

**ACT No. 530/2011 Coll.**  
of 30 November 2011  
**on Excise Duty on Alcoholic Beverages**

The National Council of the Slovak Republic has adopted the following Act:

Amendment: Act No. 69/2012 Coll. (1 March 2012); Act No. 246/2012 Coll. (1 September 2012); Act No. 362/2013 Coll. (1 December 2013); Act No. 218/2014 Coll. (1 October 2014 ); Act No. 323/2014 Coll. (... December 2014); Act No. 130/2015 Coll. (1 July 2015); Act No. 240/2015 Coll. (1 November 2015); Act No. 296/2016 Coll. (15 December 2016)

*Act No. 360/2015 Coll. shall enter into force on the starting date of the application of all Articles of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code*

**PART ONE**  
**COMMON PROVISIONS**  
**FOR ALCOHOLIC BEVERAGES**

**CHAPTER ONE**  
**BASIC PROVISIONS**

**Article 1**  
**Subject Matter**

This Act shall regulate the application of excise duty on alcoholic beverages (hereinafter referred to as “the excise duty”) within the tax territory.

**Article 2**  
**Definitions**

- (1) For the purposes of this Act
- a) an alcoholic beverage means spirit, wine, intermediate product and beer;
  - b) tax territory means the territory of the Slovak Republic;
  - c) territory of the European Union means the territory of European Union Member States according to a special regulation,<sup>1)</sup> except for the territory of the Island of Heligoland and the territory of Büsingen in the Federal Republic of Germany, the territory of Livigno, Campione d’Italia and the Italian waters of Lake Lugano in the Republic of Italy, the territory of Ceuta, Melilla and the Canary Islands in the Kingdom of Spain, the overseas departments of the Republic of France specified in a special regulation,<sup>1a)</sup> the territory of Åland Islands and the territory of the Channel Islands, and except for the territories specified in a special regulation;<sup>2)</sup>
  - d) Member State means the territory of European Union Member State, with the exception of the territories referred to in letter c);
  - e) third-country territory means a territory which is not a territory of the European Union;
  - f) tax warehouse means a place where an alcoholic beverage is produced, processed, stored, received or dispatched based on an authorisation to operate a tax warehouse under a duty suspension arrangement;
  - g) authorised warehousekeeper means a person who, in the course of its business, produces, processes, stores, receives or dispatches an alcoholic beverage based on an authorisation to operate a tax warehouse under a duty suspension arrangement;
  - h) duty suspension arrangement means a tax arrangement under which the tax duty shall become chargeable at the time of release of the alcoholic beverage for consumption; *duty suspension arrangement does not apply to an alcoholic beverage placed under a special customs procedure,<sup>3)</sup> as well as to temporary storage;*

- i) registered consignee means a person who is not an authorised warehousekeeper and who, in the course of its business, repeatedly or occasionally, based on an authorisation, receives an alcoholic beverage from another Member State under a duty suspension arrangement; the registered consignee may not store or dispatch the alcoholic beverage under a duty suspension arrangement;
- j) registered consignor means a person who is not an authorised warehousekeeper and who is authorised, in the course of its business, based on an authorisation, to dispatch an alcoholic beverage under a duty suspension arrangement upon its release for consumption;<sup>4)</sup> the registered consignor may not receive or store the alcoholic beverage under a duty suspension arrangement;
- k) release of an alcoholic beverage for consumption means
  - 1. any removal of an alcoholic beverage from a duty suspension arrangement;
  - 2. any production of an alcoholic beverage outside a duty suspension arrangement;
  - 3. any importation of an alcoholic beverage not followed by a duty suspension arrangement;
  - 4. any disposal of an alcoholic beverage, outside a duty suspension arrangement, for which excise duty has not been demonstrably charged and whose origin and the manner of acquisition cannot be proved, in compliance with this Act, by the person who disposes, or has disposed, of the alcoholic beverage, irrespective of whether that person disposes, or has disposed, of the alcoholic beverage as if its own;
- l) combined nomenclature (CN) means a goods nomenclature according to the legally binding acts of the European Union;
- m) business<sup>5)</sup> means an activity performed in the tax territory and same or similar activity performed in another Member State according to the legal regulations of that Member State;
- n) affiliated persons mean persons of which one holds, directly or indirectly, at least a 25% share in the registered capital or voting rights of another person; when one person has such a share in several persons, all such persons shall be deemed affiliated persons;
- o) controlling/controlled persons mean
  - 1. a natural person and a legal entity where such natural person or its close person has,<sup>6)</sup> directly or indirectly, controlling influence on the management or control of the legal entity; or
  - 2. legal entities where the person or its close person has,<sup>6)</sup> directly or indirectly, controlling influence on the management or control of the legal entities;
- p) controlling influence means the right of a natural person to independently decide as a managing or supervisory body of a legal entity or to prevent, by its inactivity, any decision of a managing or supervisory body of a legal entity.

(2) For the purposes of this Act, any transactions made with the Principality of Monaco shall be treated as transactions made with the Republic of France, any transactions made with Jungholz and Mittelberg (Kleines Walsertal) shall be treated as transactions made with the Federal Republic of Germany, any transactions made with the Isle of Man shall be treated as transactions made with the United Kingdom of Great Britain and Northern Ireland, any transactions made with the Republic of San Marino shall be treated as transactions made with the Republic of Italy, and any transactions made with the United Kingdom of Great Britain and Northern Ireland Sovereign Base Areas of Akrotiri and Dhekelia shall be treated as transactions made with the Republic of Cyprus.

### **Article 3**

#### **Tax Administration**

Tax administration shall be performed by the customs office which has local jurisdiction according to a special regulation.<sup>7)</sup> The customs office which has local jurisdiction in the case of a natural person who does not have permanent residence within the Slovak Republic<sup>8)</sup> and who cannot prove, in compliance with this Act, the origin or the manner of acquisition of an alcoholic beverage found to be, or to have been, held by that person, irrespective of whether that persons disposes, or has disposed, of the alcoholic beverage as if its own, shall always be the customs office which has discovered that fact. With respect to an organisational unit<sup>9)</sup> or an establishment of the person, the Financial Directorate of the Slovak Republic (hereinafter referred to as “the Financial Directorate”) may also determine local jurisdiction of a customs office otherwise than according to a special regulation<sup>7)</sup> if it is more efficient for the purposes of tax administration.

## Article 4 Subject-Matter of Excise Duty

(1) The subject-matter of excise duty is an alcoholic beverage produced in the tax territory, supplied to the tax territory from another Member State, or imported to the tax territory from a third-country territory.

(2) For the purposes of this Act, an alcoholic beverage which is **spirit** means products falling with CN codes

- a) 2207 and 2208 having an actual alcoholic strength by volume exceeding 1.2% vol.;
- b) 2204, 2205 and 2206 having an actual alcoholic strength by volume exceeding 22% vol.;
- c) other than those under Chapter 22 having an actual alcoholic strength by volume exceeding 1.2% vol..

(3) For the purposes of this Act, an alcoholic beverage which is **wine** means still wine, sparkling wine, still fermented beverage and sparkling fermented beverage, namely

- a) **still wine** means products falling with CN codes 2204 and 2205, except for letters b), c) and d), having an actual alcoholic strength by volume exceeding
  1. 1.2% vol. but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin;
  2. 15% vol. and not exceeding 18% vol., provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin;
- b) **sparkling wine** means products contained in bottles with mushroom stoppers held in place by ties or fastening, or products which have an excess pressure due to carbon dioxide in solution of three bar or more, falling within items of CN codes 2204 10, 2204 21 06, 2204 21 07, 2204 21 08, 2204 21 09, 2204 29 10 and 2205 having an actual alcoholic strength by volume exceeding 1.2% vol. but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin;
- c) **still fermented beverage** means products falling with CN codes 2204 and 2205 but not mentioned under letters a), b) and d), products falling with CN code 2206, except for letter d), having an actual alcoholic strength by volume exceeding
  1. 1.2% vol. but not exceeding 10% vol.;
  2. 10% vol. but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin;
- d) **sparkling fermented beverage** means products contained in bottles with mushroom stoppers held in place by ties or fastening, or products which have an excess pressure due to carbon dioxide in solution of three bar or more, falling within items of CN codes
  1. 2204 10, 2204 21 06, 2204 21 07, 2204 21 08, 2204 21 09, 2204 29 10 and 2205 not mentioned under letter b), as well as 2206 00 31 and 2206 00 39 having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 13% vol.;
  2. 2206 00 31 and 2206 00 39 having an actual alcoholic strength by volume exceeding 13% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin.

(4) For the purposes of this Act, an alcoholic beverage which is an intermediate product means products falling within CN codes 2204, 2205 and 2206 having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 22% vol., which are not mentioned in Article 4(3).

(5) For the purposes of this Act, a mixture of beer falling within CN code 2203 with non-alcoholic drinks shall not be deemed wine or an intermediate product if the mixture is a product falling within CN code 2206.

(6) For the purposes of this Act, an alcoholic beverage which is **beer** means products falling within CN codes

- a) 2203 having an actual alcoholic strength by volume exceeding 0.5% vol., produced by fermentation of wort;

- b) 2206 having an actual alcoholic strength by volume exceeding 0.5% vol., which is a mixture of beer according to letter a) with a non-alcoholic drink.

(7) Beer strength is expressed in degrees of actual alcoholic strength by volume<sup>10)</sup> of finished product.

(8) If any change occurs in CN code which has not effect on the change of the subject-matter of excise duty or the rate of excise duty, the valid rate of excise duty referred to in Article 6 shall be applied; the conversion key between the original and the new CN code shall be determined by a measure to be issued by the Ministry of Finance of the Slovak Republic (hereinafter referred to as “the Ministry”) and promulgated in the Collection of Laws of the Slovak Republic by publication of its complete wording.

## **Article 5**

### **Tax Base, Calculation of Excise Duty**

(1) The tax base for an alcoholic beverage which is

- a) spirit is the quantity of spirit expressed in hectolitres of 100% alcohol (hereinafter referred to as “hl a.”) at the temperature of 20°C, the quantity of spirit may also be expressed in litres of 100% alcohol (hereinafter referred to as “l a.”) at the temperature of 20°C; for the purposes of this Act, alcohol means a mixture of ethyl alcohol with other alcohols and volatile substances; the alcoholic strength by volume shall be determined and calculated in the manner according to a special regulation;<sup>11)</sup>
- b) wine is the quantity of wine expressed in hectolitres (hereinafter referred to as “hl”);
- c) an intermediate product is the quantity of the intermediate product expressed in hl;
- d) beer is the quantity of beer expressed in hl.

(2) The excise duty on an alcoholic beverage which is

- a) spirit shall be calculated as the product of the tax base and the relevant rate of excise duty according to Article 6(2);
- b) wine shall be calculated as the product of the tax base and the relevant rate of excise duty according to Article 6(4);
- c) an intermediate product shall be calculated as the product of the tax base and the relevant rate of excise duty according to Article 6(5);
- d) beer shall be calculated as the product of the tax base, degrees of actual alcoholic strength by volume<sup>10)</sup> of beer and the relevant rate of excise duty according to Article 6(6).

(3) The tax base for an alcoholic beverage which is

- a) spirit expressed in hl a. shall be rounded to four decimal places;
- b) wine expressed in hl shall be rounded to two decimal places;
- c) an intermediate product expressed in hl shall be rounded to two decimal places;
- d) beer expressed in hl shall be rounded to three decimal places, the degrees of actual alcoholic strength by volume<sup>10)</sup> of beer shall be rounded mathematically to one decimal place.

(4) When, in the tax territory, for the production

- a) of an intermediate product there is used spirit for which the excise duty was demonstrably charged, the person liable to pay the excise duty that has become chargeable shall calculate the excise duty, when it becomes chargeable, in the amount of the difference between the excise duty attributable to the produced quantity of the intermediate product and the excise duty on spirit attributable to the used spirit;
- b) of an intermediate product there is used wine for which the excise duty was demonstrably charged, the person liable to pay the excise duty that has become chargeable shall calculate the excise duty, when it becomes chargeable, in the amount of the difference between the excise duty attributable to the produced quantity of the intermediate product and the excise duty attributable to the used wine;
- c) of spirit there is used beer for which the excise duty was demonstrably charged, the person liable to pay the excise duty that has become chargeable shall calculate the excise duty, when it becomes chargeable, in the amount of the difference between the excise duty attributable to the produced quantity of the spirit and the excise duty attributable to the used beer;

- d) of spirit there is used wine for which the excise duty was demonstrably charged, the person liable to pay the excise duty that has become chargeable shall calculate the excise duty, when it becomes chargeable, in the amount of the difference between the excise duty attributable to the produced quantity of the spirit and the excise duty attributable to the used wine;
- e) of spirit there is used an intermediate product for which the excise duty was demonstrably charged, the person liable to pay the excise duty that has become chargeable shall calculate the excise duty, when it becomes chargeable, in the amount of the difference between the excise duty attributable to the produced quantity of the spirit and the excise duty attributable to the used intermediate product.

(5) An authorised warehousekeeper that has produced an intermediate product with the use of spirit or wine for which the excise duty was charged and has supplied such intermediate product outside the tax territory or for the purposes exempt from excise duty according to Articles 31 and 32 or Article 40(1), Article 60(1) and Article 65 shall act according to Article 13 in respect of the reimbursement of the excise duty on spirit or wine. An authorised warehousekeeper that has produced spirit with the use of beer, wine or intermediate product for which the excise duty was charged and supplied such spirit outside the tax territory or for the purposes exempt from excise duty according to Articles 31 and 32 or Article 40(1), Article 60(1) and Article 65 shall act according to Article 13 in respect of the reimbursement of the excise duty on spirit.

## **Article 6**

### **Rate of Excise Duty**

(1) The rate of excise duty on an alcoholic beverage has been determined in the amount of EUR 1,080.

(2) The rate of excise duty on an alcoholic beverage which is spirit shall be determined per hl a. as follows:

- a) the basic rate of excise duty equals to 100% of the rate of excise duty referred to in Article 6(1);
- b) the reduced rate of excise duty equals to 50% of the rate of excise duty referred to in Article 6(1).

(3) The reduced rate of excise duty shall be applied to an alcoholic beverage which is spirit produced in a distillery for home fruit growers up to the quantity of 43 l a. of the produced spirit per grower and grower's household<sup>12)</sup> in the tax territory (hereinafter referred to as "the household") per one production period<sup>13)</sup> under the terms and conditions stipulated by this Act.

(4) The rate of excise duty on an alcoholic beverage which is wine shall be determined per hl

- a) of still wine and shall be calculated as the product of 0% of the rate of excise duty referred to in Article 6(1) and the coefficient of 0.125;
- b) of sparkling wine and shall be calculated as the product of 59% of the rate of excise duty referred to in Article 6(1) and the coefficient of 0.125;
- c) of sparkling wine having an alcoholic strength by volume not exceeding 8.5% vol. and shall be calculated as the product of 59% of the rate of excise duty referred to in Article 6(1) and the coefficient of 0.085;
- d) of still fermented beverage and shall be calculated as the product of 0% of the rate of excise duty referred to in Article 6(1) and the coefficient of 0.125;
- e) of sparkling fermented beverage and shall be calculated as the product of 59% of the rate of excise duty referred to in Article 6(1) and the coefficient of 0.125.

(5) The rate of excise duty on an alcoholic beverage which is an intermediate product shall be determined per hl and shall be calculated as the product of 60% of the rate of excise duty referred to in Article 6(1) and the coefficient of 0.13.

(6) The rate of excise duty on an alcoholic beverage which is beer shall be determined per hl/degree of actual alcoholic strength by volume<sup>10)</sup> as follows:

- a) the basic rate of excise duty shall be calculated as the product of 7.907% of the rate of excise duty referred to in Article 6(1) and the coefficient of 0.042;

b) the reduced rate of excise duty on beer produced in an independent small brewery shall be calculated as the product of 5.847% of the rate of excise duty referred to in Article 6(1) and the coefficient of 0.042.

(7) The basic rate of excise duty shall always be applied to beer produced based on a licence.

(8) The reduced rate of excise duty referred to in Article 6(6)(b) shall also be applied to beer supplied to the tax territory from another Member State provided that a confirmation issued by the tax administrator of that Member State proves that the beer was produced in an independent small brewery according to the legal regulations of that Member State.

(9) The rate of excise duty on an alcoholic beverage calculated according to Article 6(2), (4) and (5) shall be rounded downwards to two decimal places for amounts up to 0.005 and rounded upwards to two decimal places for amounts from 0.005 inclusive. The rate of excise duty on an alcoholic beverage calculated according to Article 6(6) shall be rounded downwards to three decimal places for amounts up to 0.0005 and rounded upwards to three decimal places for amounts from 0.0005 inclusive.

(10) Any change of the rate of excise duty on an alcoholic beverage shall apply to all alcoholic beverages in the same amount in per cents.

(11) The Ministry shall publish the amount of rate of excise duty calculated according to Article 6(2) through (6) on the website or in its official journal.

## **Article 7**

### **Exemption from Excise Duty**

(1) An alcoholic beverage shall be exempt from excise duty if it is intended for the use referred to in Articles 40, 60 or 65.

(2) The exemption from excise duty shall also apply to an alcoholic beverage

- a) taken as a sample in a technologically justified amount for the purposes of tax supervision or any other official inspection, official testing or official inquiry<sup>14)</sup>;
- b) used in a tax warehouse for own laboratory tests or analyses in a technologically justified amount acknowledged by the customs office;
- c) under a duty suspension arrangement, namely in the quantity attributable to an alcoholic beverage which is
  1. **beer and wine** if there is detected missing quantity attributable to technological losses, manipulation losses, movement losses and to natural wastage of beer and wine, provided that these losses are technically justified and acknowledged by the customs office or by the tax administration of another Member State;
  2. **spirit**, namely losses of spirit in the production, processing, receipt, removal, transportation (movement) and natural wastage of spirit, provided that these losses are acknowledged by the customs office or by the tax administration of another Member State; the losses acknowledged by the customs office may not exceed the standards of losses of spirit stipulated by a special regulation;<sup>15)</sup>
- d) under a duty suspension arrangement
  1. if it has been irreversibly destroyed due to an accident, emergency situation, technological breakdown or force majeure if such losses are acknowledged by the customs office or by the tax administrator of another Member State based on an official finding and confirmation;
  2. if it has been demonstrably degraded and destroyed (disposed of) by a competent authority or at its initiative<sup>16)</sup> under the supervision of the customs office in the manner according to special regulations;<sup>17)</sup>
- e) destroyed by the customs office or under its supervision, including where the alcoholic beverage became the property of the state according to special regulations<sup>18)</sup> or according to this Act; that shall be without prejudice to Article 10;

- f) moved to the tax territory from another Member State under a duty suspension arrangement by the persons referred to in Article 32(2) or moved to the tax territory from another Member State under a duty suspension arrangement by the armed forces of other countries that are State parties to the North Atlantic Treaty and by their civilian staff to be used in connection with the activities according to an international treaty that was ratified and declared in the manner stipulated by laws (hereinafter referred to as “an international treaty”);<sup>19)</sup> the movement of an alcoholic beverage under a duty suspension arrangement shall be carried out according to Article 18(12);
- g) imported to the tax territory from a third-country territory by the persons referred to in Article 32(2), or imported to the tax territory from a third-country territory by the armed forces of other countries that are State parties to the North Atlantic Treaty and by their civilian staff to be used in connection with the activities according to an international treaty;<sup>19)</sup>
- h) dispatched by a natural person from a third-country territory to a natural person to the tax territory in occasional small consignments of non-commercial nature intended for personal consumption by that person or its household in the tax territory
  - 1. in the maximum quantity of 1 litre of spirit with an alcoholic strength by volume exceeding 22% vol. or in the maximum quantity of 1 litre of spirit with an alcoholic strength by volume of 22% vol. and less; or
  - 2. in the maximum quantity of 1 litre of sparkling wine or 1 litre of a sparkling fermented beverage and 1 litre of an intermediate product with an alcoholic strength by volume of 22% vol. and less, or in the maximum quantity of 2 litres of still wine or 2 litres of a still fermented beverage; and
  - 3. beer worth not more than EUR 45.

### **Article 8**

#### **Exemption from Excise Duty on the Importation of an Alcoholic Beverage in the Personal Luggage of Travellers from a Third-Country Territory**

(1) For the purposes of this provision,

- a) personal luggage means luggage which travellers from a third-country territory may submit to the customs office upon the completion of their journey or later on, provided that the luggage was registered as hand luggage by the company responsible for their transportation upon the commencement of the journey;
- b) non-commercial importation means importation of an alcoholic beverage in the personal luggage of a traveller, provided that
  - 1. the alcoholic beverage is intended for personal consumption of the traveller or the traveller’s household or is intended as a gift;
  - 2. the nature and the quantity of the alcoholic beverage do not indicate that it is imported for commercial purposes;
  - 3. the importation is occasional.

(2) Non-commercial importation of an alcoholic beverage in the personal luggage of a traveller from a third-country territory shall be exempt from excise duty in the maximum quantity of

- a) 1 litre of spirit with an alcoholic strength by volume exceeding 22% vol. or in the maximum quantity of 2 litres of spirit with an alcoholic strength by volume of 22% vol. and less;
- b) 2 litres of sparkling wine or 2 litres of sparkling fermented beverage or 2 litres of an intermediate product; the determined quantity of 2 litres represents 100% of the total permitted quantity of sparkling wine, sparkling fermented beverage and an intermediate product.

(3) Each quantity referred to in Article 8(2) represents 100% of the total permitted quantity for each alcoholic beverage. The exemption from excise duty may be applied for each traveller as a combination of the imported quantity referred to in Article 8(2), provided that the aggregate percentage share of single quantities does not exceed 100% of the total permitted quantity.

(4) Non-commercial importation of an alcoholic beverage in the personal luggage of a traveller from a third-country territory shall be exempt from excise duty in the maximum quantity of 16 litres of beer and in the maximum quantity of 4 litres of still wine or 4 litres of still fermented beverage.

(5) The exemption from excise duty referred to in Article 8(2) through (4) shall not be applied if the traveller is a person under the age of 17 years.

## **Article 9**

### **User Enterprise**

(1) For the purposes of this Act, user enterprise is a person authorised to use an alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65. A person who wishes to become a user enterprise in the tax territory must apply with the customs office for the inclusion in the records of user enterprises. A user enterprise shall only be authorised to remove an alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 on the basis of an order for the removal of an alcoholic beverage exempt from excise duty (hereinafter referred to as “the removal order”) for the issuance of which it shall apply with the customs office. The removal of an alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 without a removal order shall be prohibited.

(2) An application for the inclusion in the records of user enterprise or for the issuance of a removal order must contain

- a) the business name and registered office if it is a legal entity or if it is a natural person, the first name, surname and the address of permanent residence or place of business if different from the address of permanent residence (hereinafter referred to as the “identification data”) of the person who wishes to become a user enterprise in the tax territory and to remove an alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65, and the addresses of location of its establishments if different from the registered office or the address of permanent residence of the applicant;
- b) the commercial name of the alcoholic beverage exempt from excise duty and the relevant CN code;
- c) the purpose of use of the alcoholic beverage exempt from excise duty, the expected quantity of its annual consumption in the relevant unit of measure;
- d) the identification data of the supplier of the alcoholic beverage exempt from excise duty.

(3) The following shall be attached to the application referred to in Article 9(2)

- a) a document proving the authorisation to conduct business not older than 30 days or a certified copy thereof if the applicant is a legal entity without registered office in the tax territory or a natural person without permanent residence in the tax territory;
- b) in the case of importation of an alcoholic beverage, a certified copy of the import permit if required by a special regulation;<sup>20)</sup> in the case of importation of an alcoholic beverage for medicinal and pharmaceutical purposes, a written consent of the Ministry of Health of the Slovak Republic;
- c) technical documentation of the place of use and the place of storage of the alcoholic beverage exempt from excise duty, the description of the place of use and the place of storage of the alcoholic beverage, and the description of the method of securing the alcoholic beverage against unauthorised use;
- d) technical documentation of the facility in which the alcoholic beverage is to be used;
- e) technological description of the use of the alcoholic beverage exempt from excise duty, standard amounts of consumption of the alcoholic beverage for individual purposes of its use according to the approved recipes or other documents determining the consumption of the alcoholic beverage exempt from excise duty if the alcoholic beverage is to be used as feedstock or auxiliary material in the technological process, a list of products for the production of which the alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 is to be used;
- f) declaration on the creation of conditions for the presence of a tax administrator in the user enterprise according to Article 9(17) and in the user enterprise that is using an alcoholic beverage which is spirit for purposes exempt from excise duty according to Article 40(1)(a);
- g) applicant's declaration of honour that it fulfils the conditions referred to in Article 9(4)(d) and (e);
- h) a list of persons affiliated with and controlling/controlled by the applicant.

(4) The applicant referred to in Article 9(1) must fulfil the following conditions:



- a) to keep books of accounts according to a special regulation;<sup>21)</sup>
- b) to provide guarantee in the amount of the excise duty attributable to the quantity of the alcoholic beverage which is undenatured spirit and which the applicant uses or expects to use for purposes exempt from excise duty in the course of one calendar month;
- c) to have no arrears of payment towards the customs office or tax office;
- d) a person affiliated with or controlling/controlled by the applicant or a person affiliated with or controlling/controlled by the applicant in the course of ten years prior to the filing the application referred to in Article 9(2) shall have no arrears of payment towards the customs office and also a person who has ceased to exist and would be deemed affiliated with or controlling/controlled by the applicant shall have, in the course of ten years prior to the date of filing the application referred to in Article 9(2), no arrears of payment of excise duty which have not been paid prior to the cessation of the person; that shall also apply to any arrears of payment of excise duty which were assigned to a third party according to special regulations;<sup>22)</sup>
- e) to have no arrears of payment of compulsory insurance contributions and contributions to old-age pension savings according to special regulations;<sup>23)</sup>
- f) has not been lawfully convicted of an intentional economic crime, a crime against property or another crime the elements of which relate to the scope of its business; that shall also apply to the authorised representative and to a natural person who is a member of managing or control bodies of the applicant;
- g) is not subject to liquidation, no bankruptcy proceedings have been lawfully declared against the applicant, no settlement has been permitted, no compulsory composition has been confirmed, or no restructuring has been permitted;
- h) the alcoholic beverage must be stored in certified tanks<sup>24)</sup> equipped with designated meters according to special regulations<sup>25)</sup> for the determination of the stock of the alcoholic beverage if the applicant has a storage facility.

(5) If the applicant referred to in Article 9(1) wishes to use wine, an intermediate product or beer exempt from excise duty, the applicant is not required to attach to the application referred to in Article 9(2) the documents referred to in Article 9(3)(b) and (f), a list of products and to fulfil the conditions referred to in Article 9(4)(b) and (h). The applicant is required to attach to the application referred to in Article 9(2) the standard amounts of consumption of wine, intermediate product or beer exempt from excise duty if the wine, intermediate product or the beer is to be used as feedstock or auxiliary material in the technological process.

(6) Prior to the inclusion of an applicant in the records of user enterprises, the customs office shall verify the information and data provided in the application and in the attachments thereto, examine the veracity of the standard amounts of consumption of the alcoholic beverage in the technological process if the alcoholic beverage is to be used as feedstock or auxiliary material, and the fulfilment of the conditions referred to in Article 9(4). If the information and data are true and the applicant referred to in Article 9(1) fulfils the conditions referred to in Article 9(4), the customs office shall include the applicant in the records of user enterprises and shall issue a removal order within 60 days following the date of filing the application.

(7) The customs office shall issue the applicant with a removal order for each supplier referred to in Article 9(2)(d), stating the data referred to in Article 9(2), determining the validity period of the removal order and if the validity period is limited, then also the permitted quantity of removal of the alcoholic beverage exempt from excise duty. Each removal order shall be issued in three copies; the customs office shall retain one copy and shall hand over two copies to the user enterprise which shall retain one copy and deliver one copy to the supplier indicated in the removal order.

(8) A user enterprise is required to hand over the removal order to the supplier of the alcoholic beverage not later than upon the first removal of the alcoholic beverage for purposes exempt from excise duty in the tax territory or to the customs office if the user enterprise acts as registered consignee in the movement of an alcoholic beverage under a duty suspension arrangement from another Member State for purposes exempt from excise duty.

(9) A user enterprise that also wishes to use an alcoholic beverage for which excise duty has been charged is required to notify that fact to the customs office in advance; the user enterprise is required to keep separate records on the removal and use of the alcoholic beverage for which excise duty has been charged. The user enterprise is required to ensure separate storage of an alcoholic beverage exempt from excise duty in the premises which must be spatially separated.

(10) A user enterprise is required to notify to the customs office any change of the data referred to in Article 9(2)(a) within 30 days after the date of occurrence of the change and in Article 9(2)(b) and (d) and Article 9(3)(b) through (e) within 15 days after the date of occurrence of the change, except for the data referred to in Article 9(2)(c) in which case it is required to notify the change of data in advance. A user enterprise is required to notify any change of the data referred to in Article 9(3)(a) to the customs office within 15 days after the date of filing a data change proposal within the competent authority. The customs office shall amend the original removal order of the user enterprise or shall issue the user enterprise with a new removal order if the data referred to in Article 9(2) have changed. If the purpose of use according to Article 9(2)(c) has changed, the user enterprise may use the alcoholic beverage exempt from excise duty for the purposes it has notified only after the customs office amends the original removal order of the user enterprise or issues the user enterprise with a new removal order.

(11) A user enterprise is required to place an alcoholic beverage exempt from excise duty in the place of storage indicated in the attachment to the application referred to in Article 9(2) immediately after receipt and to use it only for the purposes indicated in the removal order.

(12) In a repeated application for the issuance of a removal order, unless the data referred to in Article 9(3) have changed, the user enterprise shall state

- a) its identification data;
- b) the identification data of the supplier of the alcoholic beverage exempt from excise duty;
- c) the commercial name of the alcoholic beverage exempt from excise duty and the relevant CN code and the place of its storage;
- d) the purpose of use of the alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65, and the expected quantity of its annual consumption in the relevant unit of measure.

(13) The customs office shall withdraw the removal order if

- a) the alcoholic beverage exempt from excise duty has been repeatedly used for purposes other than those indicated in the removal order, and the imposition of fine or serving of calls of the customs office have led to no rectification;
- b) the user enterprise has ceased to fulfil any of the conditions referred to in Article 9(4)(c) through (f), Article 9(18) or enters into liquidation;
- c) the removal order has not been used for the purchase of alcoholic beverage exempt from excise duty in the course of 12 consecutive calendar months after its issue date;
- d) registration has been made and authorisation to operate a tax warehouse has been issued;
- e) the user enterprise has filed an application for deletion from the Companies Register or any other similar register, or has filed an application for the cancellation of trading licence, or notified termination of its business, or has been dissolved, unless it was established or founded for business purposes;
- f) the user enterprise is a natural person who has died or a court decision declaring the natural person dead became final;
- g) the user enterprise has applied for withdrawal of the removal order.

(14) If a removal order of the user enterprise has been withdrawn according to Article 9(13)(a), (b), (d) through (g), the customs office shall exclude the user enterprise from the records of user enterprises. The customs office shall also exclude the user enterprise from the records of user enterprises if the user enterprise does not apply for the issuance of removal order within 12 consecutive calendar months after the date of withdrawal of the removal order according to Article 9(13)(c) or if requested so by the user enterprise. Article 15(11) and (12) shall apply equally to the exclusion of the user enterprise from the

records of user enterprises. Not later than within three working days after the date of exclusion of the user enterprise from the records of user enterprises or after the date of withdrawal of the removal order, the customs office shall notify these facts to the supplier of the alcoholic beverage exempt from excise duty indicated in the removal order.

(15) In the case of removal of an alcoholic beverage for purposes exempt from excise duty from another Member State or from a third-country territory through the territory of the European Union, the user enterprise shall act accordingly according to Article 19.

(16) If a user enterprise ceases its activities and has stock of an alcoholic beverage exempt from excise duty which it can no longer use for the purposes indicated in the removal order, it may, with consent of the customs office, supply the alcoholic beverage exempt from excise duty to a person who holds a removal order for such alcoholic beverage or to a tax warehouse; in such a case, Article 17 shall apply accordingly to the movement of the alcoholic beverage and Article 70(1)(d) through (f) shall not be applied. The same procedure shall also be applied by a bankruptcy trustee of the user enterprise or by a court enforcement officer or any other person if, within the execution of a decision, they are putting into circulation an alcoholic beverage exempt from excise duty. If the stock of alcoholic beverage exempt from excise duty cannot be supplied to the person referred to in the first sentence, the customs office shall invite the person liable to pay the excise duty that has become chargeable to file tax return and shall determine the time limit for payment of excise duty. If the person liable to pay the excise duty that has become chargeable has applied for the destruction of an alcoholic beverage which is spirit according to Article 55(2) and the spirit has been destroyed within the time limit for filing tax return, it shall report in the tax return the quantity of spirit destroyed according to Article 55(2) as the quantity of spirit exempt from excise duty; if the spirit was destroyed according to Article 55(2) after the time limit for filing tax return, the procedure referred to in Article 13 shall be applied.

(17) The customs office is required to ensure presence of its employee in the user enterprise referred to in Article 9(18) and in the user enterprise that is using spirit for purposes exempt from excise duty according to Article 40(1)(a). Such user enterprise is required to tolerate the presence of the customs office employee and provide the customs office employee with necessary cooperation and ensure adequate conditions for the performance of tax supervision.

(18) If a user enterprise uses in the production an alcoholic beverage which is spirit exempt from excise duty according to Article 40(1) as feedstock, ingredient or adjuvant and recovers spirit from spirit waste and spirit solutions originated in the production, it is required to meter the spirit by a volumetric meter for spirit according to Article 45(1)(a) in the manner stipulated by a generally binding legal regulation to be issued by the Ministry according to Article 72(4); that shall be without prejudice to Article 47(5)(a). If a volumetric meter for spirit cannot be used to determine the quantity of recovered spirit due to low flow rate of the spirit or if the use of a volumetric meter for spirit is not possible for technological reasons, the user enterprise is required to determine the quantity of recovered spirit by the determined meters according to special regulations,<sup>25)</sup> namely by metering the volume of spirit or the weight of spirit in the manner according to a generally binding legal regulation to be issued by the Ministry according to Article 72(4); any obtained or purchased spirit must be stored in certified tanks<sup>24)</sup> equipped with designated meters according to special regulations<sup>25)</sup> for the determination of the stock of spirit, or in tanks in which the quantity of spirit can be measured by weight by means of designated meters according to special regulations.<sup>25)</sup>

(19) Articles 44 and 45 shall apply to a spirit recovery facility, its securing and arrangement, and to the measuring and determining the quantity of recovered spirit and to the determining the stock of spirit.

(20) A user enterprise may use the spirit obtained in the manner referred to in Article 9(18) solely for the purposes exempt from excise duty in compliance with the issued removal order.

## **Article 10** **Chargeability**

(1) Unless otherwise stipulated by Articles 22, 26, 28 through 31, 49, 63, 64, or Article 66, excise duty shall become chargeable upon the release of alcoholic beverage for consumption on the date of

- a) removal of the alcoholic beverage to a person who is not authorised to remove an alcoholic beverage under a duty suspension arrangement;
- b) own consumption of the alcoholic beverage in tax warehouse;
- c) receipt, by the registered consignee, of the alcoholic beverage moved to the tax territory under a duty suspension arrangement;
- d) discovering theft of an alcoholic beverage under a duty suspension arrangement or an alcoholic beverage exempt from excise duty;
- e) discovering missing alcoholic beverage
  1. under a duty suspension arrangement, except for the alcoholic beverage referred to in Article 7(2)(c) and (d);
  2. exempt from excise duty, except for the alcoholic beverage attributable to production losses, manipulation losses, movement losses and natural wastage, provided that these losses are acknowledged by the customs office, where for an alcoholic beverage which is spirit, such acknowledged losses may not exceed the standard amounts of losses of spirit stipulated by a special regulation,<sup>15)</sup> as well as except for the quantity of the alcoholic beverage irreversibly destroyed due to an accident, emergency situation, technological failure or force majeure if such losses are acknowledged by the customs office based on an official finding and confirmation;
- f) removal of an alcoholic beverage from a duty suspension arrangement otherwise than referred to in letters a) through e);
- g) production of an alcoholic beverage outside a duty suspension arrangement, except for the processing of non-Community goods under the inward processing suspension procedure and except for the obtaining of spirit through recovery by user enterprise according to Article 9(18) if the user enterprise uses the obtained spirit for purposes exempt from excise duty in compliance with the issued removal order;
- h) receipt of customs declaration for the release of the alcoholic beverage for free circulation,<sup>4)</sup> unless such release is followed by a duty suspension arrangement;
- i) origin of customs debt otherwise than *according to letter h)*;
- j) receipt of an alcoholic beverage by the person referred to in Article 32(2) or by the armed forces of other countries that are State parties to the North Atlantic Treaty and by their civilian staff to be used in connection with the activities according to an international treaty,<sup>19)</sup> unless such release is followed by a duty suspension arrangement according to Article 7(2)(f).

(2) Excise duty shall also become chargeable on the date of

- a) discovery of an alcoholic beverage which is, or has been held, by a person who cannot prove the origin or the manner of acquisition of the alcoholic beverage in compliance with this Act, irrespective of whether that person is or was disposing of the alcoholic beverage as with its own;
- b) supply or on the date of use of an alcoholic beverage exempt from excise duty for other than the determined purpose.

(3) The date of discovery of the facts referred to in Article 10(1)(d) and (e) and Article 10(2)(a) shall be deemed to be the date when these facts were discovered by the customs office.

## **Article 11**

### **Person Liable to Pay Excise Duty**

(1) Unless otherwise provided for according to Articles 22, 26, 28 through 31, 49, 63, 64 or Article 66, the person liable to pay excise duty (hereinafter referred to as “the person liable to pay the excise duty that has become chargeable”) shall be the person

- a) who has released the alcoholic beverage to a person not authorised to receive an alcoholic beverage under a duty suspension arrangement;
- b) who is an authorised warehousekeeper of a tax warehouse where the alcoholic beverage was used for own consumption;

- c) who is a registered consignee and received the alcoholic beverage moved to the tax territory under a duty suspension arrangement;
- d) who was holding the alcoholic beverage under a duty suspension arrangement or as exempt from excise duty and the alcoholic beverage was stolen from that person; if a guarantee was provided for such an alcoholic beverage, the person liable to pay the excise duty that has become chargeable shall be the person who provided the guarantee;
- e) who is holding the alcoholic beverage and the person was found to be missing an alcoholic beverage
  1. under a duty suspension arrangement, except for the quantity of the alcoholic beverage referred to in Article 7(2)(c) and (d);
  2. exempt from excise duty, except for the quantity of the alcoholic beverage attributable to production losses, manipulation losses, movement losses and natural wastage, provided that these quantities are technically justified and acknowledged by the customs office, where for an alcoholic beverage which is spirit, such acknowledged quantities may not exceed the standard amounts of losses of spirit stipulated by a special regulation,<sup>15)</sup> as well as except for the quantity of the alcoholic beverage irreversibly destroyed due to an accident, emergency situation, technological failure or force majeure if such losses are acknowledged by the customs office based on an official finding and confirmation; if a guarantee is provided for an alcoholic beverage exempt from excise duty, the person liable to pay the excise duty that has become chargeable shall be the person who provided the guarantee;
- f) who has removed the alcoholic beverage from a duty suspension arrangement in different manner than referred to in letters a) through e);
- g) who has produced the alcoholic beverage outside a duty suspension arrangement, except for the obtaining of spirit through recovery by the user enterprise according to Article 9(18) if the user enterprise uses the obtained spirit for purposes exempt from excise duty in compliance with the issued removal order;
- h) on whose account a customs declaration for the release of the alcoholic beverage for free circulation<sup>4)</sup> was submitted upon the importation if such release is not followed by a duty suspension arrangement;
- i) whose customs debt arose otherwise than *according to letter h)*;
- j) who is stated in Article 32(2) or the armed forces of other countries that are State parties to the North Atlantic Treaty and their civilian staff who received the alcoholic beverage for the use in connection with the activities according to an international treaty<sup>19)</sup> if such receipt is not followed by an exemption from excise duty according to Article 7(2)(f).

(2) If excise duty becomes chargeable according to Article 10(2), the person liable to pay the excise duty that has become chargeable shall be the person who

- a) cannot prove in compliance with this Act the origin or the manner of acquisition of the alcoholic beverage found to be or have been held by that person, irrespective of whether that person is or was disposing of the alcoholic beverage as with its own;
- b) supplied for use or used an alcoholic beverage exempt from excise duty for other than the determined purpose.

## **Article 12**

### **Tax Period, Tax Return, Maturity of Excise Duty**

(1) Unless otherwise provided for in Article 12(3) and (4), Articles 9, 15, 19, 22, 26, 28 through 31, 49, 63, 64, or Article 66, the tax period shall be a calendar month.

