

D.Dirett. 22-12-2005

Breakdown of retail prices of cigarettes from 1 January 2006. Published in the Official Gazette 31 December 2005, n. 304. Issued by the Ministry of Economy and Finance.

D. Direct. 22 December, 2005 ⁽¹⁾.

Breakdown of retail prices of cigarettes from January 1, 2006 ⁽²⁾.

THE DIRECTOR GENERAL

of the Autonomous Administration of State Monopolies

Given the Act 17 July, 1942, n. 907 on tobacco and salt monopolies as amended;

Given the Act 13 July, 1965, n. 825 on the taxation scheme for products under state monopoly and subsequent amendments;

Given the Law of 10 December, 1975 n. 724 laying down rules on the import and wholesale of tobacco products, as amended;

Given the Act 7 March, 1985, n. 76, as amended, concerning the system of taxation on tobacco products;

Given article 1 of Act 5 February, 1992, n. 81 that from 1 January 1993 raises to 10 percent the premium to retailers of monopoly products;

Given article 28, 30 August, 1993 Decreed-Law n. 331, Converted by Act 29 October, 1993, n. 427, as amended, establishing the base rates of consumer tax on tobacco products;

Given article 1 of 29 September, 1997 Decreed-Law n. 328, Converted by Act 29 November 1997, n. 410, that amends the VAT percentage rate from 19 to 20 percent;

Given the Legislative Decree 30 March 2001, n. 165 on rationalisation measures of the organisation of public administration and revision of legislation regarding the civil service;

Given article 4, paragraph 1, of 30 January 2004 Decree-Law n. 24 Converted, with amendments, Act 31 March, 2004, n. 87. Fixing the amount of the consumer tax due on cigarettes sold at a price lower than that of cigarettes of the most popular price category, as far as one hundred percent of the tax base, of which article 6, second paragraph of the Act 7 March, 1985, n. 76;

Given article 2, paragraph 6) of Decreed-Law n. 168, July 12, 2004, converted in Act 30 July, 2004, n. 191 that establishes the restatement of the tables sharing the retail price of cigarettes by reference to cigarettes in the price category most in demand according to data collected every six months;

Having regard to Directorial Decree 15 October 2004 which increased the basic rate of taxation of cigarettes, as provided in paragraph 1), letter a) of article 28, of 30 August, 1993 Decree-Law n. 331 converted by the Act 29 October, 1993, n. 427, and subsequent amendments, to 58.5%;

Given the Directorial decree 30 June, 2005 laid down in the attached table A, the distribution of the retail price of cigarettes;

Given that according to data from sales throughout the country, recorded by the authorities of the autonomous state monopolies in the second half of 2005, for cigarettes, the price category most in

demand was to be € 155.00 per conventional kilogram and, therefore, at this price category the basic rate applies provided for by Article. 28, paragraph 1, of 30 August, 1993 Decree-Law n. 331 converted by the Act 29 October, 1993, n. 427 The extent of 58.5 percent established by the Directorial Decree of 15 October, 2004;

Whereas, for cigarettes with a price exceeding € 155.00 per conventional kg, the consumption tax is applied according to the two fixed and proportional representation, under article 6 of that Act 7 March, 1985, n. 76 Whereas the fixed component is equal to 5 percent of the sum of the amount of consumption tax on cigarettes of the most popular price (base amount) and the amount of value added tax levied on cigarettes themselves; the proportional component of the retail price equals the incidence rate of the basic amount, less the fixed, retail price of cigarettes of the most popular price;

Decrees:

Under the combined provisions of Article 9 of Act 7 March, 1985, n. 76 and 2, paragraph 6, of July 12, 2004 Decreed-Law n. 168 , converted into Act 30 July, 2004, n. 191 The breakdown of retail prices of cigarettes shall be per conventional kilogram with effect from 1 January, 2006, as reported in the table A attached). This replaces the table attached to the Directorial decree of 30 June 2005.

This decree, which will be forwarded to the Court of Auditors for registration and published in the Official Gazette of the Italian Republic, shall enter into force with effect from 1 January 2006.

