

## DECREE

of ..... 2023,

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

Pursuant to § 129(a) to (f) of Act No 353/2003 on excise duties, as amended by Act No 80/2019, the Ministry of Finance lays down the following:

#### Article I

Decree No 82/2019 on tobacco labels is amended as follows:

1. In § 2(1)(d)(2), the word ‘tobacco’ is replaced by ‘product contained’ and the words ‘one decimal place; this quantity shall be indicated to one decimal place’ are replaced by ‘1 decimal place’.
2. In § 2, the full stop at the end of paragraph 1 is replaced by a comma and the following subparagraphs (e)–(h) are added:
  - ‘e) in the case of other tobacco products
    1. a capital letter of the alphabet indicating the excise duty rate;
    2. the quantity of product in a unit packet intended for direct consumption, expressed in grams, rounded to 1 decimal place; and
    3. the letter ‘O’ indicating the type of product;
  - f) in the case of e-cigarette cartridges
    1. a capital letter of the alphabet indicating the excise duty rate; and
    2. the quantity of e-liquid in a unit packet intended for direct consumption, expressed in millilitres, rounded to 1 decimal place;
  - g) in the case of a nicotine pouch
    1. a capital letter of the alphabet indicating the excise duty rate;
    2. the quantity of product in a unit packet intended for direct consumption, expressed in grams, rounded to 1 decimal place; and
    3. the letter ‘S’ indicating the type of product;
  - h) in the case of other nicotine products
    1. a capital letter of the alphabet indicating the excise duty rate;
    2. the quantity of product in a unit packet intended for direct consumption, expressed in grams, rounded to 1 decimal place; and
    3. the letter ‘N’ indicating the type of product.’.
3. After § 2(1)(c), the following new subparagraph (d) is inserted:
  - ‘d) in the case of water pipe tobacco
    1. a capital letter of the alphabet indicating the excise duty rate;
    2. the amount of tobacco in the unit packet intended for direct consumption in grams and
    3. the letter ‘V’ indicating the type of product;’.

Subparagraphs (d) to (h) are renumbered as points (e) to (i).

4. In the introductory part of § 6(1), the word ‘tobacco’ is deleted.
5. In the introductory part of § 6(1)(b), the word ‘or’ is replaced by a comma and the words ‘, other tobacco products, e-cigarette cartridges, nicotine pouches or other nicotine products’ are inserted after the words ‘smoking tobacco’.
6. In the introductory part of § 6(1)(b), the words ‘, water pipe tobacco’ are inserted after the word ‘smoking’.
7. In the introductory part of § 7(2), the word ‘or’ is replaced by a comma and the words ‘, other tobacco products, electronic cigarette cartridges, nicotine pouches or other nicotine products’ are inserted after the words ‘smoking tobacco’.
8. In the introductory part of § 7(2), the words ‘, water pipe tobacco’ are inserted after the word ‘smoking’.
9. In § 8(1), the word ‘tobacco’ is deleted.