(2) If the person liable to pay the excise duty that has become chargeable is an authorised warehousekeeper, an authorised transit warehousekeeper, authorised keeper of a tax warehouse for foreign agents or a registered consignee who, in the course of its business, repeatedly receives an alcoholic beverage under a duty suspension arrangement from another Member State, it is required to file tax return with the customs office prepared according to the specimen stipulated by a generally binding legal regulation issued according to a special regulation<sup>26)</sup> not later than by the 25<sup>th</sup> day of the calendar month following the month when the excise duty became chargeable and pay the excise duty within the

same time limit. It is also required to file tax return for the tax period when no excise duty became chargeable.

(3) The person liable to pay the excise duty that has become chargeable that is not referred to in Article 12(2) is required to file tax return with the customs office not later than within three working days following the date when the excise duty became chargeable and to pay the excise duty within the same time limit, unless otherwise provided for in Article 12(2), (4) and (7), Articles 9, 15, 19, 22, 26, 28 through 31, 49, 63, 64, or Article 66.

(4) Where the excise duty becomes chargeable according to Article 10(1)(h) and (i), the time limits for the maturity of customs debt according to customs regulations shall apply to the maturity of the excise duty.

(5) The person liable to pay the excise duty that has become chargeable is required to state in the tax return the required data and calculate the excise duty attributable to the quantity of alcoholic beverage on which the excise duty became chargeable or in respect of which reimbursement of excise duty is claimed.

(6) The person liable to pay the excise duty that has become chargeable is required to calculate the excise duty on its own; where the excise duty becomes chargeable according to Article 10(1)(h) and (i), the customs office shall calculate the excise duty. The excise duty shall be rounded to eurocents downwards for amounts up to EUR 0.005 and upwards for amounts from EUR 0,005 inclusive.

(7) The person liable to pay the excise duty that has become chargeable on still wine or still fermented beverage and at the same time, excise duty did not become chargeable also on sparkling wine or sparkling fermented beverage, is not required to file tax return for the still wine or the still fermented beverage.

(8) The person liable to pay the excise duty that has become chargeable whose liability to pay the excise duty that has become chargeable for the tax period does not exceed EUR 5, except for the person liable to pay the excise duty that has become chargeable according to Article 12(2), is not required to file tax return and pay the excise duty; that shall not apply if the procedure referred to in Article 12(4) is applied.

### **Article 13** **Reimbursement of Excise Duty**

(1) The excise duty on an alcoholic beverage for which the excise duty was demonstrably charged in the tax territory may be reimbursed to

- a) the authorised warehousekeeper if it has received the alcoholic beverage or has the alcoholic beverage taxed according to this Act, except for the alcoholic beverage which is spirit in a consumer package of spirit (hereinafter referred to as “the consumer package”);
- b) the user enterprise if it has received the alcoholic beverage for purposes exempted from excise duty or has the alcoholic beverage taxed according to this Act, and the use of such alcoholic beverage is stated in its removal order;
- c) the authorised warehousekeeper if it has received a consumer package labelled with a tax stamp, where the consumer package was labelled by the authorised warehousekeeper himself and which contains spirit demonstrably degraded and unfit for direct human consumption and if it attaches an official record<sup>27)</sup> on the destruction of the tax stamps to the tax return according to Article 12(2) or to the additional tax return;
- d) the registered consignee or the importer of the alcoholic beverage which is spirit if it received the alcoholic beverage which is spirit which was demonstrably degraded and unfit for direct human consumption and the spirit was destroyed under the supervision of the customs office; it shall attach an official record<sup>27)</sup> on the destruction of the tax stamps to the tax return or to the additional tax return if the consumer package was labelled with a tax stamp;
- e) the person who ceased its activities according to Article 9(16) and Article 15(11)(a) if it had paid the excise duty and the alcoholic beverage which is spirit was destroyed according to Article 55(2).

(2) The excise duty on an alcoholic beverage for which the excise duty was demonstrably charged in the tax territory may be reimbursed to a person if, in the course of its business, the person

- a) supplied the alcoholic beverage to the territory of another Member State to another person for commercial purposes and attached to its tax return or additional tax return
  1. copy 3 of the simplified accompanying document confirmed by the consignee (purchaser) of the alcoholic beverage;
  2. a confirmation from the tax administrator of another Member State on the settlement of excise duty in that Member State;
  3. an official record<sup>27)</sup> on the destruction of tax stamps if the consumer package was labelled with a tax stamp, provided that the tax administrator is authorised according to the legal regulations of the relevant Member State to prepare such an official record,<sup>27)</sup> or a document demonstrating that the consumer package was labelled for tax purposes according to the legal regulations of the relevant Member State;
- b) supplied the alcoholic beverage to the territory of another Member State in the form of distance selling and submitted a confirmation of the tax administrator of another Member State relevant for the consignee on the settlement of excise duty in that Member State;
- c) exported the alcoholic beverage to a third-country territory and documented the performance of exportation by a single customs document confirming that the alcoholic beverage has left the territory of the European Union; at the request of the customs office, the exportation of the alcoholic beverage shall also be demonstrated by another document, in particular, by a document on the movement of the alcoholic beverage to the third-country territory or by a proof of payment.

(3) Excise duty may be reimbursed to an authorised warehousekeeper who has used

- a) spirit or wine, for which the excise duty was demonstrably charged, for the production of an intermediate product if such an intermediate product was supplied outside the tax territory or for purposes exempt from excise duty according to Article 60(1);
- b) beer, wine or an intermediate product, for which the excise duty was demonstrably charged, for the production of spirit if such spirit was supplied outside the tax territory or for purposes exempt from excise duty according to Article 40(1).

(4) Excise duty may also be reimbursed to the person liable to pay the excise duty that has become chargeable if it has already paid the excise duty and if the excise duty was calculated

- a) by the person liable to pay the excise duty that has become chargeable to the detriment of the consignee (purchaser) of the alcoholic beverage for whom it has prepared a credit note, in which case it may only claim the reimbursement of excise duty after the payment of the credit note to the consignee (purchaser) of the alcoholic beverage;
- b) by the person liable to pay the excise duty that has become chargeable to its own detriment;
- c) by the customs office to the detriment of the person liable to pay the excise duty that has become chargeable.

(5) The reimbursement of excise duty shall be claimed in the tax period in which the person became entitled to the reimbursement of excise duty if, before the lapse of the time limit for filing tax return, it holds a document according to Article 13(1), (2) or (7). If the person who is entitled to the reimbursement of excise duty does not hold the document according to Article 13(1), (2) or (7) before the lapse of the time limit for filing tax return for the tax period in which the person became entitled to the reimbursement of excise duty, the entitlement to the reimbursement of excise duty shall be claimed in the tax period for which it attaches the document, for the customs office, to the tax return in which it claims the reimbursement of excise duty, however, not later than within four years after the end of the calendar month in which the entitlement to the reimbursement of excise duty arose.

(6) The customs office shall reimburse the excise duty within 30 days after the date of filing the tax return or additional tax return, provided that all the conditions for the reimbursement of excise duty has been fulfilled. If the customs office initiates tax audit during that time limit to establish the eligibility of the reimbursement of excise duty and the excise duty established by the tax audit does not differ from the

excise duty reported in the tax return or additional tax return, it shall reimburse the excise duty within 15 days after the completion of the tax audit. If the customs office finds out that the excise duty established by the tax audit differs from the excise duty reported in the tax return or additional tax return, it shall act according to a special regulation<sup>28)</sup> and shall reimburse the excise duty within 15 days after the date when the decision became final, namely in the amount of excise duty indicated in the final decision.

(7) For the purposes of this Act, an alcoholic beverage for which the excise duty was demonstrably charged means an alcoholic beverage if payment of excise duty on the alcoholic beverage is made according to a special regulation<sup>28a)</sup> or set off with reimbursement of excise duty and in respect of which the charged excise duty is documented by a document confirming its acquisition at a price including excise duty and by a document confirming the payment of excise duty as part of the price of the alcoholic beverage, for instance, by a bank statement from a bank, foreign bank with registered office in another Member State or foreign bank branch (hereinafter referred to as “the bank”), petty cash voucher, cash register document or document confirming the payment of excise duty to the customs office.

#### **Article 14** **Duty Suspension Arrangement, Tax Warehouse**

(1) A duty suspension arrangement shall be applied to an alcoholic beverage which

- a) is held in a tax warehouse;
- b) is moved under the conditions referred to in Articles 17 and 18;
- c) is secured<sup>29)</sup> by the customs office or which becomes the property of the state according to a special regulation,<sup>18)</sup> except for an alcoholic beverage for which the excise duty was demonstrably charged.

(2) A tax warehouse may only be an alcoholic beverage producing enterprise or an alcoholic beverage warehouse located in the tax territory. A tax warehouse is also an alcoholic beverage producing enterprise or an alcoholic beverage warehouse located in the territory of another Member State whose operation is permitted under the legal regulations of that Member State.

(3) A tax warehouse may also be part of an alcoholic beverage producing enterprise or part of an alcoholic beverage warehouse, except for a separate spirit warehouse<sup>30)</sup> that is not the Administration of State Material Reserves.<sup>31)</sup>

(4) An alcoholic beverage may only be held in a tax warehouse under a duty suspension arrangement.

(5) A distillery for home fruit growers is not a tax warehouse.

#### **Article 15** **Authorisation to Operate a Tax Warehouse**

(1) A person who wishes to operate a tax warehouse must apply with the customs office for the registration and issuance of an authorisation to operate a tax warehouse. In addition to the data according to a special regulation,<sup>84)</sup> the application must contain

- a) the commercial name and the relevant CN code of the produced, processed, received, dispatched and stored alcoholic beverage;
- b) the expected annual volume of production of the alcoholic beverage, storage of the alcoholic beverage and sale of the alcoholic beverage in the relevant unit of measure if it is an alcoholic beverage producing enterprise, or the expected annual volume of storage of the alcoholic beverage, processing of the alcoholic beverage and sale of the alcoholic beverage in the relevant unit of measure if it is an alcoholic beverage warehouse.

(2) The following shall be attached to the application referred to in Article 15(1)

- a) a document proving the authorisation to conduct business not older than 30 days or a certified copy thereof if the applicant is a legal entity without registered office in the tax territory or a natural person without permanent residence in the tax territory;



- b) an authorisation to produce spirit and to process spirit in a distillery and to place it on the market according to a special regulation<sup>32)</sup> if it will produce or process spirit in the tax warehouse; that shall not apply to the authorisation to operate a spirit warehouse according to Article 46(2) and (3);
- c) technical documentation and a drawing of the production equipment in the alcoholic beverage producing enterprise, a brief description of the activity and a description of the production and storage facilities with attached drawing, the way of securing against unauthorised breaking and entering these premises and the way of securing the alcoholic beverage against unauthorised use;
- d) technological description of the production procedure, stating a list of the feedstock that is being processed, a list of products to be produced, by-products or waste, as the case may be;
- e) a confirmation from the Social Insurance Agency and from a health insurance company on the fulfilment of the conditions referred to in Article 15(4)(e);
- f) applicant's declaration of honour that it fulfils the conditions referred to in Article 15(4)(d) and (e);
- g) a list of persons affiliated with and controlling/controlled by the applicant.

(3) At the request of the customs office, the applicant is required to clarify the data provided in the application according to Article 15(1) and in the attachments thereto.

(4) The applicant must fulfil the following conditions:

- a) to keep books of accounts according to a special regulation;<sup>21)</sup>
- b) to provide guarantee according to Article 16;
- c) to have no arrears of payment towards the customs office or tax office;
- d) a person affiliated with or controlling/controlled by the applicant or a person affiliated with or controlling/controlled by the applicant in the course of ten years prior to the filing the application shall have no arrears of payment towards the customs office and also a person who has ceased to exist and would be deemed affiliated with or controlling/controlled by the applicant shall have, in the course of ten years prior to the date of filing the application, no arrears of payment of excise duty which have not been paid prior to the cessation of the person; that shall also apply to any arrears of payment of excise duty which were assigned to a third party according to special regulations;<sup>22)</sup>
- e) to have no arrears of payment of compulsory insurance contributions and contributions to old-age pension savings according to special regulations;<sup>23)</sup>
- f) to create adequate conditions for the performance of tax supervision in the enterprise producing an alcoholic beverage which is spirit;
- g) has not been lawfully convicted of an intentional economic crime, a crime against property or another crime the elements of which relate to the scope of its business; that shall also apply to the authorised representative and to a natural person who is a member of managing or control bodies of the applicant;
- h) is not subject to liquidation, no bankruptcy proceedings have been lawfully declared against the applicant, no settlement has been permitted, no compulsory composition has been confirmed, or no restructuring has been permitted.

(5) If the applicant for the registration and issuance of an authorisation is a person who wishes to produce, process, receive, dispatch or store an alcoholic beverage which is spirit under a duty suspension arrangement, the applicant is also required to attach the following to the application referred to in Article 15(1), except for the attachments referred to in Article 15(2)(a), (b), (d) through (g)

- a) technical documentation and a drawing of the production equipment in the alcoholic beverage producing enterprise in which spirit is to be produced, including the indication of places to which seals were attached by the customs office, a description of production and storage premises and of the equipment for the processing and storage of spirit in the spirit warehouse, including an attached drawing and indication of location of room seals, a brief description of the activity and a description of the tax warehouse, the way of securing spirit against unauthorised used, technical documentation and a description of spirit control meter according to Article 45(1) to measure the produced quantity of spirit and of devices to determine the stock of spirit, spirit temperature and a document on the certification of these devices or a declaration of conformity of these devices, a declaration on the creation of conditions for the presence of tax administrator; that shall not apply to an application to operate a spirit warehouse according to Article 46(2)(a) if the applicant receives, stores and dispatches spirit

which is in a consumer package and to an application to operate a spirit warehouse according to Article 46(3);

- b) description of the activity and description of the alcoholic beverage warehouse, the way of securing an alcoholic beverage which is spirit against authorised manipulation with spirit or unauthorised use of spirit, description of storage premises in the spirit warehouse according to Article 46(2)(a) if the applicant receives, stores or dispatches spirit which is in a consumer package and of the spirit storage facility in the spirit warehouse according to Article 46(3).

(6) Prior to the registration and issuance of an authorisation to operate a tax warehouse, the customs office shall verify the information and data referred to in Article 15(1) through (3) and (5), and compare the factual condition of the production equipment with the technical documentation and drawing of the production equipment submitted in the attachment to the application. If the information and data are true and the applicant fulfils the conditions referred to in Article 15(4) and Articles 42 through 46 or Article 61 or Articles 62 and 67 or Article 68, the customs offices shall register the applicant and issue the applicant with an authorisation to operate a tax warehouse within 60 days after the date of filing the application. In the authorisation to operate a tax warehouse, the customs office shall also state the type of the produced, processed, received, dispatched or stored alcoholic beverage to be produced, processed, received, dispatched or stored in the tax warehouse.

(7) An authorised warehousekeeper is required to notify to the customs office any change of the information and data referred to in Article 15(1), Article 15(2)(b) through (e), Article 15(4)(e) through (g) and Article 15(5) within 15 days after the date of occurrence of the change. An authorised warehousekeeper is required to notify any change of the data referred to in Article 15(2)(a) to the customs office within 15 days after the date of filing a data change proposal with the competent authority. The customs office shall verify with the authorised warehousekeeper the data provided in the notification and, taking into account the scope and severity of the changes, shall amend the original authorisation to operate a tax warehouse or shall issue a new authorisation to operate a tax warehouse. In the case of issuance of a new authorisation to operate a tax warehouse for the same authorised warehousekeeper, the original registration number of the authorised warehousekeeper shall remain valid.

(8) An authorisation to operate a tax warehouse shall expire

- a) on the date when the authorised warehousekeeper files an application for deletion from the Companies Register or any other similar register or on the date of filing of an application for the cancellation of trading licence or on the date of filing of a notice of termination of business;
- b) on the date when the authorised warehousekeeper died or on the date when a court decision declaring the authorised warehousekeeper dead, if the authorised warehousekeeper is a natural person, became final;
- c) on the date when a court decision to declare bankruptcy, to dismiss bankruptcy petition due to insufficient assets or to cancel bankruptcy proceedings due to insufficient assets became final or on the date when compulsory composition was confirmed or composition was permitted;
- d) on the tenth day after the lapse of the time limit
  1. of maturity of the excise duty, unless the payable excise duty is paid and if the customs office has, fully or partially, released the authorised warehousekeeper from the obligation to provide guarantee according to Article 16(12);
  2. for the replenishment of guarantee according to Article 16(7)(b) and (c), unless the guarantee is replenished within the time limit referred to in Article 16;
  3. determined by the customs office according to Article 16(18) for the provision or replenishment of guarantee according to Article 16(17), unless the guarantee is provided or replenished within the time limit determined by the customs office;
- e) on the date when the customs office withdraws the authorisation to operate a tax warehouse;
- f) on the date of deletion from the Companies Register or any other similar register or on the date of cancellation of trading licence under the conditions stipulated by special regulations,<sup>34)</sup> unless the person has filed an application according to Article 15(8)(a).

- (9) The customs office shall withdraw an authorisation to operate a tax warehouse if
- a) the authorised warehousekeeper enters into liquidation;
  - b) the authorised warehousekeeper has ceased to fulfil any of the conditions referred to in Article 15(4)(a) through (f);
  - c) it has been demonstrably tampered with the arrangement of the production equipment, storage facilities, spirit control meters according to Article 45(1) and their securing in the tax warehouse where the alcoholic beverage which is spirit is produced, processed or stored;
  - d) the authorised warehousekeeper stores or holds an alcoholic beverage the origin of which or the manner of its acquisition it cannot demonstrably prove in compliance with this Act;
  - e) the authorised warehousekeeper breaches the provisions of Article 51 upon the release of the consumer package for consumption;
  - f) the authorised warehousekeeper breaches obligations according to this Act not referred to in letters c) through e), breaches valid legal regulations in the area of production and placing the spirit on the market, and the imposition of fine or serving of calls of the customs office have led to no rectification;
  - g) the authorised warehousekeeper has applied for withdrawal of the authorisation to operate a tax warehouse;
  - h) the authorised warehousekeeper's authorisation for the production and processing of spirit in a distillery according to a special regulation<sup>32)</sup> has expired or has been withdrawn.

(10) The customs office may withdraw an authorisation to operate a tax warehouse if the authorised warehousekeeper, during a period of more than 12 consecutive calendar months, does not produce, process, store, receive or dispatch an alcoholic beverage, taking into account the gravity of the reasons. The customs office shall change any issued authorisation to operate a tax warehouse where spirit is denatured if the authorised warehousekeeper does not perform the denaturation of spirit according to this Act or if the equipment referred to in Article 47(4) has ceased to be suitable for denaturation; that shall be without prejudice to the provisions of Article 15(6). If the authorised warehousekeeper breaches the obligations referred to in the previous sentence and has been issued with an authorisation to operate a tax warehouse where only spirit is denatured, the customs office shall withdraw the authorisation.

- (11) Upon expiry of the authorisation to operate a tax warehouse
- a) the authorised warehousekeeper or the heir according to Article 15(8)(b), or the inheritance trustee appointed by a court shall perform, at the presence of the customs office, stocktaking of the stock of alcoholic beverage as at the date of expiry of the authorisation to operate a tax warehouse and shall file tax return within the time limit determined by the customs office and pay excise duty within the same time limit;
  - b) the customs office shall use the provided guarantee for the payment of excise duty and shall immediately return any balance of the guarantee to the person whose authorisation to operate a tax warehouse has expired;
  - c) the customs office shall ask the relevant bank for payment of excise duty if a bank guarantee is provided as guarantee;<sup>35)</sup>
  - d) the customs office shall cancel the registration number.

(12) The customs office may issue a new authorisation to operate a tax warehouse to the authorised warehousekeeper whose authorisation to operate a tax warehouse was withdrawn according to Article 15(9)(c) through (f) not sooner than upon the lapse of five years after the decision to withdraw the authorisation to operate a tax warehouse became final; a person affiliated with or controlling/controlled by the authorised warehousekeeper may be issued with an authorisation to operate a tax warehouse not sooner than upon the lapse of five years after the decision to withdraw the authorised warehousekeeper's authorisation to operate a tax warehouse became final. In the case of withdrawal of the authorisation according to Article 15(10), the customs office may issue a new authorisation to operate a tax warehouse not sooner than upon the lapse of one year after the decision to withdraw the authorisation to operate a tax warehouse became final.

(13) If an authorised warehousekeeper has received an alcoholic beverage for which the excise duty was demonstrably charged and which is spirit, in a consumer package labelled with a tax stamp, which it

released for consumption and the excise duty on the spirit may not be reimbursed according to Article 13(1)(c), it is required to keep separate records on the receipt and removal of the alcoholic beverage and to ensure storage in the premises which must be spatially separated from the storage of spirit in a consumer package placed under a duty suspension arrangement.

## **Article 16 Guarantee**

(1) For the purposes of this Act, the provision of a guarantee means

- a) a cash deposit to the account of the customs office; the customs office is not obliged to pay interest to the applicant;
- b) a bank guarantee<sup>35)</sup> provided by a bank in favour of the customs office; the customs office shall not accept the bank guarantee if the guarantee deed contains reservations of the bank.

(2) Prior to the issuance of an authorisation to operate a tax warehouse, a person who wishes to operate a tax warehouse is required to provide guarantee in the amount of the excise duty attributable to the average monthly quantity of alcoholic beverage which it expects to release for consumption over a period of 12 consecutive calendar months; also the excise duty attributable to the quantity of alcoholic beverage which it expects to release for consumption for purposes exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 shall be included in the amount of the guarantee.

(3) An authorised warehousekeeper is required to provide guarantee in the amount of the excise duty attributable to the average monthly quantity of alcoholic beverage which it released for consumption over a period of the preceding 12 consecutive calendar months; also the excise duty attributable to the quantity of alcoholic beverage which it released for consumption for purposes exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 shall be included in the amount of the guarantee.

(4) The obligation to provide guarantee shall not apply to spirit for special purposes which is the property of the state.<sup>31)</sup>

(5) The person referred to in Article 16(2) and an authorised warehousekeeper referred to in Article 16(3) are required to provide guarantee for all tax warehouses they wish to operate; that shall be without prejudice to the provisions of Articles 17 and 18.

(6) If the customs office does not issue an authorisation to operate a tax warehouse, it shall immediately return the provided guarantee to the person referred to in Article 16(2).

(7) An authorised warehousekeeper is required to monitor the amount of the provided guarantee and adjust the provided guarantee

- a) prior to the start of movement of an alcoholic beverage under a duty suspension arrangement if the amount of the provided guarantee referred to in Article 16(3) does not correspond with the amount of the excise duty attributable to the quantity of alcoholic beverage which it is to move under a duty suspension arrangement, including the quantity of alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65, except for the guarantee for movement of an alcoholic beverage under a duty suspension arrangement provided by the registered consignor, shipper or consignee;
- b) if the excise duty attributable to the quantity of alcoholic beverage released for consumption for the previous calendar month, including the quantity of alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65, exceeds by more than 20% the excise duty attributable to the quantity of alcoholic beverage for which the guarantee is provided; the authorised warehousekeeper is required to increase the guarantee by the amount of the excise duty which exceeds the provided guarantee within the time limit of ten working days after the date of occurrence of that fact; that shall not apply if the customs office has released the authorised warehousekeeper from the obligation to provide guarantee;

c) within ten working days after the date of the notification referred to in Article 16(8) by the amount which the customs office used for the payment of excise duty.

(8) Unless the excise duty is paid within the time limit determined by this Act, the customs office shall use the guarantee for payment of the excise duty and notify that fact to the authorised warehousekeeper.

(9) An authorised warehousekeeper may request the customs office or, with written consent of the customs office, the bank which provided the bank guarantee<sup>35)</sup> to reduce the provided guarantee. The authorised warehousekeeper may submit the request for the reduction of the provided guarantee with the customs office if the provided guarantee is by more than 20% higher than the sum of the excise duty attributable to the average monthly quantity of alcoholic beverage released for consumption, including the quantity of alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65, and the excise duty attributable to the average monthly quantity of the state of stock of alcoholic beverages which the authorised warehousekeeper held in the state of stock as at the last day of each calendar month over a period of the preceding 12 consecutive calendar months if the excess lasts at least three consecutive calendar months prior to the submission of the request for the reduction of the provided guarantee and also lasts at the time of the submission of the request for the reduction of the provided guarantee.

(10) The customs office shall decide on the request referred to in Article 16(9) within 15 working days after the date of submission and may return the relevant balance, taking into account the state of stock of alcoholic beverage, within five working days after the date when the decision on the reduction of the provided guarantee became final.

(11) An authorised warehousekeeper that is an alcoholic beverage producing enterprise may request the customs office to relieve it from the obligation to provide guarantee (hereinafter referred to as “the relief of guarantee”)

- a) fully if the applicant has a reliable tax history for at least 24 consecutive calendar months prior to the submission of the request for relief of guarantee;
- b) partially in the amount of 50% if the applicant has a reliable tax history for at least 12 consecutive calendar months prior to the submission of the request for relief of guarantee.

(12) The customs office shall assess the request referred to in Article 16(11) and if the authorised warehousekeeper according to Article 16(11) has a reliable tax history, the customs office shall decide on full or partial relief of guarantee within 60 days after the date of submission of the request and shall determine the validity period of the decision for not more than two years after the date when the decision on relief of guarantee became final; that shall be without prejudice to the provisions of Articles 17 and 18. If the customs office decides not to grant the relief of guarantee, the authorised warehousekeeper referred to in Article 16(11) may submit a new request for relief of guarantee not sooner than after the lapse of one year since the date when the decision became final.

(13) The authorised warehousekeeper referred to in Article 16(11) which the customs office relieved from guarantee and which seeks the grant of relief of guarantee for next period is required to ask the customs office for relief of guarantee not later than 60 days prior to the lapse of the validity period of the decision on relief of guarantee.

(14) For the purposes of this Act, **the authorised warehousekeeper** referred to in Article 16(11) **shall be deemed to have a reliable tax history** if

- a) it reports in its balance sheet of ordinary financial statements a positive difference between assets and liabilities<sup>21)</sup> in the amount of at least double of the average monthly chargeable excise duty for the period of 12 months for which the ordinary financial statements are compiled<sup>21)</sup> for
  1. two preceding consecutive accounting periods prior to the submission of the request for full relief of guarantee;
  2. one accounting period prior to the submission of the request for partial relief of guarantee;
- b) it fulfils the conditions referred to in Article 15(4) for at least

1. 24 consecutive calendar months prior to the submission of the request for full relief of guarantee;
  2. 12 consecutive calendar months prior to the submission of the request for partial relief of guarantee and if
- c) it has not committed an administrative offence according to Article 70(1)(g), (h), (o), (p), (r) and (v) for at least
1. 24 consecutive calendar months prior to the submission of the request for full relief of guarantee;
  2. 12 consecutive calendar months prior to the submission of the request for partial relief of guarantee.

(15) A confirmation demonstrating the compliance with the conditions referred to in Article 15(4)(e) through (h) shall be attached to the request referred to in Article 16(11).

(16) At the request of the customs office, the authorised warehousekeeper referred to in Article 16(11) is required to clarify the data provided in the request referred to in Article 16(11) and in the attachments thereto.

(17) The customs office shall invite the authorised warehousekeeper referred to in Article 16(11), which it partially or fully relieved of guarantee according to Article 16(12), to provide or replenish the guarantee within the determined time limit which may not be shorter than 15 days and longer than 30 days if it has discovered that

- a) the authorised warehousekeeper referred to in Article 16(11) has arrears of payment
  1. towards the customs office or tax office for more than five days;
  2. of compulsory insurance contributions and contribution to old-age pension savings according to special regulations;<sup>23)</sup>
- b) there have occurred any other circumstances based on which it can be reasonably expected that the authorised warehousekeeper referred to in Article 16(11) will not fulfil, duly and timely, its obligation to pay excise duty according to this Act.

(18) If the customs office has determined a time limit for the provision or replenishment of guarantee, the authorised warehousekeeper is required to provide or replenish the guarantee within the time limit and in the amount determined by the customs office.

## **TITLE TWO MOVEMENT OF AN ALCOHOLIC BEVERAGE**

### **Article 17**

#### **Procedure for the Movement of an Alcoholic Beverage under a Duty Suspension Arrangement and Exempt from Excise Duty in the Tax Territory**

- (1) An alcoholic beverage under a duty suspension arrangement may only be moved in the tax territory
- a) from a tax warehouse to another tax warehouse or to a place of direct delivery; for the purposes of this Act, place of direct delivery means a place to which the alcoholic beverage moved under a duty suspension arrangement is delivered in the case of movement directly to the person determined by the consignee (purchaser) who is an authorised warehousekeeper or the registered consignee according to Article 19(1) who is repeatedly receiving an alcoholic beverage under a duty suspension arrangement from another Member State, and that person is not authorised to receive an alcoholic beverage under a duty suspension arrangement;
  - b) from the place of importation (Article 23) to a tax warehouse or to a place of direct delivery;
  - c) from a tax warehouse to the place of exit (Article 24);
  - d) from the place of importation (Article 23) if the alcoholic beverages is dispatched by the registered consignor to the place of exit (Article 24);
  - e) to a tax warehouse in the case of movement of an alcoholic beverage which is spirit and which has become the property of the state according to a special regulation.<sup>31)</sup>

(2) An alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 may only be moved in the tax territory

- a) from a tax warehouse to a user enterprise;
- b) from the place of importation (Article 23) to the place of storage of the alcoholic beverage in a user enterprise in the case of importation performed by the user enterprise;
- c) from a user enterprise to another user enterprise in the case of cessation of activities of the user enterprise according to Article 9(16);
- d) between establishments of one person who is a user enterprise.

(3) In justified cases and unless the enforceability or collection of excise duty is at risk, the customs office may also permit a different mode of movement of the alcoholic beverage than referred to in Article 17(1) and (2) at the request of the person who wishes to move in the tax territory an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65.

(4) Movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 in the tax territory may only be performed on the basis of an electronic administrative accompanying document prepared by means of an electronic system,<sup>36)</sup> namely in the manner stipulated in a special regulation<sup>37)</sup> (hereinafter referred to as “the electronic document”), unless otherwise provided for in Article 21. A draft electronic document and also any change made by means of the electronic system<sup>36)</sup> must be signed by a qualified electronic signature,<sup>38)</sup> unless the consignor (supplier) or the consignee (purchaser) agree otherwise with the customs office.

(5) Prior to the start of movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 in the tax territory, the consignor (supplier) shall prepare a draft electronic document which it shall send to the customs office of the consignor (supplier). The customs office of the consignor (supplier) shall electronically verify the data provided in the draft electronic document and, provided that the data are correct, it shall assign an administrative reference code to the draft electronic document (hereinafter referred to as “the reference code”) and shall also send the electronic document with the assigned reference code to the consignor (supplier), consignee (purchaser) and to the customs office of the consignee (purchaser). If the data provided in the draft electronic document are incorrect, the customs office of the consignor (supplier) shall immediately inform the sender of the draft electronic document of that fact. Movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 4 (1), Article 60(1) or Article 65 in the tax territory may only be started following the assignment of the reference code. An alcoholic beverage moved under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 in the tax territory must be accompanied by a written document containing the reference code.

(6) The consignor (supplier) may cancel the electronic document if the movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 in the tax territory has not started; the movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 in the tax territory starts when the alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 leaves the tax warehouse of the consignor (supplier) or the user enterprise of the consignor (supplier), or is released for free circulation.<sup>4)</sup>

(7) During movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 in the tax territory, the consignor (supplier) who provided guarantee may change the place of receipt of the alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 or change the consignee (purchaser) by means of the electronic system<sup>36)</sup> in the manner stipulated by a special regulation.<sup>37)</sup>

(8) The consignee (purchaser) of an alcoholic beverage moved under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 in the tax territory is required, not later than within five working days after the date when the movement of the alcoholic beverage ended, to submit to the customs office of the consignee (purchaser) an electronic report on the receipt prepared by means of the electronic system<sup>36)</sup> in the manner stipulated by a special regulation<sup>37)</sup> (hereinafter referred to as “the report of receipt”). The report of receipt must be signed by a qualified electronic signature,<sup>38)</sup> unless the consignor (supplier) or the consignee (purchaser) agree otherwise with the customs office. The movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 in the tax territory shall be deemed ended on the date of receipt of the alcoholic beverage by the consignee (purchaser) or receipt in the place of direct delivery. The customs office of the consignee (purchaser) shall electronically verify the data provided in the report of receipt and, provided that the data are correct, shall confirm to the consignee (purchaser) the registration of the report of receipt. Following the registration, the customs office of the consignee (purchaser) shall immediately send the report of receipt to the consignor (supplier) and to the customs office of the consignor (supplier). If the data provided in the report of receipt are incorrect, the customs office of the consignee (purchaser) shall immediately inform the sender of the report of receipt of that fact.

(9) Following the receipt, the alcoholic beverage which was moved under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 in the tax territory must be immediately placed in the warehouse of the consignee (purchaser), except for the movement of an alcoholic beverage to the place of direct delivery.

(10) If the customs office of the consignor (supplier) and the customs office of the consignee (purchaser) is the same, the customs office shall send the electronic document with the assigned reference code to the consignee (purchaser) and the registered report of receipt to the consignor (supplier).

(11) Guarantee shall always be provided for an alcoholic beverage which is to be moved under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 in the tax territory. The guarantee shall be provided at least in the amount of the excise duty attributable to the quantity of the moved alcoholic beverage, unless otherwise provided for in Article 17(13) and Article 18(11). The provision of guarantee for an alcoholic beverage which is to be moved under a duty suspension arrangement is not required if the guarantee referred to in Article 16(3) is provided in such an amount which covers the guarantee for the alcoholic beverage which is to be moved under a duty suspension arrangement. The provision of guarantee for an alcoholic beverage which is spirit which is to be moved exempt from excise duty according to Article 40(1) and which is not denatured is not required if the guarantee referred to in Article 9(4)(b) is provided in such an amount which covers the guarantee for the spirit which is to be moved exempt from excise duty according to Article 40(1). The customs office of the consignor (supplier) shall immediately return the provided guarantee to the person who provided the guarantee, following the registration of the report of receipt, unless the customs office of the consignor (supplier) and the person who provided the guarantee have agreed otherwise.

(12) The guarantee in respect of movement of an alcoholic beverage in the tax territory

a) under a duty suspension arrangement shall be provided by

1. the authorised warehousekeeper that is
  - 1a. the consignor (supplier) in the tax territory;
  - 1b. the consignee (importer) in the case of importation to the tax territory;
  - 1c. the consignor (exporter) in the case of exportation from the tax territory;
  - 1d. the consignee of an alcoholic beverage which became the property of the state according to special regulations;<sup>18)</sup>
  - 1e. the consignee (purchaser) in the tax territory if the alcoholic beverage moved under a duty suspension arrangement according to Article 17(1)(a) is the property of the consignee (purchaser);
- or



- 1f. the consignee (purchaser) in the tax territory instead of the consignor (supplier) in the tax territory if they have agreed so and the customs office has agreed with that agreement,
  2. the registered consignor; or
  3. the shipper or the consignee (purchaser) in the tax territory instead of the consignor (supplier) if they have agreed so and the customs office of the consignor (supplier) has agreed with that agreement;
- b) exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 shall be provided by the user enterprise that is
1. the purchaser in the tax territory; or
  2. the consignee (importer) in the case of importation to the tax territory.

(13) At the request of an authorised warehousekeeper or user enterprise, the customs office shall permit reduction of the provided guarantee for the moved alcoholic beverage which is spirit if the amount of the excise duty attributable to the quantity of the spirit moved under a duty suspension arrangement or exempt from excise duty according to Article 40(1) is at least EUR 3,320,000, provided that the enforceability or collection of the excise duty are not at risk and the applicant has a reliable tax history for a period of at least 24 consecutive calendar months prior to the submission of the request for the reduction of the guarantee provided for moved spirit; the reduced guarantee is the sum of EUR 3,320,000 and the amount in excess of EUR 3,320,000, reduced by 50%; the reduced guarantee shall not exceed the amount of EUR 7,470,000. The permit for the reduction of the guarantee provided for the moved spirit is not required if a permit for the reduction of the provided guarantee according to Article 18(11) has been issued. If the sum of the guarantee for spirit which is to be moved under a duty suspension arrangement or exempt from excise duty according to Article 40(1) in the tax territory and the guarantee for spirit which is to be moved under a duty suspension arrangement in the territory of the European Union is at least EUR 3,320,000, the reduced guarantee for such moved spirit shall be the sum of EUR 3,320,000 and the amount in excess of EUR 3,320,000, reduced by 50%; the reduced guarantee shall not exceed the amount of EUR 7,470,000. The guarantee according to Article 17(13) is not required if the guarantee referred to in Article 18(11) is provided in the amount of EUR 7,470,000. If the authorised warehousekeeper or the user enterprise does not fulfil any of the conditions referred to in Article 15(4)(a), (c) through (g), the permit for the reduction of the provided guarantee shall expire.

## **Article 18**

### **Procedure for the Movement of an Alcoholic Beverage under a Duty Suspension Arrangement in the Territory of the European Union**

(1) An alcoholic beverage under a duty suspension arrangement may only be moved in the territory of the European Union

- a) from a tax warehouse in the tax territory or from the place of importation (Article 23) if the alcoholic beverage is dispatched by a registered consignor in the tax territory to a tax warehouse or to a registered consignee in another Member State, or to a Slovak agent according to Article 32(15), or to the armed forces of the Slovak Republic and their civilian staff to be used in connection with the activities according to an international treaty<sup>19)</sup> to the territory of countries that are State parties to the North Atlantic Treaty;
- b) from a tax warehouse in the tax territory or from the place of importation (Article 23) if the alcoholic beverage is dispatched by a registered consignor in the tax territory to a tax warehouse in the tax territory through the territory of another Member State;
- c) from a tax warehouse in another Member State or from a registered consignor in another Member to a tax warehouse or to a registered consignee in the tax territory;
- d) from a tax warehouse in another Member State or from a registered consignor in another Member to a tax warehouse or to a registered consignee in another Member State through the tax territory;
- e) in the cases referred to in letters a) and c) through a third-country territory.

(2) Movement of an alcoholic beverage under a duty suspension arrangement in the territory of the European Union may only be performed on the basis of an electronic document, unless otherwise provided for in Article 21. A draft electronic document and also any change made by means of the

electronic system<sup>36)</sup> must be signed by a qualified electronic signature,<sup>38)</sup> unless the consignor (supplier) or the consignee (purchaser) agree otherwise with the customs office.

(3) Prior to the start of movement of an alcoholic beverage under a duty suspension arrangement from the tax territory to the territory of the European Union, the consignor (supplier) shall prepare a draft electronic document which it shall send to the customs office of the consignor (supplier). The customs office of the consignor (supplier) shall electronically verify the data provided in the draft electronic document and, provided that the data are correct, it shall assign a reference code to the draft electronic document and shall also send the electronic document with the assigned reference code to the consignor (supplier) and to the tax administrator of the consignee's (purchaser's) Member State. If the data provided in the draft electronic document are incorrect, the customs office of the consignor (supplier) shall immediately inform the sender of the draft electronic document of that fact. If an alcoholic beverage is moved under a duty suspension arrangement according to Article 18(1)(b) and the data provided in the electronic document are correct, the customs office of the consignor (supplier) shall send the electronic document to the consignee (purchaser) of the alcoholic beverage and to the customs office of the consignee (purchaser). Movement of an alcoholic beverage under a duty suspension arrangement in the territory of the European Union may only be started following the assignment of the reference code. An alcoholic beverage moved under a duty suspension arrangement in the territory of the European Union must be accompanied by a written document containing the reference code.

(4) If an alcoholic beverage is moved under a duty suspension arrangement in the territory of the European Union according to Article 18(1)(c), the customs office of the consignee (purchaser) is required to send the electronic document sent by the tax administrator of the consignor's (supplier's) Member State to the consignee (purchaser).

