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General Tax Code (*Code général des impôts*)

Book One: Basis of tax assessment and settlement

Part One: Taxes of the State

Title III : Indirect contributions and miscellaneous taxes

Chapter IV : Tobacco

Section I : Tobacco

I : Economic regime

Article 570

As amended by Decree n°2010-421 of April 27, 2010 - Art. 1

I. According to procedures determined by regulatory provision, all suppliers are subject to the following obligations:

1° Deliver tobacco only to the retailers specified in Article 568 ;

2° Retain ownership of tobacco after its entry or processing in France, up until its retail sale after consignment to the retailer;

3° Issue to each retailer a remission in which rates are fixed by administrative order for Continental France, on the one hand, and for the departments of Corsica, on the other hand. This remission encompasses the totality of direct and indirect benefits that are ascribed to it.

4° Issue to each retailer credits on conditions set by Decree in the Council of State;

5° Deliver tobacco purchased by any retailer, whatever the geographic location of the tobacco shop may be;

6° For each delivery to a retailer, use a document inscribed with the insignia of the retail sale monopoly, pursuant to the template established by the administration, and periodically fill it out with updated summaries of deliveries;

7° Apply to the administration to obtain the release of imported tobacco, whether for a movement permit to a warehouse, or the document mentioned in paragraph 6, in cases of shipment to a retailer;

8. When the tobacco is passing through warehouses other than customs warehouses:

a. Subject these warehouses to the control of the administration;

b. keep an inventory there that must be shown to the administration whenever it may so request;

c. have the tobacco circulate to the last warehouse as authorized by a movement permit.

II. Pursuant to the terms set by decree, the persons specified in paragraph 3 of Article 565 are subject to the following obligations:

1. To deliver processed tobacco only to the buyer-dealers mentioned in sub-paragraph 10 of Article 568 ;

2. To retain ownership of tobacco until its entry into the regime of suspension mentioned in paragraph 1 of Article 302 F ter.

III. Any infraction of the obligations mentioned in I and II may entail the withdrawal of the agreement, without impairment to provisions for adversarial proceedings provided for in connection with indirect taxation.

NOTA: Amendments instituted as a result of Article 77 [2°] of Law n° 2009-526 of May 12, 2009.

Links relating to this Article

Citations:

CGI 568, 565, 302 F ter

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Cited by:

Decree n°63-1104 of October 30, 1963 - Art. 2 (V)

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Decree n°2007-1861 of December 26, 2007 - Art. 1, v. init.
Administrative Order of December 24, 2008, v. init.
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