Attached

TABLE A					
CIGARETTE					
€					
REQUIRED BY THE SUPPLIER	RETAILER PREMIUM	VALUE ADDED TAX	CONSUMPTION TAX	COST OF SALE TO THE PUBLIC	
.0	12.37	20.61	90.68	123.66	[*]
.25	12.40	20.67	90.68	124.00	
.99	12.50	20.83	90.68	125.00	
1.72	12.60	21.00	90.68	126.00	
2.45	12.70	21.17	90.68	127.00	
3.19	12.80	21.33	90.68	128.00	
3.92	12.90	21.50	90.68	129.00	
4.65	13.00	21.67	90.68	130.00	
5.39	13.10	21.83	90.68	131.00	
6.12	13.20	22.00	90.68	132.00	
6.85	13.30	22.17	90.68	133.00	
7.59	13.40	22.33	90.68	134.00	
7.95	13.45	22.42	90.68	134.50	

8.32	13.50	22.50	90.68	135.00	
9.05	13.60	22.67	90.68	136.00	
9.79	13.70	22.83	90.68	137.00	
10.52	13.80	23.00	90.68	138.00	
11.25	13.90	23.17	90.68	139.00	
11.99	14.00	23.33	90.68	140.00	
12.72	14.10	23.50	90.68	141.00	
13.45	14.20	23.67	90.68	142.00	
14.19	14.30	23.83	90.68	143.00	
14.92	14.40	24.00	90.68	144.00	
15.29	14.45	24.08	90.68	144.50	
15.65	14.50	24.17	90.68	145.00	
16.39	14.60	24.33	90.68	146.00	
17.12	14.70	24.50	90.68	147.00	
17.49	14.75	24.58	90.68	147.50	
17.85	14.80	24.67	90.68	148.00	
18.22	14.85	24.75	90.68	148.50	
18.59	14.90	24.83	90.68	149.00	
19.32	15.00	25.00	90.68	150.00	
20.05	15.10	25.17	90.68	151.00	
20.79	15.20	25.33	90.68	152.00	
21.15	15.25	25.42	90.68	152.50	
21.52	15.30	25.50	90.68	153.00	
22.25	15.40	25.67	90.68	154.00	
22.99	15.50	25.83	90.68	155.00	
23.18	15.60	26.00	91.22	156.00	
23.36	15.70	26.17	91.77	157.00	
23.46	15.75	26.25	92.04	157.50	
23.55	15.80	26.33	92.32	158.00	
23.74	15.90	26.50	92.86	159.00	
23.92	16.00	26.67	93.41	160.00	
24.11	16.10	26.83	93.96	161.00	
24.29	16.20	27.00	94.51	162.00	
24.39	16.25	27.08	94.78	162.50	
24.48	16.30	27.17	95.05	163.00	
24.67	16.40	27.33	95.60	164.00	
24.85	16.50	27.50	96.15	165.00	
25.03	16.60	27.67	96.70	166.00	
25.23	16.70	27.83	97.24	167.00	
25.31	16.75	27.92	97.52	167.50	
25.41	16.80	28.00	97.79	168.00	
29.03	18.75	31.25	108.47	187.50	
29.13	18.80	31.33	108.74	188.00	
29.31	18.90	31.50	109.29	189.00	
29.50	19.00	31.67	109.83	190.00	
29.69	19.10	31.83	110.38	191.00	

29.87	19.20	32.00	110.93	192.00	
29.97	19.25	32.08	111.20	192.50	
30.05	19.30	32.17	111.48	193.00	
30.25	19.40	32.33	112.02	194.00	
30.43	19.50	32.50	112.57	195.00	
30.61	19.60	32.67	113.12	196.00	
30.80	19.70	32.83	113.67	197.00	
30.99	19.80	33.00	114.21	198.00	
31.17	19.90	33.17	114.76	199.00	
31.36	20.00	33.33	115.31	200.00	
31.54	20.10	33.50	115.86	201.00	
31.73	20.20	33.67	116.40	202.00	
31.92	20.30	33.83	116.95	203.00	
32.10	20.40	34.00	117.50	204.00	
32.28	20.50	34.17	118.05	205.00	
32.48	20.60	34.33	118.59	206.00	
32.66	20.70	34.50	119.14	207.00	
32.84	20.80	34.67	119.69	208.00	
33.03	20.90	34.83	120.24	209.00	
33.22	21.00	35.00	122.43	213.00	
33.59	21.30	35.33	121.88	212.00	
33.77	21.30	35.50	123.43	213.00	

TABLE A					
CIGARETTE					
€					
REQUIRED BY THE SUPPLIER	RETAILER PREMIUM	VALUE ADDED TAX	CONSUMPTION TAX	COST OF SALE TO THE PUBLIC	
33.96	21.40	35.67	122.97	214.00	
34.15	21.50	35.83	123.52	215.00	
34.33	21.60	36.00	124.07	216.00	
34.52	21.70	36.17	124.61	217.00	
34.71	21.80	36.33	125.16	218.00	
34.89	21.90	36.50	125.71	219.00	
35.07	22.00	36.67	126.26	220.00	
35.27	22.10	36.83	126.80	221.00	
35.45	22.20	37.00	127.35	222.00	
35.63	22.30	37.17	127.90	223.00	
35.82	22.40	37.33	128.45	224.00	
36.01	22.50	37.50	128.99	225.00	
36.19	22.60	37.67	129.54	226.00	
36.38	22.70	37.83	130.09	227.00	
36.56	22.80	38.00	130.64	228.00	