(5) The consignor (supplier) may cancel the electronic document if the movement of an alcoholic beverage under a duty suspension arrangement in the territory of the European Union has not started; the movement of an alcoholic beverage under a duty suspension arrangement in the territory of the European Union starts when the alcoholic beverage under a duty suspension arrangement leaves the tax warehouse of the consignor (supplier) or is released for free circulation.<sup>4)</sup>

(6) During movement of an alcoholic beverage under a duty suspension arrangement in the territory of the European Union, the authorised warehousekeeper who provided guarantee or the registered consignor in the tax territory who provided guarantee may change the place of receipt of the alcoholic beverage under a duty suspension arrangement or change the consignee (purchaser), except for the consignee (purchaser) that is a Slovak agent according to Article 32(15) or the armed forces of the Slovak Republic and their civilian staff, by means of the electronic system<sup>36)</sup> in the manner stipulated by a special regulation.<sup>37)</sup>

(7) If an alcoholic beverage is moved under a duty suspension arrangement in the territory of the European Union according to Article 18(1)(c), the consignee (purchaser) of the alcoholic beverage moved under a duty suspension arrangement is required, not later than within five working days after the date when the movement of the alcoholic beverage under a duty suspension arrangement ended, to submit to the customs office of the consignee (purchaser) a report of receipt. The report of receipt must be signed by a qualified electronic signature,<sup>38)</sup> unless the consignor (supplier) or the consignee (purchaser) agree otherwise with the customs office. The movement of an alcoholic beverage under a duty suspension arrangement in the territory of the European Union shall be deemed ended on the date of receipt of the alcoholic beverage by the consignee (purchaser) or receipt in the place of direct delivery. The customs office of the consignee (purchaser) shall electronically verify the data provided in the report of receipt and provided that the data are correct, shall confirm to the consignee (purchaser) the registration of the report of receipt. Following the registration, the customs office of the consignee (purchaser) shall immediately send the report of receipt to the tax administrator of the consignor's (supplier's) Member State. If the data provided in the report of receipt are incorrect, the customs office of the consignee (purchaser) shall immediately inform the sender of the report of receipt of that fact.

(8) If an alcoholic beverage is moved under a duty suspension arrangement in the territory of the European Union according to Article 18(1)(a), the customs office of the consignor (supplier) is required to send the report of receipt sent by the tax administrator of the consignee's (purchaser's) Member State to the consignor (supplier) in the tax territory.

(9) Following the receipt, the alcoholic beverage which was moved under a duty suspension arrangement in the territory of the European Union must be immediately placed in the warehouse of the consignee (purchaser), except for the movement of an alcoholic beverage to the place of direct delivery.

(10) Guarantee shall always be provided for an alcoholic beverage which is to be moved under a duty suspension arrangement in the territory of the European Union, except for the movement of an alcoholic beverage to a Slovak agent according to Article 32(15) or to the armed forces of the Slovak Republic and their civilian staff to be used in connection with the activities according to an international treaty<sup>19)</sup> to the territory of countries that are State parties to the North Atlantic Treaty. The consignor (supplier) shall provide the guarantee at least in the amount of the excise duty attributable to the quantity of the moved alcoholic beverage, unless otherwise provided for in Article 18(11) and Article 17(13). The provision of guarantee for an alcoholic beverage which is to be moved under a duty suspension arrangement is not required if the guarantee referred to in Article 16(3) is provided in such an amount which covers the guarantee for the alcoholic beverage which is to be moved under a duty suspension arrangement. A guarantee provided in another Member State shall be valid in the tax territory. At the request of the consignor (supplier), the customs office may permit that the consignee (purchaser) will provide the guarantee instead of the consignor (supplier) if the consignor (supplier) and the consignee (purchaser) have agreed so. The customs office of the consignor (supplier) shall immediately return the provided guarantee to the person who provided the guarantee, following the registration of the report of receipt sent by the tax administrator of the consignee's (purchaser's) Member State, unless the customs office of the consignor (supplier) and the person who provided the guarantee have agreed otherwise.

(11) At the request of the consignor (supplier), the customs office shall permit the consignor (supplier) to reduce the provided guarantee for the moved alcoholic beverage which is spirit if the amount of the excise duty attributable to the quantity of the spirit moved under a duty suspension arrangement is at least EUR 3,320,000, provided that the enforceability or collection of the excise duty are not at risk and the applicant has a reliable tax history for a period of at least 24 consecutive calendar months prior to the submission of the request for the reduction of the guarantee provided for moved spirit; the reduced guarantee is the sum of EUR 3,320,000 and the amount in excess of EUR 3,320,000, reduced by 50%; the reduced guarantee shall not exceed the amount of EUR 7,470,000. The permit for the reduction of the guarantee provided for the moved spirit is not required if a permit for the reduction of the provided guarantee according to Article 17(13) has been issued. If the sum of the guarantee for spirit which is to be moved under a duty suspension arrangement in the territory of the European Union and the guarantee for spirit which is to be moved under a duty suspension arrangement or exempt from excise duty in the tax territory is at least EUR 3,320,000, the reduced guarantee for such moved spirit shall be the sum of EUR 3,320,000 and the amount in excess of EUR 3,320,000, reduced by 50%; the reduced guarantee shall not exceed the amount of EUR 7,470,000. The guarantee according to Article 18(11) is not required if the guarantee referred to in Article 17(13) is provided in the amount of EUR 7,470,000. If the consignor (supplier) does not fulfil any of the conditions referred to in Article 15(4)(a), (c) through (g), the permit for the reduction of the provided guarantee shall expire.

(12) Movement of an alcoholic beverage under a duty suspension arrangement from the territory of the European Union to the persons referred to in Article 32(2) or from the tax territory to the persons referred to in Article 32(15) shall be performed with an electronic document and a certificate of exemption from excise duty prepared according to the specimen and in the manner stipulated by a special regulation<sup>39)</sup> (hereinafter referred to as "the exemption certificate"). Movement of an alcoholic beverage under a duty suspension arrangement from the territory of the European Union to the armed forces of other Member States that are State parties to the North Atlantic Treaty and their civilian staff to be used in connection with the activities according to an international treaty<sup>19)</sup> or from the tax territory to the armed forces of the Slovak Republic and their civilian staff to be used in connection with the activities according to an

international treaty<sup>19)</sup> to the territory of countries that are State parties to the North Atlantic Treaty shall be performed with an exemption certificate. Following the completion of the movement of an alcoholic beverage under a duty suspension arrangement, the persons referred to in Article 32(2) shall immediately inform of the receipt of the alcoholic beverage the Bratislava Customs Office which shall prepare a report of receipt, while acting accordingly according to a special regulation;<sup>37)</sup> the Bratislava Customs Office shall send the report of receipt to the tax administrator of the consignor's (supplier's) Member State.

### **Article 18a** **Suspension of Access to the Electronic System**

(1) The customs office may temporarily suspend in the tax territory the access to the electronic system<sup>36)</sup> for a person according to Articles 9, 15, 19 or 20 if it has reasonable concerns that the not due excise duty or not assessed excise duty will be, in the extent exceeding the provided guarantee, at the time of its maturity and enforceability, unenforceable or that the enforcement of excise duty will be connected with significant difficulties at that time.

(2) The customs office is obliged to immediately inform the person according to Article 9, 15, 19 or 20 whose access to the electronic system<sup>36)</sup> was temporarily suspended by the customs office. In the notice of suspending access to the electronic system,<sup>36)</sup> the customs office shall state the reasons based on which it acted according to Article 18a(1). An objection raised against the procedure of the customs office referred to in Article 18a(1) is admissible and the objection does not have a suspensory effect.

(3) If the reasons based on which the customs office acted according to Article 18a(1) no longer prevail, the customs office is obliged to immediately allow the person according to Article 9, 15, 19 or 20 to have access to the electronic system<sup>36)</sup> and shall immediately inform that person of that fact.

### **Article 19** **Registered Consignee**

(1) Registered consignee in the tax territory is a person who holds an authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement. Registered consignee shall also be a person, in the territory of another Member State, who is authorised according to the legal regulations of that Member State to receive an alcoholic beverage from another Member State under a duty suspension arrangement. A person who wishes to become a registered consignee in the tax territory and to repeatedly receive an alcoholic beverage from another Member State under a duty suspension arrangement must apply with the customs office for the registration and issuance of an authorisation to repeatedly receive an alcoholic beverage from another Member State under a duty suspension arrangement. A person who wishes to occasionally receive an alcoholic beverage from another Member State under a duty suspension arrangement must apply with the customs office for the issuance of an authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement in respect of each occasional receipt of an alcoholic beverage.

(2) An application for the registration and issuance of an authorisation to repeatedly receive an alcoholic beverage from another Member State under a duty suspension arrangement or an application for the issuance of an authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement must contain, in addition to the data according to a special regulation,<sup>84)</sup> the following

- a) the commercial name of the alcoholic beverage and the relevant CN code;
- b) information about the expected annual volume of the alcoholic beverage received under a duty suspension arrangement in the relevant unit of measure if the applicant is a person who wishes to repeatedly receive an alcoholic beverage from another Member State under a duty suspension arrangement;
- c) information about the quantity of the alcoholic beverage in the relevant unit of measure and the expected time of receipt of the entire quantity of the alcoholic beverage which is to be received in the

given case by an applicant who is a person who wishes to occasionally receive an alcoholic beverage from another Member State under a duty suspension arrangement.

(3) The following shall be attached to the application referred to in Article 19(2)

- a) a document proving the authorisation to conduct business not older than 30 days or a certified copy thereof if the applicant is a legal entity without registered office in the tax territory or a natural person without permanent residence in the tax territory;
- b) technical documentation and description of storage premises and the method of securing the alcoholic beverage against unauthorised use if the applicant is a person who wishes to receive an alcoholic beverage which is spirit from another Member State under a duty suspension arrangement;
- c) description of storage facilities according to Article 42(1) if the applicant is a person who wishes to receive an alcoholic beverage which is spirit from another Member State under a duty suspension arrangement;
- d) technical documentation of the devices to determine the stock of alcoholic beverage which is spirit, its temperature, and a document on the certification of these devices or a declaration of conformity of these devices where the applicant has a facility for storing spirit if the applicant is a person who wishes to receive an alcoholic beverage which is spirit from another Member State under a duty suspension arrangement.

(4) The applicant must fulfil the following conditions:

- a) to keep books of accounts according to a special regulation;<sup>21)</sup>
- b) to provide guarantee;
- c) to have no arrears of payment towards the customs office or tax office;
- d) a person affiliated with or controlling/controlled by the applicant or a person affiliated with or controlling/controlled by the applicant in the course of ten years prior to the filing the application shall have no arrears of payment towards the customs office and also a person who has ceased to exist and would be deemed affiliated with or controlling/controlled by the applicant shall have, in the course of ten years prior to the date of filing the application, no arrears of payment of excise duty which have not been paid prior to the cessation of the person; that shall also apply to any arrears of payment of excise duty which were assigned to a third party according to special regulations;<sup>22)</sup>
- e) to have no arrears of payment of compulsory insurance contributions and contributions to old-age pension savings according to special regulations;<sup>23)</sup>
- f) has not been lawfully convicted of an intentional economic crime, a crime against property or another crime the elements of which relate to the scope of its business; that shall also apply to the authorised representative and to a natural person who is a member of managing or control bodies of the applicant;
- g) is not subject to liquidation, no bankruptcy proceedings have been lawfully declared against the applicant, no settlement has been permitted, no compulsory composition has been confirmed, or no restructuring has been permitted.

(5) At the request of the customs office, the applicant is required to clarify the data provided in the application and in the attachments thereto.

(6) Prior to the issuance of an authorisation to repeatedly receive an alcoholic beverage from another Member State under a duty suspension arrangement, the person who wishes to repeatedly receive an alcoholic beverage from another Member State under a duty suspension arrangement is required to provide guarantee in the manner referred to in Article 16(1) in the amount of excise duty attributable to the quantity of the alcoholic beverage which is

- a) wine, an intermediate product or beer which it expects to receive during one calendar month;
- b) spirit which it expects to receive during two consecutive calendar months.

(7) Prior to the registration and issuance of an authorisation to repeatedly receive an alcoholic beverage from another Member State under a duty suspension arrangement, the customs office shall verify the information and data referred to in Article 19(2) and (3). If the information and data are true and the applicant fulfils the conditions referred to in Article 19(4) through (6), the customs office shall register the applicant and shall issue the applicant with an authorisation to repeatedly receive an alcoholic

beverage from another Member State under a duty suspension arrangement within 60 days after the date of filing the application.

(8) Prior to the issuance of an authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement, the person who wishes to occasionally receive an alcoholic beverage from another Member State under a duty suspension arrangement is required to provide guarantee in the manner referred to in Article 16(1) in the amount of excise duty attributable to the quantity of the alcoholic beverage which it is to receive in the given case. The customs office shall issue a confirmation of the provision of guarantee.

(9) Prior to the issuance of an authorisation to occasionally receive an alcoholic beverage from another Member State under a duty suspension arrangement, the customs office shall verify the information and data referred to in Article 19(2) and (3). If the information and data are true and the applicant fulfils the conditions referred to in Article 19(4) and (8), the customs office shall issue the applicant with an authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement not later than on the next working day after the date when the applicant provided guarantee and shall determine the time limit for the receipt of the entire quantity of the alcoholic beverage which may not be longer than 60 calendar days after the date of issuance of the authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement. The provided guarantee may be used for the payment of excise duty after an agreement with the customs office; the provisions of Article 70(1)(v) shall not be applied.

(10) If a registered consignee who repeatedly receives an alcoholic beverage from another Member State under a duty suspension arrangement wishes to receive spirit and the excise duty attributable to that quantity of spirit exceeds the provided guarantee by more than 10%, the registered consignee is required, not later than one day prior to the receipt of the spirit,

- a) to notify that fact to the customs office;
- b) to increase the provided guarantee by the amount in excess of the provided guarantee.

(11) A registered consignee who repeatedly receives an alcoholic beverage from another Member State under a duty suspension arrangement is required to replenish the provided guarantee by the amount used by the customs office for the payment of excise duty within five working days after the date of delivery of the notification referred to in Article 19(13).

(12) A registered consignee who repeatedly receives an alcoholic beverage from another Member State under a duty suspension arrangement may request the customs office or, with written consent of the customs office, the bank which issued the bank guarantee to reduce the provided guarantee if the provided guarantee is by more than 20% higher than the excise duty attributable to the quantity of alcoholic beverage released for consumption for the previous two calendar months if it receives an alcoholic beverage which is spirit or for the previous calendar month if it receives an alcoholic beverage which is wine, an intermediate product or beer, provided that this situation lasts at least six consecutive calendar months and also lasts at the time of submission of the request for the reduction of guarantee and if the applicant has a reliable tax history according to Article 16(14)(a) and (c) and fulfils the conditions referred to in Article 19(4) for a period of at least 24 consecutive calendar months prior to the submission of the request for the reduction of the provided guarantee; in the case of an alcoholic beverage which is spirit, the customs office may return the relevant balance, taking into account the state of stock of spirit and the state of stock of not affixed tax stamps, if the registered consignee is a purchaser of tax stamps, as at the date of submission of the request within 15 days after the date of submission of the request.

(13) If a registered consignee who repeatedly receives an alcoholic beverage from another Member State under a duty suspension arrangement fails to pay the excise duty within the time limit stipulated by this Act, the customs office shall use the guarantee for the payment of excise duty and shall notify of that fact the person liable to pay the excise duty that has become chargeable.

(14) A registered consignee is required to notify any change of the data referred to in Article 19(2) and (4)(a), (c) through (g) to the customs office within 15 days after the date of occurrence of the change. The customs office shall verify with the registered consignee the data provided in the notification and, taking into account the scope and severity of the changes, shall amend the original certificate of registration or the authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement or shall issue a new certificate of registration or a new authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement. In the case of issuance of a new certificate of registration or a new authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement for the same registered consignee, the original registration number of the registered consignee shall remain valid.

(15) An authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement shall expire

- a) on the date when the registered consignee died or on the date when a court decision declaring the registered consignee dead, if the registered consignee is a natural person, became final;
- b) on the date when a court decision to declare bankruptcy, to dismiss bankruptcy petition due to insufficient assets or to cancel bankruptcy proceedings due to insufficient assets became final or on the date when compulsory composition was confirmed, composition was permitted or restructuring was permitted;
- c) on the tenth day after the lapse of the time limit for the increase of the provided guarantee according to Article 19(10)(b), unless the guarantee has been replenished;
- d) on the date of lapse of the time limit for the replenishment of provided guarantee according to Article 19(11), unless the guarantee has been replenished;
- e) on the date when the customs office withdraws the authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement;
- f) on the date of deletion from the Companies Register or any other similar register or on the date of cancellation of trading licence under the conditions stipulated by special regulations,<sup>34)</sup> unless the person has filed an application according to Article 19(15)(h);
- g) on the date when the registered consignee who receives an alcoholic beverage from another Member State under a duty suspension arrangement occasionally receives the entire quantity of the alcoholic beverage indicated in the authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement;
- h) on the date of filing of an application for deletion from the Companies Register or on the date of filing of an application for the cancellation of trading licence, or on the date of filing of a notice of termination of business;
- i) on the date of lapse of the time limit referred to in Article 19(9).

(16) The customs office shall withdraw an authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement if

- a) the registered consignee enters into liquidation;
- b) the registered consignee has ceased to fulfil any of the conditions referred to in Article 19(4) and (6);
- c) the registered consignee breaches obligations according to this Act and the imposition of fine or serving of calls or warnings of the customs office have led to no rectification;
- d) the registered consignee has applied for withdrawal of the authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement;
- e) registration was performed and an authorisation to operate a tax warehouse was issued.

(17) The customs office may withdraw an authorisation to repeatedly receive an alcoholic beverage from another Member State under a duty suspension arrangement if the registered consignee, during a period of more than 12 consecutive calendar months, does not receive an alcoholic beverage, taking into account the gravity of the reasons.

(18) Upon expiry of the authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement

- a) the registered consignee, in the case according to Article 19(15)(a) the heir or the inheritance trustee appointed by a court shall file tax return within the time limit determined by the customs office and pay excise duty within the same time limit, unless the tax return was filed and the excise duty was paid as at the date of cessation of the authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement;
- b) the customs office shall use the provided guarantee for the payment of excise duty and shall immediately return any balance of the guarantee to the person whose authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement has expired or, in the case referred to in Article 19(15)(a), to the heir or the inheritance trustee appointed by a court;
- c) the customs office shall ask the relevant bank for payment of excise duty if a bank guarantee is provided as guarantee;<sup>35)</sup>
- d) the customs office shall cancel the registration number.

(19) The customs office may issue a new authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement to a person whose authorisation to repeatedly receive an alcoholic beverage from another Member State under a duty suspension arrangement was withdrawn according to Article 19(16)(c) not sooner than upon the lapse of five years after the decision to withdraw the authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement became final; a person affiliated with or controlling/controlled by the registered consignee may be issued with an authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement not sooner than upon the lapse of five years after the decision to withdraw the registered consignee's authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement became final. In the case of withdrawal of the authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement according to Article 19(17), a new authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement may be issued not sooner than upon the lapse of one year after the decision to withdraw the authorisation to receive an alcoholic beverage from another Member State under a duty suspension arrangement became final.

## **Article 20**

### **Registered Consignor**

(1) Registered consignor in the tax territory is a person who holds an authorisation to dispatch an alcoholic beverage under a duty suspension arrangement following its release for free circulation.<sup>4)</sup> Registered consignor shall also be a person, in the territory of another Member State, who is authorised according to the legal regulations of that Member State to dispatch an alcoholic beverage under a duty suspension arrangement following its release for free circulation.<sup>4)</sup> A person who wishes to become a registered consignor in the tax territory must apply with the customs office for the registration and issuance of an authorisation to dispatch an alcoholic beverage under a duty suspension arrangement.

(2) An application for the registration and issuance of an authorisation to dispatch an alcoholic beverage under a duty suspension arrangement must contain, in addition to the data according to a special regulation,<sup>84)</sup> the following

- a) the commercial name of the alcoholic beverage and the relevant CN code;
- b) information about the expected annual volume of the alcoholic beverage dispatched under a duty suspension arrangement in the relevant unit of measure;
- c) a list of Member States to which the applicant is to dispatch an alcoholic beverage under a duty suspension arrangement.

(3) A document proving the authorisation to conduct business not older than 30 days or a certified copy thereof if the applicant is a legal entity without registered office in the tax territory or a natural person without permanent residence in the tax territory shall be attached to the application.

(4) The applicant must fulfil the following conditions:

- a) to keep books of accounts according to a special regulation;<sup>21)</sup>



- b) to provide guarantee according to Article 19(6);
- c) to have no arrears of payment towards the customs office or tax office;
- d) a person affiliated with or controlling/controlled by the applicant or a person affiliated with or controlling/controlled by the applicant in the course of ten years prior to the filing the application shall have no arrears of payment towards the customs office and also a person who has ceased to exist and would be deemed affiliated with or controlling/controlled by the applicant shall have, in the course of ten years prior to the date of filing the application, no arrears of payment of excise duty which have not been paid prior to the cessation of the person; that shall also apply to any arrears of payment of excise duty which were assigned to a third party according to special regulations;<sup>22)</sup>
- e) to have no arrears of payment of compulsory insurance contributions and contributions to old-age pension savings according to special regulations;<sup>23)</sup>
- f) has not been lawfully convicted of an intentional economic crime, a crime against property or another crime the elements of which relate to the scope of its business; that shall also apply to the authorised representative and to a natural person who is a member of managing or control bodies of the applicant;
- g) is not subject to liquidation, no bankruptcy proceedings have been lawfully declared against the applicant, no settlement has been permitted, no compulsory composition has been confirmed, or no restructuring has been permitted.

(5) At the request of the customs office, the applicant is required to clarify the data provided in the application and in the attachments thereto.

(6) Article 19 shall apply accordingly to the registration, issuance of an authorisation to dispatch an alcoholic beverage under a duty suspension arrangement, guarantee, change of data, and to the withdrawal and expiry of the authorisation to dispatch an alcoholic beverage under a duty suspension arrangement.

## **Article 21**

### **Procedure for the Movement of an Alcoholic Beverage under a Duty Suspension Arrangement and Exempt from Excise Duty in the case of Unavailability of the Electronic System**

(1) For the purposes of this Act, the electronic system<sup>36)</sup> shall be deemed unavailable if the electronic system<sup>36)</sup> is unavailable on the tax administrator's side and an electronic document or report of receipt cannot be prepared, sent or received.

- (2) If the electronic system<sup>36)</sup> is unavailable, the consignor (supplier) is required
- a) to notify the consignor's (supplier's) customs office in writing, by phone, by fax or electronically of the start of movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65; in the case of notification by phone, by fax or electronically, no written confirmation of the notification is required;
  - b) to prepare an accompanying administrative document in written form (hereinafter referred to as "the accompanying document") which shall contain the same data as the electronic document referred to in Article 17(4) or Article 18(2).

(3) If the electronic system<sup>36)</sup> is unavailable, the consignor (supplier) may only start the movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 with consent of the consignor's (supplier's) customs office. The consignor's (supplier's) customs office shall notify the consent to the start of movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 by fax or electronically; no written confirmation of the consent is required.

(4) An alcoholic beverage moved under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 must be accompanied by an accompanying document prepared by the consignor (supplier). The consignor (supplier) shall retain a copy of the accompanying document and is required to send another copy of the accompanying document to the

consignor's (supplier's) customs office in writing, by fax or electronically prior to the start of movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65; if the copy of the accompanying document is sent by fax or electronically, no delivery of the copy in writing is required.

(5) If the electronic system<sup>36)</sup> is unavailable during movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65, the consignor (supplier) who provided guarantee may change the place of receipt of the alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 or change the consignee (purchaser), except for the consignee (purchaser) that is a Slovak agent according to Article 32(15) or the armed forces of the Slovak Republic and their civilian staff only if it has notified to the consignor's (supplier's) customs office the information according to a special regulation<sup>37)</sup> and the customs office has agreed to the change. The consignor (supplier) is required to send the requested information in writing, by fax or electronically to the consignor's (supplier's) customs office; in the case of notification by fax or electronically, no delivery of the notification in writing is required. Following the receipt of the consent of the consignor's (supplier's) customs office, the consignor (supplier) is required to indicate on the back of the accompanying document, which is accompanying the moved alcoholic beverage, the new place of receipt of the alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 or the new consignee (purchaser).

(6) If the movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 ended with an accompanying document or if the electronic system<sup>36)</sup> is unavailable at the time of receipt of the alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65, the consignee (purchaser) is required to prepare a report of receipt in written form (hereinafter referred to as "the written report of receipt") which must contain the same data as the report of receipt referred to in Article 17(8) or Article 18(7). A written report of receipt is a confirmation of completion of movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 in the case of unavailable electronic system.<sup>36)</sup> The consignee (purchaser) is required to submit the written report of receipt to the consignee's (purchaser's) customs office which shall send a copy of the written report of receipt to the consignor's (supplier's) customs office or to the tax administrator of the consignor's (supplier's) Member State. The consignor's (supplier's) customs office is required to send a copy of the written report of receipt to the consignor (supplier).

(7) Once the electronic system<sup>36)</sup> becomes available, the customs office, the consignor (supplier) and the consignee (purchaser) are required to immediately act according to Article 17 or Article 18; they are required to act in the same manner if the movement of the alcoholic beverage is ended with an unavailable electronic system.<sup>36)</sup>

(8) If the consignee (purchaser) does not prepare a report of receipt or written report of receipt for any other reason than unavailability of the electronic system,<sup>36)</sup> the consignee (purchaser) is required to submit to the consignee's (purchaser's) customs office other proof of the end of movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 which must contain the same particulars as those provided in the report of receipt according to Article 17(8) or Article 18(7). If the consignee's (purchaser's) customs office recognises the other proof of the end of movement of an alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65, it shall notify that fact to the consignor's (supplier's) customs office or to the tax administrator of the consignor's (supplier's) Member State and end the movement of the alcoholic beverage under a duty suspension arrangement or exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 by means of the electronic system.<sup>36)</sup>

(9) Unavailability of the electronic system<sup>36)</sup> shall have no influence on the obligation to provide guarantee according to this Act.

**Article 22**  
**Irregularities in the Movement of an Alcoholic Beverage**  
**under a Duty Suspension Arrangement**

(1) For the purposes of this Act, an irregularity in the movement of an alcoholic beverage under a duty suspension arrangement means such circumstances in the consequence of which the movement or part of the movement of an alcoholic beverage under a duty suspension arrangement has not ended according to this Act.

(2) For the purposes of this Act, the following cases shall not be deemed an irregularity in the movement of an alcoholic beverage under a duty suspension arrangement

- a) if the alcoholic beverage has been irretrievably destroyed during the movement under a duty suspension arrangement due to an accident, emergency situation, unforeseeable circumstance or force majeure and if these losses are acknowledged by the customs office or by the tax administrator of another Member State based on an official finding and confirmation; or
- b) if such losses have occurred during the movement of an alcoholic beverage under a duty suspension arrangement which are attributable to natural wastage of the alcoholic beverage related to its physical and chemical properties during the movement and if these losses are acknowledged by the customs office or by the tax administrator of another Member State.

(3) If an irregularity occurs in the tax territory during the movement of an alcoholic beverage under a duty suspension arrangement, the excise duty shall become chargeable in the tax territory on the date of occurrence of the irregularity.

(4) If an irregularity is detected in the tax territory during the movement of an alcoholic beverage under a duty suspension arrangement from another Member State to the tax territory and the place of occurrence of the irregularity cannot be established, the excise duty shall become chargeable in the tax territory on the date when the irregularity was detected.

(5) If excise duty becomes chargeable according to Article 22(3) or (4) during the movement of an alcoholic beverage under a duty suspension arrangement and the person liable to pay the excise duty that has become chargeable is an authorised warehousekeeper, registered consignor or the person who provided guarantee in another Member State, the customs office shall inform the tax administrator of the Member State where the guarantee was provided of the origin of the obligation to report and pay the excise duty in the tax territory.

(6) If an alcoholic beverage moved under a duty suspension arrangement from the tax territory to the territory of another Member State has not reached its destination and no irregularity has been detected during the movement of the alcoholic beverage under a duty suspension arrangement, the excise duty shall become chargeable in the tax territory on the date when the alcoholic beverage under a duty suspension arrangement was dispatched. If the consignor (supplier) of the alcoholic beverage does not submit to the customs office, within the time limit of four months after the date of dispatch of the alcoholic beverage, a proof of the end of the movement, it shall file tax return and pay excise duty in the manner according to Article 22(8); for the purposes of this Act, a proof demonstrating the end of movement shall be a report of receipt or a written report of receipt, or an electronic report of export prepared by means of the electronic system<sup>36)</sup> in the manner stipulated in a special regulation<sup>37)</sup> (hereinafter referred to as “the report of export”), or a report of export in written form (hereinafter referred to as “the written report of export”), or any other evidence demonstrating the end of movement of an alcoholic beverage under a duty suspension arrangement or a proof that the irregularity has not occurred in the tax territory.

(7) If the person who provided guarantee in the tax territory has not been demonstrably informed of the fact that the alcoholic beverage had not reached its destination, it is entitled to demonstrate, within 30 days after the date of receipt of the notification of the customs office of the discovery of that fact, to the consignor's (supplier's) customs office the end of movement of the alcoholic beverage under a duty suspension arrangement or the occurrence of an irregularity in another Member.

(8) If an irregularity is detected, the person liable to pay the excise duty that has become chargeable that is an authorised warehousekeeper shall act according to Article 12(2) and shall calculate the excise duty according to the rates valid on the date when the excise duty became chargeable. The person liable to pay the excise duty that has become chargeable, except for an authorised warehousekeeper, is required, within five working days after the irregularity was detected, to file tax return, calculate the excise duty according to the rates for excise duty valid on the date when the excise duty became chargeable and pay the excise duty within the same time limit, namely

- a) to the customs office if the person liable to pay the excise duty that has become chargeable has its registered office or permanent residence in the tax territory;
- b) to the Bratislava Customs Office if the person liable to pay the excise duty that has become chargeable does not have its registered office or permanent residence in the tax territory.

(9) If it is detected, prior to the lapse of three years since the date when the movement of an alcoholic beverage started, that an irregularity in the movement of the alcoholic beverage under a duty suspension occurred

- a) in another Member State and the excise duty was paid in that Member State, the customs office shall reimburse the excise duty paid in the tax territory to the person liable to pay the excise duty that has become chargeable who paid the excise duty, namely within 30 days after the date of submission of a proof of payment of excise duty in another Member State;
- b) in the tax territory during movement of the alcoholic beverage from a tax warehouse in the tax territory to a tax warehouse in the tax territory in consequence of which excise duty became chargeable and the excise duty was paid, the customs office shall reimburse the paid excise duty to the person liable to pay the excise duty, namely within 30 days after the date of submission of a proof evidencing the removal of the irregularity.

(10) Reimbursement of excise duty may not be claimed from the customs office after the lapse of the time limit of three years since the date of start of movement of an alcoholic beverage under a duty suspension arrangement.

(11) Article 12 shall apply accordingly to tax return.

### **Article 23**

#### **Procedure for the Movement of an Alcoholic Beverage under a Duty Suspension Arrangement in the case of Importation**

(1) For the purposes of this Act, importation of an alcoholic beverage means release of the alcoholic beverage for free circulation<sup>4)</sup> in the place of importation. The place of importation means the place where the alcoholic beverage is at the time of release for free circulation.<sup>4)</sup> Customs regulations shall apply to excise duty and the administration of excise duty in the case of importation of an alcoholic beverage, unless otherwise provided for by Articles 23 through 25.

(2) Following the release for free circulation,<sup>4)</sup> an alcoholic beverage may be placed under a duty suspension arrangement, with the application of the same procedure as for the movement of an alcoholic beverage under a duty suspension arrangement.

(3) An alcoholic beverage which was, after its release for free circulation,<sup>4)</sup> placed by an importer that is an authorised warehouse operator or registered consignor (hereinafter referred to as "the importer") under a duty suspension arrangement shall be immediately placed in a tax warehouse in the tax territory or dispatched by the importer to an authorised warehousekeeper or to a registered consignee in the

territory of another Member State. The importer is required to produce to the customs office, which is releasing the alcoholic beverage for free circulation,<sup>4)</sup> an authorisation to operate a tax warehouse or an authorisation to dispatch an alcoholic beverage under a duty suspension arrangement and a confirmation of the customs office of the amount of the provided guarantee for the excise duty attributable to the moved quantity of the alcoholic beverage. The provision of guarantee is not required if the guarantee referred to in Article 16(3) covers the guarantee for the alcoholic beverage which is to be moved under a duty suspension arrangement.

(4) In the case of importation of an alcoholic beverage for purposes exempt from excise duty according to Article 40(1), Article 60(1) or Article 65, a user enterprise is required to produce to the customs office, which is releasing the alcoholic beverage for free circulation,<sup>4)</sup> a removal order and a confirmation of the customs office of the amount of the provided guarantee for excise duty attributable to the moved quantity of the alcoholic beverage. Upon its receipt, the alcoholic beverage must be immediately placed in a warehouse of the user enterprise.

## **Article 24**

### **Procedure for the Movement of an Alcoholic Beverage under a Duty Suspension Arrangement in the case of Exportation**

(1) For the purpose of this Act, exportation means placement of an alcoholic beverage under the export procedure<sup>40)</sup> and its movement to the place of exit. For the purposes of this Act, the place of exit means the place where the movement of the alcoholic beverage under a duty suspension arrangement ended and the alcoholic beverage left the territory of the European Union. After the placement under the export procedure,<sup>40)</sup> the alcoholic beverage may only be moved under a duty suspension arrangement to the place of exit by the exporter that is an authorised warehousekeeper or registered consignor (hereinafter referred to as “the exporter”).

(2) Exportation of an alcoholic beverage under a duty suspension arrangement may only be performed on the basis of an electronic document, unless otherwise provided for by Article 25. The exporter shall prepare a draft electronic document which it shall send to the customs office of export<sup>41)</sup> in the tax territory. The draft electronic document and also any change made by means of the electronic system<sup>36)</sup> must be signed by a qualified electronic signature,<sup>38)</sup> unless the exporter and the customs office of export<sup>41)</sup> agree otherwise. The customs office of export<sup>41)</sup> in the tax territory shall electronically verify the data in the draft electronic document and if the data are correct, shall assign the draft electronic document a reference code and shall also send the electronic document with the assigned reference code to the exporter and the customs office of exit<sup>42)</sup> in the tax territory. If the data provided in the draft electronic document are incorrect, the customs office of export<sup>41)</sup> in the tax territory shall immediately inform the sender of the draft electronic document of that fact. Movement of an alcoholic beverage under a duty suspension arrangement in the case of exportation may only be started following the assignment of the reference code. An alcoholic beverage moved under a duty suspension arrangement in the case of exportation must be accompanied by a written document containing the reference code.

(3) The exporter may cancel the electronic document if the received customs declaration under which the alcoholic beverage was proposed for placement under the export procedure<sup>40)</sup> has been cancelled according to a special regulation.<sup>43)</sup>

(4) During the movement of an alcoholic beverage under a duty suspension arrangement in the case of exportation, the exporter who provided guarantee may change the place of exit of the alcoholic beverage by means of the electronic system<sup>36)</sup> in the manner stipulated by a special regulation.<sup>37)</sup>

(5) The customs office of exit<sup>42)</sup> in the tax territory shall prepare by means of the electronic system<sup>36)</sup> an electronic confirmation certifying that the alcoholic beverage has left the territory of the European Union (hereinafter referred to as “the confirmation of exit”) which it shall send to the customs office of export<sup>41)</sup> in the tax territory. The customs office of export<sup>41)</sup> in the tax territory shall electronically verify the data provided in the confirmation of exit and prepare a report of export which it shall send to the

exporter; the report of export confirms that the movement of the alcoholic beverage under a duty suspension arrangement in the case of exportation has ended and the alcoholic beverage has left the territory of the European Union.

(6) If the customs office of export<sup>41)</sup> in the tax territory is the customs office of exit<sup>42)</sup> in the tax territory, the customs office shall prepare a report of export which it shall send to the exporter; no confirmation of exit is required.

(7) If the place of export is in another Member State and the place of exit is in the tax territory, the customs office of exit<sup>42)</sup> in the tax territory shall prepare a confirmation of exit which it shall send electronically to the tax administrator of the Member State of export.

(8) If the place of export is in the tax territory and the place of exit is in another Member State, the customs office of export<sup>41)</sup> in the tax territory shall send the electronic document to the customs office of exit<sup>42)</sup> in another Member State. Following the receipt of the confirmation of exit prepared by the customs office of exit<sup>42)</sup> in another Member State, the customs office of export<sup>41)</sup> in the tax territory shall electronically verify the data provided in the confirmation of exit and prepare a report of export which it shall send to the exporter.

(9) Article 18(10) and (11) shall apply accordingly to the provision of guarantee for the movement of an alcoholic beverage under a duty suspension arrangement in the case of exportation. The customs office of export<sup>41)</sup> shall immediately return the provided guarantee to the person who provided the guarantee following the registration of the report of export, unless the customs office of export<sup>41)</sup> and the person who provided the guarantee have agreed otherwise.

## **Article 25**

### **Procedure for the Movement of an Alcoholic Beverage under a Duty Suspension Arrangement in the case of Exportation if the Electronic System is Unavailable**

(1) If the electronic system<sup>36)</sup> is unavailable according to Article 21, the exporter is required

- a) to notify the customs office of export<sup>41)</sup> in writing, by phone, by fax or electronically of the start of movement of an alcoholic beverage under a duty suspension arrangement in the case of exportation; in the case of notification by phone, by fax or electronically, no written confirmation of the notification is required;
- b) to prepare an accompanying document according to Article 21.

(2) The exporter may only start the movement of an alcoholic beverage under a duty suspension arrangement in the case of exportation according to Article 25(1) with the consent of the customs office of export.<sup>41)</sup> The customs office of export<sup>41)</sup> shall notify the consent to the start of movement of an alcoholic beverage under a duty suspension arrangement in the case of exportation by fax or electronically; no written confirmation of the consent is required.

(3) An alcoholic beverage moved under a duty suspension arrangement in the case of exportation must be accompanied by the accompanying document prepared by the exporter. The exporter shall retain a copy of the accompanying document and is required to send another copy of the accompanying document in writing, by fax or electronically to the customs office of export;<sup>41)</sup> if the copy of the accompanying document is sent by fax or electronically, no delivery of the copy in writing is required.

(4) If the electronic system<sup>36)</sup> is unavailable according to Article 21 during the movement of an alcoholic beverage under a duty suspension arrangement in the case of exportation, the exporter who provided guarantee may change the place of exit only if it has notified to the customs office of export<sup>41)</sup> the information according to a special regulation<sup>40)</sup> and the customs office has agreed to the change. The exporter is required to send the requested information to the customs office of export<sup>41)</sup> in writing, by fax or electronically; in the case of notification by fax or electronically, no delivery of the notification in writing is required. Following the receipt of the consent of the customs office of export,<sup>41)</sup> the exporter is

required to indicate on the back of the accompanying document, which is accompanying the moved alcoholic beverage, the new place of exit.

(5) If the movement of an alcoholic beverage under a duty suspension arrangement in the case of exportation ended with an accompanying document in the tax territory or if the electronic system<sup>36)</sup> is unavailable at the time when the alcoholic beverage left the territory of the European Union in the tax territory, the customs office of exit<sup>42)</sup> in the tax territory is required to prepare a confirmation of exit in written form (hereinafter referred to as “the written confirmation of exit”) which must contain the same data as the confirmation of exit referred to in Article 24(5). The customs office of exit<sup>42)</sup> in the tax territory shall send the written confirmation of exit to the customs office of export<sup>41)</sup> in the tax territory or to the tax administrator of the exporter’s Member State, unless the alcoholic beverage was placed under the export procedure<sup>40)</sup> in the tax territory. The written confirmation of exit is a document confirming that the alcoholic beverage has left the territory of the European Union. The customs office of export<sup>41)</sup> in the tax territory shall prepare on the basis of the written confirmation of exit a written report of export it shall send to the exporter.

(6) Once the electronic system<sup>36)</sup> becomes available, the exporter, the customs office of export<sup>41)</sup> and the customs office of exit<sup>42)</sup> are required to immediately act according to Article 24(2); they are required to act in the same manner if the movement of the alcoholic beverage under a duty suspension arrangement in the case of exportation is ended with an unavailable electronic system.<sup>36)</sup>

(7) If the customs office of export<sup>41)</sup> does not prepared the report of export according to Article 24(5) for any other reason than unavailability of the electronic system,<sup>36)</sup> the exporter is required to submit to the customs office of export<sup>41)</sup> other proof of the end of the movement of an alcoholic beverage under a duty suspension arrangement in the case of exportation which must contain the same data as those provided in the report of export according to Article 24(5). If the customs office of export<sup>41)</sup> in the tax territory recognises the other proof of the end of the movement of an alcoholic beverage under a duty suspension arrangement in the case of exportation, it shall notify that fact to the exporter and end the movement of an alcoholic beverage under a duty suspension arrangement in the case of exportation by means of the electronic system.<sup>36)</sup>

## **Article 26**

### **Movement of an Alcoholic Beverage outside a Duty Suspension Arrangement for Commercial Purposes**

(1) If an alcoholic beverage, which is released for consumption in another Member State, is moved to the tax territory for commercial purposes, the excise duty shall become chargeable in the tax territory on the date of receipt of the alcoholic beverage in the tax territory; for the purposes of this Act, an alcoholic beverage intended for commercial purposes means delivery of the alcoholic beverage for purposes other than private purposes according to Article 28(1). The person liable to pay the excise duty that has become chargeable shall be the person who is the consignee (purchaser) of the alcoholic beverage.