10. In Annex 1, the following figures 5 to 8 are added, including captions:

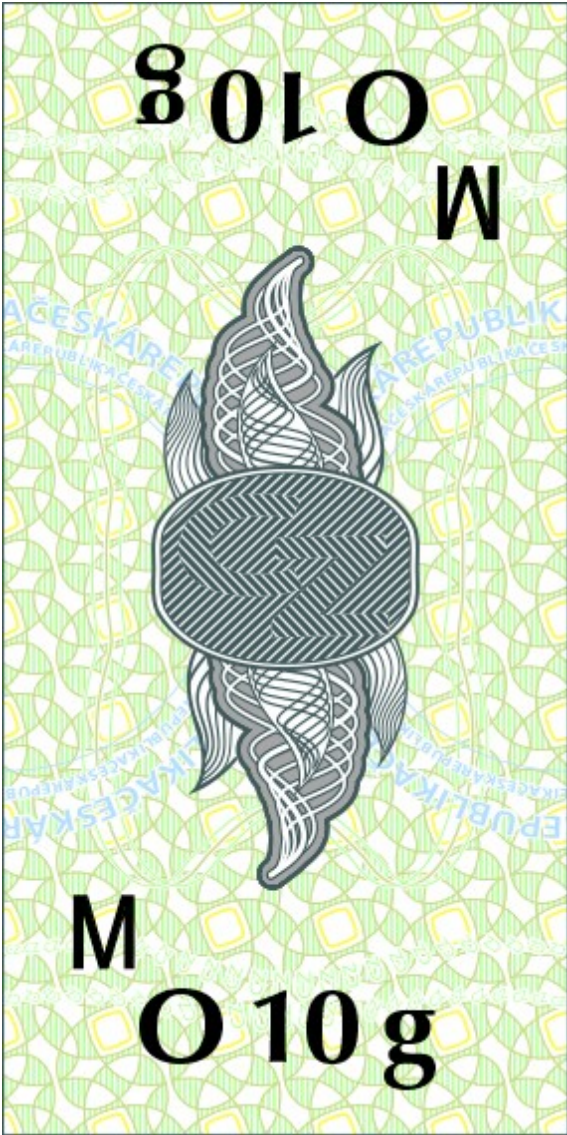


Figure 5: Tobacco label for unit packets of other tobacco products

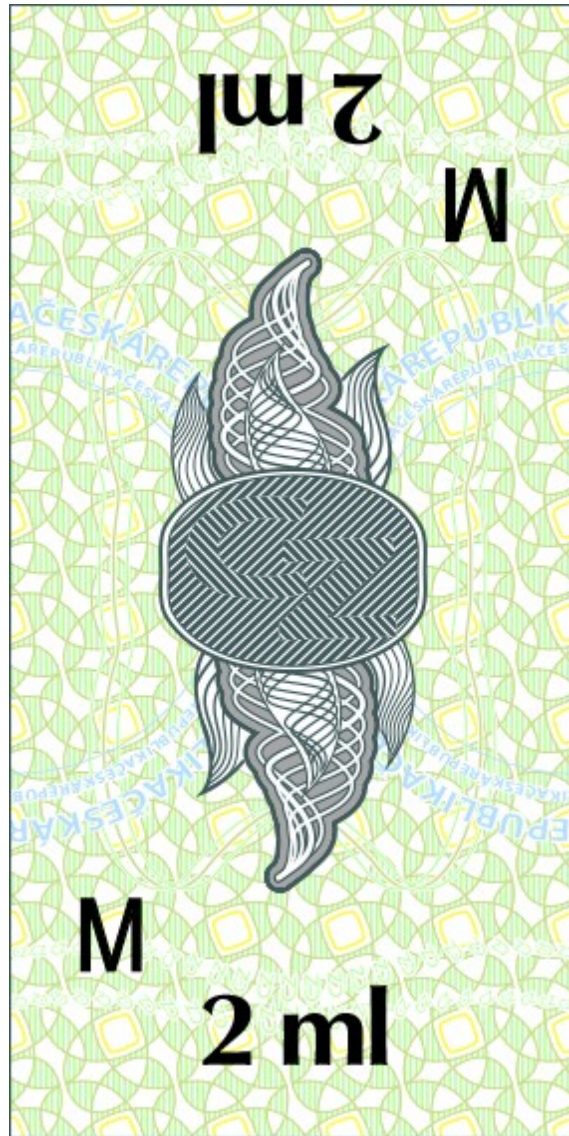


