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Law on Excise Duties

2. Tobacco Products

Article 81

(Definition of tobacco products)

- (1) Excise tax is paid on tobacco products, namely cigarettes, cigars, cigarillos and smoking tobacco.
- (2) For the purposes of this Act, tobacco products shall be considered as products intended for inhalation without combustion, to be used as a substitute for tobacco products and comparable to satisfy the needs and expectations of smokers, regardless of the content or the absence of tobacco.

Article 82

(Cigarettes)

1. rolls of tobacco which can be smoked as they are and which are not cigars or cigarillos under this Act;
2. rolls of tobacco which, by simple, non-industrial handling, are inserted into cigarette-paper tubes or wrapped in paper for rolling cigarettes.
- (2) Cigarettes are also products that are totally or partially produced from tobacco substitutes and fulfill the conditions referred to in the previous paragraph, except for products which are used exclusively for medical purposes.
- (3) If a tobacco roll without a filter or mouthpiece longer than eight inches, but not more than 11 inches in this Act shall be considered as two cigarettes, as three cigarettes when this roll is longer than 11 cm but not exceeding 14 inches, and so on.
- (4) The release for consumption or sale of cigarettes in packets containing fewer than 20 cigarettes is not allowed.

Article 83

(Cigars and cigarillos)

- (1) Cigars and cigarillos are rolls of tobacco which can be smoked and, given their properties and normal consumer expectations solely intended to be smoked, such as when:
 - 1 have an outer wrapper of natural tobacco that fully wraps the product, including the filter (without additional layers, which would be partially wrapped outer shell), where appropriate, but not the nozzle in the case of cigars, the tip or
 - 2, they are filled with crushed mixed tobacco and the outer wrapper of the normal color of a cigar of reconstituted tobacco, which completely wraps the product, including the filter, where this is appropriate, but not tipped in the case of cigars, the tip, of which the weight of the unit without a filter or mouthpiece not less than 2.3 g and not greater than 10 grams, but the extent of at least one third of the length is not less than 34 millimeters.

(2) Cigars and cigarillos are also products which are partially made from tobacco substitutes and fulfill the conditions referred to in the previous paragraph, except for products which are used exclusively for medical purposes.

Article 84
(Smoking tobacco)

(1) Smoking tobacco is:

1. tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing;
2. tobacco waste, which can be smoked and is not classified as cigarettes, cigars and cigarillos under this Act. Tobacco refuse the remnants of tobacco leaves and by- products obtained from tobacco processing or the manufacture of tobacco products.

(2) Smoking tobacco, there are also products that are totally or partially produced from tobacco substitutes and fulfill the conditions referred to in the first paragraph of this article, except for products which are used exclusively for medical purposes.

(3) Smoking tobacco in which the tobacco according to the weight of more than 25% of tobacco particles shorter or narrower than 1.5 mm is considered to be fine-cut tobacco for rolling cigarettes.

Article 85
(Products intended for inhalation without combustion)

(1) Products designed for inhalation without combustion are used for the inhalation of fumes through the mouthpiece or other component, comprising:

- Manufactured tobacco intended for heating (hereinafter: the tobacco heating) or
- A liquid containing nicotine (hereinafter: the electronic cigarette).

(2) The chargeable part of the article is a filler, which is a liquid treated with nicotine.

(3) For the products mentioned in the first paragraph of this article the calculation and payment of excise duty shall be subject to the provisions of Article of this Act, regarding the control of production, processing, storage and movement in the territory of Slovenia, Article 101 of this Act shall apply.

Article 86
(Excise duty base, rate and amount of excise duty)

(1) Excise basis for tobacco products is 1000 pieces and retail price, or kilogram of product or milliliter of fluid in the filler.

(2) Excise duty on cigarettes is paid as a specific excise duty, which is set in the amount of 1,000 pieces and as proportional excise duty, which is a percentage of the retail price of cigarettes.

(3) Excise duty on cigarettes shall be determined as a percentage of the weighted average retail selling price of cigarettes a specific excise duty as a percentage of the total tax burden on cigarettes in the class of the weighted average retail selling price inclusive of excise duty and value added tax on these cigarettes and 50% of the total tax burden on cigarettes in the class of the weighted average retail selling price.

(4) The weighted average retail selling price shall be calculated on the basis of data on the total amount and the retail selling price of cigarettes released for consumption in a 12-month period divided by the total quantity of cigarettes released for consumption in that period.

(5) The amount of the specific excise duty and the rate of the proportional excise duty on cigarettes in the third and fourth paragraphs and point 1 of the seventh paragraph of this Article, the Government of the Republic of Slovenia (hereinafter: the Government) on the basis of the weighted average retail selling price of cigarettes, applicable on the date of the first January for the current year. If the weighted average retail selling price of cigarettes differ from those for which the calculated current amount of the specific excise duty and the rate of the proportional excise duty, less than 20%, the Government is not necessary to adjust the specific amount and rate of the proportional excise duty.

(6) If, during the year change in the retail price of cigarettes, the government may, notwithstanding the preceding paragraph, promptly finds the weighted average retail selling price of cigarettes and alter the amount of the specific excise duty and the proportional excise duty rate.

(7) The excise duty shall be paid to:

1. Cigarettes: at least 60% of the weighted average retail price of one pack of cigarettes released for consumption, but not less than 106 euros for 1,000 cigarettes from the class of the weighted average retail selling price of cigarettes;
 2. cigars and cigarillos: 6% of the retail price, but at least 40 euros to 1,000 pieces;
 3. fine-cut tobacco: 35% of the retail price of 40 euros per kilogram, or at least EUR 88 per kilogram;
 4. other smoking tobacco: EUR 40 per kilogram;
 5. Tobacco for heating: 88 euros for one kilogram of tobacco filler;
 6. electronic cigarettes: 0.18 euro for one milliliter of fluid in the filler.
- (8) of the excise duty on the products referred to in the second paragraph of Article 81 of this Law, which cannot be classified under Article 85 of this Act and released for consumption after the enactment of this Act, the government, at least in the amount of excise duty on fine-cut tobacco.
- (9) The retail price of the first paragraph of this Article is the price determined by the manufacturer or warehouse keeper or authorized or temporarily authorized consignee or importer, in the case of products referred to in Article 85 of this Law, the person that products released for consumption. The retail price includes excise duty and value added tax.
- (10) The person referred to in the preceding paragraph, the application of the retail price to the tax authority for 15 days before releasing the tobacco products for consumption, except for products in the eighth paragraph of this article, by signing four months before the first release for consumption.
- (11) Tobacco products may be sold only by registered retail prices.

Article 87
(Tobacco brand)

- (1) Tobacco products other than electronic cigarettes released for consumption, retail or released for free circulation, unless the importer is transported in an excise warehouse only if they are marked with a tobacco brand.
- (2) Tobacco brand may obtain excise taxpayer who holds a tax warehouse or authorized or temporarily authorized consignee or importer.
- (3) A person referred to in the preceding paragraph shall keep records purchased, returned, consumed and destroyed excise stamps. Records and documents, on the basis of which they were carried out the records in the records kept for ten years from the end of the calendar year in which they were issued.
- (4) tobacco stamps shall be affixed on the packaging under the cellophane or other paper so that it is visible and can not be removed without being damaged packaging, except for the original packaging for cigars, cigarillos, fine-cut tobacco and other smoking tobacco, which does not contain a cellophane or other paper, wherein the cigarette brand can be affixed directly to the package.
- (5) A detailed manner of procurement, sales, distribution, payment, return and destruction of excise stamps, the minister responsible for finance.