(2) Prior to the receipt of an alcoholic beverage according to Article 26(1), the consignee (purchaser) of the alcoholic beverage is required to

- a) notify the customs office its identification data, the quantity, the commercial name and the relevant CN code of the alcoholic beverage it wishes to remove, and the identification data of the supplier of the alcoholic beverage;
- b) provide guarantee in the amount of excise duty attributable to the quantity of the removed alcoholic beverage; Article 16 shall apply accordingly to the guarantee;
- c) be included in the records referred to in Article 52(2) and act according to Article 53 if it wishes to remove spirit in a consumer package;
- d) notify the address of location of its establishment if different from the registered office or permanent address of the applicant, where it will store and label the consumer package with a tax stamp.

(3) When the excise duty becomes chargeable, the person liable to pay the excise duty that has become chargeable is required to file tax return with the customs office not later than within three working days after the date when the excise duty became chargeable and to pay excise duty within the same time limit, except for the taxable entities that file tax return according to Article 12(2). Article 12 shall apply accordingly to the tax return.

(4) After an agreement with the customs office, the provided guarantee may be used for the payment of excise duty; Article 70(1)(v) shall not be applied; that shall be without prejudice to the obligation to settle any differences from the use of the guarantee.

(5) If the alcoholic beverage has been irretrievably destroyed during the movement of the alcoholic beverage for commercial purposes according to Article 26(1) due to an accident, emergency situation or force majeure, or if losses have occurred during the movement of an alcoholic beverage for commercial purposes which are attributable to natural wastage of the alcoholic beverage related to its physical and chemical properties during the movement and if these losses of the alcoholic beverage or the irreversible destruction of the alcoholic beverage are acknowledged by the customs office or by the tax administrator of another Member State on the basis of an official finding and confirmation, the amount of the excise duty attributable to the quantity of the alcoholic beverage which was acknowledged as loss of the alcoholic beverage or irreversible destruction of the alcoholic beverage shall not become chargeable. At the request, the customs office shall return the guarantee provided according to Article 26(2) to the consignee (purchaser) of the alcoholic beverage in the amount of the excise duty attributable to the quantity of the alcoholic beverage which was acknowledged by the customs office or by the tax administrator of another Member State as loss of the alcoholic beverage or irreversible destruction of the alcoholic beverage.

(6) If no excise duty becomes chargeable according to Article 26(1), the excise duty shall become chargeable on the date of movement of the alcoholic beverage to the tax territory or on the date of use of the alcoholic beverage in the tax territory if the date of movement of the alcoholic beverage to the tax territory is unknown. The person liable to pay the excise duty that has become chargeable shall be the person who is the first to hold the alcoholic beverage in the case of its movement to the tax territory or who was the first to use the alcoholic beverage. The person liable to pay the excise duty that has become chargeable is required to file tax return within five working days after the excise duty became chargeable and to pay excise duty according to the rates of excise duty valid on the date of movement or use of the alcoholic beverage, namely

- a) to the customs office if the person liable to pay the excise duty that has become chargeable has its registered office or permanent residence in the tax territory;
- b) to the Bratislava Customs Office if the person liable to pay the excise duty that has become chargeable does not have its registered office or permanent residence in the tax territory.

(7) If an alcoholic beverage released for consumption in the tax territory is to be moved to another Member State for commercial purposes, the consignor (supplier) must prepare a simplified accompanying document and act according to Article 27.

(8) Prior to the performance of delivery, the consignor (supplier) of the alcoholic beverage is required to file with the customs office a notification stating its identification data, the quantity, the commercial name of the alcoholic beverage and the relevant CN code of the alcoholic beverage it wishes to deliver and the identification data of the consignee (purchaser) of the alcoholic beverage; Article 13 shall apply accordingly to the reimbursement of excise duty.

(9) If an alcoholic beverage released for consumption in the tax territory is moved through the territory of another Member State to the tax territory, the consignor (supplier) of the alcoholic beverage is required to notify to the customs office the data referred to in Article 26(2), prepare a simplified accompanying document and act according to Article 27.



(10) An alcoholic beverage released for consumption in the tax territory and moved to another Member State for commercial purposes or an alcoholic beverage released for consumption in another Member State and moved to the tax territory for commercial purposes shall be deemed an alcoholic beverage delivered for commercial purposes on the date of receipt of the alcoholic beverage by the consignee (purchaser) of the alcoholic beverage if the movement is performed with a simplified accompanying document.

(11) For the purposes of this Act, an alcoholic beverage released for consumption in the tax territory or in the territory of another Member State which is supplied on board aircrafts or ships performing transport to the tax territory or to the territory of another Member State and which is not offered for sale in the tax territory shall not be deemed an alcoholic beverage intended for commercial purposes in the tax territory.

(12) Also generally denatured alcohol produced in the tax territory or moved to the tax territory from the territory of another Member State shall be deemed an alcoholic beverage, which is spirit, released for consumption. During the movement of a generally denatured alcohol to another Member State for commercial purposes, the consignor (supplier) is required to prepare a simplified accompanying document and act according to Article 27. Guarantee is not required for the movement of generally denatured alcohol.

(13) If the purchaser of an alcoholic beverage that is a registered consignee wishes to move an alcoholic beverage released for consumption in the tax territory for the purposes of complaint procedure to the supplier of the alcoholic beverage, in respect of which the complaint was lodged, that is an authorised warehousekeeper in another Member State, it may only move such an alcoholic beverage with a simplified accompanying document. The registered consignee is required to state in the simplified accompanying document the number of tax stamps and their identification numbers if the alcoholic beverage, in respect of which the complaint was lodged, which is spirit was in a consumer package and was moved within the complaint procedure to the territory of another Member State labelled with a tax stamp. In respect of reimbursement of excise duty, the registered consignee shall act accordingly according to Article 13; no confirmation of the tax administrator of the other Member State on the payment of excise duty in that Member State is required.

## **Article 27**

### **Simplified Accompanying Document**

(1) A person who, in the course of its business, supplies an alcoholic beverage released for consumption in the tax territory to another Member State for commercial purposes is required to prepare a simplified accompanying document according to the specimen and in the manner provided in a special regulation.<sup>44)</sup> The simplified accompanying document shall be prepared in three copies. The consignor (supplier) shall retain copy one, and copy two and copy three shall accompany the moved alcoholic beverage. If the consignor (supplier) requires confirmation of receipt of the alcoholic beverage by the purchaser for the purposes of reimbursement of excise duty, it shall state that requirement in the relevant part of the simplified accompanying document and shall also request a confirmation of the tax administrator of another Member State on the payment of excise duty by the purchaser.

(2) If an alcoholic beverage released for consumption in another Member State is moved to the tax territory for commercial purposes it must be moved together with copy two and copy three of the simplified accompanying document. The purchaser shall retain copy two. The purchaser shall confirm the receipt of the alcoholic beverage in the relevant part of the simplified accompanying document it shall immediately send to the consignor (supplier). If required so by the consignor (supplier), the purchaser shall also send the consignor (supplier) a confirmation of payment of excise duty which must contain the address of the customs office, the date and the manner of payment of the excise duty by provision of guarantee or payment of the excise duty.

(3) Also other document shall be deemed a simplified accompanying document if it contains the same particulars as a simplified accompanying document; such a document must be marked as “Simplified accompanying document (excise goods) for fiscal control purposes”.

(4) A simplified accompanying document shall also be used for the movement of an alcoholic beverage

- a) released for consumption from one place in the tax territory to another place in the tax territory if the movement of the alcoholic beverage is to take place through the territory of one or several Member States;
- b) which is a generally denatured alcohol supplied for commercial purposes in the tax territory;
- c) which is wine if it is moved by a small wine producer to the territory of another Member State and a simplified accompany document is required by the legal regulations of the relevant Member State for the movement of wine produced by a small wine producer.

### **Article 28**

#### **Movement of an Alcoholic Beverage Outside a Duty Suspension Arrangement to the Tax Territory for Private Purposes**

(1) If a natural person has acquired for its own consumption (hereinafter referred to as “the private purposes”) an alcoholic beverage released for consumption in another Member State and moves it on its own to the tax territory, excise duty shall not become chargeable in the tax territory on such acquired alcoholic beverage.

(2) If the alcoholic beverage referred to in Article 28(1) is used for other than private purposes, excise duty shall become chargeable in the tax territory on the date of such use of the alcoholic beverage. The person liable to pay the excise duty that has become chargeable shall be the natural person who moved the alcoholic beverage to the tax territory and is required to file tax return not later than within three working days after the date when the excise duty became chargeable and pay the excise duty within the same time limit; Article 12 shall apply accordingly to the tax return.

(3) The following shall be taken into consideration when assessing whether an alcoholic beverage is intended for private purposes according to Article 28(1) or for commercial purposes according to Article 26

- a) the reason for acquiring or holding the alcoholic beverage and the scope of activities of the natural person if it is an entrepreneur;
- b) the place where the alcoholic beverage is located or the manner how the alcoholic beverage was moved;
- c) documents on the acquisition of the alcoholic beverage;
- d) the commercial name and the quantity of the alcoholic beverage; the quantity of the alcoholic beverage moved in such a way shall be
  1. at least 10 litres and more if it is spirit;
  2. at least 110 litres if it is beer;
  3. at least 90 litres of wine if it is wine (including not more than 60 litres of sparkling wine or sparkling fermented beverage);
  4. at least 20 litres if it is an intermediate product.

### **Article 29**

#### **Distance Selling**

(1) For the purposes of this Act, distance selling means delivery of an alcoholic beverage by a person who, in the course of its business, supplies, on its own or through a third party, an alcoholic beverage released for consumption in another Member State where it has registered office or permanent residence and the place of business to the tax territory for private purposes to a purchaser who is not

- a) an authorised warehousekeeper according to this Act;

b) a registered consignee according to this Act.

(2) The excise duty shall become chargeable in the tax territory at the time of delivery of the alcoholic beverage to the tax territory; delivery shall mean the date of receipt of the alcoholic beverage by the purchaser. The person liable to pay the excise duty that has become chargeable shall be the consignor (supplier).

(3) Distance selling may only be performed if the consignor (supplier) provides, prior to the performance of the delivery, the following to the customs office that has jurisdiction over the purchaser referred to in Article 29(1)

- a) a notification of its identification data;
- b) a notification of the identification data of the purchaser, the commercial name, the CN code of the alcoholic beverage and the quantity of the alcoholic beverage in the relevant unit of measure which is to be dispatched (supplied);
- c) guarantee in the amount of the excise duty attributable to the quantity of the alcoholic beverage which is to be dispatched (supplied).

(4) When the excise duty becomes chargeable, the person liable to pay the excise duty that has become chargeable referred to in Article 29(2) is required to calculate the excise duty according to the rates for excise duty valid on the date of receipt of the alcoholic beverage, to file tax return with the customs office that has jurisdiction over the purchaser not later than within three working days after the date when the excise duty became chargeable and to pay the excise duty within the same time limit. Article 12 shall apply accordingly to the tax return. If the distance selling is performed repeatedly, the customs office may permit, at the request of the consignor (supplier) or authorised representative for distance selling, that the deliveries made in one tax period will be included in one tax return; in such a case, the person liable to pay the excise duty that has become chargeable shall file tax return and pay the excise duty on the 25<sup>th</sup> day after the end of the tax period.

(5) The provided guarantee may be used for the payment of excise duty according to Article 29(4) after an agreement with the customs office; Article 70(1)(v) shall not be applied; that shall be without prejudice to the obligation to settle any differences from the use of the guarantee.

(6) At the request of the consignor (supplier), the customs office may permit that the obligations in relation to the customs office will be fulfilled by an authorised representative for distance selling. Only a person who has registered office or permanent residence in the tax territory, who may not be identical with the purchaser and who fulfils the conditions referred to in Article 15(4)(a), (c), (e), (g) and (h) may be an authorised representative for distance selling.

(7) An application for the authorisation to be represented by an authorised representative for distance selling shall be submitted to the customs office that has jurisdiction over the authorised representative for distance selling. The application must contain the identification data of the consignor (supplier), the identification data of the authorised representative for distance selling, the commercial name and the quantity of the supplied alcoholic beverage. Documents confirming veracity of the data provided in the application and a power of attorney with officially certified signature and a statement of the authorised representative for distance selling with officially certified signature that it agrees to represent the consignor (supplier) shall be attached to the application.

(8) At the request of the consignor (supplier) or its authorised representative for distance selling, the customs office shall issue for the consignor (supplier) a confirmation of payment of excise duty for the purposes of claiming reimbursement of excise duty. Article 13 shall apply accordingly to the reimbursement of excise duty.

(9) The customs office shall withdraw the authorisation to be represented by an authorised representative for distance selling if the authorised representative for distance selling

- a) has not secured deliveries of the alcoholic beverage during a period exceeding 12 consecutive calendar months;
- b) breaches the obligations according to this Act;
- c) or if the supplier from another Member in whose name the authorised representative for distance selling secures deliveries of the alcoholic beverage applies for the withdrawal.

(10) If a person with its registered office in the tax territory wishes to dispatch, in the course of its business, an alcoholic beverage released for consumption in the tax territory to another Member State, it is required to notify that fact to the customs office. In the notification, it shall state the commercial name and the quantity of the alcoholic beverage it wishes to dispatch, the name and the address of the purchaser and the date when the alcoholic beverage is to be dispatched. If reimbursement of excise duty is to be claimed, the tax return or additional tax return shall be supplemented by a confirmation of payment of excise duty in the Member State of destination.

(11) If an alcoholic beverage is irretrievably destroyed during the delivery of the alcoholic beverage according to Article 29(1) due to an accident, emergency situation or force majeure, or if losses of the alcoholic beverage have occurred which are attributable to natural wastage of the alcoholic beverage related to its physical and chemical properties during the movement and if these losses of the alcoholic beverage or the irreversible destruction of the alcoholic beverage are acknowledged by the customs office or by the tax administrator of another Member State on the basis of an official finding and confirmation, the amount of the excise duty attributable to the quantity of the alcoholic beverage which was acknowledged as loss of the alcoholic beverage or irreversible destruction of the alcoholic beverage shall not become chargeable. At the request, the customs office shall return the guarantee provided according to Article 29(3) to the consignor (supplier) of the alcoholic beverage in the amount of excise duty attributable to the quantity of the alcoholic beverage which was acknowledged by the customs office or by the tax administrator of another Member State as loss of the alcoholic beverage or irreversible destruction of the alcoholic beverage.

### **Article 30**

#### **Irregularities in the Movement of an Alcoholic Beverage outside a Duty Suspension Arrangement for Commercial Purposes or in the case of Distance Selling**

(1) For the purposes of this Act, an irregularity in the movement of an alcoholic beverage according to Article 26 or Article 29 means such circumstances in the consequence of which the movement or part of the movement of an alcoholic beverage released for consumption has not ended according to this Act.

(2) For the purposes of this Act, the following cases shall not be deemed an irregularity in the movement of an alcoholic beverage released for consumption

- a) if the alcoholic beverage released for consumption has been irretrievably destroyed during the movement due to an accident, emergency situation or force majeure and if these losses are acknowledged by the customs office or by the tax administrator of another Member State based on an official finding and confirmation; or
- b) if such losses have occurred during the movement of an alcoholic beverage released for consumption which are attributable to natural wastage of the alcoholic beverage during the movement and if these losses are acknowledged by the customs office or by the tax administrator of another Member State.

(3) If an irregularity occurs in the tax territory during the movement of an alcoholic beverage released for consumption in another Member State, the excise duty shall become chargeable in the tax territory on the date of occurrence of the irregularity.

(4) If an irregularity is detected during the movement of an alcoholic beverage released for consumption in another Member State and the place of occurrence of the irregularity cannot be established, the excise duty shall become chargeable in the tax territory on the date when the irregularity was detected in the tax territory.

(5) If, prior to the lapse of three years after the date when an irregularity occurred according to Article 30(4), it is detected that the irregularity in the movement of an alcoholic beverage released for consumption in another Member State occurred in another Member State and the excise duty was paid in that Member State, the customs office shall reimburse the excise duty paid in the tax territory to the person liable to pay the excise duty that has become chargeable within 30 days after the date of submission of a proof of payment of excise duty in another Member State. Reimbursement of excise duty may not be claimed from the customs office after the lapse of the time limit of three years since the date of occurrence of the irregularity referred to in Article 30(4).

(6) The person liable to pay the excise duty that has become chargeable shall be the consignee (purchaser) of the alcoholic beverage who provided guarantee according to Article 26(2)(b) or the consignor (supplier) of the alcoholic beverage who provided guarantee according to Article 29(3)(c).

(7) If it is detected during the movement of an alcoholic beverage released for consumption that the irregularity has not occurred in the tax territory, the customs office shall return the provided guarantee to the consignee (purchaser) of the alcoholic beverage or to the consignor (supplier) of the alcoholic beverage who provided guarantee in the tax territory and demonstrated that the irregularity had not occurred in the tax territory.

(8) If an irregularity occurs in another Member State during the movement of an alcoholic beverage released for consumption in the tax territory or if it is detected that the irregularity has occurred in another Member State and the excise duty was paid in that Member State, the customs office shall reimburse the excise duty which was demonstrably charged for the alcoholic beverage in the tax territory to the person who paid the excise duty, namely within 30 days after the date of submission of a proof of payment of excise duty in another Member State.

(9) If excise duty becomes chargeable according to Article 30(3) or (4), the person liable to pay the excise duty that has become chargeable is required, within five working days after the date when the excise duty became chargeable, to file tax return, calculate the excise duty according to the rates for excise duty valid on the date when the excise duty became chargeable and pay the excise duty within the same time limit, namely

- a) to the customs office if the person liable to pay the excise duty that has become chargeable has its registered office or permanent residence in the tax territory;
- b) to the Bratislava Customs Office if the person liable to pay the excise duty that has become chargeable does not have its registered office or permanent residence in the tax territory.

(10) Article 12 shall apply accordingly to tax return.

### **Article 31** **Special Provisions for Duty Suspension Arrangement** **and Exemption from Excise Duty**

(1) An alcoholic beverage sold in the transit area of international airports and on boards of aircrafts solely to natural persons who will immediately depart the territory of the European Union or depart the territory of the European Union with a stopover in another Member State if leaving the transit area during the stopover is prevented, shall be exempt from excise duty.

(2) An alcoholic beverage exempt from excise duty may be sold to the persons referred to in Article 31(1) following the verification that their immediate destination airport is in a third country. The person who performs such sale is required to ensure that the first name and surname of the natural person, the flight number, destination airport of the buyer, the commercial name and price of the alcoholic beverage be stated in the document of sale.

(3) Also an alcoholic beverage delivered to boards of aircrafts intended solely for consumption by travellers during a flight shall be exempt from excise duty.

(4) An alcoholic beverage may only be sold to natural persons whose immediate destination airport is in another Member State for the price including excise duty. The person who performs such sale is required to ensure that the first name and surname of the natural person, the flight number, destination airport of the buyer, the commercial name and price of the alcoholic beverage be stated in the document of sale.

(5) A person who wishes to perform sale of an alcoholic beverage exempt from excise duty in the transit area of international airports or on boards of aircrafts, or to supply boards of aircrafts with alcoholic beverages is required to apply with the customs office for the issuance of an authorisation to operate a tax warehouse in the transit area of international airports and on boards of aircrafts (hereinafter referred to as “the transit tax warehouse”). Article 15 shall apply accordingly to the application for the issuance of an authorisation to operate a transit tax warehouse and to the authorisation to operate a transit tax warehouse.

(6) Prior to the issuance of an authorisation to operate a transit tax warehouse, the person referred to in Article 31(5) is required to provide guarantee in the amount of the excise duty attributable to the average monthly quantity of sold alcoholic beverage or alcoholic beverage supplied on boards of aircrafts. Article 16 shall apply accordingly to the provision of guarantee.

(7) In an authorisation to operate a transit tax warehouse, the customs office may state the conditions for the operation of such a warehouse.

(8) Movement of an alcoholic beverage to a person who has been issued by the customs office with an authorisation to operate a transit tax warehouse (hereinafter referred to as “the authorised transit warehousekeeper”) shall be performed under a duty suspension arrangement; Articles 17 and 18 shall apply accordingly to the procedure for the movement of an alcoholic beverage under a duty suspension arrangement.

(9) An authorised transit warehousekeeper is required to keep records of

- a) the received alcoholic beverage;
- b) the removed alcoholic beverage broken down into an alcoholic beverage sold
  1. exempt from excise duty;
  2. including excise duty;
- c) the state of stock of an alcoholic beverage.

(10) Article 34(2) and (3) shall apply accordingly and Article 34(4) shall apply equally to the keeping of records according to Article 31(9).

(11) Article 15(8) through (11) shall apply accordingly to the expiry of an authorisation to operate a transit tax warehouse.

(12) If the stock of an alcoholic beverage which is wine or beer do not sell or if the use by period for the beer or wine is about to expire, the authorised transit warehousekeeper may only release the wine or beer for consumption in the tax territory on the basis of a written consent of the customs office. The authorised transit warehousekeeper shall be liable to pay the excise duty that has become chargeable on the date of release of the wine or beer for consumption in the tax territory; Article 12 shall apply to tax return and maturity of excise duty.

**Special Provisions for Sale of an Alcoholic Beverage Exempt from Excise Duty  
to Persons from Other States with Enjoy Privileges and Immunities  
under International Treaties  
Article 32**

(1) An alcoholic beverage sold in a tax warehouse for the sale of an alcoholic beverage exempt from excise duty to persons from other countries who enjoy privileges and immunities under an international treaty, namely solely to persons from other states who enjoy privileges and immunities under an international treaty<sup>45)</sup> (hereinafter referred to as “the foreign agent”) shall be exempt from excise duty.

(2) For the purposes of this Act, a foreign agent is

- a) diplomatic mission and consular office with registered office in the territory of the Slovak Republic, except for a consular office headed by a honorary consul (hereinafter referred to as “the diplomatic mission, the consular office”);
- b) an international organisation and its regional office (hereinafter referred to as “the international organisation”) with registered office in the territory of the Slovak Republic which is established according to an international treaty;<sup>45)</sup>
- c) a diplomatic representative of a mission who is not a citizen of the Slovak Republic and does not have permanent residence in the territory of the Slovak Republic (hereinafter referred to as “the diplomatic representative”);
- d) a consular officer who is not a citizen of the Slovak Republic and does not have permanent residence in the territory of the Slovak Republic, except for a honorary consular officer (hereinafter referred to as “the consular officer”);
- e) a member of administrative staff and technical staff who is not a citizen of the Slovak Republic and does not have permanent residence in the territory of the Slovak Republic (hereinafter referred to as “the member of administrative and technical staff”);
- f) a consular staff member who is not a citizen of the Slovak Republic and does not have permanent residence in the territory of the Slovak Republic, except for a staff member of a consular office headed by a honorary consul (hereinafter referred to as “the consular staff member”);
- g) an international organisation official who is not a citizen of the Slovak Republic and does not have permanent residence in the territory of the Slovak Republic and who is permanently assigned to perform official duties in the Slovak Republic (hereinafter referred to as “the international organisation official”).

(3) A person who wishes to perform sale of an alcoholic beverage exempt from excise duty to foreign agents must apply with the customs office for the registration and issuance of an authorisation to operate a tax warehouse for the sale of an alcoholic beverage exempt from excise duty to foreign agents (hereinafter referred to as “the tax warehouse for foreign agents”). Article 15 shall apply accordingly to the application for registration and issuance of an authorisation to operate a tax warehouse for foreign agents and to the authorisation; the customs office that has issued the authorisation to operate a tax warehouse for foreign agents shall immediately notify that fact to the Bratislava Customs Office. If the person has already applied for the issuance of an authorisation to operate a tax warehouse for foreign agents according to a special regulation,<sup>45a)</sup> one permit may be issued for all excise goods according to a special regulation<sup>45a)</sup> and this Act, except for mineral oils.

(4) Prior to the issuance of the authorisation to operate a tax warehouse for foreign agents, the person referred to in Article 32(3) is required to provide guarantee in the amount of the excise duty attributable to the expected average monthly quantity of sold alcoholic beverage. Article 16 shall apply accordingly to the provision of guarantee.

(5) In the authorisation to operate a tax warehouse for foreign agents, the customs office may state the operational-technical conditions for the operation of such a warehouse.

(6) Movement of an alcoholic beverage to a person who has been issued by the customs office with an authorisation to operate a tax warehouse for foreign agents (hereinafter referred to as “the authorised

keeper of a tax warehouse for foreign agents”) shall be performed under a duty suspension arrangement with electronic document; Articles 17 and 18 shall apply accordingly to the procedure for the movement of an alcoholic beverage under a duty suspension arrangement.

(7) A foreign agent who wishes to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents is required to apply with the Ministry of Foreign Affairs of the Slovak Republic for the issuance of a confirmation on the status of foreign agent according to Article 32(2) and on the fulfilment of the reciprocity condition referred to in Article 32(15). If the data provided in the confirmation of the Ministry of Foreign Affairs of the Slovak Republic change, the Ministry of Foreign Affairs of the Slovak Republic shall immediately notify these facts to the Bratislava Customs Office. A specimen confirmation of the Ministry of Foreign Affairs of the Slovak Republic on the status of foreign agent and on the fulfilment of reciprocity condition is provided in Annex No. 1.

(8) An alcoholic beverage exempt from excise duty may be sold in a tax warehouse for foreign agents solely to foreign agents, namely on the basis of an authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents. A foreign agent is required to apply with the Bratislava Customs Office for the issuance of an authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents. The applicant shall attach the confirmation referred to in Article 32(7) to the application for the issuance of an authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents.

(9) The Bratislava Customs Office shall issue an authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents within 15 days after the date of filing of the application for the issuance of an authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents, stating the identification data of the applicant, its status according to Article 32(2) and the annual limit for the purchase of an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents, namely in the extent according to Article 32(12) through (14). A write-off sheet to be issued for single calendar years shall be attached to the authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents. If the facts and data referred to in Article 32(7) change, the Bratislava Customs Office, taking into account the scope and severity of the changes, shall amend the authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents or issue a new authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents. If the foreign agent’s right to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents expires, it is required to deliver to the Bratislava Customs Office the authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents, including the write-off sheet, not later than within 15 days after the date of expiry of the right.

(10) The Bratislava Customs Office shall issue an authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents, including a write-off sheet, in two copies; one copy is intended for the Bratislava Customs Office and one copy is for the foreign agent. The Bratislava Customs Office shall state in the write-off sheet the annual limit for the purchase of an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents, namely in the extent according to Article 32(12) through (14), or its portion attributable to the length of the period remaining until the end of the calendar year if the person from another state acquires the status of a foreign agent during the calendar year. The number of remaining calendar months until the end of the calendar year, including the started calendar months, shall be taken into account for the calculation of the portion of the annual limit. The unused limit or part thereof may not be carried forward to the next calendar year. The foreign agent shall deliver to the Bratislava Customs Office the write-off sheet for the relevant calendar year by 31<sup>st</sup> January of the following calendar year. The Bratislava Customs Office shall issue the write-off sheet once a year for the next calendar year on the basis of an application of the foreign agent.

(11) A foreign agent is required to present for each purchase of an alcoholic beverage in a tax warehouse for foreign agents the authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents and the write-off sheet. The authorised keeper of a tax



warehouse for foreign agents shall record in the write-off sheet the quantity of purchased alcoholic beverage in litres and shall keep a copy of the authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents and a copy of the write-off sheet.

(12) The foreign agent referred to in Article 32(2)(a) and (b) may purchase in one calendar year an alcoholic beverage which is

- a) spirit falling with CN code 2208 in the maximum quantity of 400 litres of spirit;
- b) wine in the maximum quantity of 2,000 litres of wine and intermediate product; still wine is not included in the limit;
- c) beer in the maximum quantity of 2,000 litres of beer.

(13) The foreign agent referred to in Article 32(2)(c) through (f) may purchase for personal consumption, in one calendar year, an alcoholic beverage in the following maximum quantities:

- a) head of mission may purchase 150 litres of spirit falling with CN code 2208, 500 litres of beer and 500 litres of wine and intermediate product; still wine is not included in the limit;
- b) head of consular office may purchase 150 litres of spirit falling with CN code 2208, 500 litres of beer and 500 litres of wine and intermediate product; still wine is not included in the limit;
- c) a diplomatic staff member may purchase 70 litres of spirit falling with CN code 2208, 200 litres of beer and 500 litres of wine and intermediate product; still wine is not included in the limit;
- d) an administrative and technical staff member may purchase 40 litres of spirit falling with CN code 2208, 100 litres of beer and 500 litres of wine and intermediate product; still wine is not included in the limit.

(14) The foreign agent referred to in Article 32(2)(g) may purchase for personal consumption, in one calendar year, the maximum quantity of 40 litres of spirit falling with CN code 2208, 200 litres of beer and 500 litres of wine and intermediate product. Still wine is not included in the limit.

(15) The Bratislava Customs Office shall issue an authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents in the extent referred to in Article 32(12) through (14) only to foreign agent from the states which provide similar advantages or reimburse excise duty to citizens of the Slovak Republic if they enjoy privileges and immunities under an international treaty<sup>45)</sup> (hereinafter referred to as “the Slovak agent”). The reciprocity shall not apply to international organisations and their officials.

(16) If another state does not provide similar advantages or does not reimburse excise duty to Slovak agents according to Article 32(15), foreign agents from that state shall not be awarded the exemption from excise duty.

(17) An authorised warehousekeeper who has been issued with an authorisation to operate a tax warehouse according to Article 15 and who wishes to sell an alcoholic beverage exempt from excise duty to foreign agent must apply with the customs office for the issuance of an authorisation to operate a tax warehouse for foreign agents. In the application for the issuance of an authorisation to operate a tax warehouse for foreign agents, the applicant shall state the data referred to in Article 15(1). Prior to the issuance of the authorisation to operate a tax warehouse for foreign agents, the authorised warehousekeeper is required to provide guarantee in the amount of the excise duty attributable to the expected average monthly quantity of alcoholic beverage sold in the tax warehouse for foreign agents. The provision of guarantee for an alcoholic beverage sold in a tax warehouse for foreign agents is not required if the guarantee referred to in Article 16(3) is provided in such an amount which also covers the guarantee for the alcoholic beverage which is to be sold in the tax warehouse for foreign agents.

(18) Prior to the issuance of an authorisation to operate a tax warehouse for foreign agents, the customs office shall verify the information and data according to Article 32(17) and Article 33(1). If the information and data are true, the customs office shall issue the authorisation to operate a tax warehouse for foreign agents within 30 days after the date of filing the application; the customs office which has

issued the authorisation to operate a tax warehouse for foreign agents shall immediately notify that fact to the Bratislava Customs Office.

(19) An authorised keeper of a tax warehouse for foreign agents may deliver to a Slovak agent according to Article 32(15) an alcoholic beverage under a duty suspension arrangement with an electronic document and a certificate of exemption issued by the host country. Guarantee is not required for such movement of an alcoholic beverage.

### **Article 33**

(1) An authorised keeper of a tax warehouse for foreign agents may sell an alcoholic beverage exempt from excise duty only to foreign agents who were issued by the Bratislava Customs Office with an authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents. An authorised keeper of a tax warehouse for foreign agents is required to keep records of copies of the authorisations to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents and copies of write-off sheets and to ensure

- a) storage and sale of an alcoholic beverage exempt from excise duty to foreign agents only in a tax warehouse for foreign agents;
- b) keeping of records stating, in particular
  1. the quantity of the received alcoholic beverage in litres;
  2. the quantity of the sold alcoholic beverage in litres broken down by foreign agents, and the quantity of the sold alcoholic beverage in litres since the beginning of the calendar year;
  3. the state of stock of the alcoholic beverage in litres.

(2) Article 34(2) and (3) shall apply accordingly and Article 34(4) shall apply equally to the keeping of records according to Article 33(1)(b).

(3) Article 15(8) through (11) shall apply accordingly to the expiry of an authorisation to operate a tax warehouse for foreign agents.

## **TITLE THREE KEEPING OF RECORDS Article 34**

(1) An authorised warehousekeeper that is an alcoholic beverage producing enterprise is required to keep records of

- a) the produced alcoholic beverage;
- b) the received alcoholic beverage;
- c) the alcoholic beverage used for own consumption;
- d) the removed alcoholic beverage;
- e) other substances used in the production of an alcoholic beverage in the alcoholic beverage producing enterprise;
- f) the state of stock of the alcoholic beverage.

(2) In the records referred to in Article 34(1), the following shall be stated according to the CN codes

- a) the commercial name, quantity and production date of the alcoholic beverage produced in a alcoholic beverage producing enterprise;
- b) the commercial name, quantity and the date of receipt of an alcoholic beverage and the identification data of the supplier; in the case of importation of an alcoholic beverage, also the date of its release for free circulation,<sup>4)</sup> the place where the customs procedure took place, and the identification data of the declarant;
- c) the commercial name, quantity, date and the purpose of use of the alcoholic beverage for own consumption;

- d) the commercial name, quantity and the date of removal of the alcoholic beverage and identification data of the purchaser; if the alcoholic beverage is received by a shipper on whose account the alcoholic beverage was not removed, also the identification data of the shipper must be stated;
- e) the commercial name, quantity and the date of exportation of the alcoholic beverage, the place where the customs procedure took place, and the identification data of the declarant.

(3) In the records referred to in Article 34(1), the removal of an alcoholic beverage exempt from excise duty must be documented by

- a) a removal order of the purchaser if the alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 is removed;
- b) a copy of the authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents and a copy of write-off sheet if an alcoholic beverage exempt from excise duty according to Article 32 is to be removed.

(4) Entries in the records (Article 34(1)) must be made on a daily basis, however, not later than on the next working day after occurrence of the event.

(5) In justified cases, the customs office may permit other manner of keeping records than referred to in Article 34(4).

### **Article 35**

(1) An authorised warehousekeeper that is keeping a tax warehouse which is an alcoholic beverage warehouse is required to keep records of

- a) the received alcoholic beverage;
- b) the alcoholic beverage used for own consumption;
- c) the removed alcoholic beverage;
- d) the state of stock of the alcoholic beverage.

(2) Article 34(2) and (3) shall apply accordingly and Article 34(4) shall apply equally to the keeping of records referred to in Article 35(1).

### **Article 36**

(1) A user enterprise is required to keep records of

- a) the received alcoholic beverage;
- b) the used alcoholic beverage according to the purpose of use;
- c) the state of stock of the alcoholic beverage.

(2) Article 34(2) and (3) shall apply accordingly and Article 34(4) shall apply equally to the keeping of records referred to in Article 36(1).

### **Article 37**

(1) A registered consignee, unless it is required to keep records according to Article 36, is required to keep records of

- a) the received alcoholic beverage broken down by an alcoholic beverage received
  1. outside a duty suspension arrangement;
  2. under a duty suspension arrangement from another Member State;
- b) the removed alcoholic beverage;
- c) the state of stock of the alcoholic beverage.

(2) A registered consignee that receives a consumer package is required to keep records of consumer packages separately, stating the following

- a) the quantity of received consumer packages broken down by consumer packages received

1. outside a duty suspension arrangement, including the returned consumer packages;
  2. under a duty suspension arrangement from another Member State;
- b) the quantity of removed consumer packages;
  - c) the state of stock of consumer packages.

(3) Article 34(2) shall apply accordingly and Article 34(4) shall apply equally to the keeping of records referred to in Article 37(1) and (2).

### **Article 38**

- (1) A registered consignor is required to keep records of
- a) the received alcoholic beverage,
  - b) the alcoholic beverage dispatched under a duty suspension arrangement.

(2) A consignor (supplier) that performs distance selling is required to keep records of alcoholic beverage dispatched to another Member State.

- (3) An authorised representative for distance selling is required to keep records of
- a) the received alcoholic beverage,
  - b) the removed alcoholic beverage.

(4) Article 34(2) shall apply accordingly and Article 34(4) shall apply equally to the keeping of records referred to in Article 38(1) through (3).

### **Article 39**

#### **Keeping of Records by the Customs Office and the Financial Directorate**

- (1) The customs office is required to keep an electronic database which shall contain
- a) register of authorised warehousekeepers;
  - b) register of authorised warehousekeepers which perform denaturation of spirit;
  - c) register of registered consignees;
  - d) register of tax warehouses;
  - e) register of registered consignors;
  - f) register of authorised transit warehousekeepers;
  - g) register of authorised keepers of a tax warehouse for foreign agents;
  - h) records of user enterprises;
  - i) list of authorised representatives for distance selling;
  - j) list of importers of a consumer package;
  - k) list of operators of distilleries for home fruit growers;
  - l) list of distilleries for home fruit growers;
  - m) list of production equipment broken down by spirit producing enterprises;
  - n) list of issued orders for receipt of tax stamps;
  - o) records of enterprises which use, receive or release flavourings exempt from excise duty;
  - p) list of consignees (purchasers) of an alcoholic beverage which is spirit according to Article 26(1).

- (2) The electronic database referred to in Article 39(1) shall contain, in particular
- a) the identification data of the authorised warehousekeeper, addresses of its tax warehouses if different from the registered office or address of permanent residence of the authorised warehousekeeper, registration number of tax warehouse, the date of assignment and the date of cancellation of the registration number;
  - b) the identification data of the registered consignee, its registration number, the date of assignment and the date of cancellation of the registration number;

- c) the identification data of the registered consignor, its registration number, the date of assignment and the date of cancellation of the registration number;
- d) the identification data of the user enterprise, number of its removal order, the date of assignment and the date of cancellation of the removal order;
- e) the identification data of the authorised representative for distance selling;
- f) the identification data of the importer of a consumer package;
- g) the identification data of the operator of a distillery for home fruit growers;
- h) the serial number and the type of production equipment in an enterprise producing alcoholic beverage which is spirit;
- i) the identification numbers of tax stamps according to purchasers of tax stamps, the date of their handover;
- j) the commercial name and the quantity of the produced, received, processed, stored and delivered alcoholic beverage by the person referred to in Article 39(1)(a) through (j);
- k) the identification data of the authorised transit warehousekeeper;
- l) the identification of the authorised keeper of a tax warehouse for foreign agents;
- m) the identification data of the person who uses, receives or releases flavourings exempt from excise duty;
- n) the identification data of the consignee (purchaser) of an alcoholic beverage which is spirit according to Article 26(1).

(3) The Financial Directorate or the customs office authorised by the latter is required, according to a special regulation,<sup>46)</sup> to keep a central electronic database containing the data referred to in Article 39(2).

(4) The Bratislava Customs Office is required to keep a central electronic database of issued authorisations to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents which shall contain, in particular

- a) the identification data of foreign agents;
- b) the limits according to Article 32(12) through (14), including the remaining portions of these limits;
- c) the issue date of the authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents;
- d) the date of cancellation of the authorisation to purchase an alcoholic beverage exempt from excise duty in a tax warehouse for foreign agents.

## **PART TWO SPECIAL PROVISIONS FOR SPIRIT**

### **Article 40 Exemption from Excise Duty**

- (1) Spirit shall be exempt from excise duty if it is intended for the following use
- a) if denatured by vinegar, for the production of vinegar falling within CN code 2209, in the maximum quantity of 113 l a. per 1,000 l of vinegar with the contents of 10% of acetic acid; in the case of different contents of acetic acid, the quantity of the spirit used in 1 a. per 1,000 l of vinegar shall be recounted accordingly;
  - b) for the production and preparation of medicinal products, medicaments and excipients<sup>47)</sup> by persons authorised to produce and prepare them according to a special regulation,<sup>47)</sup> for the production and preparation of supplements,<sup>48)</sup> for the production of medicinal preparations by persons authorised to produce and prepare them according to special regulations<sup>49)</sup> manufactured from macerates and extracts, unless otherwise provided for by this Act; that shall not apply to the production of macerates and extracts intended for the production of spirit drinks<sup>50)</sup> and for the production and preparation of mixed alcoholic beverages;<sup>51)</sup>
  - c) for the production of flavourings intended for flavouring of foodstuffs and beverages with an alcoholic strength by volume not exceeding 1.2% vol.;
  - d) for the production of foodstuff if the alcoholic strength by volume does not exceed the quantity of 8.5l a. per 100 kg of the product in the case of chocolate products and the quantity of 5 l a. per 100 kg of

product in the case of other foodstuffs, except from drinks with an alcoholic strength by volume exceeding 1.2% vol.;

- e) as partially denatured alcohol for the production of products or for any other purpose of use in compliance with this Act and generally binding legal regulation to be issued by the Ministry according to Article 47(2);
- f) for scientific purposes, research purposes, analytical purposes or for medicinal use if it has been demonstrated that partially denatured alcohol cannot be used;
- g) in the production process in the quantity determined by the production consumption standard if the final product does not contain spirit; if the final product is vinegar, the quantity of spirit used in l a. per 1,000 l of vinegar may not exceed the limit referred to in Article 40(1)(a).