Figure 6: Tobacco label for unit packets of e-cigarette cartridges

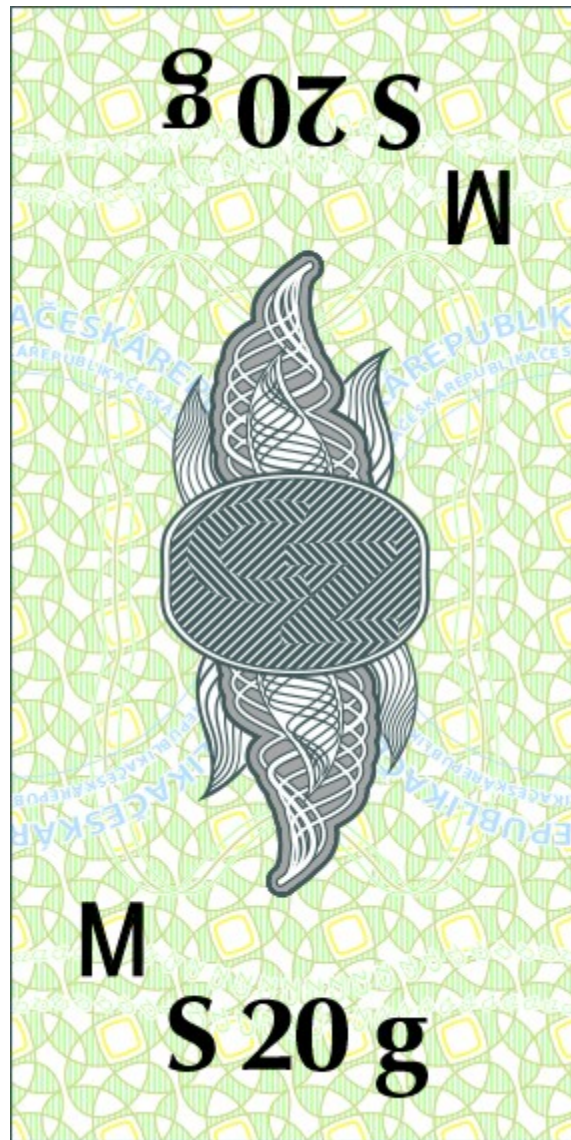


Figure 7: Tobacco label for unit packets of nicotine pouches

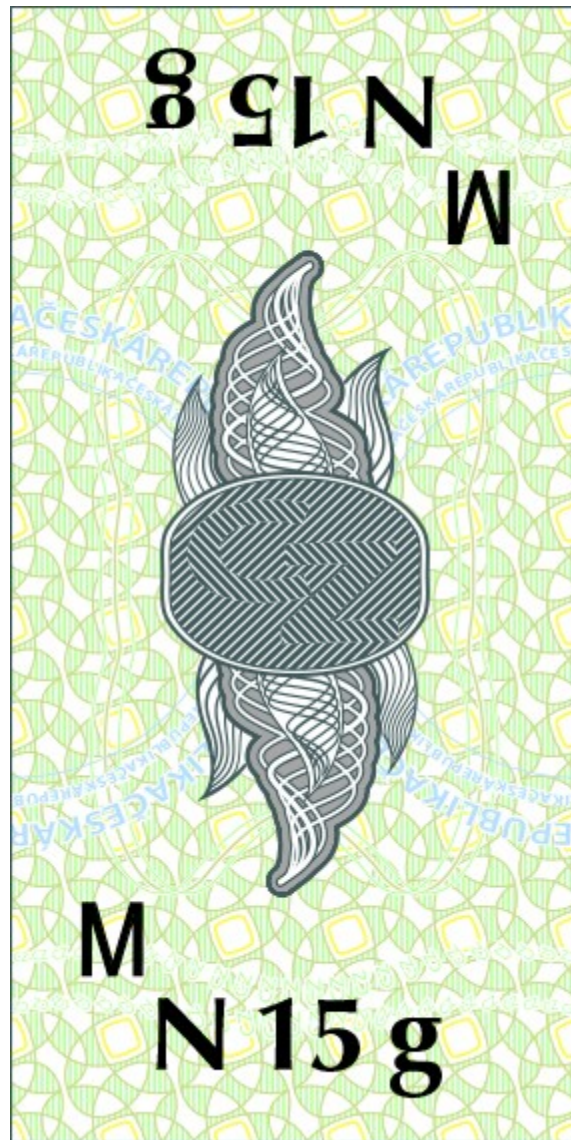
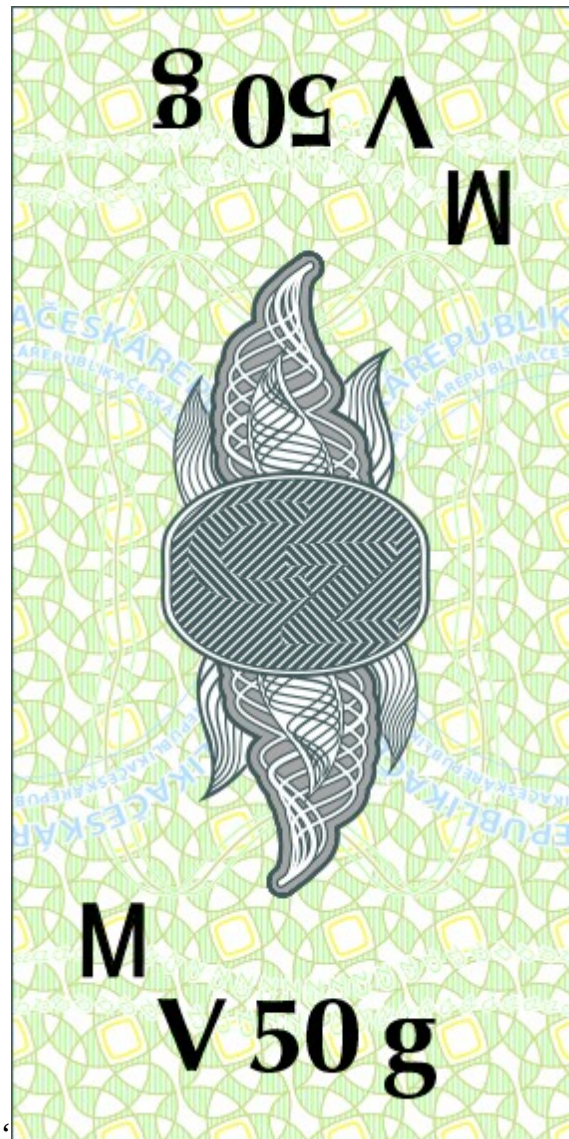


