

mentioned in the fifth paragraph can not be less than a minimum set amount per 1,000 units. Tobacco products other than cigarettes are subject to a standard rate applicable to their retail sale price, subject to a minimum set amount per thousand units or per thousand grams.

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Article 575 A

(Law no. 81-1160 dated December 30, 1981 Art. 29 II 1, 2 b finances for 1982 Journal Officiel of December 31, 1981, entering into force on January 1982)

(Law no. 87-1060 dated December 30 1987 Art. 20 II finances of 1988 Journal Officiel of December 31 1987 entering into force on July 1, 1988)

(Law no. 88-1149 dated December 23 1988 Art. 37 V finances of 1989 Journal Officiel of December 28, 1988 entering into force on January 2, 1989)

(Law no. 89-935 dated December 1989 Art. 8 III 1 finances of 1990 Journal Officiel of December 30, 1989)

(Law no. 90-1168 dated December 29 1990 Art. 44 I finances of 1991 Journal Officiel of December 30, 1990)

(Law no. 91-1322 dated December 30, 1991 Art. 38 II finances of 1992 Journal Officiel of December 31, 1991)

(Law no. 92-1376 dated December 30 1992 Art. 33 I finances of 1993 Journal Officiel of December 31, 1992, entering into force on January 4 1993)

(Law no. 92-1476 dated December 31, 1992 Art. 35 1, 2, 4, 5 corrective finances for 1992 Journal Officiel of January 5, 1993)

(Law no. 95-858 dated July 28, 1995 Sole Article III Journal Officiel of July 29, 1995)

(Law no. 96-1181 dated December 1996 Art. 48 I II finances of 1997 Journal Officiel of December 31, 1996)

(Law no. 97-1269 dated December 30, 1997 Art. 37 III finances of 1998 Journal Officiel of December 31, 1997)

(Law no. 98-1267 dated December 30, 1998 Art. 33 I corrective finances for 1998 Journal Officiel of December 31, 1998)

(Law no. 99-1172 dated December 30, 1999 Art. 56 finances of 2000 Journal Officiel of December 31, 1999 entering into force on January 3, 2000)

(Law no. 2000-656 dated July 13, 2000 Art. 8 I corrective finances for 2000 Journal Officiel of July 14, 2000 entering into force on April 1, 2000)

(Law no. 2000-1353 dated December 30, 2000 Art. 31 I corrective finances for 2000 Journal Officiel of December 31 2000 entering into force on January 8, 2001)

(Ordinance no. 2000-916 dated September 19, 2000 Art. 6, Art. 7 Journal Officiel of September 22, 2000 entering into force on January 8, 2002)

(Law no. 2001-1246 dated December 21, 2001 Art. 14 I, Journal Officiel of December 26, 2001 entering into force on January 7, 2002)

(Law no. 2001-1276 dated December 28, 2001 Art. 58, Art. 61 corrective finances for 2001 Journal Officiel of December 29, 2001)

(Law no. 2002-1487 dated December 20, 2002 Art. 11 Journal Officiel of December 24, 2002 entering into force on January 6, 2003)

(Law no. 2003-715 dated July 31, 2003 Art. 9, Art. 10 Journal Officiel of August 3, 2003)

(Law no. 2003-1199 dated December 18, 2003 Art. 4 Journal Officiel of December 19, 2003 entering into force on January 5, 2004)

(Law no. 2003-1311 dated December 30, 2003 Art. 42 II 2nd finances of 2004 Journal Officiel of December 31, 2003 entering into force on January 5, 2004)

For the different groups of products defined in Article 575, the standard tax rate is set in accordance with the following table:

GROUP OF PRODUCTS / STANDARD RATES

- Cigarettes: 64%
- Cigars: 27.57%

- Fine cut tobacco for rolling cigarettes: 58.57% L>
- Other smoking tobacco: 52.42%
- Snuff : 45.57%
- Chewing tobacco: 32.17%

The minimum amount noted in Article 575 is set at 128 euros for cigarettes. It is set at 75 euros for fine cut tobacco for rolling cigarettes, at 60 euros for other smoking tobaccos and at 89 euros for cigars(1).

(1) These provisions enter into force on January 5, 2004.

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Article 575 B

(Law no. 86-1317 dated December 30, 1986 Art. 32 finances of 1987 Journal Officiel of December 31, 1986 entering into force on March 1, 1987)
 (Law no. 92-677 dated July 17, 1992 Art. 90 Journal Officiel of July 19, 1992 Art. 121 : entering into force on January 1, 1993)
 (Law no. 2000-1207 dated December 13, 2000 Art. 56 III Journal Officiel of December 14, 2000)
 (Law no. 2002-1576 dated December 30, 2002 Art. 40 I 2nd corrective finances for 2002 Journal Officiel of December 31, 2002 entering into force on January 6, 2003)

For imported tobacco products subject to customs duties, an abstract is drawn up of the latter for the calculation of the consumption tax. These provisions apply equally to imported tobacco products in the overseas departments and in the departments of Corsica.

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Article 575 C

(Law no. 92-677 dated July 17, 1992 Art. 91 Journal Officiel of July 19, 1992 Art. 121 : entering into force on January 1, 1993)
 (Decision no. 92-172L of the Constitutional Council dated December 29, 1992)
 (Decree 92-1431 dated December 30, 1992 Art. 1 to Art. 6 Journal Officiel of December 31, 1992)
 (Decree 93-309 dated March 9, 1992 Art. 12 Journal Officiel of March 11, 1993 entering into force on January 1, 1993)
 (Law no. 94-679 dated August 8, 1994 Art. 54 III Journal Officiel of August 10, 1994)
 (Law no. 93-1420 dated December 31, 1993 Art. 11 Journal Officiel of January 1, 1994)
 (Law no. 99-1173 dated December 30, 1999 Art. 18 corrective finances for 1999 Journal Officiel of December 31, 1999 entering into force on July 1, 1999)
 (Law no. 2002-1487 dated December 20, 2002 Art. 11 Journal Officiel of December 24, 2002 entering into force on January 6, 2003)

The consumption tax is payable at the time of consumption or importation. Subject to the provisions indicated in the 3rd item of Article 302 F 3rd, the consumption tax is liquidated on the last day of each month following the declaration of the amounts of tobacco products consumed.

It is paid by the supplier to the administration no later than the 5th day of the second month following the month for which the liquidation has been made (1).

With regard to tobacco products manufactured in the departments of metropolitan France or in another member State of the European Community, or made available in another member State of the European Community, the consumption tax is collected in accordance with procedures and subject to the benefit of securities required by the General Tax Code in the domain of indirect contributions.

When imported, the tax is payable by the importer; it is collected in the manner of customs duties.

(1) See 2nd item of Article 406 11th of Annex III.

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Article 575 D

(Decision no. 92-172L of the Constitutional Council dated December 29, 1992)

(Decree 92-1431 dated December 30, 1992 Art. 1 to Art. 6 Journal Officiel of December 31, 1992)

(Decree 93-309 dated March 9, 1992 Art. 13 1st and 22 Journal Officiel of March 11, 1993 entering into force on January 1, 1993)

In accordance with conditions and starting on a date to be set by decree, packages for the retail sale of tobacco must be marked with a tax certification indicative of the consumption tax. These certifications are followed by the tax value that they represent. Amounts that are missing are subject to the consumption tax upon being recorded by the administration. Until the tax certification enters into force, suppliers shall print in a visible manner on each package the notices required by the administration (1).

(1) See Article 56 AQ of Annex IV.