(2) The exemption from excise duty shall also apply to spirit

- a) generally denatured in compliance with this Act and a special regulation<sup>52)</sup> if it is moved with a simplified accompanying document;
- b) contained in a product
  1. for the production of which spirit exempt from excise duty according to Article 40(1) or generally denatured alcohol was or could be used, including the case that such a product was supplied from another Member State or imported from a third country;
  2. which originated as a by-product or waste in the production and which is unfit for direct human consumption and for the production of foodstuffs and the spirit cannot be separated from it by generally available methods; such a product may be received, imported, supplied or stored on the basis of a written consent of the Financial Directorate.

#### **Article 41**

#### **Special Provisions for the Use, Receipt and Release of Flavourings Containing Spirit Exempt from Excise Duty**

(1) A person who wishes to use, receive or release flavourings containing spirit exempt from excise duty according to Article 40(1)(c) (hereinafter referred to as “the flavourings exempt from excise duty”) must apply with the customs office for the inclusion in the records of enterprises which use, receive or remove flavourings exempt from excise duty (hereinafter referred to as “the records of enterprises”). In the application for the inclusion in the records of enterprises, the applicant shall state the data referred to in Article 9(2)(a) and (b), the commercial name of the flavourings exempt from excise duty, the relevant CN code and shall attach to the application the documents referred to in Article 9(3)(a) and (4)(f), the technological description of the use of flavourings exempt from excise duty and the standard amounts of consumption of flavourings exempt from excise duty or other documents determining the consumption of such flavourings.

(2) Prior to the inclusion of an applicant in the records of enterprises, the customs office shall verify the information and data referred to in Article 41(1). If the information and data are true, the customs office shall include the applicant in the records of enterprises within 15 days after the date of filing the application.

(3) A person who was included by the customs office in the records of enterprises is required to keep records stating the quantity of received, consumed and released flavourings exempt from excise duty. Article 34(2) shall apply accordingly and Article 34(4) shall apply equally to the keeping of the records.

(4) The customs office shall exclude the person referred to in Article 41(3) from the records of enterprises if

- a) it does not comply with the obligations referred to in Article 41(3) and serving of calls of the customs office and the imposition of fine have led to no rectification;
- b) its trading licence has expired;
- c) it applies for the exclusion from the records of enterprises.

**Article 42**  
**Special Conditions for**  
**the Operation of Spirit Tax Warehouse**

(1) If a tax warehouse produces, processes or stores spirit, the production equipment and the equipment for the processing and storage of spirit must be equipped so as to anytime allow the customs office to determine the quantity of produced and processed spirit, spirit stored, the stock of spirit and its alcoholic strength and so as to store in it single types of spirit separately.

(2) Spirit may only be received, removed, produced or processed in a tax warehouse, except for spirit warehouse referred to in Article 46(2)(a) which only receives, stores and dispatches spirit in a consumer package, in the presence of an employee of the customs office. The customs office is required to ensure the presence of an employee of the customs office so that the receipt, removal, production or processing of spirit in the tax warehouse is not be restricted. The authorised warehousekeeper is required to provide the required cooperation to the employee of the customs office and appropriate conditions for the performance of tax supervision. The authorised warehousekeeper is required to ensure for the employee of the customs office such conditions that the requirements for working environment are fulfilled. If the tax warehouse does not receive, remove, produce or process spirit, the customs office may refrain from the obligation to ensure presence of an employee of the customs office in the tax warehouse, in which case it is required to secure that space by a customs office seal. Sealing of premises means locking and securing by customs office seal all access places to the premises where spirit is received, removed, produced or processed at the presence of the authorised warehousekeeper; the removal of seals and unlocking of the premises may only be performed in the presence of the customs office and the authorised warehousekeeper.

(3) Synthetic spirit and sulphite spirit produced in the tax territory, delivered to the tax territory from another Member State or imported to the tax territory from a third-country territory and intended for industrial processing may only be released for consumption if denatured.

**Article 43**  
**Spirit Producing Enterprise**

- (1) For the purposes of this Act, a spirit producing enterprise is
- a) a distillery<sup>32)</sup> located in the tax territory which, within the course of its business, produces, processes, stores, receives or dispatches spirit;
  - b) an enterprise that is obtaining spirit through recovery from spirit waste or spirit dilutions originating from the production in which pure or denatured spirit was used as feedstock, ingredient or auxiliary substance, except for a user enterprise referred to in Article 9(18);
  - c) a yeast factory where spirit is a by-product of yeast production.

(2) The entire quantity of spirit produced in a spirit producing enterprise shall be measured by a spirit control meter according to Article 45(1); that shall not apply to a yeast factory. Unless otherwise provided for by this Act in Article 45(1)(b), the entire quantity of spirit produced in a spirit producing enterprise shall be measured by a volumetric meter for spirit. In order to ensure the control, by the tax administrator, of the produced quantity of spirit in the spirit producing enterprise which is measuring the produced quantity of spirit by a measuring system for spirit, the measuring system for spirit must be equipped with a spirit flow control to stop the flow when the maximum permitted temperature of spirit is exceeded, and supplemented by an additional device of the measuring system for spirit which is an equalising unit for spirit, or a spirit flow control device for the measuring system for spirit and an etalon gravimetric device equipped with a tank. The production equipment and the spirit control meter according to Article 45(1) must be secured with customs office seals.

(3) A spirit producing enterprise referred to in Article 43(1) must have a separate spirit warehouse<sup>30)</sup> where the produced, processed or purchased spirit is stored in certified tanks<sup>24)</sup> equipped with designated

meters according to special regulations<sup>25)</sup> for the determination of the stock of spirit. A distillery for home fruit growers does not have to have a separate spirit warehouse.<sup>30)</sup>

(4) A person who wishes to operate a spirit producing enterprise must have an authorisation to operate a tax warehouse. That shall not apply to a distillery for home fruit growers.

#### **Article 44** **Production Equipment in a Spirit Producing Enterprise, its Securing and Arrangement**

(1) A person who produces spirit may only use such production equipment which secures reliable determination of the produced quantity of spirit.

(2) Production equipment in spirit producing enterprises must be secured by customs office seals and all the spirit produced must be registered by a spirit control meter according to Article 45(1), except for a yeast factory.

(3) Sealing of the entire premises where the production equipment is located must be used wherever there occur any technical problems with the securing of the production equipment, for instance, synthetic spirit production plants. The sealing of the entire premises where the production equipment is located means closing and securing by a customs office seal of all access points to the premises in the presence of the authorised warehousekeeper, and removal of seals and unlocking of the premises may only be performed in the presence of the customs office and the authorised warehousekeeper.

(4) Production equipment of a spirit producing enterprise may not be, during operation, used for any other purposes.

(5) Damaging or removing of seals placed by the customs office and interference with the arrangement of the production equipment is prohibited.

(6) The particulars concerning the requirements for the production equipment in spirit producing enterprises, concerning the manners of arrangement of production equipment and the manners of its securing by the customs office shall be stipulated by a generally binding legal regulation to be issued by the Ministry according to Article 72(4).

#### **Article 45** **Measuring and Determination of the Quantity of Produced Spirit and Determination of the Stock of Spirit**

(1) For the purposes of this Act, a spirit control meter means

- a) a volumetric meter for spirit,<sup>53)</sup> the type of which is approved and certified according to a special regulation;<sup>25)</sup>
- b) a measuring system for spirit intended for measuring of the volume of a spirit through-flow which complies with the requirements according to special regulations<sup>54)</sup> and which may be used in a spirit producing enterprise with the production capacity of 10,000 l per hour and more.

(2) An operator of a spirit producing enterprise is required

- a) to measure the entire produced quantity of spirit by a spirit control meter;
- b) in the case of failure of the spirit control meter, to sample the produced spirit in certified tanks<sup>24)</sup> secured by the tax administrator;
- c) to determine the temperature of spirit flowing through the spirit control meter;
- d) when measuring spirit, to comply with the conditions allowing proper operation of the spirit control meter and reliable determination of the produced quantity of spirit.



(3) Spirit may only be measured by such spirit control meter which complies with the requirements according to a special regulation<sup>25)</sup> and which is secured by customs office seals. The use of spirit control meters, the manner of securing spirit control meters or certified tanks<sup>24)</sup> by the customs office in the case of failure of the spirit control meter according to Article 45(2)(b) shall be determined by a generally binding legal regulation to be issued by the Ministry according to Article 72(4).

(4) The customs office shall perform the control and adjustment of spirit control meter, and determine and calculate the quantity of the produced spirit in spirit producing enterprises in the manner and within the time limits according to a generally binding legal regulation to be issued by the Ministry according to Article 72(4).

(5) If a spirit control meter does not fulfil the requirements according to a special regulation,<sup>25)</sup> the customs office shall secure it so as to prevent its use.

(6) If a deviation exceeding twice the maximum permitted error of volumetric meter for spirit is detected during performance of testing of the volumetric meter for spirit according to a special regulation<sup>53)</sup> or if the spirit control meter is not regularly certified according to a special regulation,<sup>53)</sup> the customs office shall put the volumetric meter for spirit out of operation.

(7) If a deviation ranging from the maximum permitted error of volumetric meter for spirit to twice the maximum permitted error of volumetric meter for spirit is detected during performance of testing of the volumetric meter for spirit according to a special regulation,<sup>53)</sup> the correction of the quantity of the produced spirit calculated according to the volume measured by the volumetric meter for spirit shall be performed since the date when the deviation was detected until the date of certification of the volumetric meter for spirit. Any deviations smaller than the maximum permitted error of volumetric meter for spirit, inclusive, shall not be taken into account.

(8) The tax administrator shall perform the control of the produced quantity of spirit by a measuring system for spirit by means of an etalon gravimetric device equipped with a tank. If a deviation larger than stipulated by a special regulation<sup>53)</sup> is detected, the correction of the quantity of the produced spirit determined by the measuring system for spirit shall be performed since the date when the deviation was detected until the date of its removal.

(9) The customs office shall determine the stock of spirit in spirit producing enterprises, in spirit warehouses, in user enterprises and at other registered consignees in the manner and within the time limits according to a generally binding legal regulation to be issued by the Ministry according to Article 72(4).

#### **Article 46** **Spirit Warehouse**

(1) For the purposes of this Act, a spirit warehouse means a distillery<sup>32)</sup> that is a spirit drinks manufacturing plant,<sup>55)</sup> blending plant,<sup>56)</sup> denaturation plant<sup>57)</sup> and bottling plant<sup>58)</sup> located in the tax territory which, in the course of its business, receives, processes, bottles, stores or dispatches spirit produced in a spirit producing enterprise, unless otherwise provided for by Article 46(2) and (3).

(2) A spirit warehouse shall also be a spirit warehouse not referred to in Article 46(1) which, in the course of its business,

- a) receives, stores or dispatches spirit;
- b) uses spirit for the production of flavourings, macerates or extracts intended for the production of spirit drinks<sup>50)</sup> or for the production of mixed alcoholic beverages<sup>51)</sup> with an alcoholic strength by volume exceeding 1.2% vol.

(3) A spirit warehouse shall also be a spirit warehouse operated by a legal entity which, according to the law, is not established or incorporated for commercial purposes, but which stores special-purpose spirit which is the property of the state.<sup>31)</sup>

(4) A person who wishes to operate a spirit warehouse, except for the spirit warehouse referred to in Article 46(2)(a), in which it receives, stores or dispatches only spirit in a consumer package must hold an authorisation to operate a tax warehouse. A person who wishes to operate under a duty suspension arrangement a spirit warehouse according to Article 46(2)(a) in which it receives, stores or dispatches spirit only in a consumer package must hold an authorisation to operate a tax warehouse. If a person wishes to denature spirit in the spirit warehouse referred to in Article 46(1), it must state in the application for the issuance of an authorisation to operate a tax warehouse the commercial name and the quantity of the denaturant it will use, the commercial name of the denatured spirit and the expected quantity of its annual production.

(5) A spirit warehouse according to Article 46(1), (2)(b) and (3) must fulfil the following conditions:

- a) it has all the rooms where spirit is located secured by a customs office seal so that entry to the room or any other intervention required for the operation of the spirit warehouse equipment outside operation is not possible without breaking the seal; the customs office that has attached the seal shall be the only authorised person to remove the seal before every start of production;
- b) it is sufficiently secured against unauthorised use of spirit;
- c) it has certified storage tanks,<sup>24)</sup> storage facility, blending facility and transportation tanks equipped with a designated meter certified according to a special regulation,<sup>25)</sup> allowing reliable determination of the quantity of spirit received and removed, the quantity of stored spirit, the quantity of processed spirit and the quantity of moved spirit; if the quantity of spirit received and removed, the quantity of processed spirit and the quantity of moved spirit is determined from the weight of spirit by designated meters according to a special regulation,<sup>25)</sup> no certification of blending facility and transportation tanks in compliance with a special regulation<sup>24)</sup> is required;
- d) it has a separate spirit warehouse;<sup>30)</sup> that shall not apply to a spirit warehouse that is a blending plant<sup>56)</sup> and to the spirit warehouse referred to in Article 46(2)(b) and (3);
- e) it has the equipment referred to in Article 47(4) if spirit is to be denatured in the warehouse.

(6) A spirit warehouse referred to in Article 46(2)(a) in which spirit is to be received, stored or dispatched under a duty suspension arrangement must fulfil the following conditions:

- a) for the two immediately preceding calendar years, it must have
  1. a trading licence for the sale of spirit to other traders;
  2. an annual turnover of spirit of at least 1,000 hl a.;
  3. an average storage period for storing spirit at least six months per calendar year;
- b) it is spatially limited and sufficiently secured against unauthorised manipulation with spirit and unauthorised use of spirit;
- c) it has certified storage tanks<sup>24)</sup> and transportation tanks equipped with the designated meter certified according to a special regulation<sup>25)</sup> if it receives, stores and dispatches spirit which is not in a consumer package; if the quantity of spirit received and removed and the quantity of moved spirit is determined from the weight of spirit by certified meters,<sup>25)</sup> no certification of transportation tanks in compliance with a special regulation<sup>25)</sup> is required.

(7) The particulars concerning the requirements for the storing of spirit, for the equipment for storing spirit and its arrangement, for the equipment for removal, receipt and movement of spirit shall be stipulated by a generally binding legal regulation to be issued by the Ministry according to Article 72(4).

#### **Article 47** **Denaturation of Spirit**

(1) For the purposes of this Act, denaturation of spirit means mixing of spirit with permitted denaturant in the determined quantity, where the denaturant cannot be separated from spirit by using generally available methods. Denaturant is a substance or a mixture of substances soluble in spirit which, when mixed with spirit, change the properties of the spirit, rendering it unfit for direct human consumption and foodstuff production.

(2) The requirements for the denaturation of spirit, manipulation<sup>59)</sup> with denatured spirit,<sup>60)</sup> the requirements for the properties of denatured spirit, permitted denaturants for denaturation of spirit, the minimum quantity of denaturants for denaturation of spirit, and the determined purpose of use of partially denatured alcohol shall be determined by a generally binding legal regulation to be issued by the Ministry following an agreement with the Ministry of Agriculture and Rural Development of the Slovak Republic, the Ministry of Health of the Slovak Republic and the Ministry of Economy of the Slovak Republic. Also a denaturant which, according to a special regulation,<sup>60a)</sup> may be used for that purpose in all Member States, may be used for the denaturation of generally denatured alcohol.

(3) Spirit may only be denatured in the tax territory in the presence of an employee of the customs office in the tax warehouse, unless otherwise provided for in Article 47(6). The producer of denatured spirit shall prepare written minutes on the performed denaturation, stating the commercial name and the quantity of spirit used for denaturation in 1 a., the commercial name and the quantity of the used denaturant, and the quantity of the produced denatured spirit in 1 a. The present employee of the customs office shall sign the written minutes on the performed denaturation.

(4) A tax warehouse where spirit is denatured must be equipped with a dosing, mixing or any other similar device securing denaturation of spirit according to Article 47(1).

- (5) Unless otherwise provided for by this Act, it shall be prohibited to use
- a) other than the determined quantity of permitted denaturant, or change the properties of the denatured spirit, or to blend the denatured spirit with such a substance which changes the properties of the denatured spirit;
  - b) partially denatured alcohol exempt from excise duty for the purposes referred to in Article 40(1)(e) without a removal order issued according to Article 9;
  - c) partially denatured alcohol exempt from excise duty according to Article 40(1)(e) for any other purpose of use than determined by a generally binding legal regulation to be issued by the Ministry according to Article 47(2).

(6) If a person holds an authorisation for *inward processing procedure* according to a special regulation<sup>61)</sup> and processes, re-processes or mixes spirit with substances or a mixture of substance soluble in spirit so that it produces denatured spirit or a product unfit for direct human consumption, Article 47(1) through (5) shall be applied accordingly. No authorisation to operate a tax warehouse is required. Such a person is required to keep records according to Article 58.

#### **Article 48**

##### **Authorisation for Denaturation of Spirit**

The Article shall be omitted with effect from 1 January 2014.

#### **Article 49**

##### **Distilleries for Home Fruit Growers**

(1) A person who wishes to operate a distillery for home fruit growers must apply with the customs office for the registration and issuance of a certificate of registration. The application must contain data according to a special regulation<sup>84)</sup>.

- (2) The following shall be attached to the application referred to in Article 49(1)
- a) an authorisation to produce spirit in a distillery for home fruit growers issued according to a special regulation,<sup>32)</sup>
  - b) a document proving the authorisation to conduct business not older than 30 days or a certified copy thereof if the applicant is a person without registered office or permanent residence in the tax territory;
  - c) a drawing of the production equipment in the distillery for home fruit growers, indicating the places to which the customs office attached seals, a document proving the certification of volumetric meter for

spirit according to Article 45(1)(a), and a document proving the certification of a thermometer for measuring the temperature of the produced spirit;

- d) a confirmation from the Social Insurance Agency and from a health insurance company on the fulfilment of the conditions referred to in Article 49(3)(c);
- e) applicant's declaration of honour that it fulfils the conditions referred to in Article 49(3)(b) and (c).

(3) The applicant referred to in Article 49(1) must fulfil the following conditions:

- a) to have no arrears of payment towards the customs office or tax office;
- b) a person affiliated with or controlling/controlled by the applicant or a person affiliated with or controlling/controlled by the applicant in the course of ten years prior to the filing the application shall have no arrears of payment towards the customs office and also a person who has ceased to exist and would be deemed affiliated with or controlling/controlled by the applicant shall have, in the course of ten years prior to the date of filing the application, no arrears of payment of excise duty which have not been paid prior to the cessation of the person; that shall also apply to any arrears of payment of excise duty which were assigned to a third party according to special regulations;<sup>22)</sup>
- c) to have no arrears of payment of compulsory insurance contributions and contributions to old-age pension savings according to special regulations;<sup>23)</sup>
- d) has not been lawfully convicted of an intentional economic crime, a crime against property or another crime the elements of which relate to the scope of its business; that shall also apply to the authorised representative and to natural persons that are members of managing or control bodies of the applicant;
- e) is not subject to liquidation, no bankruptcy proceedings have been lawfully declared against the applicant, no settlement has been permitted or no compulsory composition has been confirmed.

(4) Prior to the registration and issuance of a certificate of registration, the customs office shall verify the information and data referred to in Article 49(1) and (2), and compare the factual condition of the production equipment with the drawing of the production equipment submitted in the attachment. If the information and data are true and the applicant referred to in Article 49(1) fulfils the conditions referred to in Article 49(3), the customs offices shall register the applicant and issue the applicant with a certificate of registration within 30 days after the date of filing the application.

(5) Reduced rate of excise duty shall be applied to spirit produced in a distillery for home fruit growers according to the conditions stipulated by this Act.

(6) An operator of a distillery for home fruit growers shall notify to the customs office

- a) the start, halting and the expected termination of spirit production not later than 15 days in advance;
- b) the suspension of spirit production due to unforeseeable reasons immediately.

(7) A fruit grower is required to take over the spirit produced in a distillery for home fruit growers not later than within 30 days after it was produced; if it cannot take over the spirit within the above-mentioned time limit, the operator of a distillery for home fruit growers is entitled to release the produced spirit to a member of the grower's household who is of full age and who presents an application for the production of distillates.<sup>62)</sup> If the grower fails to take over the spirit within the above-mentioned time limit, the operator of a distillery for home fruit growers is required to notify the customs office, not later than within three working days after the date when the time limit for the takeover of spirit lapsed, the quantity of spirit which was not taken over by the grower and request from the customs office the destruction of the spirit.

(8) An operator of a distillery for home fruit growers is required to keep records of fruit growers for whom it has produced spirit, stating

- a) the quantity and the type of the received ferment,<sup>63)</sup> in litres, which the grower requested to be processed;
- b) the quantity of spirit, in l a., produced for the grower and the date of its production;
- c) the quantity of spirit, in l a., taken over by the grower and the date of its takeover;
- d) the amount of excise duty paid by the grower to the operator of a distillery for home fruit growers.

(9) The excise duty shall become chargeable on the date of production of spirit in a distillery for home fruit growers, unless otherwise provided for in Article 49(12). The person liable to pay the excise duty that has become chargeable shall be the operator of a distillery for home fruit growers. The operator of a distillery for home fruit growers may only produce spirit for a grower on the basis of an application for the production of distillate.<sup>62)</sup> When calculating the amount of the excise duty, the operator of a distillery for home fruit growers is required to apply the relevant rate of excise duty according to the quantity of spirit, in l a., produced for the grower, taking into account the quantity of the spirit produced so far, which the grower stated in the application for the production of distillate.<sup>62)</sup> The operator of a distillery for home fruit growers shall collect the excise duty from the grower upon takeover of the spirit.

(10) An operator of a distillery for home fruit growers is required to file with the customs office tax return and pay the excise duty not later than by the 25<sup>th</sup> day of the calendar month following the month when the excise duty became chargeable. Article 12 shall apply accordingly to the tax return. The operator of a distillery for home fruit growers shall state in the tax return as exempt from excise duty the quantity of spirit of the quantity of spirit produced in the tax period, for which the tax return is filed, which was destroyed according to Article 55(2) since the date of filing the tax return, not later than by the 25<sup>th</sup> day of the calendar month after the month when the spirit was produced. A list of growers, indicating the quantity of spirit, in l a., produced for single growers and the quantity of spirit, in l a., actually taken over by single growers, and indicating the date of spirit production and a copy of the application for the production of distillate.<sup>62)</sup> shall be attached to the tax return.

(11) Excise duty on spirit produced in a distillery for home fruit growers may be reimbursed to the operator of a distillery for home fruit growers if it has paid excise duty on spirit which had not been taken over by the grower and which had been destroyed according to Article 55(2). The operator of a distillery for home fruit growers shall claim the reimbursement of excise duty in the tax return for the tax period when all the conditions for the claiming of reimbursement of excise duty were fulfilled; the reimbursement of excise duty on that spirit shall be offset against the excise duty charged. If the reimbursement of excise duty exceeds the excise duty charged, Article 13 shall be applied accordingly to the reimbursement of excise duty.

(12) If the customs office which has jurisdiction over the operator of a distillery for home fruit growers finds out that the data provided in the application for the production of distillate<sup>62)</sup> are untrue and more than 43 l a. were produced for the grower and his household in one production period,<sup>13)</sup> and if a reduced rate of excise duty was applied for the calculation of the amount of excise duty, the grower shall be the person liable to pay the excise duty that has become chargeable. The amount of excise duty shall be calculated as the product of the difference of the basic rate of excise duty and the reduced rate of excise duty and the quantity of spirit in l a. which was produced in excess of the limit of 43 l a.

(13) Spirit produced in a distillery for home fruit growers may not be subject to further sale or other placing on the market.

(14) The customs office shall withdraw the certificate of registration from the operator of a distillery for home fruit growers if

- a) the operator has ceased to fulfil any of the conditions referred to in Article 49(3);
- b) it has been demonstrably tampered with the arrangement of the production equipment in the distillery for home fruit growers;
- c) the operator stores or holds spirit the origin of which it cannot prove;
- d) the operator has applied for cancellation of registration of the distillery for home fruit growers;
- e) the operator's authorisation for the production and processing of spirit in a distillery according to a special regulation<sup>32)</sup> has expired or has been withdrawn.

(15) The customs office may withdraw the certificate of registration if the operator of a distillery for home fruit growers, during a period of more than 12 consecutive calendar months, does not produce spirit, taking into account the gravity of the reasons.

(16) In justified cases, on the basis of a request of an operator of a distillery for home fruit growers, the customs office may permit repeated rectification of spirit produced by the operator. The time limit for the submission of the request, for making decision on the request and for the performance of the repeated rectification shall be not more than ten days after the date when the spirit, which is to be repeatedly rectified, was produced. For that purpose, the date of spirit production shall be the date when the spirit was repeatedly rectified.

## **Article 50**

### **Special Provisions for Records of Production Equipment**

(1) A person who does not hold an authorisation for the production of spirit and processing of spirit in a distillery and for its placing on the market according to a special regulation<sup>32)</sup> or a person whose issued authorisation for the production of spirit and processing of spirit in a distillery and for its placing on the market according to a special regulation<sup>32)</sup> has expired or has been withdrawn and who holds production equipment or its part, except for a person that is a manufacturer of production equipment for spirit production and a person who performs repairs of production equipment for spirit production, is required to notify the following information to the customs office within 15 days after the date of occurrence of that fact

- a) its identification data;
- b) the address where the production equipment or its part is located;
- c) technical data and to send a drawing and photo documentation of the production equipment or its part.

(2) The customs office shall verify the information and data provided in the notification referred to in Article 50(1) and compare the factual condition of the production equipment or its part with the data according to Article 50(1)(c). If the information and data provided in the notification are true, the customs office shall issue the person referred to in Article 50(1) with a confirmation of registration of holding a production equipment or its part (hereinafter referred to as “the confirmation of registration”). The holding of the production equipment or its part by a person who has been issued with a confirmation of registration according to the second sentence shall not be deemed unauthorised if all the facts based on which the customs office issued the confirmation of registration are maintained. The customs office may secure the production equipment or its part by a customs office seal.

(3) If a person who has been issued by the customs office with a confirmation of registration provides the production equipment or its part to another person, it is required to notify to the customs office within 15 days after the date when it provided the production equipment or its part

- a) its identification data;
- b) the identification data of the person to whom it provided the production equipment or its part;
- c) the technical data, drawing and photo documentation of the provided production equipment or its part.

(4) If a person who has been issued by the customs office with a confirmation of registration has ceased to hold the production equipment or its part, and has not provided the equipment to another person according to Article 50(3), the person is required to notify the customs office of the reason for the change within 15 days after the date of occurrence of that fact.

(5) The customs office shall verify the information and data provided in the notification referred to in Article 50(3) or (4). If the information and data are true, the customs office shall issue the person referred to in Article 50(3) or (4) with a confirmation of deregistration from the records on the holding of production equipment or its part.

(6) A person is required to notify the customs office of any other change of the information and data based on which the customs office issued the confirmation of registration within 15 days after the date of occurrence of the change. The customs office shall verify the information and data provided in the notification and, taking into account the scope and severity of the changes, shall amend the original confirmation of registration or shall issue a new confirmation of registration.

(7) The Financial Directorate shall keep records on the holding of production equipment or its part broken down by

- a) the identification data of the person who has been issued by the customs office with a confirmation of registration;
- b) the address where the production equipment or its part is located;
- c) technical data, photo documentation and drawing of the production equipment or its part.

### **Labelling of Consumer Package of Spirit with a Tax Stamp**

#### **Article 51**

(1) For the purposes of this Act, consumer package means a sealed consumer package<sup>64</sup> filled with spirit intended for direct human consumption.

(2) For the purposes of this Act, tax stamp means a Slovak tax stamp intended for labelling of a consumer package which complies with the particulars in compliance with this Act and a generally binding legal regulation issued according to Article 51(10). For the purposes of this Act, tax stamp has a nature of postal stationery. A tax stamp contains the identification number which is a unique serial number made of alpha-numeric characters which may not be repeated at least for a period of five years. The Financial Directorate shall determine the composition of the identification number.

(3) A consumer package falling within CN code 2207 and 2208 may only be released for consumption in the tax territory if it is labelled with a tax stamp, unless otherwise provided for in Article 51(9). Only an authorised warehousekeeper, registered consignee, importer of a consumer package and consignee (purchaser) of spirit according to Article 26(1) (hereinafter referred to as “the purchaser of tax stamps”) may label a consumer package with a tax stamp.

(4) A purchaser of tax stamps that is a registered consignee or consignee (purchaser) of spirit according to Article 26(1) may label a consumer package released for consumption with a tax stamp if it has received the consumer package not labelled with a tax stamp from another Member State or that is an importer of a consumer package if it imports from a third-country territory a consumer package not labelled with a tax stamp, namely not later than prior to the sale or other removal of the consumer package in the tax territory to another person; that shall be without prejudice to the provisions of Article 10(1)(c) and (h) and Article 26.

(5) Only a tax stamp made on the basis of consent of the Financial Directorate according to Article 53(5) and in compliance with a generally binding legal regulation issued according to Article 51(10) may be used to label a consumer package. A tax stamp may also contain other graphic elements, security imprints and data than stipulated by a generally binding legal regulation issued according to Article 51(10) if the Financial Directorate agrees so with the printing house. The Financial Directorate may approve different dimensions of a tax stamp than those determined by a generally binding legal regulation issued according to Article 51(10) with consent of the printing house on the basis of a request of the purchaser of tax stamps.

(6) A tax stamp shall be attached to a consumer package across the place for opening the consumer package so as to tear if the consumer package opens. It may not be possible to unstick the tax stamp without tearing it or causing any other visible damage. If the place for opening the consumer package is covered by a transparent protection film, the tax stamp must be attached under the film; in justified cases, the Financial Directorate may, on the basis of a request of the purchaser of tax stamps, permit attachment of the tax stamp on top of the protection film; that shall be without prejudice to the first and second sentences.

(7) For the purposes of this Act, a sealed consumer package labelled with a torn tax stamp, counterfeit tax stamp or a tax stamp which is not compliant with this Act and the generally binding legal regulation issued according to Article 51(10) and a consumer package to which no tax stamp is attached or the labelling of which is not compliant with this Act and the generally binding legal regulation issued

according to Article 51(10) shall be deemed to be unlabelled. Unlabelled shall also be deemed any opened consumer package with torn tax stamp which is a counterfeit tax stamp or a torn tax stamp which is not compliant with this Act and the generally binding legal regulation issued according to Article 51(10) or a consumer package with torn tax stamp which, in the case of sale from the consumer package for direct human consumption at a point of sale, including storage and specific-purpose premises, exceeds two opened pieces of a consumer package with the same EAN barcode. For the purposes of this Act, point of sale means the place where the sale of consumer package takes place through an electronic cash register.

(8) Sale of any unlabelled consumer package in the tax territory is prohibited, except for the consumer package referred to in Article 51(9).

(9) The obligation to label a consumer package according to Article 51(3) shall not apply to spirit which is

- a) produced for a grower in a distillery for home fruit growers;
- b) goods falling within CN code 2207 if the excise duty was demonstrably charged for the goods and they are sold in a package different from the consumer package according to Article 51(1) for other purposes than direct human consumption, for instance, for scientific purposes or research purposes;
- c) exempt from excise duty according to Articles 7, 8 or Article 40;
- d) exported to a third-country territory;
- e) moved to another Member State outside a duty suspension arrangement for commercial purposes according to Article 26;
- f) intended for sale in the transit area of international airports or on boards of aircrafts as spirit exempt from excise duty solely to natural persons who will immediately depart the territory of the European Union, or intended for sale for the price including excise duty in the transit area of international airports or on boards of aircrafts solely to natural persons whose immediate destination airport is in another Member State;
- g) returned back to the supplier of the consumer package in the tax territory for the purposes of a complaint filed by the purchaser of consumer package in another Member State or by the purchaser of consumer package from a third country;
- h) delivered to boards of aircrafts exempt from excise duty and intended solely for consumption by travellers during a flight;
- i) intended for sale as spirit exempt from excise duty, namely to person from other states enjoying privileges and immunities under an international treaty;<sup>45)</sup>
- j) moved to the tax territory for private purposes (Article 28);
- k) delivered to the tax territory within distance selling (Article 29);
- l) received by the person referred to in Article 32(2) or by the armed forces of other countries that are State parties to the North Atlantic Treaty and by their civilian staff to be used in connection with the activities according to an international treaty.<sup>19)</sup>

(10) The particulars, data, graphic elements and the execution of a tax stamp intended to label a consumer package, its dimensions and the price shall be determined by a generally binding legal regulation to be issued by the Ministry.

(11) If a tax stamp attached to a consumer package released for consumption is damaged, the consumer package may only be labelled with a new tax stamp by the purchaser of tax stamps who has released it for consumption or labelled it according to Article 51(4); if the person who released the consumer package for consumption or labelled the consumer package according to Article 51(4) has ceased to be a purchaser of tax stamps, other purchaser of tax stamps may label the consumer package with a new tax stamp. A purchaser of tax stamps may label a consumer package released for consumption with a new tax stamp in justified cases only, on the basis of consent of the customs office and in the presence of an employee of the customs office. A purchaser of tax stamps who wishes to remove a damaged tax stamp from a consumer package and label the consumer package with a new tax stamp is required to request consent from the customs office, stating the reasons for the request.



(12) In justified cases, on the basis of consent of the customs office and in the presence of an employee of the customs office, the purchaser of tax stamps may label a consumer package released for consumption with a new tax stamp if

- a) the tax stamp attached to the consumer package released for consumption has been damaged;
- b) the customs office, during the performance of tax supervision, has removed the tax stamp from the consumer package and it has not been demonstrated during an official enquiry that the consumer package was labelled by a counterfeit tax stamp.

(13) A purchaser of tax stamps who wishes to label a consumer package with a new tax stamp according to Article 51(12)(a) is required to request consent from the customs office, stating the reasons for the request; if a purchaser of tax stamps who has not released the consumer package for consumption wishes to label the consumer package with a new tax stamp, it shall attach to the request its consent to the labelling of the consumer package with its tax stamp.

(14) If a person, in which case the customs office secured its consumer package and removed tax stamp from the consumer package and, within an official enquiry, it has not been demonstrated that the consumer package was labelled by a counterfeit tax stamp, wishes to have such consumer package labelled with a new tax stamp, it is required to request consent from the customs office to the labelling of the consumer package with a new tax stamp within the time limit of 30 days after the date of delivery of the decision according to a special regulation<sup>65)</sup> and shall also attach to the request the consent of the purchaser of tax stamps to the labelling of the consumer package with its tax stamp. The consumer package referred to in the first sentence may not be returned to the person sooner than after the grant of the consent of the customs office to the labelling of the consumer package with a new tax stamp.

(15) If the person referred to in Article 51(14) fails to request consent from the customs office to the labelling of a consumer package with a new tax stamp within the time limit of 30 days after the date of delivery of the decision according to a special regulation,<sup>65)</sup> the customs office shall immediately secure such consumer package upon the lapse of the time limit. The consumer package shall forfeit in favour of the state on the date when the decision to secure the consumer package becomes final and the customs office is obliged to destroy the consumer package; the customs office shall provide no compensation for such destroyed consumer package.

(16) It is prohibited to sell without an authorisation of the customs office any consumer package and spirit from the consumer package released for consumption for a price lower than the sum of the excise duty corresponding with the volume and volumetric concentration of the spirit in the consumer package and the amount of EUR 0.86 per one litre of distillate, increased by the value added tax relating to the sum. In the case of sale of spirit in a consumer package released for consumption with the volume of 0.5 litres and less, it is prohibited to sell without an authorisation of the customs office any consumer package and spirit from the consumer package for a price lower than the sum of the excise duty corresponding with the volume and volumetric concentration of the spirit in the consumer package and the amount of EUR 0.99 per one litre of distillate, increased by the value added tax relating to the sum. If the seller provides to the buyer, in direct or indirect connection with the sale of spirit in a consumer package, any performances, in particular, if it pays advertising and any similar fees and rewards, fees and rewards for the use of the buyer's distribution network, fees and rewards for the placement of the consumer package in the buyer's premises, if it provides any gifts, markdowns, bonuses, discounts or rebates, it is prohibited to sell spirit in a consumer package with volume of 0.5 litres and less for a price lower than the price determined according to the second sentence, increased by such or any other performances provided by the seller to the buyer, and it is prohibited to sell spirit with volume higher than 0.5 litres for a price lower than the price determined according to the first sentence, increased by such or any other performances provided by the seller to the buyer.

(17) A person who wishes to sell a consumer package for a price lower than the price according to Article 51(16) shall submit to the customs office a request for consent to sale, stating the quantity of the consumer package it wishes to sell for such price and indicating the reasons. It shall attach to the request a document demonstrating the acquisition of the spirit for which the excise duty was demonstrably charged.

If the consumer package has been produced or received by an authorised warehousekeeper or received by a registered consignee who repeatedly receives spirit from another Member State under a duty suspension arrangement and the excise duty has not been paid so far, it shall attach to the request a document demonstrating the acquisition of the consumer package. The customs office shall verify the data provided in the request and in the attachment and if the applicant has demonstrated the reasons for the sale of the consumer package for such a price, it may decide to issue the consent to sale.

## Article 52

(1) A person who wishes, in the course of its business, import a consumer package from a third-country territory and release it for consumption in the tax territory, except for an authorised warehousekeeper (hereinafter referred to as “the importer of a consumer package”) is required

- a) to apply with the customs office for the inclusion in the records of importers of a consumer package, stating the following data:
  1. the identification data of the applicant;
  2. import permit if required by a special regulation;<sup>20)</sup>
- b) prior to the release of tax stamps, to provide guarantee in the amount of the excise duty attributable to the quantity of spirit in consumer package it wishes to release for consumption; Article 16 shall apply accordingly to the guarantee; the customs office shall return the provided guarantee if the consumer package has been released for free circulation,<sup>4)</sup> unless the customs office agrees otherwise with the importer of a consumer package; the provisions of Article 70(1)(v) shall not be applied;
- c) to have the number of tax stamps and the identification numbers of tax stamps exported to a third-country territory and of tax stamps imported back from a third-country territory confirmed by the customs office;
- d) to notify the address of location of its establishment if different from the registered office or address of permanent residence of the applicant, where it will store and label the consumer package with a tax stamp.

(2) A person who wishes to move a consumer package released for consumption in another Member State to the tax territory for commercial purposes [hereinafter referred to as “the consignee (purchaser) of spirit according to Article 26(1)”] must apply with the customs office for the inclusion in the records of consignees (purchasers) of spirit according to Article 26(1). The application must contain the identification data of the applicant.

(3) An applicant who is an importer of a consumer package or a consignee (purchaser) according to Article 26(1) must fulfil the following conditions:

- a) to keep books of accounts according to a special regulation;<sup>21)</sup>
- b) to have no arrears of payment towards the customs office or tax office;
- c) a person affiliated with or controlling/controlled by the applicant or a person affiliated with or controlling/controlled by the applicant in the course of ten years prior to the filing the application shall have no arrears of payment towards the customs office and also a person who has ceased to exist and would be deemed affiliated with or controlling/controlled by the applicant shall have, in the course of ten years prior to the date of filing the application, no arrears of payment of excise duty which have not been paid prior to the cessation of the person; that shall also apply to any arrears of payment of excise duty which were assigned to a third party according to special regulations;<sup>22)</sup>
- d) to have no arrears of payment of compulsory insurance contributions and contributions to old-age pension savings according to special regulations;<sup>23)</sup>
- e) has not been lawfully convicted of an intentional economic crime, a crime against property or another crime the elements of which relate to the scope of its business; that shall also apply to the authorised representative and to natural persons who are members of managing or control bodies of the applicant;
- f) is not subject to liquidation, no bankruptcy proceedings have been lawfully declared against the applicant, no settlement has been permitted, no compulsory composition has been confirmed, or no restructuring has been permitted.

(4) At the request of the customs office, the applicant is required to clarify the data provided in the application.

(5) Prior to the inclusion of the applicant in the records of importers of a consumer package or in the records of consignees (purchasers) of spirit according to Article 26(1), the customs office shall verify the information and data provided in the application and the fulfilment of the conditions referred to in Article 52(3). If the information and data are true and the applicant fulfils the conditions referred to in Article 52(3), the customs offices shall include the applicant in the records of importers of a consumer package or in the records of consignees (purchasers) of spirit according to Article 26(1) within 30 days after the date of filing the application.