Figure 8: Tobacco label for unit packets of other nicotine products‘.

11. In Annex 1, after Figure 3, the following Figure 4 is inserted, including its caption:



**Figure 4: Tobacco label for unit packets of water pipe tobacco‘.**

Figures 4 to 8 are renumbered as figures 5 to 9.

12. In Annex 2, in the ‘**Explanatory Notes**’ section, in paragraph 1, the words ‘tobacco’ and ‘or’ are deleted and the words ‘, other tobacco product, e-cigarette cartridge, nicotine pouch or other nicotine product’ are inserted after the word ‘products’.
13. In Annex 2, in the ‘**Explanatory Notes**; section, in paragraph 1, the words ‘, water pipe tobacco’ are inserted after the word ‘smoking’.
14. In Annex 2, in the ‘**Explanatory Notes**’ section, in paragraph 2(a), the word ‘tobacco’ is deleted and the words ‘, O for other tobacco product, E for e-cigarette cartridge, S for nicotine pouch, N for other nicotine product’ are inserted after the word ‘products’.

15. In Annex 2, in the '**Explanatory Notes**' section, in paragraph 2(a), the words ', V for water pipe tobacco' are inserted after the word 'smoking'.
16. In Annex 2, in the '**Explanatory Notes**' section, in paragraph 2(c)(4), the word 'tobacco' is replaced by 'product contained in' and the words 'rounded to one decimal place (this quantity to be entered to one decimal place)' is replaced by the words 'rounded to 1 decimal place'.
17. In Annex 2, in the '**Explanatory Notes**' section, the following points 5 to 8 are added at the end of paragraph 2(c):
  5. other tobacco products by the quantity of the product in a unit packet intended for direct consumption in grams, rounded to 1 decimal place;
  6. e-cigarette cartridges by the amount of e-liquid in a unit packet intended for direct consumption, in millilitres, rounded to 1 decimal place;
  7. nicotine pouches by the quantity of the product in a unit packet intended for direct consumption in grams, rounded to 1 decimal place;
  8. other nicotine products by the quantity of the product in a unit packet intended for direct consumption in grams, rounded to 1 decimal place;'.
18. In Annex 2, in the '**Explanatory Notes**' section, the following point 4 is inserted after point 3 in paragraph 2(c):
  4. water pipe tobacco by the quantity of tobacco in a unit packet intended for direct consumption in grams,'.Points 4 to 8 are renumbered as points 5 to 9.
19. In Annex 2, the words 'Examples of tobacco label code:' are replaced by: '**Examples of tobacco label code:**'.
20. In Annex 2, in the '**Examples of tobacco label code**' section, in point 3, the text 'mm' is inserted after the number '20'.
21. In Annex 2, in the '**Examples of tobacco label code**' section, in point 4, the words 'tobacco and twenty' are replaced by 'product and 20'.