36.75	22.90	38.17	131.18	229.00	
36.94	23.00	38.33	131.73	230.00	
37.12	23.10	38.50	132.28	231.00	
37.30	23.20	38.67	132.83	232.00	
37.50	23.30	38.83	133.37	233.00	
37.68	23.40	39.00	133.92	234.00	
37.86	23.50	39.17	134.47	235.00	
38.05	23.60	39.33	135.02	236.00	
38.24	23.70	39.50	135.56	237.00	
38.42	23.80	39.67	136.11	238.00	
38.61	23.90	39.83	136.66	239.00	
38.79	24.00	40.00	137.21	240.00	
38.98	24.10	40.17	137.75	241.00	
39.17	24.20	40.33	138.30	242.00	
39.35	24.30	40.50	138.85	243.00	
39.53	24.40	40.67	139.40	244.00	
39.73	24.50	40.83	139.94	245.00	
39.91	24.60	41.00	140.49	246.00	
40.09	24.70	41.17	141.04	247.00	
40.29	24.80	41.33	141.58	248.00	
40.47	24.90	41.50	142.13	249.00	
40.65	25.00	41.67	142.68	250.00	
40.84	25.10	41.83	143.23	251.00	
41.03	25.20	42.00	143.77	252.00	
41.21	25.30	42.17	144.32	253.00	
41.40	25.40	42.33	144.87	254.00	
41.58	25.50	42.50	145.42	255.00	
41.77	25.60	42.67	145.96	256.00	
41.96	25.70	42.83	146.51	257.00	
42.14	25.80	43.00	147.06	258.00	
42.32	25.90	43.17	147.61	259.00	
42.52	26.00	43.33	148.15	260.00	
42.70	26.10	43.50	148.70	261.00	
42.88	26.20	43.67	149.25	262.00	
43.07	26.30	43.83	149.80	263.00	
43.26	26.40	44.00	150.34	264.00	
43.44	26.50	44.17	150.89	265.00	
43.63	26.60	44.33	151.44	266.00	
43.81	26.70	44.50	151.99	267.00	
44.00	26.80	44.67	152.53	268.00	
44.19	26.90	44.83	153.08	269.00	
44.37	27.00	45.00	153.63	270.00	
44.55	27.10	45.17	154.18	271.00	
44.75	27.20	45.33	154.72	272.00	
44.93	27.30	45.50	155.27	273.00	
45.11	27.40	45.67	155.82	274.00	

45.30	27.50	45.83	156.37	275.00	
45.49	27.60	46.00	156.91	276.00	
45.67	27.70	46.17	157.46	277.00	
45.86	27.80	46.33	158.01	278.00	
46.05	27.90	46.50	158.55	279.00	
46.23	28.00	46.67	159.10	280.00	
46.42	28.10	46.83	159.65	281.00	
46.60	28.20	47.00	160.20	282.00	
46.79	28.30	47.17	160.74	283.00	
46.98	28.40	47.33	161.29	284.00	
47.16	28.50	47.50	161.84	285.00	
47.34	28.60	47.67	162.39	286.00	
47.54	28.70	47.83	162.93	287.00	
47.72	28.80	48.00	163.48	288.00	
47.90	28.90	48.17	164.03	289.00	
48.09	29.00	48.33	164.58	290.00	
48.28	29.10	48.50	165.12	291.00	
48.46	29.20	48.67	165.67	292.00	
48.65	29.30	48.83	166.22	293.00	
48.83	29.40	49.00	166.77	294.00	
49.02	29.50	49.17	167.31	295.00	
49.21	29.60	49.33	167.86	296.00	
49.39	29.70	49.50	168.41	297.00	
49.57	29.80	49.67	168.96	298.00	
49.77	29.90	49.83	169.50	299.00	
49.95	30.00	50.00	170.05	300.00	
50.13	30.10	50.17	170.60	301.00	
50.32	30.20	50.33	171.15	302.00	
50.51	30.30	50.50	171.69	303.00	
50.69	30.40	50.67	172.24	304.00	
50.88	30.50	50.83	172.79	305.00	
51.07	30.60	51.00	173.33	306.00	
51.25	30.70	51.17	173.88	307.00	
51.44	30.80	51.33	174.43	308.00	
51.62	30.90	51.50	174.98	309.00	
51.81	31.00	51.67	175.52	310.00	
52.00	31.10	51.83	176.07	311.00	
52.18	31.20	52.00	176.62	312.00	
52.36	31.30	52.17	177.17	313.00	
52.56	31.40	52.33	177.71	314.00	
52.74	31.50	52.50	178.26	315.00	
52.92	31.60	52.67	178.81	316.00	
53.11	31.70	52.83	179.36	317.00	