(6) An importer of a consumer package or a consignee (purchaser) of spirit according to Article 26(1) is required to notify to the customs office any change of the data referred to in the first item in Article 52(1)(b) or in Article 52(2) within 30 days after the date of occurrence of the change and any change of the data referred to in the second item in Article 52(1)(a) and in Article 52(1)(b) and (c) or any change of the conditions referred to in Article 52(3) not later than within 15 days after the date of their occurrence. The importer of a consumer package shall notify to the customs office any change of the data referred to in Article 52(1)(d) within 15 days prior to the importation of a consumer package not labelled with a tax stamp from a third-country territory. The consignee (purchaser) of spirit according to Article 26(1) shall notify to the customs office any change of the data referred to in Article 26(2)(d) within 15 days prior to the receipt of a consumer package not labelled with a tax stamp from another Member State. The customs office shall verify the data provided in the notification and, taking into account the scope and severity of the changes, shall amend the original confirmation of inclusion in the records of importers of a consumer package or in the records of consignees (purchasers) of spirit according to Article 26(1) or shall issue a new confirmation of the inclusion in the records of importers of a consumer package or in the records of consignees (purchasers) of spirit according to Article 26(1).

(7) The customs office shall exclude the importer of a consumer package or the consignee (purchaser) of spirit according to Article 26(1) from the records kept according to Article 52(1) or (2) and shall return the provided guarantee according to Article 52(1)(b) if it

- a) does not perform importation of a consumer package or movement of a consumer package of spirit to the tax territory for commercial purposes in the course of 12 consecutive calendar months after its issue date;
- b) applies for the exclusion from the records kept according to Article 52(1) or (2);
- c) has ceased to fulfil any of the conditions referred to in Article 52(3).

### **Article 53** **Printing and Disposal of Tax Stamps**

(1) The printing house Mincovňa Kremnica, štátny podnik<sup>66)</sup> is authorised to print tax stamps. The printing of tax stamps in Mincovňa Kremnica, štátny podnik is performed on the basis of a contract on printing of tax stamps concluded with the Ministry. The printing of tax stamps performed on the basis of the contract on printing of tax stamps concluded between the Ministry and the printing house is a public service according to a special regulation.<sup>66a)</sup> The contract on printing of tax stamps must contain the conditions and the particulars laid down by a special regulation,<sup>67)</sup> in particular, the content and the duration of the commitments of the public service, the method of calculating the amount of the public service compensation, the control and review of the amount of the provided public service compensation, and the measures for the prevention of overcompensation for public service and for its reimbursement. The Ministry shall publish the contract on printing of tax stamps in the Central Register of Contracts.<sup>66b)</sup>

(2) The price of tax stamps shall take into account the amount of compensations for the printing house according to a special regulation.<sup>67)</sup> The price of tax stamps determined by a committee established by the Ministry shall be determined by a generally binding legal regulation to be issued by the Ministry according to Article 51(10). The committee shall determine the price of tax stamps based on approval by majority of committee members. The committee has five members of which two members are

representatives of representative associations of entrepreneurs whose members are releasing spirit for consumption and are purchaser of tax stamps, one members is an employee of the Financial Directorate, one member is an employee of the printing house, and one member is an employee of the Ministry.

(3) The Financial Directorate shall perform tax supervision over the printing and disposal of tax stamps, including the materials used for the production of tax stamps, over the liquidation of tax stamps and printed printing sheets of tax stamps. The printing house is required to provide the employee of the Financial Directorate present in the printing house with necessary cooperation and appropriate conditions for the performance of tax supervision. The Financial Directorate is obliged to ensure the presence of an employee of the Financial Directorate during the receipt and release of tax stamps to a purchaser of tax stamps. The Financial Directorate shall ensure the receipt and release of tax stamps to a purchaser of tax stamps in the printing house. The purchaser of tax stamps may only receive tax stamps in the printing house. The printing house is required to liquidate tax stamps under the supervision of an employee of the Financial Directorate. The Ministry shall conclude a contract with the Financial Directorate on the receipt and release of tax stamps to a purchaser of tax stamps.

(4) The printing house is required to keep separate records on the quantity of the security printing paper used for the printing of tax stamps, the number of printed printing sheets of tax stamps, the number of printed tax stamps, the quantity of other material used for the printing of tax stamps, the quantity of the security printing paper destroyed during the printing of tax stamps, the quantity of tax stamps destroyed or damaged during their printing, the quantity of tax stamps in which case the printing house admitted the complaint of the Financial Directorate, and the quantity of tax stamps released to an employee of the Financial Directorate.

(5) The printing house is required to prepare a motif of a tax stamp, plan of a tax stamp and, after approval by the Financial Directorate, to produce a display of tax stamp as printed. Prior to the printing of tax stamps, the printing house shall submit to the Financial Directorate a model print of tax stamp. The printing house is also required to submit the model print of tax stamp to the Financial Directorate prior to any change of the particulars, elements and data in the tax stamp, except for the identification number of the tax stamp. The printing house may only produce tax stamps on the basis of consent of the Financial Directorate that the model print of tax stamp is made in compliance with this Act and a generally binding legal regulation issued according to Article 51(10). The Financial Directorate shall notify to the printing house the number of requested model prints of tax stamps made in compliance with the approved model print of tax stamps; the Financial Directorate shall send the model print of tax stamp to customs offices. The printing house is required to make tax stamps in compliance with the model print of tax stamp approved by the Financial Directorate and is responsible for flawless printing of tax stamps. The printing house is required to ensure the printing of tax stamps so as to have sufficient stock of printed printing sheets of tax stamps, at least in the quantity of average two-month quantity of tax stamps which the printing house printed over a period of six previous preceding consecutive calendar months or which it expects to print over a period of six consecutive calendar months.

(6) A purchaser of tax stamps is required to apply with the customs office for the release of tax stamps electronically, by means of the information system for the receipt of tax stamps and for the notification of data to purchasers of tax stamps (hereinafter referred to as “the tax stamps electronic system”) administered by the Financial Directorate; the application must be signed by a qualified electronic signature,<sup>38)</sup> unless the purchaser of tax stamps agrees otherwise with the customs office. The number of ordered pieces of tax stamps may not be less than 500 pcs or a multiple of that number; the identification numbers on the received tax stamps are in successive order. The printing house shall pack tax stamps into packages containing 500 pcs of tax stamps (hereinafter referred to as “the package”). The printing house is required to provide marking on each package, containing information about the identification numbers of tax stamps in the package. If the printing house packs packages into a bulk packaging or transport packaging, it shall provide marking on each bulk packaging or transport packaging containing information about the identification numbers of tax stamps in each package placed in the bulk packaging or transport packaging. If the purchaser of tax stamps is a consignee (purchaser) of spirit according to Article 26(1), the number of ordered pcs of tax stamps may not be less than 500 pcs or a multiple of that

number, and when determining the number of tax stamps which it may receive, the customs office shall take into account the amount of guarantee provided according to Article 26(2)(b). If the purchaser of tax stamps is an importer of a consumer package, the number of ordered pcs of tax stamps may not be less than 500 pcs or a multiple of that number, and when determining the number of tax stamps which it may receive, the customs office shall take into account the amount of guarantee provided according to Article 52(1)(b). The customs office shall immediately electronically confirm to the purchaser of tax stamps the receipt of the application for the release of tax stamps and shall send the application for the release of tax stamps to the employee of the Financial Directorate present in the printing house. Not later than within three working days after the date when it confirmed the receipt of the application for the release of tax stamps, the customs office shall electronically notify the purchaser of tax stamps of the number of tax stamps it may receive, the price of tax stamps, namely in the amount attributable to the tax stamps which it may receive, and the account number to which the purchaser of tax stamps is obliged to provide funds corresponding with the price prior to the receipt of the tax stamps.

(7) The Financial Directorate shall determine a time limit for the receipt of tax stamps by the purchaser of tax stamps, which may not be longer than ten days after the date when the funds attributable to the price of tax stamps, which the purchaser of tax stamps may receive in the quantity notified by the customs office according to Article 53(6), were credited; the Financial Directorate shall electronically notify the time limit for receipt of tax stamps. If the purchaser of tax stamps states in the tax stamps electronic system the time limit for receipt of tax stamps which is longer than ten days after the date of crediting of the funds attributable to the price of tax stamps, the time limit referred to in the first sentence shall not be applied; the Financial Directorate shall electronically notify the time limit for receipt of tax stamps by the purchaser of tax stamps following an agreement with the purchaser of tax stamps. The purchaser of tax stamps may authorise another person for the receipt of tax stamps in the printing house on the basis of a power of attorney with officially certified signature. The Financial Directorate shall provide the printing house with data about the number of tax stamps to be received. The printing house shall be responsible for the correctness of execution of tax stamps according to this Act and a generally binding legal regulation issued according to Article 51(10), for the completeness of the package of tax stamps, the correctness of identification numbers of tax stamps stated on the package of tax stamps, including the identification numbers of tax stamps stated on each bulk packaging or transport packaging if tax stamps are packed into such packaging, and shall have material responsibility for tax stamps until their handover to the purchaser of tax stamps. The employee of the Financial Directorate present in the printing house shall release tax stamps to the purchaser of tax stamps or to the person authorised by the purchaser of tax stamps for the receipt of tax stamps in the printing house only if funds attributable to the quantity of tax stamps notified by the customs office according to Article 53(6) have been credited to the account notified by the customs office. Following the release of tax stamps, the purchaser of tax stamps shall be liable for the tax stamps.

(8) The employee of the Financial Directorate present in the printing house shall prepare a protocol on the receipt of tax stamps in three copies, stating the number of tax stamps actually received by the purchaser of tax stamps and their identification numbers. The employee of the Financial Directorate present in the printing house shall retain one copy and shall hand over one copy to the purchaser of tax stamps or to the person authorised by the purchaser of tax stamps for receipt of tax stamps in the printing house and shall hand over one copy to the employee of the printing house. At the same time, the employee of the Financial Directorate present in the printing house shall electronically notify the customs office which has local jurisdiction over the purchaser of tax stamps of the number of tax stamps actually received by the purchaser of tax stamps and their identification numbers.

(9) If a complaint is lodged in respect of tax stamps, the procedure according to Articles 411 through 441 of the Commercial Code shall be applied. A purchaser of tax stamps shall notify the employee of the Financial Directorate present in the printing house, by means of the tax stamps electronic system, the submission of tax stamps in respect of which the complaint was lodged and shall state the number and the identification numbers of the tax stamps in respect of which the complaint was lodged; if it is not possible to identify the identification numbers of tax stamps, it shall state the marking which contains information about the identification numbers of tax stamps in the package from which come the tax stamps in respect

of which the complaint was lodged. Within three working days after the date of delivery of the notification, the employee of the Financial Directorate present in the printing house shall electronically notify the purchaser of tax stamps of the time limit for the submission of the tax stamps in respect of which the complaint was lodged to the printing house by the purchaser of tax stamps. In respect of the receipt of tax stamps intended for the complaint procedure, the employee of the Financial Directorate present in the printing house shall prepare a protocol on complaint concerning tax stamps in three copies, stating the reason for the complaint, the number and the identification numbers of the tax stamps in respect of which the complaint was lodged. The employee of the Financial Directorate present in the printing house shall retain one copy, hand over the second copy to the purchaser of tax stamps and the third copy to the printing house. The tax stamps in respect of which the printing house admitted complaint shall be destroyed by the printing house at its expenses under the supervision of the employee of the Financial Directorate present in the printing house. In the tax stamps electronic system, the printing house shall indicate the number and the identification numbers of the tax stamps in respect of which it admitted complaint, and the number and the identification numbers of the tax stamps in respect of which it did not admit complaint. When determining the time limit for the submission of tax stamps in respect of which a complaint was lodged, and during the receipt and release of tax stamps within the framework of complaint procedure, the employee of the Financial Directorate present in the printing house shall act accordingly according to Article 53(7) and (8). For the tax stamps in respect of which the printing house admitted complaint, the employee of the Financial Directorate present in the printing house shall supply, free of charge, tax stamps to the purchaser of tax stamps in the quantity corresponding with the quantity of tax stamps in respect of which the complaint admitted by the printing house was lodged. No financial compensation or compensation for suffered damage may be claimed for the tax stamps in respect of which a complaint was lodged. The employee of the Financial Directorate present in the printing house shall electronically notify to the customs office which has local jurisdiction over the purchaser of tax stamps the identification numbers of tax stamps in respect of which it admitted complaint.

(10) If a consumer package is to be labelled with a tax stamp outside the tax territory, the purchaser of tax stamps shall send to the customs office, not later than along with the submission of the application for the release of tax stamps, the commercial name of the consumer package to be released for consumption, the identification number of foreign importer of spirit and the address of the place where the consumer package is to be labelled with tax stamp; if tax stamps are to be attached in a customs warehouse, the identification data of foreign manufacturer of spirit, the identification data of the person responsible for spirit stored in the customs warehouse and the address of location of the customs warehouse shall be stated. If an authorised warehousekeeper imports consumer package from a third-country territory, it is required to have the number and the identification numbers of tax stamps exported to the third-country territory and of the tax stamps imported back from the third-country territory confirmed by the customs office.

(11) In justified cases, the customs may reduce the number of ordered pcs of tax stamps, namely:

- a) on the basis of data about the state of stock of unattached tax stamps; that shall not apply to a purchaser of tax stamps that has a reliable tax history according to Article 16(14)(a) and (c) and complies with the conditions referred to in Article 15(4) or Article 19(4), or Article 52(3) for the minimum period of 24 preceding consecutive calendar months;
- b) if the purchaser of tax stamps does not conduct the activity for which it is registered or recorded according to this Act over a period of at least six preceding consecutive calendar months;
- c) on the basis of the average quantity of consumer packages labelled with a tax stamp of the same dimensions which the purchaser of tax stamps released for consumption over a period of six preceding consecutive calendar months prior to the filling of the application for the release of tax stamps, taking into account the total quantity of received tax stamps of the same dimensions over a period of 12 preceding consecutive calendar months;
- d) on the basis of the provided guarantee if the customs office cannot assess the circumstances referred to under letters a) through c) based on which it can be reasonably assumed that a breach of tax regulations might occur.



(12) In relation to the labelling of a consumer package with a tax stamp, the purchaser of tax stamps is required to notify to the Financial Directorate, by means of the tax stamps electronic system, the data stipulated by a generally binding legal regulation to be issued by the Ministry. From these data, the Financial Directorate shall publish on its website the data strictly necessary to verify the correctness of the labelling of the consumer package. The Ministry shall determine the following by means of a generally binding legal regulation

- a) the structure and the method of labelling, containing information about the identification numbers of tax stamps in the package, bulk packaging or transport packaging if the packages are packaged in a bulk packaging or in a transport packaging according to Article 53(6);
- b) the scope of data to be notified by the purchaser of tax stamps according to the first sentence concerning the identification numbers of tax stamps used for labelling of a consumer package and concerning the consumer packages labelled with a tax stamp;
- c) to scope of data strictly necessary to verify the correctness of the labelling of the consumer package with a tax stamp which are published by the Financial Directorate according to the first sentence;
- d) the time limits for the notification of data to be notified by the purchaser of tax stamps according to the first sentence;
- e) the time limit for the Financial Directorate for the publishing of the data notified by the purchaser of tax stamps according to the second sentence;
- f) the method of notifying the data according to letters a) through e) and Article 53(20), (22) and (23).

(13) Tax stamps may only be used by the purchaser of tax stamps who may not sell them or otherwise hand them over to another person, except for the handover of tax stamps directly to purchasers of tax stamps or by means of a shipper to a foreign manufacturer of spirit, authorised warehousekeeper in another Member State or to a supplier of a consumer package according to Article 26(1) who shall use them for labelling of a consumer package which is to be released for consumption in the tax territory or moved outside a duty suspension arrangement.

(14) A purchaser of tax stamps shall hand over to the customs office any damaged tax stamps or tax stamps rendered unusable for any other reason, except for the tax stamps irreversibly destroyed in the technological equipment used to attach tax stamps to a consumer package. The purchaser of tax stamps shall notify, by means of the tax stamps electronic system, the number and the identification numbers of the tax stamps damaged or rendered unusable for any other reason, except for the tax stamps irreversibly destroyed in the technological equipment used to attach tax stamps to a consumer package, not later than three working days prior to their handover to the customs office. If it is not possible to identify the identification numbers of these tax stamps, it shall state the marking which contains information about the identification numbers present in the package from which the damaged tax stamps come, and if it is also not possible to notify the marking which contains information about the identification numbers present in the package from which the damaged tax stamps come, it shall only state their number. The customs office shall destroy such tax stamps at the expense of the purchaser of tax stamps and shall prepare minutes on their destruction (protocol of destruction) in two copies. The customs office shall retain one copy and hand over the other copy to the purchaser of tax stamps.

(15) If damaged tax stamps or tax stamps rendered unusable for any other reason, except for the tax stamps irreversibly destroyed in the technological equipment used to attach tax stamps to a consumer package with tax stamps, are located outside the tax territory, the purchaser of tax stamps is required to transport such tax stamps to the tax territory. The procedure referred to in Article 53(14) shall be applied to the destruction of the tax stamps.

(16) If the purchaser of tax stamps has received tax stamps according to Article 53(7) and has not used the tax stamps for labelling of a consumer package within the time limit of ten months after the date of their receipt, it is required to apply with the customs for their destruction within 30 days after the date of expiry of the time limit. If tax stamps were used for labelling of consumer packages and the purchaser of tax stamps has notified to the Financial Directorate the data according to the generally binding legal regulation issued by the Ministry according to Article 53(12) after expiry of the time limit referred to in the first sentence, however, not later than within the time limit referred to in Article 53(21), these tax

stamps shall be deemed to have been used within the time limit referred to in the first sentence. The purchaser of tax stamps is required to hand over any unused tax stamps to the customs office within the time limit determined by the customs office and, prior to their handover to the customs office, it shall notify, by means of the tax stamps electronic system, the number and the identification numbers of the tax stamps handed over. If the unused tax stamps are in an unbroken package, bulk packaging or transport packaging, it shall notify to the customs office only the marking which contains information about the identification numbers of tax stamps in the package, bulk packaging or transport packaging. The procedure referred to in Article 53(14) shall be applied to the destruction of tax stamps, unless the customs office otherwise agrees with the purchaser of tax stamps. The customs office shall return the guarantee provided according to Article 52(1)(b).

(17) If an authorisation of the purchaser of tax stamps issued according to this Act has expired or has been withdrawn according to this Act, if the purchaser of tax stamps has been excluded from the records according to Article 52(7), or if the registration of the purchaser of tax stamps has expired, it is required to demonstrate the use of received tax stamps and to hand over any unused tax stamps to the customs office within the time limit determined by the customs office and, prior to their handover to the customs office, it shall notify, by means of the tax stamps electronic system, the number and the identification numbers of these tax stamps. If the unused tax stamps are in an unbroken package, bulk packaging or transport packaging, it shall notify to the customs office only the marking which contains information about the identification numbers of tax stamps in the package, bulk packaging or transport packaging. The customs office shall destroy the tax stamps at the expense of the purchaser of tax stamps and shall use or return the guarantee provided according to Article 52(1)(b).

(18) The Financial Directorate shall keep records of released tax stamps broken down by the purchaser of tax stamps, the number of released tax stamps and the identification numbers of tax stamps received by the purchaser of tax stamps.

(19) The purchaser of tax stamps shall demonstrate the use of tax stamps in compliance with this Act if

- a) it has used the tax stamps for labelling of a consumer package in compliance with this Act;
- b) it has submitted the tax stamps to the employee of the Financial Directorate present in the printing house according to Article 53(9);
- c) it has handed over the tax stamps to the customs office according to Article 53(14) through (17);
- d) the tax stamps have been irreversibly destroyed in the technological equipment used to attach tax stamps to a consumer package **in the maximum quantity of 0.02% inclusive** if the dimensions of the tax stamps are 16 x 150 millimetres or 16 x 210 millimetres, and **in the maximum quantity of 0.1% inclusive** if the dimensions of the tax stamps are 16 x 55 millimetres or 16 x 90 millimetres; the number of irreversibly destroyed tax stamps in the technological equipment shall be calculated as the difference between the total quantity of tax stamps used for labelling of consumer packages in the technological equipment used to attach tax stamps to a consumer package, the tax stamps actually attached to consumer packages and the damaged tax stamps removed from the technological equipment used to attach tax stamps to a consumer package and submitted to the customs office for destruction per calendar month;
- e) the tax stamps have been demonstrably damaged in the tax territory due to force majeure and handed over to the customs office, however, in the maximum quantity acknowledged by the customs office; for the purposes of this provision, force majeure shall not include theft or fire; the procedure referred to in Article 53(14) shall be applied accordingly to the receipt of tax stamps damaged due to force majeure by the customs office.

(20) A purchaser of tax stamps is required to keep records of tax stamps broken down by the dimensions of tax stamps, stating for each calendar month

- a) the opening state of stock of unattached tax stamps at the beginning of the calendar month;
- b) the number of tax stamps received from the printing house;
- c) the number of tax stamps attached to consumer packages;
- d) the number of damaged tax stamps broken down by tax stamps



1. damaged due to force majeure;
  2. damaged for any other reason than due to force majeure;
- e) the number of tax stamps irreversibly destroyed in the technological equipment used to attach tax stamps to a consumer package;
  - f) the number of tax stamps in respect of which a complaint was lodged which were handed over to the employee of the Financial Directorate present in the printing house;
  - g) the number of tax stamps supplied to the purchaser of tax stamps within the framework of complaint procedure;
  - h) the closing state of unattached tax stamps at the end of the calendar month;
  - i) the number of tax stamps inserted in the technological equipment used to attach tax stamps to a consumer package per calendar month;
  - j) the number of tax stamps which the purchaser did not use according to Article 53(16) and handed them over to the customs office for destruction.

(21) A purchaser of tax stamps is required to keep the records referred to in Article 53(20), per calendar month, in the tax stamps electronic system and to close the records for the relevant calendar month not later than by the 25<sup>th</sup> day of the calendar month following the month for which it keeps the records. The purchaser of tax stamps is not required to keep the records of tax stamps according to Article 53(20)(a) through (c) and (g) through (j) if the opening state of stock of tax stamps at the beginning of the calendar month and the closing state of unattached tax stamps at the end of the month equals zero and the purchaser of tax stamps did not receive any tax stamps from the printing house in the given calendar month.

(22) A purchaser of tax stamps is required to electronically send to the Financial Directorate, along with the first application for the release of tax stamps, a list of all consumer packages it releases for consumption. In the list, the purchaser of tax stamps shall state for each consumer package the EAN barcode, the commercial name of the consumer package, the volume of the consumer package and the alcoholic strength by volume in the consumer package. Also a visualisation of the consumer package may be attached to the list of consumer packages.

(23) If the data notified according to Article 53(22) change, the purchaser of tax stamps is required to electronically notify that fact to the Financial Directorate not later than one day prior to the start of the time limit for the notification of identification numbers of tax stamps used for labelling of consumer package determined by the generally binding legal regulation of the Ministry issued according to Article 53(12).

(24) If the tax stamps electronic system is unavailable on the side of the Financial Directorate, the purchaser of tax stamps is required to order tax stamps and notify the data according to the generally binding legal regulation issued by the Ministry according to Article 53(12) or the data according to Article 53(20), (22) and (23) in the manner to be agreed with the customs office if the determination of that procedure is necessary for the purchaser of tax stamps. For the purposes of this Act, the tax stamps electronic system is deemed unavailable if the unavailability lasts at least 24 hours. When the tax stamps electronic system is unavailable, the time limits for the fulfilment of the obligations in respect of ordering of tax stamps and in respect of notifying the data according to the generally binding legal regulation issued by the Ministry according to Article 53(12) or the data according to Article 53(20), (22) and (23) shall not be taken into account. Once the tax stamps electronic system becomes available, the purchaser of tax stamps is required to immediately notify the data referred to in the first sentence by means of the tax stamps electronic system.

(25) When the purchaser of tax stamps finds out that the data about the number and the identification numbers of tax stamps it used for labelling of consumer packages, or the data about the EAN barcodes of these consumer packages notified by the purchaser of tax stamps according to the generally binding legal regulation<sup>68)</sup> issued according to Article 53(12) are incorrect, it shall immediately inform the customs office about that fact by means of the tax stamps electronic system. The purchaser of tax stamps may only perform correction of the data in the tax stamps electronic system with consent of the customs office; the

customs office shall determine the time limit for the performance of the correction. The provisions of Article 70(1)(y) shall not be applied.

(26) When the purchaser of tax stamps finds out, after the time limit referred to in Article 53(12), that the data provided in the records kept according to Article 53(20) are incorrect, it shall immediately inform the customs office about that fact by means of the tax stamps electronic system. The purchaser of tax stamps may only perform correction of the data in the tax stamps electronic system with consent of the customs office.

#### **Article 54** **Sale of Consumer Package** **Released for Consumption**

(1) A person who wishes, in the course of its business in the tax territory, to sell spirit released for consumption referred to in Article 4(2)(a) in a consumer package or to sell spirit released for consumption referred to in Article 4(2)(a) from a consumer package must hold an authorisation for the sale of consumer package released for consumption (hereinafter referred to as “the authorisation for sale”), unless otherwise provided for in Article 54(9). Offering of a consumer package for sale, other removal of a consumer package or other removal from a consumer package shall also be deemed the sale, in the course of business, of a consumer package released for consumption.

(2) The obligation referred to in Article 54(1) shall not apply to a person registered by the customs office according to Articles 15, 19, 31 and 32 and recorded by the customs office according to Article 52(5) and to a person who has been issued by the customs office with an authorisation for distribution of a consumer package released for consumption to other business operators<sup>70</sup>) (hereinafter referred to as “the authorisation for distribution”).

(3) A person who wishes to be a holder of an authorisation for sale must apply with the customs office for the issuance of an authorisation for sale. The application for the issuance of an authorisation for sale must contain the identification data of the applicant and the address of location of its establishment if different than the registered office or the address of permanent residence of the applicant.

(4) The following shall be attached to the application for the issuance of an authorisation for sale

- a) a list of suppliers of a consumer package, indicating their identification data;
- b) an extract from the criminal record of the applicant or its authorised representative if the applicant is a natural person, and if the applicant is a legal entity, an extract from the criminal record of the authorised representative and of the natural persons that are members of managing or control bodies; the extract from the criminal record may not be older than 30 days.

(5) An applicant who wishes to be a holder of an authorisation for sale must fulfil the following conditions:

- a) to hold a trading licence for commercial trade;<sup>70)</sup>
- b) has not been lawfully convicted of an intentional economic crime, a crime against property or another crime the elements of which relate to the scope of its business; that shall also apply to the authorised representative or natural persons who are members of the applicant’s managing or control bodies;
- c) over a period of ten years, the applicant's authorisation for sale was not withdrawn, except for the withdrawal according to the fourth item in Article 21(a); that shall also apply to a person who is controlling/controlled by or affiliated with the applicant or to a person who was controlling/controlled by or affiliated with the applicant over a period of five years prior to the submission of the application for the issuance of an authorisation for sale;
- d) is not subject to liquidation, no bankruptcy proceedings have been lawfully declared against the applicant, no settlement has been permitted, no compulsory composition has been confirmed, and no restructuring has been permitted.

(6) Prior to the issuance of an authorisation for sale, the customs office shall verify the information and data referred to in Article 54(3) and (4). If the information and data are true and the applicant fulfils the conditions referred to in Article 54(5), the customs office shall assign the applicant the number of authorisation for sale and issue the applicant with the authorisation for sale within 30 days after the date of filing the application.

(7) A person who has been issued by the customs office with an authorisation for sale (hereinafter referred to as “the holder of authorisation”) is required

- a) to submit, at the request of the customs office, the documents demonstrating the manner of acquisition of the consumer package;
- b) to keep records per, calendar month, on the consumer packages according to the documents on the purchase and sale of consumer package and EAN barcode broken down according to Article 54(15)(a), (d), (e) and (f);
- c) to store in the establishment a consumer package intended only for sale in the course of its business;
- d) to notify to the customs office any change of the information and data referred to in Article 54(3) within 30 days of their occurrence and according to Article 54(4)(a) and Article 54(5) within 15 days of their occurrence.

(8) A holder of authorisation is required to purchase the spirit referred to in Article 4(2)(a) in a consumer package or otherwise receive the spirit for the purpose of re-sale in the course of its business only from a person who has been issued by the customs office with an authorisation for distribution.

(9) A person who wishes to become a holder of authorisation for distribution must apply with the customs office for the issuance of an authorisation for distribution. The application for the issuance of an authorisation for distribution must contain the data referred to in Article 54(3).

(10) An extract from the criminal record of the applicant if the applicant is a natural person, and if the applicant is a legal entity, an extract from the criminal record of the authorised representative and of the natural persons that are members of managing or control bodies shall be attached to the application for the issuance of an authorisation for distribution; the extract from the criminal record may not be older than 30 days.

(11) An applicant who wishes to be a holder of an authorisation for distribution must fulfil the following conditions:

- a) to hold a trading licence for commercial trade<sup>70)</sup> and, in the course of its business, to purchase and sell consumer package;
- b) the storage area of all its storage premises shall exceed 200 m<sup>2</sup>;
- c) to have a minimum annual turnover from the sale of a consumer package of EUR 100,000 or, if it does not reach annual turnover from the sale of a consumer package, it must have paid up investments in registered capital in the minimum amount of EUR 100,000;
- d) the minimum number of the applicant's employees in employment is more than 10 employees;
- e) to keep books of accounts according to a special regulation;<sup>21)</sup>
- f) to have no arrears of payment towards the customs office;
- g) to have no arrears of payment of compulsory insurance contributions and contributions to old-age pension savings according to special regulations;<sup>23)</sup>
- h) has not been lawfully convicted of an intentional economic crime, a crime against property or another crime the elements of which relate to the scope of its business; that shall also apply to the authorised representative and to natural persons who are members of managing or control bodies of the applicant,
- i) over a period of ten years, the applicant's authorisation for distribution was not withdrawn, except for the withdrawal according to the fourth item in Article 21(b); that shall also apply to a person who is controlling/controlled by or affiliated with the applicant or to a person who was controlling/controlled by or affiliated with the applicant over a period of five years prior to the submission of the application for the issuance of an authorisation for distribution;

- j) is not be subject to liquidation, no bankruptcy proceedings have been lawfully declared against the applicant, no settlement has been permitted, no compulsory composition has been confirmed, and no restructuring has been permitted.

(12) Prior to the issuance of an authorisation for distribution, the customs office shall verify the information and data referred to in Article 54(9) and (10). If the information and data are true and the applicant fulfils the conditions referred to in Article 54(11), the customs office shall assign the applicant the number of authorisation for distribution and issue the applicant with the authorisation for distribution within 30 days after the date of filing the application.

(13) The obligation referred to in Article 54(9) and the fulfilment of the conditions referred to in Article 54(11) shall not apply to a person registered by the customs office according to Articles 15 and 19 or recorded by the customs office according to Article 52(5). The customs office shall issue the person referred to in the first sentence with an authorisation for distribution and assign it the number of authorisation for distribution as at the issue date of the authorisation to operate a tax warehouse where the consumer package is produced, stored, received or dispatched, as at the issue date of the authorisation to receive spirit from another Member State under a duty suspension arrangement, as at the date of inclusion in the records of importers of a consumer package, or as at the date of inclusion in the records of consignees (purchasers) of spirit according to Article 26(1). If the registered consignee that holds an authorisation to occasionally receive spirit under a duty suspension arrangement, the consignee (purchaser) of spirit according to Article 26(1) or the importer of a consumer package who has been issued by the customs office with an authorisation for distribution according to the second sentence does not fulfil the conditions referred to in Article 54(11), it may only sell, based on such issued authorisation for distribution, the consumer package which it received in relation to that under a duty suspension arrangement or which it imported from a third-country territory, or moved according to Article 26(1) for commercial purposes.

(14) A person who has been issued by the customs office with an authorisation for distribution (hereinafter referred to as “the person authorised for distribution”) is required

- a) to notify to the customs office any change of the information and data referred to in Article 54(3) within 30 days of their occurrence and according to Article 54(11) within 15 days of their occurrence;
- b) to purchase consumer package only from another person authorised for distribution;
- c) to submit, at the request of the customs office, the documents demonstrating the manner of acquisition of the consumer package;
- d) to store, in the establishment, a consumer package intended only for sale in the course of its business;
- e) to keep records according to Article 54(15).

(15) A person authorised for distribution is required to keep for each establishment, per calendar month, the records of consumer packages according to the document on the purchase and on the sale of consumer package or according to the document on the release of a consumer package from storage for consumption if it is a person referred to in Article 54(13), and an EAN barcode, which shall contain

- a) the number of the consumer packages received, in pcs, the identification data of the supplier of the consumer package and the number of its authorisation for distribution;
- b) the number of consumer packages removed, in pcs, the identification data of the person authorised for distribution and the number of its authorisation for distribution;
- c) the number of consumer packages removed, in pcs, the identification data of the holder of authorisation for sale and the number of its authorisation for sale;
- d) the number of consumer packages removed, in pcs, for a final consumer, including the consumer packages removed for a purchaser of consumer package with its registered office outside the tax territory;
- e) the state of stock of consumer packages, in pcs, as at the last day of a calendar month;
- f) the detected shortfall or surplus of the number of received and removed consumer packages and the reasons for its origin.

(16) A person authorised for distribution is required to differentiate in its books of account the sale of consumer package for the purposes of re-sale to another person authorised for distribution from the sale of consumer package to a holder of authorisation and from the sale of consumer package to a final consumer. If the person authorised for distribution sells consumer package for the purposes of re-sale to another person authorised for distribution or to a holder of authorisation, it is required to indicate in the document on the sale of the consumer package

- a) the identification data of the supplier and the number of its authorisation for distribution;
- b) the identification data of the purchaser and the number of its authorisation for distribution if the purchaser is a person authorised for distribution;
- c) the identification data of the purchaser and the number of its authorisation for sale if the purchaser is a holder of authorisation for sale;
- d) EAN barcode for each consumer package; if a consumer package has several EAN barcodes assigned, the EAN barcode to be used in the sale of the consumer package shall be indicated.

(17) A person authorised for distribution is required to electronically notify to the customs office the data referred to in Article 54(15) per calendar month, not later than by the 25<sup>th</sup> day of the calendar month following the month for which the data is notified, using a form the specimen of which shall be published by the Financial Directorate on its website. A qualified electronic signature<sup>38)</sup> is not required. A person authorised for distribution that is an authorised warehousekeeper, registered consignee, consignee (purchaser) of spirit according to Article 26(1) or an importer of a consumer package is required to electronically notify to the customs office the commercial name of the consumer package, the volume of the consumer package and the alcoholic strength by volume in the consumer package, and the EAN barcode for each new type of consumer package it wishes to release for consumption, not later than on the date of release of the consumer package for consumption or prior to the sale or other removal of the consumer package. If one assortment of consumer package has several EAN barcodes assigned, the person authorised for distribution shall notify all the EAN barcodes which were assigned. If a consumer package is part of a bulk package marked with a single EAN barcode, the person authorised for distribution shall notify to the customs office the EAN barcode of the bulk package. For the purposes of this Act, bulk package means a package that contains a separate consumer package or a consumer package together with other goods and is intended for sale to a final consumer. If, for the purpose of sale of a consumer package, the bulk package is removed, the person authorised for distribution is required to electronically notify that fact to the customs office and also to state in the records the EAN barcode of each consumer package which was part of the bulk package.

(18) EAN barcode of a consumer package contains, in particular, the country of origin, the data about the manufacturer of the consumer package, the commercial name of the consumer package, the volume of the consumer package and the alcoholic strength by volume in the consumer package. If the consumer package has no EAN barcode assigned or if the EAN barcode does not contain the required data referred to in the first sentence, the person authorised for distribution is required to secure it.

(19) A holder of authorisation or a person authorised for distribution is required to keep the records referred to in Article 54(7) or Article 54(15) per calendar month so as to allow the customs office to verify, in the course of performance of tax supervision, the state of stock of consumer package as at the date of performance of the tax supervision. A holder of authorisation or a person authorised for distribution is required to have available in its establishment the documents on the purchase and on the sale of the consumer package or copies thereof corresponding with the current state of stock of the consumer package held in the establishment. A holder of authorisation or a person authorised for distribution is required to retain the records for a period of five years.

(20) An authorisation for sale or an authorisation for distribution shall expire

- a) on the date when the natural person died or on the date when a court decision declaring the natural person dead became final, unless heirs or an estate trustee appointed by the court continue with the trade;
- b) on the date of cessation of the trading licence for commercial trade;<sup>71)</sup>
- c) on the date when a court decision to declare bankruptcy became final;

d) on the date when a decision to withdraw the authorisation for sale or to withdraw the authorisation for distribution became final.

(21) The customs office shall withdraw

- a) an authorisation for sale if the holder of authorisation
  1. has ceased to fulfil any of the conditions referred to in Article 54(5);
  2. fails to demonstrate the origin or the manner of acquisition of the consumer package found to be held or to have been held by the holder of authorisation in compliance with this Act;
  3. does not comply with the obligations according to Article 54(7), (8) and (19) and calls of the customs office or the imposition of fine have led to no rectification;
  4. applies for the withdrawal of the authorisation for sale;
- b) an authorisation for distribution if the person authorised for distribution
  1. has ceased to fulfil any of the conditions referred to in Article 54(11);
  2. fails to demonstrate the origin or the manner of acquisition of the consumer package found to be held or to have been held by the person authorised for distribution in compliance with this Act;
  3. does not comply with the obligations according to Article 54(13) through (17) and calls of the customs office or the imposition of fine have led to no rectification;
  4. applies for the withdrawal of the authorisation for distribution;
  5. has its authorisation withdrawn according to Article 15 or Article 19 or the authorisation has expired;
  6. is excluded for the records of importers of a consumer package or consignees (purchasers) of spirit according to Article 26(1).

(22) A person whose authorisation for sale or authorisation for distribution has expired may only sell consumer package with consent of the customs office; the provisions of Article 70(1)(s) and (t) shall not be applied. A person whose authorisation for sale or authorisation for distribution has expired or has been withdrawn by the customs office is required to notify to the customs office, within the time limit determined by the customs office, the data referred to in Article 54(7)(b) or Article 54(15), according to the state as at the date of expiry or withdrawal of the authorisation for sale or the authorisation for distribution; a person who has been a holder of authorisation for distribution is required to notify the data electronically. A person whose authorisation for distribution has expired or has been withdrawn and who, with consent of the customs office, has sold the stock of consumer package is required to notify to the customs office the data referred to in Article 54(15)(b) through (d) in the manner referred to in Article 54(17).

(23) The provisions of Article 54(1) through (22) shall not apply to a person who, in the course of its business, only purchases and sells spirit released for consumption in a consumer package exempt from excise duty according to Article 40.

(24) The Financial Directorate shall keep an electronic database containing the records of issued authorisations for sale and issued authorisations for distribution, stating

- a) the identification data of the holder of authorisation, the address of its establishment if different from the registered office or address of permanent residence of the holder of authorisation, the number of the authorisation for sale;
- b) the issue date of the authorisation for sale and the date of withdrawal of the authorisation for sale;
- c) the identification data of the person authorised for distribution, the address of its establishment if different from the registered office or address of permanent residence of the person authorised for distribution, the number of the authorisation for distribution;
- d) the issue date of the authorisation for distribution and the date of withdrawal of the authorisation for distribution.

(25) The Financial Directorate shall publish the electronic database referred to in Article 54(24) on its website.

(26) If a person authorised for distribution or a holder of authorisation is to sell consumer package through the itinerant sale,<sup>71a)</sup> it is required to notify that fact to the customs office not later than two working days prior to the start of such sale.

## **Article 55**

### **Destruction of Spirit**

(1) The customs office is obliged to destroy spirit which was secured<sup>18)</sup> by the customs office and which will become the property of the state on the date when the decision on the forfeiture of the spirit becomes final.<sup>18)</sup> A special regulation<sup>72)</sup> shall apply accordingly to the procedure for the destruction of spirit.

(2) Spirit demonstrably degraded and unfit for further processing or spirit which has not been taken over by a grower and the operator of a distillery for home fruit growers requested its destruction according to Article 49(7), or spirit which is held by a person that has ceased its activities according to Article 9(16) or Article 15(11) and it was not possible to deliver the stock of spirit to another person shall be destroyed at the expense of the person that is holding such spirit, namely

- a) by the competent authority or upon its initiative<sup>16)</sup> under the supervision of the customs office;
- b) by the customs office or under its supervision at the request of the person.

