

D. Direct. 15/10/2004

Variation of the basic rate of taxation of cigarettes, as provided by paragraph 1, letter a), 28 D.L. 30 August, 1993, n. 331, converted by L. October 29 1993, n. 427, and subsequent amendments. Published in the Official Gazette 8 November 2004, n. 262. Issued by the Ministry of Economy and Finance.

D. Direct. October 15, 2004⁽¹⁾.

Variation of the basic rate of taxation of cigarettes, as provided by paragraph 1, letter a) Article 28 of D.L. 30 August 1993, n. 331 converted by L. 29 October 1993, n. 427 and subsequent amendments⁽²⁾.

THE DIRECTOR GENERAL

Of autonomous administration of

Public State Monopoly

Given the *Act 17 July 1942, n. 907* on tobacco and salts and subsequent amendments;

Given the *Act 13 July 1965, n. 825* on the scheme of taxation of products under State monopolies, and subsequent amendments;

Given the *Act of 10 December 1975 n. 724* laying down rules on importing and marketing wholesale tobacco, as amended;

Given the *Act 7 March 1985, n. 76*, and subsequent amendments, concerning the system of taxation Tobacco;

Given art. 1, paragraph 1, of *29 September 1997 Decreed-Law n. 328*, converted by *Act of 29 November 1997 n. 410*, which increased the value added rate from 19 to 20 percent;

Given art. 1 of *Act 5 February 1992, n. 81*, premiums have increased to 10% from 1 January 1993 for monopoly goods retailers;

Given the *Ministerial Decree of 28 February 1997* which has raised the basic rate provided for in paragraph 1, letter a) of article 28 of *30 August, 1993 Decree-Law, n. 331* converted, with amendments, of *Law of 29 October 1993 n. 427*, To 58 percent;

Given the *law 27 December 2002, No. 289*;

Given art. 1, paragraph 7, of *10 December 2003 Decree-Law n. 341*, converted by *Law 9 February 2004, n. 31*, the administration of State monopoly has been attributed the power under paragraph 8 of Article 21 of *law 27 December 2002, n. 289*;

Given art. 2, paragraph 62, the *law 24 December 2003, n. 350* laying down rules for the formation of annual budget and multi-state for the year 2004, whereby with the measures referred to in paragraph Article 8. 21 of *Law 289, 2002* increases in annual income have been assured to the value of 650 million euro;

Given art. 4, paragraph 1, of *30 January 2004 decreed-Law n. 24* converted by *law 31 March 2004, n. 87*, which fixes the amount of tax due on cigarettes sold at a lower price than the cigarette price category most in demand, the extent of one hundred percent of the tax base, which art. 6, second paragraph of that *law March 7 1985, n. 76*;

Given the directorial decree 15 July 2004 fixing the distribution of retail prices of cigarettes;

Given the opportunity to have, provisionally, pending any measures of variation retail prices of tobacco products to be applied under article 2 of that *Law cited n. 825 of 1965* and subsequent amendments, the increase of that basic rate from 58% to 58.5% to provide more net revenue for the state budget;

Decrees:

1. The basic rate of taxation of cigarettes, as provided in paragraph 1), letter *a*) of article 28, *decreed-law 30 August, 1993, n. 331* converted by *law 29 October 1993, n. 427*, and subsequent amendments, is increased to 58.5%.
2. With subsequent decree will be published the new table A, Restated under Article. 6 of *Law 7 March 1985, n. 76* and art. 4, paragraph 1, of *30 January 2004 Decree-Law n. 24* Converted by *Law 31 March 2004, n. 87* which will replace the table annexed to the decree directorial July 15, 2004. This decree, which will be forwarded to the Court of Auditors for the registration is effective from the date of publication in the Official Gazette of the Italian Republic.

⁽¹⁾ Published in the Official Gazette 8 November, 2004, n. 262.

Issued by the Ministry of Economy and Finance.

⁽²⁾ This resolution was also cited, for coordination, in the note in paragraph 1 of art. 28, *D.L. 30 August 1993, n. 331*.