22. In Annex 2, in the ‘**Examples of tobacco label code**’ section, the full stop at the end of point 4 is replaced by a comma and the following points 5 to 8 are added:

- ‘5. Om10M (tobacco label for other tobacco products – e.g. chewing tobacco – measuring 16 mm x 32 mm for unit packets containing 10 g of product with an excise duty characterised by M);
- 6. Ev2M (tobacco label for e-cigarette cartridges measuring 20 mm x 44 mm for unit packets containing 2 ml of product with an excise duty characterised by M);
- 7. Sm14M (tobacco label for nicotine pouches measuring 16 mm x 32 mm for unit packets containing 14 g of product with an excise duty characterised by M);
- 8. Nv8M (tobacco label for other nicotine products measuring 20 mm x 44 mm for unit packets containing 8 g of product with an excise duty characterised by M).’.

23. In Annex 2, in the ‘**Examples of tobacco label code**’ section, the following point 4 is inserted after point 3:

- ‘4. Vv200M (tobacco label for water pipe tobacco measuring 20 mm x 44 mm for a unit packet containing 200 g of tobacco with an excise duty characterised by M);’.

Points 4 to 8 are renumbered as points 5 to 9.

24. In Annex 3, in the ‘**Explanatory Notes**’ section, in paragraph 1(a), the word ‘tobacco’ is deleted and the words ‘, O for other tobacco product, E for e-cigarette cartridge, S for nicotine pouch, N for other nicotine product’ are inserted after the word ‘products’.

25. In Annex 3, in the ‘**Explanatory Notes**’ section, in paragraph 1(a), the words ‘, V for water pipe tobacco’ are inserted after the word ‘smoking’.

26. In Annex 3, in the ‘**Explanatory Notes**’ section, in paragraph 1(c)(4), the word ‘tobacco’ is replaced by ‘product contained in’ and the words ‘rounded to one decimal place (this quantity to be entered to one decimal place)’ is replaced by ‘rounded to 1 decimal place’.

27. In Annex 3, in the ‘**Explanatory Notes**’ section, the following points 5 to 8 are added at the end of paragraph 1(c):

- ‘5. other tobacco products by the quantity of the product in a unit packet intended for direct consumption in grams, rounded to 1 decimal place;
- 6. e-cigarette cartridges by the amount of e-liquid in a unit packet intended for direct consumption, in millilitres, rounded to 1 decimal place;
- 7. nicotine pouches by the quantity of the product in a unit packet intended for direct consumption in grams, rounded to 1 decimal place;
- 8. other nicotine products by the quantity of the product in a unit packet intended for direct consumption in grams, rounded to 1 decimal place;’.

28. In Annex 3, in the '**Explanatory Notes**' section, the following point 4 is inserted after point 3 in paragraph 1(c):

'4. water pipe tobacco by the quantity of tobacco in a unit packet intended for direct consumption in grams,'.

Points 4 to 8 are renumbered as points 5 to 9.

29. In Annex 3, in the '**Examples of tobacco label code**' section, in point 3, the text 'mm' is inserted after the number '20'.

30. In Annex 3, in the '**Examples of tobacco label code**' section, in point 4, the words 'tobacco and twenty' are replaced by 'product and 20'.

31. In Annex 3, in the '**Examples of tobacco label code**' section, the full stop at the end of point 4 is replaced by a comma and the following points 5 to 8 are added:

5. Om10M (tobacco label for other tobacco products – e.g. chewing tobacco – measuring 16 mm x 32 mm for unit packets containing 10 g of product with an excise duty characterised by M);
6. Ev2M (tobacco label for e-cigarette cartridges measuring 20 mm x 44 mm for unit packets containing 2 ml of product with an excise duty characterised by M);
7. Sm14M (tobacco label for nicotine pouches measuring 16 mm x 32 mm for unit packets containing 14 g of product with an excise duty characterised by M);
8. Nv8M (tobacco label for other nicotine products measuring 20 mm x 44 mm for unit packets containing 8 g of product with an excise duty characterised by M).'