(3) Fusel oil<sup>73)</sup> which cannot be used for further processing as feedstock for denaturation of spirit may be, at the request of an operator of a spirit producing enterprise, destroyed under the supervision of the customs office at the expense of the authorised warehousekeeper that was holding the fusel oil; the destruction of fusel oil according to this Act shall also mean its incineration in the spirit producing enterprise by the authorised warehousekeeper that was holding the fusel oil.

## **Special Provisions for the Keeping of Records on Spirit**

### **Article 56**

(1) A person that is an operator of a spirit producing enterprise, spirit warehouse, user enterprise, registered consignee, authorised transit warehousekeeper, authorised keeper of a tax warehouse for foreign agents, authorised representative for distance selling, or a consignor (supplier) that performed distance selling is required according to Article 31(9), Article 33(1), Articles 34 through 38 to keep records, retain them for a period of ten years and to submit the closures of such records to the customs office for verification within the time limit determined by the customs office.

(2) The records on spirit shall be kept separately for spirit which is

- a) not in a consumer package;
- b) in a consumer package;
- c) sulphite;
- d) synthetic.

(3) The records on spirit shall be closed by the person referred to in Article 56(1) as at 30<sup>th</sup> September of the relevant calendar year, except for the person that is an operator of a distillery for home fruit growers that shall close the records within 15 days after the date when the production period ended.<sup>13)</sup> An authorised warehousekeeper shall close the records on spirit relating to the spirit which it processes through ageing as at 30<sup>th</sup> September of the relevant calendar year in which the process of ageing ended; that shall be without prejudice to the obligation referred to in the first sentence.

(4) Based on a decision of the customs office, the person referred to in Article 56(1) is also required to keep other records required for the correct determination of excise duty.

## Article 57

- (1) An authorised warehousekeeper that is a spirit producing enterprise is required to keep records of
- a) feedstock for the production of spirit;
  - b) the spirit produced or processed;
  - c) the spirit received;
  - d) the spirit used for own consumption;
  - e) the spirit removed;
  - f) the spirit degraded and the spirit destroyed (disposed of);
  - g) other substances used in the production of spirit;
  - h) the state of stock of spirit and of other substances used in the production of spirit;
  - i) the consumer packages broken down into consumer package stored under a duty suspension arrangement and consumer package stored outside a duty suspension arrangement (Article 15(13)).

- (2) In the records referred to in Article 57(1), the following must be stated according to the CN code
- a) the commercial name, quantity, the alcoholic strength by volume and the date of production of the spirit;
  - b) the commercial name, quantity, the alcoholic strength by volume, the date of receipt of the spirit and the identification data of the supplier; in the case of importation of spirit, the date when it was released for free circulation,<sup>4)</sup> the place where the customs procedure took place, and the identification data of the declarant;
  - c) the commercial name, quantity, the alcoholic strength by volume, the date and the purpose of use of the spirit for own consumption;
  - d) the commercial name, quantity, the alcoholic strength by volume, the date of removal of the spirit and the identification data of the purchaser; if the spirit is received by a shipper on whose account the spirit was not removed, also the identification data of the shipper must be stated;
  - e) the commercial name, quantity, the alcoholic strength by volume, the date and the reason for destruction of the spirit, data about the destruction of spirit;
  - f) the commercial name, quantity, the alcoholic strength by volume, the date of exportation of the spirit, the place where the customs procedure took place, and the identification data of the declarant.

- (3) The removal of spirit exempt from excise duty must be documented by
- a) the removal order of the purchaser if spirit exempt from excise duty according to Article 40(1) is removed;
  - b) a copy of the authorisation to purchase spirit exempt from excise duty in a tax warehouse for foreign agents and a copy of the write-off sheet if spirit exempt from excise duty according to Article 32 is removed.

(4) The entries in the records must be made on a daily basis and not later than on the next working day after the event occurred.

(5) In justified cases, the customs office may also permit a different method of keeping records than referred to in Article 57(4).

## Article 58

- (1) An authorised warehousekeeper that operates a spirit warehouse is required to keep records of
- a) the spirit received;
  - b) the spirit processed;
  - c) the spirit tied in work in progress;
  - d) the spirit used for own consumption;
  - e) the spirit removed;
  - f) the spirit degraded and the spirit destroyed (disposed of);
  - g) other substances used in the processing of spirit;
  - h) the state of stock of spirit and the state of stock of other substances used in the processing of spirit;



- i) the goods which it produced from spirit;
- j) the consumer packages broken down into consumer package stored under a duty suspension arrangement and consumer package stored outside a duty suspension arrangement (Article 15(13)).

(2) An authorised warehousekeeper that performs denaturation of spirit is required to keep, in addition to the records referred to in Article 58(1), also the records of

- a) the denaturant, stating its commercial name;
- b) the produced denatured spirit in 1 a.

(3) The provisions of Article 34(2) shall apply accordingly and the provisions of Article 34(3) and (4) shall apply equally to the keeping of records according to Article 58(1) and (2).

### **Article 59**

(1) A user enterprise is required to keep records of

- a) the received spirit broken down into spirit exempt from excise duty and spirit for which the excise duty was charged if it purchases such spirit;
- b) the spirit received from another Member State under a duty suspension arrangement as a registered consignee;
- c) the spirit according to the purpose of use;
- d) the spirit destroyed and the spirit disposed of;
- e) the goods it produced from spirit;
- f) the goods it produced from spirit and sold;
- g) the state of stock of spirit and the state of stock of goods it produced from spirit;
- h) consumer packages of spirit if it purchases such spirit;
- i) the quantity of spirit obtained through recovery in total, of that the quantity of spirit for purposes exempt from excise duty in compliance with the removal order.

(2) Article 34(2) shall apply accordingly and Article 34(4) shall apply equally to the keeping of records referred to in Article 59(1).

## **PART THREE SPECIAL PROVISIONS FOR WINE AND INTERMEDIATE PRODUCT**

### **Article 60 Exemption from Excise Duty**

(1) Wine and intermediate product shall be exempt from excise duty if they are intended for the following use

- a) the production of vinegar falling within CN code 2209;
- b) the production and preparation of medicinal products, medicaments and excipients<sup>47)</sup> by persons authorised to produce and prepare them according to a special regulation,<sup>47)</sup> for the production and preparation of supplements,<sup>48)</sup> for the production of medicinal preparations by persons authorised to produce and prepare them according to a special regulation<sup>49)</sup> manufactured from macerates and extracts, and for the production of macerates and extracts;
- c) the production of flavourings to be used in the production of foodstuff and beverages with alcoholic strength not exceeding 1.2% vol.;
- d) the production of foodstuff directly or as part of a semi-finished product and if the alcoholic strength does not exceed 5 l a. per 100 kg of finished product;
- e) industrial processing for the products which are not subject to excise duty according to this Act;
- f) scientific purposes, research purposes and analytical purposes.

(2) The exemption from excise duty shall also apply to a sparkling fermented beverage produced in the tax territory by a small producer of fermented beverage according to Article 64(1) in the maximum quantity of 1,000 litres per economic year.<sup>74)</sup> Such produced sparkling fermented beverage is intended for

own consumption of the small producer of fermented beverage and its household, and for the consumption by its related persons.<sup>6)</sup>

### **Article 61** **Wine and Intermediate Product Producing Enterprise**

(1) For the purposes of this Act, a wine and intermediate product producing enterprise means a spatially limited place located in the tax territory where, in the course of business, wine and intermediate product is produced, processed, received, stored or dispatched.

(2) The production of wine means the processing of must into wine or the processing of wine by secondary fermentation or its treatment.<sup>75)</sup> The processing of wine and intermediate product means its bottling into packages in which it is supplied for final consumption.

(3) The handling of wine and intermediate product in sealed packages in which it is supplied for final consumption shall not be deemed the production of wine and intermediate product.

(4) A person whose scope of business includes the production of wine and intermediate product and who wishes to operate a wine and intermediate product producing enterprise under a duty suspension arrangement must hold an authorisation to operate a tax warehouse.

### **Article 62** **Wine and Intermediate Product Warehouse**

(1) For the purposes of this Act, a wine and intermediate product warehouse means a spatially limited place located in the tax territory where, in the course of business, wine and intermediate product is received, stored, dispatched or processed.

(2) A person who wishes to operate a wine and intermediate product warehouse under a duty suspension arrangement must hold an authorisation to operate a tax warehouse.

(3) The application for the authorisation to operate a wine and intermediate product warehouse under a duty suspension arrangement may only be filed if the annual turnover of such wine and intermediate product in the warehouse is at least 100 hl and the storage period of wine and intermediate product is at least 30 days.

### **Article 63** **Special Provisions for Still Wine**

(1) A person that is an operator of a wine and intermediate product producing enterprise where only still wine is produced, processed, stored, received or dispatched or a person that is an operator of a wine and intermediate product warehouse where only still wine is received, stored, dispatched or processed, must apply with the customs office for the registration and issuance of an authorisation to operate a tax warehouse according to Article 15 only if it wishes to supply such wine to other Member States or to receive such wine from other Member States under a duty suspension arrangement. The provisions of Article 16 and Article 62(3) shall not apply to the filing the application for the issuance of an authorisation to operate a tax warehouse. The provisions of Article 15(10) shall not apply in the case of withdrawal of the authorisation to operate a tax warehouse.

(2) A person that is an operator of a wine and intermediate product producing enterprise where only still wine is produced, processed, stored, received or dispatched and which produces less than 1,000 hl of still wine on average in economic years<sup>74)</sup> is not required to file the application according to Article 63(1). The person is required to notify any receipt of still wine from another Member State to the customs office which has local jurisdiction by sending a copy of the accompanying document according to a special regulation.<sup>76)</sup> It shall also state its average annual production of still wine in the notification.

(3) If the person referred to in Article 63(1) only produces still wine falling within CN code 2204 and keeps records according to a special regulation,<sup>77)</sup> the records shall be deemed the records according to this Act. Where necessary for the purposes of tax supervision and tax audit, the customs office may also request keeping of the records according to Articles 34 and 35.

(4) During movement of still wine under a duty suspension arrangement from the tax territory to the territory of another Member State, the person referred to in Article 63(1) shall act according to Article 18 if the purchaser (consignee) is an authorised warehousekeeper or a registered consignee. During movement of still wine under a duty suspension arrangement only in the tax territory, the provisions of Article 17(12) shall not be applied.

(5) If still wine released for consumption in another Member State is moved to the tax territory for commercial purposes, it shall be deemed, for the purposes of this Act, to be also released for consumption in the tax territory, and the provisions of Article 26(2) through (6) shall not be applied. That shall be without prejudice to the provisions of Article 27(2), however, in such a case, the customs shall only confirm the receipt of the wine by the purchaser (consignee).

(6) If a person, in the course of its business, supplies still wine released for consumption in the tax territory to another Member State for commercial purposes, it shall only act according to the provisions of Article 26(7).

(7) Where the object of distance selling is only still wine, Article 29 shall be applied, except for Article 29(3)(c) and Article 29(4), (5) and (9).

**Article 63a**  
**Special Provisions for Still Fermented Beverage**

The provisions of Article 63 shall apply equally to a still fermented beverage.

**Article 64**  
**Special Provisions for Exemption from Excise Duty  
for a Small Producer of Fermented Beverage**

(1) For the purposes of this Act, small producer of fermented beverage means a natural person that produces sparkling fermented beverage in the tax territory in the maximum quantity of 1,000 litres per economic year<sup>74)</sup> for its own consumption and consumption of its household or for the consumption by its related persons.<sup>6)</sup>

(2) The obligation of registration or records-keeping according to this Act shall not apply to a small producer of fermented beverage.

(3) If a small producer of fermented beverage produces more than 1,000 litres of fermented beverage per economic year,<sup>74)</sup> excise duty according to Article 10(2)(b) shall become chargeable on the quantity of the fermented beverage which it produced in excess of 1,000 litres per economic year.<sup>74)</sup> If excise duty has become chargeable, the person liable to pay the excise duty that has become chargeable is required to file tax return with the customs office not later than within three working days after the date when the excise duty became chargeable and to pay the excise duty within the same time limit. Article 12 shall apply accordingly to the tax return.

**PART FOUR**  
**SPECIAL PROVISIONS FOR BEER**

**Article 65**

**Exemption from Excise Duty**

Beer shall be exempt from excise duty if it is intended for the following use

- a) the production of vinegar falling within CN code 2209;
- b) the production and preparation of medicinal products, medicaments and excipients<sup>47)</sup> by persons authorised to produce and prepare them according to a special regulation,<sup>47)</sup> for the production and preparation of supplements,<sup>48)</sup> for the production of medicinal preparations by persons authorised to produce and prepare them according to a special regulation<sup>49)</sup> manufactured from macerates and extracts, and for the production of macerates and extracts;
- c) the production of flavourings to be used in the production of foodstuff and beverages with alcoholic strength not exceeding 1.2% vol.;
- d) the production of foodstuff directly or as part of a semi-finished product and if the alcoholic strength does not exceed 5 l a. per 100 kg of finished product;
- e) industrial processing for the products which are not subject to excise duty according to this Act;
- f) scientific purposes, research purposes and analytical purposes.

**Article 66**

**Independent Small Brewery**

(1) An operator of an independent small brewery is a person who, in the course of its business, produces beer and fulfils the following conditions:

- a) the annual production of beer does not exceed 200,000 hl;
- b) it is not a person controlling/controlled by or affiliated with another person that, in the course of its business, produces beer;
- c) it does not produce beer on the basis of a licence;<sup>78)</sup>
- d) the production and operational premises are not technologically linked with the production and operational premises of another person that, in the course of its business, produces beer.

(2) For the purposes of this Act, annual production of beer means the total quantity of beer which was produced in the independent small brewery in the given calendar year.

(3) Not later than by the 25<sup>th</sup> January of the relevant calendar year, an operator of an independent small brewery is required to notify to the customs office the expected annual production of beer in hl and to demonstrate the fulfilment of the conditions referred to in Article 66(1) in the tax return for the tax period which is December of the previous calendar year.

(4) An operator of an independent small brewery that starts the production of beer during calendar year is required to notify to the customs office, in the tax return for the first calendar month in which it started the production of beer, the expected annual production of beer and to demonstrate the fulfilment of the conditions referred to in Article 66(1). The expected annual production of beer shall be calculated as 12 times the share of the expected production since it was started until the end of the year and the number of months of production in the calendar year, including the month when the production was started.

(5) An operator of an independent small brewery is required to notify to the customs office the following facts within 15 days after their occurrence

- a) that the actual quantity of the produced beer in a calendar year exceeded 200,000 hl and to apply the basic rate of excise duty to the quantity of beer produced in the calendar year;
- b) that any of the further conditions according to Article 66(1)(b) through (d) has not been fulfilled and to apply the basic rate of excise duty to the quantity of beer produced in the calendar year.

(6) The tax period shall be a calendar month. An independent small brewery is required to file tax return with the customs office not later than by the 25<sup>th</sup> of the calendar month following after the calendar month when the excise duty became chargeable and to pay the excise duty within the same time limit. The provisions of Article 12 shall apply accordingly to the tax return.

(7) For each tax period preceding the tax period in which the facts referred to in Article 66(5) occurred, the independent small brewery is required to file additional tax return within the time limit for the filing of tax return for the tax period in which the facts referred to in Article 66(5) occurred. In the additional tax return, it shall indicate the tax period to which it relates and shall state the difference between the excise duty calculated according to the basic rate of excise duty and the excise duty reported in the tax return. The penalty under a special regulation<sup>79)</sup> shall not be applied from the difference of excise duty.

### **Article 67** **Beer Producing Enterprise**

(1) For the purposes of this Act, a beer producing enterprise means a spatially limited place located in the tax territory where, in the course of business, beer referred to in Article 4(6) is produced, processed, stored, received or dispatched.

(2) Also change of the quantity or contents of hopped wort in beer shall be deemed production of beer, unless it results in the change of tax base.

(3) Beer under a duty suspension arrangement may be used in a beer producing enterprise that is a tax warehouse for the production of beverages which are not subject to excise duty.

(4) A person whose scope of business includes the production of beer and who wishes to operate a beer producing enterprise under a duty suspension arrangement must hold an authorisation to operate a tax warehouse.

### **Article 68** **Beer Warehouse**

(1) For the purposes of this Act, a beer warehouse means a spatially limited place located in the tax territory where, in the course of business, beer is received, stored, dispatched or processed.

(2) A person who wishes to operate a beer warehouse under a duty suspension arrangement must hold an authorisation to operate a tax warehouse.

(3) A beer warehouse where beer under a duty suspension arrangement is to be received, stored and dispatched must fulfil the following conditions:

- a) the operator of beer warehouse conducts business in the distribution of beer;
- b) the minimum turnover of beer is 5,000 hl per year;
- c) the average storage period is at least one month.

## **PART FIVE** **TAX SUPERVISION AND TAX AUDIT**

### **Article 69**

(1) The customs office shall perform tax supervision which entails the performance of supervision over the holding and movement of an alcoholic beverage, printing and disposal of tax stamps, as well as tax audit.<sup>80)</sup>

(2) Tax supervision shall be performed by the customs office which has jurisdiction over the audited entity's registered office or permanent residence or which has jurisdiction over the audited means of transport, transportation tank or the audited alcoholic beverage.

(3) Within the framework of tax supervision and tax audit, the customs is authorised

- a) to enter every operating plant, room, residential or non-residential premises which the audited entity also uses to conduct business with an alcoholic beverage, as well as to enter the premises which are known or can be expected to hold an alcoholic beverage;
- b) to determine the state of stock of alcoholic beverage and goods which are intended or may be used in the production of an alcoholic beverage, and to order the performance of the relevant stocktaking;
- c) to control the production equipment, storage equipment, transport packaging, tanks, containers, cisterns and other packaging in which an alcoholic beverage or goods produced from the alcoholic beverage are or may be held;
- d) to perform the control of use of an alcoholic beverage exempt from excise duty according to the relevant provisions of this Act, to determine the state of stock of goods produced from an alcoholic beverage exempt from excise duty;
- e) to stop vehicles transporting or which may be expected to transport an alcoholic beverage, to determine the quantity of the alcoholic beverage transported by them, to check the shipping documents and to indicate the check in the shipping documents;
- f) to take, for no reward, samples in the cases referred to in letters a) through e) in a technologically justified quantity; the method of sampling shall be determined by a generally binding legal regulation to be issued by the Ministry according to Article 72(4);
- g) to request the submission of data and documents related to the activities of the audited entity, the submission of documents demonstrating the statements of the audited entity and all the documents stipulated in this Act;
- h) to compare the determined losses of an alcoholic beverage which is wine during the production, storage and movement in tax warehouses and in user enterprises that use wine exempt from excise duty for the purposes referred to in Article 60(1)(a) with the losses in the admissible amount stipulated by a special regulation;<sup>77)</sup>
- i) to determine the natural wastage of an alcoholic beverage which is beer during the production, storage and movement related to its physical and chemical properties and, on the basis of long-term monitoring lasting at least 12 consecutive months, to determine, with the consent of the Financial Directorate, the maximum admissible amount of losses of beer in tax warehouses and in user enterprises that use beer exempt from excise duty for the purposes referred to in Article 7(2)(a);
- j) to determine the production losses, manipulation losses, movement losses and other natural wastage of an alcoholic beverage which is spirit during the production, processing, storage and movement related to its physical and chemical properties and to determine the amount of losses of spirit in tax warehouses and in user enterprises for single types of losses on the basis of long-term monitoring lasting at least 12 months; based on the findings, to file a proposal for the amendment of valid standards of losses issued according to a special regulation;<sup>15)</sup>
- k) to determine and verify the standard amounts of consumption of an alcoholic beverage which is spirit in enterprises that use spirit exempt from excise duty according to Article 40(1) and to amend the standard amounts of consumption of spirit on the basis of long-term monitoring;
- l) to invite the purchaser of tax stamps to submit any unattached tax stamps which it has received from a printing house and which are located outside the tax territory if there have occurred any circumstances based on which it can reasonably be expected that there might occur breach of tax regulations.

(4) The customs office is obliged to check the production equipment in enterprise producing an alcoholic beverage which is spirit, verifying compliance of the production equipment, the condition and placement of customs office seals with the documentation submitted in the application for the authorisation to operate a tax warehouse and in the application for registration of an operator of a distillery for home fruit growers. Once a year, the Financial Directorate shall prepare a report on the information obtained from the data in the records kept according to Articles 34 through 39 and Articles 56 through 59; it shall publish the report on its website.

(5) In respect of each denaturation of an alcoholic beverage which is spirit, the customs office is obliged to take samples of the spirit intended for denaturation of spirit and of the denatured spirit and is entitled to take samples of the denaturant. The authorised warehousekeeper who denatures spirit is required to provide the customs office with the required cooperation during the performance of the audit and allow the customs office to take samples free of charge.

(6) During the performance of tax supervision and tax audit, the person is obliged to tolerate the performance of the authorities of the customs office according to Article 69(3) and (4).

(7) Tax audit shall commence with the preparation of minutes on the commencement of tax audit. Tax audit of persons registered according to this Act and the persons recorded according to Articles 9, 63 and 66 shall be performed as needed, however, at least once until the date when the right to assess excise duty lapses.<sup>81)</sup>

(8) Depending on the nature of the facts discovered during tax supervision, the customs office shall prepare minutes or an official record<sup>27)</sup> or shall perform tax audit.

(9) If the customs office detects that the audited entity acts to the detriment of the purchaser or to its own detriment in respect of taxation of the alcoholic beverage or claiming of reimbursement of excise duty, it shall notify the audited entity of that fact.

(10) Also the Financial Directorate may perform tax supervision. In such a case, the provisions of Article 69(1) through (9), except for Article 69(7) shall apply to the Financial Directorate.

## **Article 70** **Administrative Offences**

(1) A legal entity or a natural person – entrepreneur shall be deemed to have committed an administrative offence if it

- a) fails to provide guarantee for the movement an alcoholic beverage in compliance with this Act;
- b) is an authorised transit warehousekeeper and sells an alcoholic beverage exempt from excise duty to a natural person to whom it is obliged to sell an alcoholic beverage with excise duty;
- c) is an authorised keeper of a tax warehouse for foreign agents and sells an alcoholic beverage exempt from excise duty to a foreign agent in excess of the limit referred to in Article 32(12) through (14) or to a person who has not been issued with an authorisation to purchase spirit exempt from excise duty in a tax warehouse for foreign agents;
- d) removes an alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 to a purchaser who has not presented a removal order;
- e) uses an alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 for purposes not indicated in the removal order;
- f) uses an alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 without an issued removal order, unless there is considered the breach referred to in letter i);
- g) cannot prove, in compliance with this Act, the origin or the manner of acquisition of the alcoholic beverage found to be, or to have been, held by that person, irrespective of whether it disposes, or has disposed, of the alcoholic beverage as if its own;
- h) breaches the obligations referred to in Article 42(2);
- i) produces spirit without an authorisation to operate a tax warehouse, except for an operator of a distillery for home fruit growers and except for a person that is a user enterprise according to Article 9(18);
- j) breaches the obligations referred to in Article 47(5);
- k) produces spirit in a distillery for home fruit growers and is not registered by the customs office according to Article 49(4);
- l) fails to comply with the notification duty referred to in Article 49(6);
- m) provides untrue data in the attachments referred to in Article 49(10), except for the data provided in the application for the production of distillate;<sup>62)</sup>

- n) breaches the obligation referred to in Article 49(13);
- o) sells, offers for sale, stores or moves a consumer package not labelled in compliance with this Act and a generally binding legal regulation issued according to Article 51(10), except for a purchaser of tax stamps if it labels the consumer package according to Article 51(4), (11) and (12);
- p) labels a consumer package with a counterfeit tax stamp;
- q) breaches the obligation referred to in Article 52(1)(c) or in Article 53(13), (15) through (17);
- r) fails to demonstrate the use of tax stamps according to this Act (Article 53), except for the tax stamps destroyed according to Article 53(19)(d);
- s) sells a consumer package without an authorisation for sale or an authorisation for distribution according to Article 54;
- t) is a holder of authorisation or a person authorised for distribution and purchases consumer package from a person other than a person authorised for distribution;
- u) is a holder of authorisation and does not keep records according to Article 54(7)(b) or is a person authorised for distribution and does not keep records according to Article 54(15);
- v) fails to pay the excise duty within the maturity date determined by this Act and the customs office uses guarantee for payment of the excise duty or claims performance from a bank guarantee;
- w) fails to submit to the customs office the tax stamps which it did not use within the time limit referred to in Article 53(16), unless there is considered the breach referred to in letter r);
- x) is detected that the quantity of irreversibly destroyed tax stamps inserted in the technological equipment used to affix tax stamps to a consumer package exceeds
  1. 0.02% per calendar month if the dimensions of tax stamps are 16 x 150 millimetres or 16 x 210 millimetres;
  2. 0.1% per calendar month if the dimensions of tax stamps are 16 x 55 millimetres or 16 x 90 millimetres;
- y) has not acted according to Article 53(12) and has not notified the data according to generally binding legal regulation<sup>68)</sup> issued according to Article 53(12), unless there is considered the breach referred to in letters aa) through ac);
- z) is a printing house and breaches the obligations referred to in Article 53(3) through (5);
- aa) is a purchaser of tax stamps that has acted according to Article 53(25) and the consumer package has not been removed from the tax warehouse, released for free circulation, sold or otherwise removed in the tax territory to another person;
- ab) is a purchaser of tax stamps that has acted according to Article 53(25) and labelled the consumer package with a tax stamp made in compliance with this Act and the generally binding legal regulation<sup>81a)</sup> issued according to Article 51(10), and the data about the identification number of the tax stamp used to label the consumer package or the data about the EAN barcode of the consumer package are different than it was notified by the purchaser of tax stamps according to the generally binding legal regulation<sup>68)</sup> issued according to Article 53(12), and the consumer package was removed from the tax warehouse, released for free circulation, sold or otherwise removed in the tax territory to another person;
- ac) is a purchaser of tax stamps and the tax administrator finds out the sale, offering for sale, storage, or movement of a consumer package released for consumption which the purchaser labelled with a tax stamp made in compliance with this Act and a generally binding legal regulation<sup>81a)</sup> issued according to Article 51(10), and the data about the identification number of the tax stamp used to label the consumer package or the data about the EAN barcode of the consumer package are different than it was notified by the purchaser according to the generally binding legal regulation<sup>68)</sup> issued according to Article 53(12); the customs office shall secure such consumer packages.<sup>83a)</sup>

(2) The customs office shall impose a fine

- a) for the administrative offence referred to in Article 70(1)(a) in the amount of 20% of the excise duty attributable to the quantity of the moved alcoholic beverage for which no guarantee was provided;
- b) for the administrative offence referred to in Article 70(1)(b) in the amount of 50% of the excise duty attributable to the quantity of the sold alcoholic beverage exempt from excise duty which should have been sold with excise duty included, however, at least EUR 3,319;
- c) for the administrative offence referred to in Article 70(1)(c) in the amount of 50% of the excise duty attributable to the quantity of the alcoholic beverage exempt from excise duty sold in excess of the



- limit referred to in Article 32(12) through (14) or to a person with no authorisation to purchase spirit exempt from excise duty in a tax warehouse for foreign agents, however, at least EUR 3,319;
- d) for the administrative offence referred to in Article 70(1)(d) in the amount of 50% of the excise duty attributable to the quantity of the alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 released to a purchaser who failed to present a removal order, however, at least EUR 331 in the case of an alcoholic beverage which is beer and wine, or at least EUR 3,319 in the case of an alcoholic beverage which is spirit;
  - e) for the administrative offence referred to in Article 70(1)(e) in the amount of 50% of the excise duty attributable to the quantity of the alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 used for purposes not indicated in the removal order, however, at least EUR 165 in the case of an alcoholic beverage which is beer and wine, or at least EUR 1,659 in the case of an alcoholic beverage which is spirit;
  - f) for the administrative offence referred to in Article 70(1)(f) in the amount of 50% of the excise duty attributable to the quantity of the alcoholic beverage exempt from excise duty according to Article 40(1), Article 60(1) or Article 65 used without the issued removal order, however, at least EUR 331 in the case of an alcoholic beverage which is beer and wine, or at least EUR 3,319 in the case of an alcoholic beverage which is spirit;
  - g) for the administrative offence referred to in Article 70(1)(g) in the amount of 50% of the excise duty attributable to the quantity of the found alcoholic beverage, however, at least EUR 331 in the case of an alcoholic beverage which is beer and wine, or at least EUR 1,659 in the case of an alcoholic beverage which is spirit, and shall secure such alcoholic beverage;<sup>18)</sup>
  - h) for the administrative offence referred to in Article 70(1)(h) and (j) from EUR 2,000 up to EUR 100,000;
  - i) for the administrative offence referred to in Article 70(1)(i) in the amount of the excise duty attributable to the quantity of the spirit produced without an authorisation to operate a tax warehouse, however, at least EUR 33,193, and shall secure such spirit;<sup>18)</sup>
  - j) for the administrative offence referred to in Article 70(1)(k) in the amount of the excise duty calculated as the product of the basic rate of excise duty and the quantity of spirit produced by an unregistered person in a distillery for home fruit growers, however, at least EUR 3,319, and shall secure such spirit;<sup>18)</sup>
  - k) for the administrative offence referred to in Article 70(1)(l) and (m) of up to EUR 166;
  - l) for the administrative offence referred to in Article 70(1)(n) in the amount of the excise duty calculated as the product of the basic rate of excise duty and the quantity of spirit offered for sale or otherwise placed on the market, however, at least EUR 332;
  - m) for the administrative offence referred to in Article 70(1)(o) in the amount of the excise duty attributable to the quantity of spirit in the consumer package not labelled in compliance with this Act, however, at least EUR 50, and shall secure such spirit in a consumer package;<sup>18)</sup>
  - n) for the administrative offence referred to in Article 70(1)(p) in the amount of the excise duty attributable to the quantity of spirit in the consumer package labelled with a counterfeit tax stamp increased by 100%, however, at least EUR 1,660, and shall secure such spirit in a consumer package;<sup>18)</sup>
  - o) for the administrative offence referred to in Article 70(1)(q) from EUR 332 up to EUR 1,660;
  - p) for the administrative offence referred to in Article 70(1)(r) from EUR 1,000 up to EUR 100,000;
  - q) for the administrative offence referred to in Article 70(1)(s) and (t) from EUR 332 up to EUR 3,319;
  - r) for the administrative offence referred to in Article 70(1)(u) from EUR 50 up to EUR 1,660;
  - s) for the administrative offence referred to in Article 70(1)(v) in the amount of 20% of the sum used from the guarantee for payment of excise duty, however, at least EUR 100;
  - t) for the administrative offence referred to in Article 70(1)(w) in the amount of EUR 5.40 for each tax stamp, however, at least EUR 500;
  - u) for the administrative offence referred to in Article 70(1)(x) of EUR 4.05 for each tax stamp if the dimensions of tax stamps are 16 x 150 millimetres or 16 x 210 millimetres, and EUR 2.23 for each tax stamp if the dimensions of tax stamps are 16 x 55 millimetres or 16 x 90 millimetres, however, at least EUR 20;
  - v) for the administrative offence referred to in Article 70(1)(y) from EUR 550 up to EUR 5,000;
  - w) for the administrative offence referred to in Article 70(1)(z) from EUR 10,000 up to EUR 50,000;

- x) for the administrative offence referred to in Article 70(1)(aa) of EUR 20;
- y) for the administrative offence referred to in Article 70(1)(ab) from EUR 100 up to EUR 300;
- z) for the administrative offence referred to in Article 70(1)(ac) from EUR 350 up to EUR 500.

(3) If a fine is imposed on a person for the administrative offence referred to in Article 70(1)(s), (t) and (u) and the customs office finds out that no rectification has been made, it shall file with the Trade Licensing Office that has local jurisdiction a motion for proceedings according to a special regulation.<sup>82)</sup>

(4) The customs office is obliged to destroy the wine and beer which was secured by the customs office<sup>18)</sup> and which becomes the property of the state since the date when the decision on the forfeiture of wine and beer becomes final<sup>18)</sup>. A special regulation<sup>72)</sup> shall be applied accordingly to the procedure for the destruction of wine and beer.

(5) When determining the amount of fine, the customs office shall take into account the gravity, the duration and the consequences of the irregular situation.

(6) A fine may not be imposed if five years have lapsed since the end of the year when this Act was breached.

(7) The fine referred to in Article 70(1)(z) shall be imposed by the Banská Bystrica Customs Office.

## **Article 71**

### **Offences**

- (1) A natural person shall be deemed to have committed an offence if it
- a) cannot prove, in compliance with this Act, the origin or the manner of acquisition of the alcoholic beverage found to be, or to have been, held by that person, irrespective of whether it disposes, or has disposed, of the alcoholic beverage as if its own;
  - b) uses an alcoholic beverage exempt from excise duty according to Article 7(2)(h) or Article 8(2) for other than the determined purpose;
  - c) provides untrue data in the application for the production of distillate;<sup>62)</sup>
  - d) breaches the obligation referred to in Article 49(13);
  - e) sells, offers for sale, stores or moves a consumer package not labelled in compliance with this Act and a generally binding legal regulation issued according to Article 51(10);
  - f) labels a consumer package with a counterfeit tax stamp;
  - g) produces spirit.

- (2) The customs office shall impose a fine
- a) for the offence referred to in Article 71(1)(a) in the amount of 50% of the excise duty attributable to the quantity of the found alcoholic beverage, however, at least EUR 331 in the case of an alcoholic beverage which is beer and wine, or at least EUR 1,660 in the case of an alcoholic beverage which is spirit, and shall secure such alcoholic beverage;<sup>18)</sup>
  - b) for the offence referred to in Article 71(1)(b) in the amount of 50% of the excise duty attributable to the quantity of the alcoholic beverage exempt from excise duty according to Article 7(2)(h) or Article 8(2) used for other than the determined purpose, however, at least EUR 166;
  - c) for the offence referred to in Article 71(1)(c) up to EUR 166;
  - d) for the offence referred to in Article 71(1)(d) in the amount of the excise duty calculated as the product of the basic rate of excise duty and the quantity of spirit offered for sale or otherwise placed on the market, however, at least EUR 332;
  - e) for the offence referred to in Article 71(1)(e) in the amount of the excise duty attributable to the quantity of spirit in the consumer package not labelled in compliance with this Act, however, at least EUR 50, and shall secure such spirit in a consumer package;<sup>18)</sup>
  - f) for the offence referred to in Article 71(1)(f) in the amount of the excise duty attributable to the quantity of spirit in the consumer package labelled with a counterfeit tax stamp increased by 100%, however, at least EUR 1,660, and shall secure such spirit in a consumer package;<sup>18)</sup>

g) for the offence referred to in Article 71(1)(g) in the amount of the excise duty attributable to the quantity of the produced spirit, however, at least EUR 3,319, and shall secure such spirit.<sup>18)</sup>

(3) When determining the amount of fine, the customs office shall take into account the gravity, the duration and the consequences of the irregular situation.

(4) The customs office is obliged to destroy the wine and beer which was secured by the customs office<sup>29)</sup> and which becomes the property of the state since the date when the decision on the forfeiture of wine and beer becomes final<sup>11)</sup>. A special regulation<sup>72)</sup> shall be applied accordingly to the procedure for the destruction of wine and beer.

(5) The customs office may impose an on-the-spot fine in the amount of up to EUR 165 for the offence referred to in Article 71(1)(b).

(6) A general regulation on offences<sup>83)</sup> shall apply to offences and hearing of offences.

## **PART SIX COMMON, TRANSITIONAL AND FINAL PROVISIONS**

### **Article 72 Common Provisions**

(1) This Act transposes legal acts of the European Union referred to in Annex No. 2.

(2) A special regulation<sup>83a)</sup> shall apply to tax administration, unless otherwise provided for in Articles 69, 71(6) and 72(6) and (7).

(3) The provisions on the registration proceedings according to a special regulation<sup>84)</sup> shall apply accordingly to the procedure of the customs office concerning the inclusion in the records according to Articles 9, 41, 48 and 52, issuance of an authorisation according to Article 29(7) and Article 54, and for other activities according to Articles 63 and 66.

(4) The details on the performance of the control of the quantity of produced alcoholic beverage which is spirit, of processed spirit, supplied spirit and received spirit, on the determining the quantity of spirit produced, determining the stock of spirit, on the requirements for the arrangement of production equipment for the production of spirit, technological equipment for the processing of spirit, storing of spirit, movement of spirit, removal of spirit and receipt of spirit, the details on the use of spirit control meters, the manner in which spirit control meters are secured and the details on the keeping of records on spirit shall be laid down by a generally binding regulation to be issued by the Ministry.

(5) The manner of arrangement of production equipment, securing of production equipment, securing of spirit control meter according to Article 45(1) and taking of spirit samples may be, with consent of the Financial Directorate, different than it is stipulated by this Act and will be stipulated by a generally binding legal regulation issued according to Article 72(4) if it is justified by operational conditions of the spirit producing enterprise, unless it will have negative impact on the performance of tax administration and if it is necessary in order to secure the control of spirit production and circulation.

(6) An appeal may not be lodged against a decision of the customs office issued according to Article 9(13) and (14), Article 15(9), (10) and (11)(a) and (d), Article 17(13), Article 18(11), Article 19(11), (16) and (17), Article 20(6), Article 29(9), Article 31(11), Article 33(4), Article 41(4), Article 49(14) and (15), Article 52(7) and Article 54(21).

(7) An appeal against a decision of the customs office issued according to Article 16(12), Article 17(3), Article 18(10), Article 19(18)(a) and (d), Article 22(10), Article 29(4), Article 31(8), Article 34(5), Article 49(12) and Article 56(4) shall not have a suspensory effect.

(8) An applicant that has already been registered or recorded according to this Act or special regulations<sup>85)</sup> and who applies for another registration or inclusion in the records according to this Act shall not submit to the customs office, in respect of the next application for registration or inclusion in the records, the attachments which have already been submitted according to this Act or special regulations<sup>85)</sup> and which are valid, up-to-date and usable for legal purposes as at the date of filing the application.

### **Article 73** **Transitional Provisions to Amendments** **Concerning an Alcoholic Beverage which is Spirit**

(1) An authorisation to print tax stamps issued according to Article 10(9) of Act No. 105/2004 Coll. effective until 31 December 2014 shall expire as at 1 January 2015. Since 1 January 2015, only a printing house according to Article 53(1) in the wording effective from 1 October 2014 is authorised to print tax stamps.

(2) The printing house referred to in Article 73(1) is required

- a) until 31 January 2015, to perform, in the presence of the customs office, the inventory of stocks of tax stamps according to a special regulation<sup>21)</sup> if it is a printing house referred to in Article 10(9)(a) of the regulation effective until 31 December 2014 or, if it is a printing house referred to in Article 10(9)(b) of the regulation effective until 31 December 2014, it is required to perform, in the presence of the tax administrator of another Member State, if legal regulations of the relevant Member State allow so, the inventory of stocks of tax stamps according to a similar legal regulation of the relevant Member State;
- b) until 15 February 2015, to submit to the customs office the tax stamps which it has in stock, including a stocktaking list,<sup>21)</sup> if it is a printing house referred to in Article 10(9)(a) of the regulation effective until 31 December 2014 or, if it is a printing house referred to in Article 10(9)(b) of the regulation effective until 31 December 2014, it is required to submit to the Bratislava Customs Office the tax stamps which it has in stock, including a detailed record on the inventory of stocks of tax stamps made according to the legal regulations of the relevant Member State.

(3) The customs office or the Bratislava Customs Office shall destroy the tax stamps submitted according to Article 73(2)(b) at the expense of the printing house referred to in Article 73(1) and prepare an official record<sup>27)</sup> on their destruction in two copies. The customs office or the Bratislava Customs Office shall retain one copy of the official record<sup>27)</sup> and shall hand over the second copy to the printing house referred to in Article 73(1).

(4) The registration receipt number assigned to a legal entity or to a natural person according to Article 10 of Act No. 105/2004 Coll. effective until 31 December 2014 shall expire as at 31 August 2015.

(5) Until 31 March 2015, at the latest, a consumer package may be labelled with a tax stamp made according to Article 10(11) of Act No. 105/2004 Coll. effective until 31 December 2014.

(6) A consumer package labelled with a tax stamp made according to Article 10(11) of Act No. 105/2004 Coll. effective until 31 December 2014 may be released for consumption until 30 June 2015, at the latest.

(7) The purchaser of tax stamps who received tax stamps made according to Article 10(11) of Act No. 105/2004 Coll. effective until 31 December 2014 shall account for, together with the customs office, the receipt and use of these tax stamps until 31 July 2015. The purchaser of tax stamps shall submit any unused tax stamps to the customs office which shall destroy them at the expense of the purchaser of tax

stamps. The tax stamps shall be accounted for according to Act No. 105/2004 Coll. effective until 31 December 2014. The customs office shall prepare minutes on the destruction of tax stamps.

