

LAW
on Amending and Revising
the Law on Excise
(Official Gazette 45/02)

Article 1

In the Law on Excise ("Official Gazette of the Republic of Macedonia no.s 32/2001, 50/2001 and 52/2001) in Article 28, subitem 1.1. the words "32,923 den/kg" are replaced with the words "24,396 MKD/lit"; in subitem 1.2. the words "29,274 den/kg" are replaced with the words "21,692 MKD/lit"; in subitem 2.1. the words "14,746 den/kg" are replaced with the words "12,121 MKD/lit"; and in subitem 2.2. the words "3,742 den/kg" are replaced with the words "3,136 MKD/lit".

After paragraph (1) four new paragraphs (2), (3), (4) and (5) are added and read:

"(2) Litre under paragraph (1) of this Article shall be a litre measured at a temperature of + 15°C.

(3) Persons who can prove that they have used the liquid oil gas as a fuel or as an additive to another mineral oil used as a fuel in the industry, shall be reimbursed the excise tax paid, in an amount of 80% of the excise tax payable for fuel used in industry.

(4) The reimbursement of the excise tax referred to in paragraph 3 of this Article shall be administered, upon request, by the Public Revenue Office.

(5) The Minister of Finance shall prescribe in detail the regulations on the reimbursement of excise tax."

Paragraphs (2) and (3) become paragraphs (6) and (7).

Article 2

After Article 42 three new articles 42a, 42b and 42c are added and read:

Article 42a
Combined Excise Tax

(1) When released for trade from excise storage, the excise tax for the following tobacco products shall be:

1). 1.35 den. per piece and 0% of the retail price for cigars and cigarillos as defined in Article 41 paragraph 2 of this Law;

2). 0.04 den. per piece and 30% of the retail price for cigarettes as defined in Article 41 paragraph 3 of this Law;

3). 1.350,00 den per kilogram and 0% of the retail price for tobacco for smoking considered finely chopped tobacco as defined in Article 41 paragraph 5 of this Law;

4). 1.350,00 den. per kilogram and 0% of the retail price for tobacco for smoking considered other tobacco for smoking as defined in Article 41 paragraph 6 of this Law;

(2) When importing the following tobacco products, the excise tax shall be:

1). 1.35 den. per piece and 0% of the retail price for cigars and cigarillos as defined in Article 41 paragraph 2 of this Law;

2) 1.10 den. per piece and 5% of the retail price for cigarettes as defined in Article 41 paragraph 3 of this Law;

3). 1.350,00 den per kilogram and 0% of the retail price for tobacco for smoking considered finely chopped tobacco as defined in Article 41 paragraph 5 of this Law;

4). 1.350,00 den. per kilogram and 0% of the retail price for tobacco for smoking considered other tobacco for smoking as defined in Article 41 paragraph 6 of this Law;

Article 42b **Combined Excise Tax**

(1) When released for trade from excise storage, the excise tax for the following tobacco products shall be:

1). 1.35 den. per piece and 0% of the retail price for cigars and cigarillos as defined in Article 41 paragraph 2 of this Law;

2). 0.07 den. per piece and 28% of the retail price for cigarettes as defined in Article 41 paragraph 3 of this Law;

3). 1.350,00 den per kilogram and 0% of the retail price for tobacco for smoking considered finely chopped tobacco as defined in Article 41 paragraph 5 of this Law;

4). 1.350,00 den. per kilogram and 0% of the retail price for tobacco for smoking considered other tobacco for smoking as defined in Article 41 paragraph 6 of this Law;

(2) When importing the following tobacco products, the excise tax shall be:

1). 1.35 den. per piece and 0% of the retail price for cigars and cigarillos as defined in Article 41 paragraph 2 of this Law;

2) 0.80 den. per piece and 10% of the retail price for cigarettes as defined in Article 41 paragraph 3 of this Law;

3). 1.350,00 den per kilogram and 0% of the retail price for tobacco for smoking considered finely chopped tobacco as defined in Article 41 paragraph 5 of this Law;

4). 1.350,00 den. per kilogram and 0% of the retail price for tobacco for smoking considered other tobacco for smoking as defined in Article 41 paragraph 6 of this Law;

Article 42c **Combined Excise**

(1). Excise tax for cigars and cigarillos as defined in Article 41 paragraph 2 of this Law is 1.35 den. per piece and 0% of the retail price;

2). Excise tax for cigarettes as defined in Article 41 paragraph 3 of this Law is 0.10 den. per piece and 26% of the retail price;

3). Excise tax for tobacco for smoking considered finely chopped tobacco as defined in Article 41 paragraph 5 of this Law is 1.350,00 den per kilogram and 0% of the retail price;

4). Excise tax for tobacco for smoking considered other tobacco for smoking as defined in Article 41 paragraph 6 of this Law is 1.350,00 den. per kilogram and 0% of the retail price;

Article 3

The provisions of Article 42 of the Law on Excise (Official Gazette of RM no.s 32/2001, 50/2001 and 52/2001) shall be applicable until 31 December 2004.

Article 4

This Law shall enter into force on the eighth day of its publication in the “Official Gazette of the Republic of Macedonia”, with the exception of the provisions of Article 42a, which shall be applicable from 1 January 2005 to 31 December 2005, the provisions of Article 42b which shall be applicable from 1 January 2006 to 31 December 2006, and the provisions of Article 42c, which shall be applicable as of 1 January 2007.