

Pursuant to Article 51(7) of the Excise Duty Act (OGRS, 35/10 – official consolidated text, and 56/10), the Government of the Republic of Slovenia hereby issues the following

DECREE
on the determination of the amount of the special and the rate of the proportional excise duty on cigarettes

Article 1

This Decree determines the amount of the special and the rate of the proportional excise duty on cigarettes, calculated on the basis of the weighted average retail prices of cigarettes.

Article 2

The weighted average retail price of cigarettes is calculated on the basis of data from accounts for the payment of excise duties during the period from 1 June 2009 to 31 May 2010 and which amounted to EUR 2.49 for a pack of twenty cigarettes as of 1 August 2010.

Article 3

The retail price for an individual type of cigarette is set by the manufacturer and/or the importer and/or the tax representative and/or the authorised or temporary authorised consignee (hereinafter: person liable) in euros.

The retail price shall apply to an individual type of cigarette for the entire territory of the Republic of Slovenia, except for sales in duty-free shops and for sales onboard ships and aircraft on international routes.

Article 4

A special excise duty shall be paid on cigarettes, amounting to EUR 19.55 per 1,000 cigarettes.

A proportional excise duty on cigarettes shall be paid at the rate of 46.1446% of the retail price of a pack of cigarettes.

Article 5

Regardless of the provisions of the preceding Article, excise duties amounting to EUR 77.0000 shall be paid per 1,000 cigarettes on cigarettes whose retail price is lower than EUR 2.49.

Transitional and final provisions

Article 6

Persons liable shall pay excise duties in the amount set out in this Decree on cigarettes released for consumption from 1 August 2010 inclusive.

The person liable from Point 11 of the first paragraph of Article 17 of the Excise Duty Act (OGRS, 35/10 – official consolidated text, and 56/10) must make an inventory of cigarettes on 31 July 2010. They must draw up a record of the inventory of cigarettes by type, value and quantity and calculate the difference between the amounts of already-paid excise duties and excise duties determined by this Decree (separately by type of cigarette). They must submit the record and account by the 15th day after the inventory to the customs authority which is locally competent with respect to the taxpayer's registered office. The account shall be drawn up pursuant to the sample which is an enclosure to and a constituent part of this Decree.

The person liable from the preceding paragraph must pay the difference in the excise duty by the 60th day after the inventory, in accordance with the regulation that regulates sub-accounts and the manner of payment of compulsory duties and other public finance revenues, to sub-account no. 01100-1008310474 – excise duties on tobacco products. In addition to the number of the inbound account, the payment order must also include the reference number, which is determined using model 19: model 19, taxpayer's tax number – 08656.

Article 7

On the day that this Decree enters into force, the Decree on the determination of the special and the determination of the rate of the proportional excise duty on cigarettes (OGRS, 136/06, 48/07, 27/09 and 21/10) shall no longer be in force.

Article 8

This Decision shall enter into force on the day after its publication in the Official Gazette of the Republic of Slovenia.

No.
Ljubljana, 19 July 2010
EVA 2010-1611-0130

Government of the Republic of Slovenia
Borut PAHOR
Prime Minister

EXPLANATION:

The draft decree determines the actual amount of the special excise duty and the percentage of the proportional excise duty on cigarettes sold on the Slovenian market, based on the legally determined total excise duties, and establishes the weighted average retail price of cigarettes.

With 20 percent VAT and EUR 77 excise duty, the total levy on cigarettes in the class of weighted average retail price amounts to 78.5141% of the retail price or EUR 97.75 per thousand cigarettes, i.e. EUR 1.96 for a pack of twenty cigarettes. The special excise duty amounts to EUR 0.3910 for a pack of twenty cigarettes, or EUR 19.55 per thousand cigarettes. The proportional excise duty amounts to 46.1446% of the retail price.

Cigarettes sold at a price lower than EUR 2.49 are levied excise duties amounting to EUR 77 per thousand cigarettes, which is equal to the duties on cigarettes in the weighted average retail price class.

The decree prescribes the obligation to make an inventory of cigarette stocks outside the excise warehouse and the deadlines for the calculation and payment of the difference between the amounts of already paid excise duties and excise duty amounts determined by law and this decree. With the change in the amount of the excise duty, persons who have cigarettes in stock outside the excise warehouse (point 11 of Article 17 of the Act) are also persons liable to pay excise duties (in addition to the manufacturer and/or importer and/or tax representative and/or authorised or temporary authorised consignee).

The financial effect of the increased excise duties amounts to EUR 14.6 m annually, or EUR 1.22 m per month. The increased excise duties i.e. retail prices of cigarettes, will result in 0.21 percent annual inflation.

http://zakonodaja.gov.si/rpsi/r05/predpis_URED4375.html