(8) A consumer package labelled with a tax stamp made according to Article 10(11) of Act No. 105/2004 Coll. effective until 31 December 2014 may be sold until **31 December 2017**, at the latest. After that date, the consumer package labelled so shall be considered unlabelled.

(9) A confirmation on the inclusion in the records of importers of a consumer package according to Article 10(13) of Act No. 105/2004 Coll. effective until 31 December 2014 shall expire as at 31 March 2015.

(10) A legal entity or a natural person that wishes, since 1 January 2013, to import a consumer package from a third-country territory is required to apply with the customs office for the inclusion in the records of importers of a consumer package until 30 September 2013, at the latest. The application for the inclusion in the records must contain the identification data of the applicant, tax identification number of the applicant and an import permit if required by a special regulation.<sup>20)</sup>

(11) A legal entity or a natural person that wishes, since 1 January 2013, to move to the tax territory for commercial purposes a consumer package released for consumption in another Member State is required to apply with the customs office for the inclusion in the records of consignees (purchasers) of spirit according to Article 26(1) until 30 September 2013, at the latest. The application for the inclusion in the records must contain the identification data of the applicant.

(12) The applicant referred to in Article 73(10) or (11) must fulfil the following conditions:

- a) to keep books of accounts according to a special regulation;<sup>21)</sup>
- b) to have no arrears of payment towards the customs office or tax office;
- c) a person affiliated with or controlling/controlled by the applicant or a person affiliated with or controlling/controlled by the applicant in the course of ten years prior to the filing of the application shall have no arrears of payment towards the customs office and also a person who has ceased to exist and would be deemed affiliated with or controlling/controlled by the applicant shall not have in the course of ten years prior to the date of filing the application any arrears of payment of excise duty which have not been paid prior to the cessation of such a person; that shall also apply to any arrears of payment of excise duty which were assigned to a third party according to special regulations;<sup>22)</sup>
- d) to have no arrears of payment of compulsory insurance contributions and contributions to old-age pension savings according to special regulations;<sup>23)</sup>
- e) has not been lawfully convicted of an intentional economic crime, a crime against property or another crime the elements of which relate to the scope of its business; that shall also apply to the authorised representative and to natural persons who are members of managing or controlling bodies of the legal entity or the natural person;
- f) is not subject to liquidation, no bankruptcy proceedings have been lawfully declared against the applicant, no settlement has been permitted, no compulsory composition has been confirmed, and no restructuring has been permitted.

(13) At the request of the customs office, the applicant referred to in Article 73(10) or (11) is required to clarify the data provided in the application.

(14) Prior to the inclusion of an applicant in the records of importers of a consumer package or in the records of consignees (purchasers) of spirit according to Article 26(1), the customs office shall verify the information and data provided in the application and the fulfilment of the conditions referred to in Article 73(12). If the information and data are true and the applicant fulfils the conditions referred to in Article 73(12), the customs offices shall include the applicant in the records of importers of a consumer package or in the records of consignees (purchasers) of spirit according to Article 26(1).

(15) If a legal entity or a natural person has been issued with an authorisation to operate a tax warehouse or if a legal entity or a natural person has been registered, recorded or issued with an

authorisation for sale or an authorisation for distribution according to Act No. 105/2004 Coll. effective until 31 December 2011, the authorisation, registration or inclusion in records or authorisation for sale or authorisation for distribution shall be deemed to have been issued according to the regulation effective from 1 January 2012.

(16) If the proceedings concerning the registration, issuance of an authorisation, inclusion in the records, issuance of an authorisation for sale or an authorisation for distribution according to Act No. 105/2004 Coll. effective until 31 December 2011 is not finally completed, the customs office shall assess such application and issue the authorisation, perform the registration or inclusion in the records, issue an authorisation for sale or an authorisation for distribution according to the regulation effective from 1 January 2012.

(17) Article 10 of Act No. 105/2004 Coll. in the wording effective until 31 December 2014 shall be applied to the labelling of a consumer package from 1 January 2012 to 31 March 2015.

(18) If, in the period from 1 January 2012 to 31 December 2014, an importer of a consumer package was included by the customs office in the records of importers of a consumer package according to Article 10(13) of Act No. 105/2004 Coll. effective until 31 December 2014, the fulfilment of the obligation referred to in Article 54(9) and the fulfilment of the conditions referred to in Article 54(11) shall not be required. The customs office shall issue the person referred to in the first sentence with an authorisation for distribution and shall assign it the number of authorisation for distribution according to Article 54(13) as at the date of inclusion in the records of importers of a consumer package according to Article 10(13) of Act No. 105/2004 Coll. effective until 31 December 2014. An importer of a consumer package who has been issued by the customs office with an authorisation for distribution according to the second sentence and who does not fulfil the conditions according to Article 54(11) may only, on the basis of such issued authorisation for distribution, sell consumer package which it imported from a third-country territory in this connection.

(19) Until 31 December 2014, the obligation to have sufficient stock of printed printing sheets of tax stamps according to Article 53(5) in the wording effective from 1 October 2014 shall not apply to a printing house according to Article 53(1) in the wording effective from 1 October 2014.

(20) A holder of authorisation for sale who holds a consumer package labelled with a tax stamp made according to Article 10(11) of Act No. 105/2004 Coll. effective until 31 December 2014 is required to perform the inventory of stock of spirit according to a special regulation<sup>21)</sup> as at 30 June 2015 and notify to the customs office the determined state of stock of spirit broken down by the commercial name, EAN barcode of the consumer package, volume and alcoholic strength by volume in the consumer package until 15 July 2015, at the latest.

(21) A holder of authorisation for sale and a person authorised for distribution may sell a consumer package labelled with a tax stamp according to Article 51 in the wording effective from 1 October 2014 not sooner than after the same assortment of consumer package labelled with a tax stamp made according to Article 10(11) of Act No. 105/2004 Coll. effective until 31 December 2014 has been exhausted.

(22) The customs office shall complete the proceedings concerning the imposition of fine according to Article 47 and Article 47a of Act No. 105/2004 Coll. effective until 31 December 2014 which have not been finally completed as at 31 December 2014 and shall impose fine according to Articles 70 and 71 of the regulation effective from 1 October 2014 if more favourable for the legal entity or the natural person.

(23) If a purchaser of tax stamps fails to prove the use and accounting for of tax stamps according to Article 73(7), the customs office shall act in the course of imposition of the fine according to Article 47 of Act No. 105/2004 Coll. effective until 31 December 2014.

(24) A purchaser of tax stamps may apply for the release of tax stamps according to Article 53(6) in the wording effective from 1 October 2014 not sooner than since 1 November 2014.

(25) Consumer package labelled by a tax stamp made according to Article 51 in the wording effective from 1 October 2014 may be sold or otherwise removed since 1 January 2015.

(26) If a purchaser of tax stamps has notified, according to the generally binding legal regulation<sup>68)</sup> issued according to Article 53(12), incorrect data concerning the identification number of the tax stamp used to label a consumer package or incorrect data about the EAN barcode of the consumer package until 31 October 2015 and the proceedings concerning the imposition of fine for the notification of incorrect data have not been finally completed as at 31 October 2015, the proceedings shall not be resumed. If proceedings concerning the imposition of fine for the notification of incorrect data according to the first sentence have been completed with final decision, the obligation to pay fine shall lapse; if the fine has been paid, the tax administrator shall, at the request, return the fine as tax overpayment according to a special regulation.<sup>83a)</sup> If proceedings concerning the imposition of fine for the notification of incorrect data according to the first sentence have not commenced until 31 October 2015, the proceedings shall not be commenced.

(27) If proceedings concerning the imposition of fine according to Article 70(1)(x) in the wording effective until 31 October 2015 have not been finally completed as at 31 October 2015, they shall be completed according to the regulation effective from 1 November 2015 and Article 70 in the wording effective from 1 November 2015 shall apply to the fine if it is more favourable for the legal entity or the natural person – entrepreneur.

**Article 74**  
**Transitional Provisions to Amendments**  
**Concerning an Alcoholic Beverage which is Wine**

(1) If a legal entity or a natural person has been issued with an authorisation or if a legal entity or a natural person has been registered or recorded according to Act No. 104/2004 Coll. effective until 31 December 2011, the authorisation, registration or inclusion in the records shall be deemed to have been issued according to the regulation effective from 1 January 2012.

(2) If proceedings concerning an application for the registration and issuance of authorisation or for the registration and inclusion in the records according to Act No. 104/2004 Coll. effective until 31 December 2011 have not been finally completed, the customs office shall assess the application and issue the authorisation or shall perform the registration or inclusion in the records according to the regulation effective from 1 January 2012.

**Article 75**  
**Transitional Provisions for Beer**

(1) If a legal entity or a natural person has been issued with an authorisation or if a legal entity or a natural person has been registered or recorded according to Act No. 107/2004 Coll. effective until 31 December 2011, the authorisation, registration or inclusion in the records shall be deemed to have been issued according to the regulation effective from 1 January 2012.

(2) If proceedings concerning an application for the registration and issuance of authorisation or for the registration and inclusion in the records according to Act No. 107/2004 Coll. effective until 31 December 2011 have not been finally completed, the customs office shall assess the application and issue the authorisation or shall perform the registration or inclusion in the records according to the regulation effective from 1 January 2012.

**Article 76**  
**Transitional Provisions to Amendments**  
**Concerning Alcoholic Beverages which are Spirit, Wine and Beer**

(1) An authorised warehousekeeper who provided guarantee according to Article 18 of Act No. 104/2004 Coll. effective until 31 August 2012, Article 24 of Act No. 105/2004 Coll. effective until 31 August 2012 or Article 19 of Act No. 107/2004 Coll. effective until 31 August 2012 is required to provide guarantee, until 31 August 2012, in the amount of excise duty attributable to the average monthly quantity of alcoholic beverage which it released for consumption over a period of 12 consecutive calendar months; also the excise duty attributable to the quantity of alcoholic beverage which it released for consumption for purposes exempt from excise duty shall be included in the amount of the guarantee. The obligation referred to in the previous sentence shall not apply to an authorised warehousekeeper that is a wine and intermediate product producing enterprise or wine and intermediate product warehouse if the authorised warehousekeeper produces, processes, receives, stores or dispatches still wine only.

(2) If the customs office has relived an authorised warehousekeeper, a wine enterprise producing according to Article 18 of Act No. 104/2004 Coll. effective until 31 August 2012, an authorised warehousekeeper, a spirit producing enterprise according to Article 24 of Act No. 105/2004 Coll. effective until 31 August 2012, or an authorised warehousekeeper, a beer producing enterprise according to Article 19 of Act No. 107/2004 Coll. effective until 31 August 2012, that wishes to be granted relief of guarantee according to Article 16 effective from 1 September 2012, it is required to apply with the customs office not later than until 30 June 2012 for

- a) full relief of guarantee if the authorised warehousekeeper has a reliable tax history for at least 24 consecutive calendar months prior to the submission of the request for full relief of guarantee;
- b) partial relief in the amount of 50% if the authorised warehousekeeper has a reliable tax history for at least 12 consecutive calendar months prior to the submission of the request for relief of guarantee.

(3) The customs office shall assess the request referred to in Article 76(2) and if the authorised warehousekeeper referred to in Article 76(2) that is an alcoholic beverage producing enterprise has a reliable tax history, the customs office shall decide on full or partial relief of guarantee and shall determine the validity period of the decision for not more than two years since the date when the decision on relief of guarantee became final.

(4) For the purposes of this Act, an authorised warehousekeeper shall be deemed to have a reliable tax history if

- a) it reports in its balance sheet of ordinary financial statements a positive difference between assets and liabilities<sup>21)</sup> in the amount of at least double of the average monthly chargeable excise duty for the period of 12 months for which the ordinary financial statements are compiled<sup>21)</sup> for
  1. two preceding consecutive accounting periods prior to the submission of the request for full relief of guarantee;
  2. one accounting period prior to the submission of the request for partial relief of guarantee;
- b) it fulfils the conditions referred to in Article 15(4);
- c) it has not committed an administrative offence according to Article 70(1)(g), (h), (o), (p), (r) and (w) for at least
  1. 24 consecutive calendar months prior to the submission of the request for full relief of guarantee;
  2. 12 consecutive calendar months prior to the submission of the request for partial relief of guarantee.

(5) The following shall be attached to the request referred to in Article 76(2)

- a) financial statements for immediately preceding
  1. two accounting periods prior to the submission of the request for full relief of guarantee;
  2. one accounting period prior to the submission of the request for partial relief of guarantee;
- b) a confirmation demonstrating the compliance with the conditions referred to in Article 76(4)(b),
  1. for at least 24 consecutive calendar months prior to the submission of the request for full relief of guarantee;



2. for at least 12 consecutive calendar months prior to the submission of the request for partial relief of guarantee.

(6) At the request of the customs office, an authorised warehousekeeper referred to in Article 76(2), an alcoholic beverage producing enterprise is required to clarify the data provided in the application and in the attachments thereto.

(7) If proceedings concerning the request for relief of guarantee submitted according to Article 18 of Act No. 104/2004 Coll. effective until 31 August 2012, Article 24 of Act No. 105/2004 Coll. effective until 31 August 2012 or Article 19 of Act No. 107/2004 Coll. effective until 31 August 2012 have not been finally completed until 31 August 2012, the customs office shall assess the request as if it was submitted after 31 August 2012.

(8) If proceedings concerning the request submitted according to Article 76(2) have not been finally completed until 31 August 2012, the authorised warehousekeeper referred to in Article 76(2) is required to provide guarantee according to Article 16 of the regulation effective from 1 September 2012 until 15 September 2012, at the latest.

(9) If an authorised warehousekeeper referred to in Article 76(2) that has been partially or fully relieved by the customs office of guarantee according to Article 18 of Act No. 104/2004 Coll. effective until 31 August 2012, Article 24 of Act No. 105/2004 Coll. effective until 31 August 2012, or Article 19 of Act No. 107/2004 Coll. effective until 31 August 2012 does not apply with the customs office for the relief of guarantee according to Article 76(2), it is required to provide guarantee according to Article 16 of the regulation effective from 1 September 2012 until 15 September 2012, at the latest.

(10) Proceedings concerning the imposition of fine which have not been finally completed as at 31 December 2011 shall be completed according to Articles 70 and 71 of the regulation effective from 1 January 2012 if it is more favourable for the legal entity or natural person.

(11) From 1 January 2012 to 31 August 2012, Article 18 of Act No. 104/2004 Coll. in the wording effective until 31 August 2012, Article 24 of Act No. 105/2004 Coll. in the wording effective until 31 August 2012 and Article 19 of Act No. 107/2004 Coll. in the wording effective until 31 August 2012 shall be applied to guarantee.

(12) From 1 January 2012 to 31 August 2012, Article 40(1)(e) and Article 40(2)(e) of Act No. 104/2004 Coll. in the wording effective until 31 August 2012, Article 47(1)(p) and Article 47(2)(o) of Act No. 105/2004 Coll. in the wording effective until 31 August 2012 and Article 40(1)(e) and Article 40(2)(e) of Act No. 107/2004 Coll. in the wording effective until 31 August 2012 shall be applied to fines.

(13) The provisions of Article 15(2)(e) in the wording effective from 1 January 2012 and Article 16(15)(a) in the wording effective from 1 September 2012 shall not be applied since 1 January 2013.

#### **Article 76a**

##### **Transitional Provisions to Amendments Effective from 1 March 2012**

(1) A person who, in the period from 1 January 2012 to 29 February 2012, filed tax return with the customs office and demonstrably paid excise duty on still fermented beverage may claim reimbursement of the excise duty from the customs office.

(2) If, in the period from 1 January 2012 to 29 February 2012, a person became liable to pay the excise duty that became chargeable according to Article 10 on still fermented beverage or has stock of still fermented beverage as at 1 March 2012, and within the time limit until 29 February 2012 that person

- a) did not file tax return, excise duty shall be charged on the still fermented beverage according to Article 6(4)(d) and Article 12(7) of the Act effective from 1 March 2012; the sanction according to a special regulation<sup>83a)</sup> shall not be imposed;
- b) filed tax return and did not pay the excise duty, excise duty shall be charged on the still fermented beverage according to Article 6(4)(d) of the Act effective from 1 March 2012; the sanction according to a special regulation<sup>83a)</sup> shall not be imposed.

(3) If a person who became liable to pay the excise duty that has become chargeable on still fermented beverage and who, in the period from 1 January 2012 to 29 February 2012, did not file tax return or filed tax return and did not pay the excise duty and the proceedings concerning the imposition of fine according to a special regulation<sup>83a)</sup>

- a) have not been finally completed as at 29 February 2012, the proceedings shall not be resumed;
- b) have been finally completed as at 29 February 2012, the obligation to pay fine shall lapse; if the fine has been paid, the tax administrator shall return the fine, at the request, as tax overpayment according to a special regulation;<sup>83b)</sup>
- c) have not been lawfully commenced, the proceedings shall not be commenced.

(4) A person who, in the period from 1 January 2012 to 29 February 2012, filed with the customs office tax return for the tax period of January and February 2012 and demonstrably paid the excise duty on sparkling fermented beverage may claim reimbursement of the difference of excise duty from the customs office in the amount attributable to the difference between the excise duty calculated on the basis of the rate of excise duty according to Article 6(4)(e) of the Act effective until 29 February 2012 and the excise duty calculated on the basis of the rate of excise duty according to Article 6(4)(e) of the Act effective from 1 March 2012.

#### **Article 76b** **Transitional Provisions to Amendments Effective from 1 January 2014**

(1) An authorised warehousekeeper who has been issued with an authorisation for denaturation of spirit according to Article 48 in the wording effective until 31 December shall be deemed an authorised warehousekeeper that is keeping a spirit warehouse according to Article 46 in the wording effective from 1 January 2014.

(2) If the proceedings concerning the application for the issuance of an authorisation for denaturation of spirit according to Article 48 in the wording effective until 31 December 2013 have not been finally completed until 31 December 2013, the customs office shall assess the application according to Article 46 in the wording effective from 1 January 2014.

(3) The customs office shall assess an application for registration filed according to Article 15(1), Article 19(2), Article 20(2), Article 32(3), Article 49(1) or Article 63(1) in the wording effective until 31 December 2013 and proceedings concerning the application which have not been finally completed until 31 December 2013 and shall complete the proceedings according to the wording effective until 31 December 2013.

#### **Article 77** **Repealing Provisions**

The following shall be repealed:

1. Articles 1 through 17, Articles 19 through 39, Article 40(1)(a) through (d), (f) and (g), Article 40(2)(a) through (d), (f) and (g), Article 40(3), Articles 40a through 44, and Annex No. 1 and Annex No. 2 of Act No. 104/2004 Coll. on Excise Duty on Wine, as amended by Act No. 556/2004 Coll., Act No. 629/2004 Coll., Act No. 217/2006 Coll., Act No. 283/2007 Coll., Act No. 378/2008 Coll., Act No. 465/2008 Coll., and Act No. 472/2009 Coll.;

2. Section I Articles 1 through 9, Articles 11 through 23, Articles 25 through 46, Article 47(1)(a), (f) through (o), (r) through (v), Article 47(2)(a), (f) through (n), (p) through (t), Article 47a(1)(c) through (g), Article 47a(2)(c) through (g), Articles 48 through 52c, and Annex No. 1 and Annex No. 2 of Act No. 105/2004 Coll. on Excise Duty on Spirit and on Amendments and Supplements to Act No. 467/2002 Coll. on the Production and Placing of Spirit on the Market, as amended by Act No. 211/2003 Coll., as amended by Act No. 556/2004 Coll., Act No. 632/2004 Coll., Act No. 633/2004 Coll., Act No. 68/2005 Coll., Act No. 533/2005 Coll., Act No. 278/2006 Coll., Act No. 283/2007 Coll., Act No. 279/2008 Coll., Act No. 378/2008 Coll., Act No. 465/2008 Coll., Act No. 52/2009 Coll., Act No. 474/2009 Coll., and Act No. 256/2011 Coll.;

3. Articles 1 through 18, Articles 20 through 39, Article 40(1)(a) through (d), (f) and (g), Article 40(2)(a) through (d), (f) and (g), Articles 40a through 44, and Annex No. 1 and Annex No. 2 of Act No. 107/2004 Coll. on Excise Duty on Beer, as amended by Act No. 556/2004 Coll., Act No. 630/2004 Coll., Act No. 218/2006 Coll., Act No. 378/2008 Coll., Act No. 465/2008 Coll., and Act No. 475/2009 Coll.;

4. Act No. 104/2004 Coll. on Excise Duty on Wine, as amended by Act No. 556/2004 Coll., Act No. 629/2004 Coll., Act No. 217/2006 Coll., Act No. 283/2007 Coll., Act No. 378/2008 Coll., Act No. 465/2008 Coll., and Act No. 472/2009 Coll.;

5. Section I Article 24, Article 47(1)(p) and Article 47(2)(o) of Act No. 105/2004 Coll. on Excise Duty on Spirit and on Amendments and Supplements to Act No. 467/2002 Coll. on the Production and Placing of Spirit on the Market, as amended by Act No. 211/2003 Coll., as amended by Act No. 632/2004 Coll., and Act No. 278/2006 Coll.;

6. Act No. 107/2004 Coll. on Excise Duty on Beer, as amended by Act No. 556/2004 Coll., Act No. 630/2004 Coll., Act No. 218/2006 Coll., Act No. 378/2008 Coll., Act No. 465/2008 Coll., and Act No. 475/2009 Coll.;

7. Section I of Act No. 105/2004 Coll. on Excise Duty on Spirit and on Amendments and Supplements to Act No. 467/2002 Coll. on the Production and Placing of Spirit on the Market, as amended by Act No. 211/2003 Coll., as amended by Act No. 556/2004 Coll., Act No. 632/2004 Coll., Act No. 633/2004 Coll., Act No. 68/2005 Coll., Act No. 533/2005 Coll., Act No. 278/2006 Coll., Act No. 283/2007 Coll., Act No. 279/2008 Coll., Act No. 378/2008 Coll., Act No. 465/2008 Coll., Act No. 52/2009 Coll., Act No. 474/2009 Coll., and Act No. 256/2011;

8. Decree of the Ministry of Finance of the Slovak Republic No. 202/2004 Coll. on the permitted denaturants, their quantities stipulated for the denaturation of spirit, the requirements for denaturation of spirit and the handling of denatured spirit, the requirements for the properties and determined purpose of use of denatured spirit, as amended by Decree No. 574/2004 Coll., Decree No. 414/2005 Coll., Decree No. 486/2008 Coll., and Decree No. 404/2009 Coll.;

9. Decree of the Ministry of Finance of the Slovak Republic No. 226/2004 Coll. laying down the details on the requirements for the arrangement of technological equipment for the production, processing, storage and movement of spirit, control of the quantity of spirit, determining the stock of spirit and on the manner of keeping records on spirit, as amended by Decree No. 228/2007 Coll.;

10. Decree of the Ministry of Finance of the Slovak Republic No. 613/2008 Coll. laying down the model of tax return, additional tax return, application for the reimbursement of excise duty on beer and additional application for the reimbursement of excise duty on beer;

11. Decree of the Ministry of Finance of the Slovak Republic No. 614/2008 Coll. laying down the model of tax return, additional tax return, application for the reimbursement of excise duty on wine and additional application for the reimbursement of excise duty on wine;

12. Decree of the Ministry of Finance of the Slovak Republic No. 616/2008 Coll. laying down the model of tax return, additional tax return, application for the reimbursement of excise duty on spirit and additional application for the reimbursement of excise duty on spirit.

#### **Article 77a**

The following shall be repealed:

1. Decree of the Ministry of Finance of the Slovak Republic No. 206/2004 Coll. laying down the details of the execution of tax stamps for labelling of a consumer package of spirit and on the graphic elements and data on a tax stamp;
2. Decree of the Ministry of Finance of the Slovak Republic No. 536/2011 Coll. laying down the details on the composition, decision-making and procedure applied by the committee in the assessment of proposals in the public tender for the conclusion of a contract on tax stamp printing supervision.

#### **Article 78**

This Act shall enter into force on 1 January 2012, except for Article 16 and Article 77(4) through (6) which shall enter into force on 1 September 2012, and Articles 51, 52 and 53 which shall enter into force on 1 October 2014, and Article 77(7) which shall enter into force on 1 January 2015.

**Ivan Gašparovič** m. p.

**Pavol Hrušovský** m. p.

**Iveta Radičová** m. p.

**Annex No. 1  
to Act No. 530/2011 Coll.**

**Confirmation issued by the Ministry of Foreign Affairs of the Slovak Republic concerning the status of a foreign agent and the fulfilment of the condition of reciprocity**

**Foreign agent (first name and surname)**

**Seconding state**

**Address of registered office (residence)**

**Status of a foreign agent**

diplomatic mission, consular office,

international organisation

head of mission, consular office,

international organisation

diplomatic representative

consular officer

an administrative and technical staff member

consular staff member

international organisation official

(Mark with X)

**Phone number Fax number**

**Signature of the foreign agent Signature of the head of mission, imprint of stamp**

**Confirmation of the Ministry of Foreign Affairs of the Slovak Republic (hereinafter referred to as the “Slovak Foreign Ministry”)**

**Duration of stay of the foreign agent:**

**Fulfilment of the condition of reciprocity:**

**End of stay in the Slovak Republic:**

**Other change of the Slovak Foreign Ministry:**

**Date: Signature: Imprint of stamp of the Slovak Foreign Ministry:**

**Annex No. 2  
to Act No. 530/2011 Coll.**

**LIST OF TRANSPOSED LEGISLATION OF THE EUROPEAN UNION**

1. Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (Special edition of OJEU, Chapter 9, Volume 1; OJEC L 316, 31. 10. 1992) as amended by the Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded (OJEU L 236, 23.9.2003), as amended by the Act of Accession of Bulgaria and Romania (OJEU L 157, 21.6.2005).
2. Council Directive 92/84/EEC of 19 October 1992 on the approximation of the rates of excise duty on alcohol and alcoholic beverages (Special edition of OJEU, Chapter 9, Volume 1; OJEC L 316, 31. 10. 1992).
3. Council Directive 2006/79/EC of 5 October 2006 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries (codified version) (OJEU L 286, 17. 10. 2006).
4. Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries (OJEU L 346, 29. 12. 2007).
5. Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJEU L 9, 14. 1. 2009) as amended by Council Directive 2010/12/EU of 16 February 2010 (OJEU L 50, 27. 2. 2010).
6. Council Directive 2013/61/EU of 17 December 2013 amending Directives 2006/112/EC and 2008/118/EC as regards the French outermost regions and Mayotte in particular (OJEU L 353, 28.12.2013).

**Footnotes:**

- 1) Article 52 of the Treaty on European Union.  
Article 355 of the Treaty on the Functioning of the European Union.
- 1a) Article 349 and Article 355(1) of the Treaty on the Functioning of the European Union (OJEU C 326, 26. 10. 2012).
- 2) Article 355(3) of the Treaty on the Functioning of the European Union.
- 3) *Article 210 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast) (OJEU L 269, 10. 10.2013).*
- 4) *Article 77(1)(a) of Regulation (EU) No 952/2013.*
- 5) Article 2 of the Commercial Code.
- 6) Articles 116 and 117 of the Civil Code.
- 7) Article 7 of Act No. 563/2009 Coll. on Tax Administration (Tax Procedure Code) and on Amendments and Supplements to Certain Acts, as amended by Act No. 331/2011 Coll.
- 8) Articles 3 through 7 of Act No. 253/1998 Coll. on the Reporting of Slovak Republic Citizen Residency and on the Registry of Inhabitants of the Slovak Republic, as amended.  
Article 42 of Act No. 404/2011 Coll. on the Stay of Foreign Nationals and on Amendments and Supplements to Certain Acts.
- 9) Article 7 of the Commercial Code
- 10) STN 560186-5 Beer Testing Methods. Determination of Alcohol.
- 11) Part Three of Annex No. 16 to Decree of the Slovak Office of Standards, Metrology and Testing No. 210/2000 Coll. on measuring instruments and metrological control, as amended.
- 12) Article 115 of the Civil Code.
- 13) Article 3(1) of Decree of the Ministry of Agriculture of the Slovak Republic No. 653/2002 Coll. on the operation of a distillery for home fruit growers and on the method of using spirit samples.
- 14) For instance, Act of the National Council of the Slovak Republic No. 152/1995 Coll. on Foodstuffs, as amended; Act No. 362/2011 Coll. on Medicinal Products and Medical Devices and on Amendments and Supplements to Certain Acts; Act No. 355/2007 Coll. on the Protection, Support and Development of Public Health and on Amendments and Supplements to Certain Acts, as amended.
- 15) Article 9(7) of Act No. 467/2002 Coll. on the Production and Placing of Spirit on the Market, as amended by Act No. 105/2004 Coll..  
Decree of the Ministry of Agriculture of the Slovak Republic No. 2915/2003-100 of 4 November 2003 on the standards of losses of spirit permissible in the operation of a distillery and other processors of spirit, on the use of standards of losses of spirit and the alcoholic strength tables (Notification No. 59/2004 Coll.).
- 16) Article 21 of Act of the National Council of the Slovak Republic No. 152/1995 Coll., as amended.
- 17) For instance, Act No. 223/2001 Coll. on Waste and on Amendments and Supplements to Certain Acts, as amended; Act No. 364/2004 Coll. on Water and on Amendments to Act of the National Council of the Slovak Republic No. 372/1990 Coll. on Offences, as amended (the Water Act), as amended.
- 18) For instance, Articles 135, 456 and 462 of the Civil Code; Articles 64 through 66, 68, 69, 75, 77, 83 and 84a of Act No. 199/2004 Coll. Customs Act and on Amendments and Supplements to Certain Acts, as amended; Articles 59, 60, 83, 83b of the Criminal Code; Articles 40 through 43 of Act No. 563/2009 Coll.

- 19) For instance, Notification of the Ministry of Foreign Affairs of the Slovak Republic No. 324/1997 Coll. on the conclusion of an Agreement among the State parties to the North Atlantic Treaty and the other States participating in the Partnership for Peace regarding the Status of their Forces, as amended by further additional protocols.
- 20) Commission Regulation (EC) No 376/2008 of 23 April 2008 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products (OJEU L 114, 26. 4. 2008), as amended.
- 21) Act No. 431/2002 Coll. on Accounting, as amended.
- 22) For instance, Article 524 of the Civil Code; Article 89 of Act No. 199/2004 Coll., as amended; Article 239 of the Criminal Code; Article 86 of Act No. 563/2009 Coll.
- 23) Act No. 461/2003 Coll. on Social Insurance, as amended.  
Act No. 580/2004 Coll. on Health Insurance and on Amendments and Supplements to Act No. 95/2002 Coll. on Insurance and on Amendments and Supplements to Certain Acts, as amended.
- 24) Annex No. 48 to Decree of the Slovak Office of Standards, Metrology and Testing No. 210/2000 Coll. as amended.
- 25) Act No. 142/2000 Coll. on Metrology and on Amendments and Supplements to Certain Acts, as amended. Decree of the Slovak Office of Standards, Metrology and Testing No. 210/2000 Coll. as amended. Act No. 264/1999 Coll. on Technical Requirements for Products and on Conformity Assessment and on Amendments and Supplements to Certain Acts, as amended.
- 26) Article 15(5) of Act No. 563/2009 Coll.
- 27) Article 19 of Act No. 563/2009 Coll.
- 28) Article 68 of Act No. 563/2009 Coll., as amended by Act No. 331/2011 Coll.
- 28a) Article 55 of Act No. 563/2009 Coll., as amended.  
Decree of the Ministry of Finance of the Slovak Republic No. 378/2011 Coll. on the method of tax payment identification.”.
- 29) Articles 40 and 50 of Act No. 563/2009 Coll., as amended by Act No. 331/2011 Coll.
- 30) Article 2(3)(i) of Act No. 467/2002 Coll., as amended.
- 31) Act of the National Council of the Slovak Republic No. 82/1994 Coll. on State Material Reserves, as amended.
- 32) Act No. 467/2002 Coll., as amended.
- 33) Article 39 of the Commercial Code.  
Article 19 of Act No. 431/2002 Coll., as amended.
- 34) Article 58 of Act No. 455/1991 Coll. on Trade Licensing (Trade Licensing Act), as amended. Article 8a of Act No. 530/2003 Coll. on Companies Register and on Amendments and Supplements to Certain Acts, as amended.
- 35) Articles 313 through 322 of the Commercial Code.  
Article 2(2)(f) of Act No. 483/2001 Coll. on Banks and on Amendments and Supplements to Certain Acts, as amended.
- 36) Decision No. 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products (Special edition of OJEU, Chapter 9, Volume 1; OJEU L 162, 1. 7. 2003).
- 37) Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty (OJEU L 197, 29. 7. 2009).
- 38) Article 4 of Act No. 215/2002 Coll. on Electronic Signature and on Amendments and Supplements to Certain Acts.
- 39) Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate (Special edition of OJEU, Chapter 9, Volume 1; OJEU L 8, 11. 1. 1996).



- 40) *Article 269 of Regulation (EU) No 952/2013.*
- 41) Article 4(4c) of Regulation (EEC) No 2913/92, as amended.
- 42) Article 4(4d) of Regulation (EEC) No 2913/92, as amended.
- 43) *Article 174 of Regulation (EU) No 952/2013.*
- 44) Commission Regulation (EEC) No 3649/92 of 17 December 1992 on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch (Special edition of OJEU, Chapter 9, Volume 1; OJEC L 369, 18. 12. 1992).
- 45) For instance, Decree of the Minister of Foreign Affairs No. 157/1964 Coll. on the Vienna Convention on Diplomatic Relations; Decree of the Minister of Foreign Affairs No. 21/1968 Coll. on the Convention on Privileges and Immunities of Specialized Agencies; Decree of the Minister of Foreign Affairs No. 32/1969 Coll. on the Vienna Convention on Consular Relations; Decree of the Minister of Foreign Affairs No. 40/1987 Coll. on the Convention on Special Missions.
- 45a) Act No. 106/2004 Coll. on Excise Duty on Tobacco Products, as amended.
- 46) Council Regulation (EC) No 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties (OJEU L 359, 4. 12. 2004).
- 47) Act No. 362/2011 Coll.
- 48) Act of the National Council of the Slovak Republic No. 152/1995 Coll., as amended. Act No. 355/2007 Coll., as amended.
- 49) Act No. 362/2011 Coll., Act No. 355/2007 Coll., as amended.
- 50) Article 2 of Regulation (EC) No 110/2008 of the European Parliament and of the Council of 15 January 2008 on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks and repealing Council Regulation (EEC) No 1576/89 (OJEU L 39, 13. 02. 2008), as amended.
- 51) Ordinance of the Ministry of Agriculture of the Slovak Republic and the Ministry of Health of the Slovak Republic No. 2313/4/2000-100 of 10 August 2000, issuing the head of the Food Code of the Slovak Republic regulating beverages (Notification No. 357/2000 Coll.).
- 52) Commission Regulation (EC) No 3199/93 of 22 November 1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty (Special edition of OJEU, Chapter 9, Volume 1; OJEC L 288, 23. 11. 1993), as amended.
- 53) Annex No. 24 to Decree of the Slovak Office of Standards, Metrology and Testing No. 210/2000 Coll., as amended.
- 54) Annex No. 72 to Decree of the Slovak Office of Standards, Metrology and Testing No. 210/2000 Coll., as amended by Decree No. 171/2008 Coll.  
Slovak Government Ordinance No. 294/2005 Coll. on measuring instruments, as amended by Slovak Government Ordinance No. 445/2010 Coll.  
Act No. 142/2000 Coll., as amended.
- 55) Article 2(3)(k) of Act No. 467/2002 Coll., as amended by Act No. 279/2008 Coll.
- 56) Article 2(3)(j) of Act No. 467/2002 Coll.
- 57) Article 2(3)(h) of Act No. 467/2002 Coll., as amended by Act No. 279/2008 Coll.
- 58) Article 2(3)(l) of Act No. 467/2002 Coll.
- 59) Article 2(2)(f) of Act No. 467/2002 Coll.

- 60) Article 2(2)(m) of Act No. 467/2002 Coll.
- 60a) Part I of Annex to the Commission implementing Regulation (EU) No 162/2013 of 21 February 2013 amending the Annex to Regulation (EC) No 3199/93 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty (OJEU L 49, 22.2.2013).
- 61) *For instance, Articles 211 and 256 of Regulation (EU) No 952/2013.*
- 62) Article 4 of Decree of the Ministry of Agriculture of the Slovak Republic No. 653/2002 Coll.
- 63) Article 2(1) of Decree of the Ministry of Agriculture of the Slovak Republic No. 653/2002 Coll.
- 64) For instance, Article 21(2) of Act No. 142/2000 Coll.; Decree of the Slovak Office of Standards, Metrology and Testing No. 207/2000 Coll. on Labelled Consumer Package, as amended; Article 4(2) of Act No. 529/2002 Coll. on Packaging and on Amendments and Supplements to Certain Acts, as amended; Ordinance of the Ministry of Agriculture of the Slovak Republic and the Ministry of Health of the Slovak Republic No. 2745/2002-100 issuing the head of the Food Code of the Slovak Republic regulating labelling of foodstuffs (Notification No. 634/2002 Coll.).
- 65) For instance, Article 41(5) of Act No. 563/2009 Coll.
- 66) Act No. 111/1990 Coll. on State Enterprise, as amended.
- 66a) Article 106 of the Treaty on the Functioning of the European Union.  
Commission Decision of 20 December 2011 on the application of Article 106(2) of the Treaty on the Functioning of the European Union to State aid in the form of public service compensation granted to certain undertakings entrusted with the operation of services of general economic interest (2012/21/EU) (OJEU L 7, 11.1.2012).
- 66b) Article 5a(8) of Act No. 211/2000 Coll. on Free Access to Information and on Amendments and Supplements to Certain Acts (the Freedom of Information Act), as amended.
- 67) Commission Decision 2012/21/EU.
- 68) Decree of the Ministry of Finance of the Slovak Republic No. 256/2014 Coll. on marking of packages of tax stamps intended for labelling of consumer package of spirit and on notification and publication of data about these tax stamps.
- ~~69) Act No. 215/2004 Coll. on the Protection of Confidential Information and on Amendments and Supplements to Certain Acts, as amended.  
Decree of the National Security Authority No. 325/2004 Coll. on Industrial Security.~~
- 70) Article 33 of Act No. 455/1991 Coll., as amended.
- 71) Article 57 of Act No. 455/1991 Coll., as amended.
- 71a) Article 2(1)(e) of Act No. 178/1998 Coll. on the Conditions for the Sale of Products and Provision of Services at Market Places and on Amendments and Supplements to Act No. 455/1991 Coll. on Trade Licensing (the Trade Licensing Act), as amended.
- 72) Articles 42 and 43 of Act No. 563/2009 Coll.
- 73) Article 2(2)(p) of Act No. 467/2002 Coll., as amended.
- 74) Article 3(ca) of Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJEU L 299, 16. 11. 2007), as amended.
- 75) Act No. 313/2009 Coll. on Viticulture and Winemaking, as amended by Act No. 198/2010 Coll.
- 76) Title III Chapter II of Commission Regulation (EC) No 436/2009 of 26 May 2009 laying down detailed rules for the application of Council Regulation (EC) No 479/2008 as regards the vineyard register, compulsory declarations and the gathering of information to monitor the wine market, the documents accompanying consignments of wine products and the wine sector registers to be kept (OJEU L 128, 27. 5. 2009), as amended.

77) Decree of the Ministry of Agriculture of the Slovak Republic No. 350/2009 Coll. implementing certain provisions of Act No. 313/2009 Coll. on Viticulture and Winemaking.

78) For instance, Articles 14 and 24 of Act No. 435/2001 Coll. on Patents, Supplementary Protection Certificates and on Amendments and Supplements to Certain Acts (the Patent Act), as amended by Act No. 84/2007 Coll.; Article 269(2) and Article 508 of the Commercial Code.

79) Article 156 of Act No. 563/2009 Coll., as amended by Act No. 331/2011 Coll.

80) Articles 44 through 47 of Act No. 563/2009 Coll., as amended by Act No. 331/2011 Coll.

81) Article 69 of Act No. 563/2009 Coll.

81a) Decree of the Ministry of Finance of the Slovak Republic No. 252/2014 Coll. stipulating the details, execution and price of a tax stamp intended for labelling of a consumer package of spirit.

82) Article 58(2)(a) of Act No. 455/1991 Coll., as amended.

83) Act of the Slovak National Council No. 372/1990 Coll. on Offences, as amended.

83a) Act No. 563/2009 Coll., as amended.

83b) Article 79 of Act No. 563/2009 Coll.

84) Article 67 of Act No. 563/2009 Coll.

85) Act No. 98/2004 Coll. on Excise Duty on Mineral Oil, as amended.  
Act No. 106/2004 Coll., as amended.