32. In Annex 3, in the '**Examples of tobacco label code**' section, the following point 4 is inserted after point 3:

'4. Vv200M (tobacco label for water pipe tobacco measuring 20 mm x 44 mm for a unit packet containing 200 g of tobacco with an excise duty characterised by M);'.

Points 4 to 8 are renumbered as points 5 to 9.

33. In Annex 4, in the '**Explanatory Notes**' section, in paragraph 2, the text 'mm' is inserted after the number '20'.

34. In Annex 4, in the '**Explanatory Notes**' section, in paragraph 3(a), the word 'tobacco' is deleted and the words ', O for other tobacco product, E for e-cigarette cartridge, S for nicotine pouch, N for other nicotine product' are inserted after the word 'products'.

35. In Annex 4, in the '**Explanatory Notes**' section, in paragraph 3(a), the words ', V for water pipe tobacco' are inserted after the word 'smoking'.

36. In Annex 4, in the ‘**Explanatory Notes**’ section, in paragraph 3(c)(4), the word ‘tobacco’ is replaced by ‘product contained in’ and the words ‘rounded to one decimal place (this quantity to be entered to one decimal place)’ is replaced by ‘rounded to 1 decimal place’.

37. In Annex 4, in the ‘**Explanatory Notes**’ section, the following points 5 to 8 are added at the end of paragraph 3(c):

- ‘5. other tobacco products by the quantity of the product in a unit packet intended for direct consumption in grams, rounded to 1 decimal place;
- 6. e-cigarette cartridges by the amount of e-liquid in a unit packet intended for direct consumption, in millilitres, rounded to 1 decimal place;
- 7. nicotine pouches by the quantity of the product in a unit packet intended for direct consumption in grams, rounded to 1 decimal place;
- 8. other nicotine products by the quantity of the product in a unit packet intended for direct consumption in grams, rounded to 1 decimal place;’.

38. In Annex 4, in the ‘**Explanatory Notes**’ section, the following point 4 is inserted after point 3 in paragraph 3(c):

- ‘4. water pipe tobacco by the quantity of tobacco in a unit packet intended for direct consumption in grams,’.

Points 4 to 8 are renumbered as points 5 to 9.

39. In Annex 4, in the ‘**Examples of tobacco label code**’ section, in point 3, the text ‘mm’ is inserted after the number ‘20’.

40. In Annex 4, in the ‘**Examples of tobacco label code**’ section, in point 4, the words ‘tobacco and twenty’ are replaced by ‘product and 20’.

41. In Annex 4, in the ‘**Examples of tobacco label code**’ section, the full stop at the end of point 4 is replaced by a comma and the following points 5 to 8 are added:

- ‘5. Om10M (tobacco label for other tobacco products – e.g. chewing tobacco – measuring 16 mm x 32 mm for unit packets containing 10 g of product with an excise duty characterised by M);
- 6. Ev2M (tobacco label for e-cigarette cartridges measuring 20 mm x 44 mm for unit packets containing 2 ml of product with an excise duty characterised by M);
- 7. Sm14M (tobacco label for nicotine pouches measuring 16 mm x 32 mm for unit packets containing 14 g of product with an excise duty characterised by M);
- 8. Nv8M (tobacco label for other nicotine products measuring 20 mm x 44 mm for unit packets containing 8 g of product with an excise duty characterised by M).’.

42. In Annex 4, in the '**Examples of tobacco label code**' section, the following point 4 is inserted after point 3:

'4. Vv200M (tobacco label for water pipe tobacco measuring 20 mm x 44 mm for a unit packet containing 200 g of tobacco with an excise duty characterised by M);'

Points 4 to 8 are renumbered as points 5 to 9.

## Article II

### **Notification of a technical regulation**

This Decree was notified in accordance with Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services.

## Article III

### **Effective date**

This Decree takes effect on 1 January 2024, with the exception of points 3, 6, 8, 11, 13, 15, 18, 23, 25, 28, 32, 35, 38 and 42 of Article I, which shall take effect on 1 March 2024.

Minister of Finance: