a destruction report, and the provisions of § 41(1)(a) shall not be applied.

(15) For the period from 1 February 2026 to 31 January 2028, the duty rate on tobacco in smokeless tobacco products, other than chewing tobacco and snuff, is fixed at EUR 238.10/kg.

(16) As of 1 February 2026, tax stamps intended for marking consumer packages of smokeless tobacco product, except for chewing tobacco and snuff, shall bear a duty rate symbol that is the capital letter 'H'.

(17) Consumer packages of smokeless tobacco product bearing a tax stamp containing a duty rate symbol that is the capital letter "G" may be received and imported up to 31 January 2026 and sold until 30 April 2026; after that date, a consumer package of smokeless tobacco product so marked shall be considered as unmarked.

(18) A person who is authorised in the course of business to sell consumer packages of a smokeless tobacco product and who stores consumer packages of smokeless tobacco product referred to in paragraph (17) that he has not sold by 30 April 2026 must notify the customs office with local jurisdiction of the quantity of such consumer packages by 15 May 2026 and, at the same time, request their destruction by the customs office with local jurisdiction; the customs office shall destroy such consumer package of smokeless tobacco products at the expense of that person and draw up a destruction protocol, and § 41(1)(a) shall not apply.

(19) As of 1 February 2027, tax stamps intended for marking consumer packages of products related to tobacco products shall bear a duty rate symbol that is the capital letter 'B'. As of 1 February 2027, tax stamps intended for marking consumer packages of a smokeless tobacco product that is chewing tobacco and snuff shall bear a duty rate symbol that are the capital letters 'BB'.

(20) Consumer packages of a product related to tobacco products bearing a tax stamp with a duty rate symbol that is the capital letter 'A' or consumer packages of a smokeless tobacco product that chewing tobacco or snuff bearing a tax stamp with a duty rate symbol

that is the capital letters 'AA', may be received and imported until 31 January 2027 and sold no later than 30 April 2027; after that date, a consumer package of a product related to tobacco products or a consumer package of smokeless tobacco product that is chewing tobacco or snuff that is so marked shall be considered as unmarked.

(21) A person authorised in the course of business to sell consumer packages of a product related to tobacco products or consumer packages of smokeless tobacco product that is chewing tobacco or snuff and that stores consumer packages of a product related to tobacco products or consumer packages of a smokeless tobacco product that is chewing tobacco or snuff referred to in paragraph (20) that it has not sold by 30 April 2027 shall notify customs officials with local jurisdiction by 15 May 2027 of the quantities of such consumer packages of a product related to tobacco products or consumer packages of smokeless tobacco product that is chewing tobacco or snuff and, at the same time, request their destruction by the customs officials with local jurisdiction within that period; the customs office shall destroy such consumer packages at the expense of that person and draw up a destruction report, and § 41(1)(a) shall not be applied.

(22) Consumer packages of cigarettes placed into duty-paid free circulation as of 1 February 2028 must bear a tax stamp containing the capital letter 'M', designating that it is subject to the duty rate for cigarettes effective as of 1 February 2028.

(23) Placing consumer packages of cigarettes marked with a tax stamp pursuant to legislation effective up to 31 January 2028 into duty-paid free circulation after 31 January 2028 is prohibited.

(24) Consumer packages of cigarettes marked with a tax stamp pursuant to legislation effective up to 31 January 2028 may be sold, offered for sale, or stored up to 31 March 2028. After that date, a consumer package of cigarettes so marked shall be considered as unmarked.

(25) A person who is authorised in the course of business to sell consumer packages of cigarettes and who stores consumer packages of cigarettes referred to in paragraph (24) that he has not sold by 31 March 2028 must notify the customs office with local jurisdiction of the quantity of consumer packages of cigarettes so marked by 15 April 2028 and, at the same time, request their destruction by the customs office with local jurisdiction; the customs office shall destroy such consumer packages of cigarettes at the expense of that person and draw up a destruction report, and § 41(1)(a) shall not be applied.

(26) As of 1 February 2028, tax stamps intended for marking consumer packages of tobacco shall bear a duty rate symbol that is the capital letter 'I'.

(27) Consumer packages of tobacco bearing a tax stamp containing an excise rate symbol that is the capital letter "H" may be placed into duty-paid free circulation up to 31 January 2028 and sold until 31 July 2028. After that date, such a consumer package of tobacco shall be considered as unmarked. A person who is authorised in the course of business to sell consumer packages of tobacco and who stores consumer packages of tobacco referred to in the first sentence that he has not sold by 31 July 2028 must notify the customs office with local jurisdiction of the quantity of such consumer packages by 15 August 2028 and,

at the same time, request their destruction by the customs office with local jurisdiction; the customs office shall destroy such consumer packages of tobacco at the expense of that person and draw up a destruction report, and § 41(1)(a) shall not be applied.

(28) As of 1 February 2028, tax stamps intended for marking consumer packages of smokeless tobacco product, except for chewing tobacco and snuff, shall bear a duty rate symbol that is the capital letter 'I'.

(29) Consumer packages of smokeless tobacco product bearing a tax stamp containing a duty rate symbol that is the capital letter "H" may be received and imported up to 31 January 2028 and sold until 30 April 2028; after that date, a consumer package of smokeless tobacco product so marked shall be considered as unmarked.

(30) A person who is authorised in the course of business to receive and import consumer packages of a smokeless tobacco product referred to in paragraph (29) that he has not sold by 30 April 2028 must notify the customs office with local jurisdiction of the quantity of such consumer packages by 15 May 2028 and, at the same time, request their destruction by the customs office with local jurisdiction; the customs office shall destroy such consumer packages of smokeless tobacco product at the expense of that person and draw up a destruction report, and § 41(1)(a) shall not be applied.

Article II

This Act shall come into effect on 1 November 2024, with the exception of Article I of point (8), § 19aa(1) to (34), first to third sentence in point 14 and § 19aa(35) to (48) in point (14), § 19ab(1) to (30), first to third sentence in point 15 and § 19ab(31) to (51) in points 17 to 27, which come into effect on 1 February 2025 and § 19aa(34), fourth to seventh sentence in point 14, and § 19ab(30), fourth to seventh sentence in point 15, which come into effect on 1 January 2026.