TABLE A**CIGARETTE**

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REQUIRED BY THE SUPPLIER	RETAILER PREMIUM	VALUE ADDED TAX	CONSUMPTION TAX	COST OF SALE TO THE PUBLIC	
55.71	33.10	55.17	187.02	331.00	
55.90	33.20	55.33	187.57	332.00	
56.08	33.30	55.50	188.12	333.00	
56.27	33.40	55.67	188.66	334.00	
56.46	33.50	55.83	189.21	335.00	
56.64	33.60	56.00	189.76	336.00	
56.83	33.70	56.17	190.30	337.00	
57.02	33.80	56.33	190.85	338.00	
57.20	33.90	56.50	191.40	339.00	
57.38	34.00	56.67	191.95	340.00	
57.58	34.10	56.83	192.49	341.00	
57.76	34.20	57.00	193.04	342.00	
57.94	34.30	57.17	193.59	343.00	
58.13	34.40	57.33	194.14	344.00	
58.32	34.50	57.50	194.68	345.00	
58.50	34.60	57.67	195.23	346.00	
58.69	34.70	57.83	195.78	347.00	
58.87	34.80	58.00	196.33	348.00	
59.06	34.90	58.17	196.87	349.00	
59.25	35.00	58.33	197.42	350.00	
59.43	35.10	58.50	197.97	351.00	
59.61	35.20	58.67	198.52	352.00	
59.81	35.30	58.83	199.06	353.00	
59.99	35.40	59.00	199.61	354.00	
60.17	35.50	59.17	200.16	355.00	
60.36	35.60	59.33	200.71	356.00	
60.55	35.70	59.50	201.25	357.00	
60.73	35.80	59.67	201.80	358.00	
60.92	35.90	59.83	202.35	359.00	
61.10	36.00	60.00	202.90	360.00	
61.29	36.10	60.17	203.44	361.00	
61.48	36.20	60.33	203.99	362.00	
61.66	36.30	60.50	204.54	363.00	
61.84	36.40	60.67	205.09	364.00	
62.04	36.50	60.83	205.63	365.00	
62.22	36.60	61.00	206.18	366.00	
62.40	36.70	61.17	206.73	367.00	
62.60	36.80	61.33	207.27	368.00	

62.78	36.90	61.50	207.82	369.00	
62.96	37.00	61.67	208.37	370.00	
63.15	37.10	61.83	208.92	371.00	
63.34	37.20	62.00	209.46	372.00	
63.52	37.30	62.17	210.01	373.00	
63.71	37.40	62.33	210.56	374.00	
63.89	37.50	62.50	211.11	375.00	
64.08	37.60	62.67	211.65	376.00	
64.27	37.70	62.83	212.20	377.00	
64.45	37.80	63.00	212.75	378.00	
64.63	37.90	63.17	213.30	379.00	
64.83	38.00	63.33	213.84	380.00	
65.01	38.10	63.50	214.39	381.00	
65.19	38.20	63.67	214.94	382.00	
65.38	38.30	63.83	215.49	383.00	
65.57	38.40	64.00	216.03	384.00	
65.75	38.50	64.17	216.58	385.00	
65.94	38.60	64.33	217.13	386.00	
66.12	38.70	64.50	217.68	387.00	
66.31	38.80	64.67	218.22	388.00	
66.50	38.90	64.83	218.77	389.00	
66.68	39.00	65.00	219.32	390.00	
66.86	39.10	65.17	219.87	391.00	
67.06	39.20	65.33	220.41	392.00	
67.24	39.30	65.50	220.96	393.00	
67.42	39.40	65.67	221.51	394.00	
67.61	39.50	65.83	222.06	395.00	
67.80	39.60	66.00	222.60	396.00	
87.14	50.00	83.33	279.53	500.00	
235.86	130.00	216.67	717.47	1,300.00	

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[*] For prices below € 123.66 per kg conventional the supplier share is negative.

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(1) Published in the Official Gazette 31 December 2005, n. 304. Issued by the Ministry of Economy and Finance.

(2) This measure is also cited, for coordination, in notes of article 9, L. 7 March 1985, n. 76.