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System of taxation on tobacco products.
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System of taxation on tobacco products.

1. Tobacco products destined for sale to the public in the monopoly territory for which consumption and VAT amounts are applied.

2. For the purposes of this Act tobacco products are considered to be:

- a) Cigars and cigarillos;
- b) Cigarettes;
- c) Smoking tobacco:
 - 1) fine-cut tobacco for rolling cigarettes;
 - 2) Other smoking tobacco ^(1/a);
- d) Snuff;
- e) Chewing tobacco.

Tobacco products in the previous paragraph are as follows:

a) cigars or cigarillos are deemed products formed by a filling, wrapped or covered and, optionally, wrapped in an under-wrapping, which can be smoked as they are, they include:

- 1) products made entirely of natural tobacco;
- 2) products with an outer wrapper of natural tobacco;

2 - a) fine-cut tobacco for rolling cigarettes, smoking tobacco is determined in numbers 1) and 2) where more than 25 percent of the tobacco weight particles have a cut width of less than one millimetre ^(1/b) .

3) rolls of tobacco filled with a mixture of wrought tobacco and with an outer wrapper of typical cigar colour covering the product, including any filter but excluding the tip in cigars that are provided and have an outer wrapping both being of reconstituted tobacco, having a unit weight, excluding filter or mouth piece, no less than 1.2grams and whose spiral shaped wrapping, forms an acute angle of at least 30 degrees longitudinal along the axis of the cigar ^(1/c);

4) rolls of tobacco filled with a mixture of wrought tobacco and with an outer wrapper of the typical cigar colour, of reconstituted tobacco, entirely covering the product, including any filter but excluding mouth piece in cigars that have them, having a unit weight, excluding filter or mouthpiece, of not less than 2.3 grams and measurable circumference over at least one third of the length not less than 34 mm ^(1/d);

b) cigarettes products formed by a casing containing tobacco, which can be smoked as they are and which are not cigars or cigarillos under sub paragraph a);

c) smoking tobacco:

1) tobacco that has been cut or otherwise split, twisted or pressed into blocks that can be smoked without further industrial processing;

2) tobacco refuse products put up for retail sale, not listed in sub paragraphs a) and b) and that can be smoked;

d) snuff tobacco powder or grains specially prepared to be sniffed, but not smoked; *and*

e) chewing tobacco products presented in coils, rods or strips, in cubes or in tablet, put up for retail sale and specially prepared to be chewed, not smoked.

Cigarillos include products referred to in sub paragraph a) of the preceding paragraph, weighing less than 3 grams.

Natural cigars and cigarillos include those made with entirely natural tobacco, i.e. leaf and fragment of leaves that have retained microscopically integral from the original structure of the leaf tissues.

3. cigars and cigarillos include products consisting in part of substances other than tobacco, but otherwise fulfil the criteria referred to in sub paragraph a) of the second paragraph of Article 2, provided that those products have respectively:

1) a wrapper of natural tobacco;

2) a wrapper and under wrapper of tobacco, both of reconstituted tobacco;

3) a wrapper of reconstituted tobacco.

Cigarettes and tobacco products include products made wholly or partially by substances other than tobacco but otherwise conforming to the criteria referred to in sub paragraphs b) and c) The second paragraph Article 2.

Notwithstanding the previous paragraph, containing no tobacco products is not considered tobacco when they are used exclusively for medical purposes.

Are considered to be snuff and chewing tobacco products consisting in part of substances other than tobacco but otherwise conforming to the criteria stated in letters d) or e) of the second paragraph of Article 2.

4. The sales and imports of tobacco referred to in Article 1 Value added tax is payable once, at the rate of 18 percent on the retail price, the net amount of the same tax.

5. for the purposes of consumer tax, different groups of tobacco products the following base rates have been established, as a percentage of the sale price to the public:

	%
a) cigarettes.	57
b) cigars and cigarillos natural.	24
c) other cigars and cigarillos.	48
d) smoking tobacco.	56
e) chewing tobacco.	27
f) snuff ^(1/e)	27

6. Cigarettes of the most popular price category are determined in accordance with the following article 9, the consumption tax of which Article 1 is calculated by applying the basic rate to the retail price.

The amount thus obtained is called the base amount ^(1/f).

For the other cigarette excise specified in Article 1 is the sum of two elements:

a) a specific fixed amount fixed equal to 5 percent of the total amount of base tax b and value added tax on cigarettes percept of the most popular price class;

b) an amount arising from the application of a proportionate rate for the price of retail corresponding to the percentage rate of the basic amount, less the specific fixed under letter a), the retail price of cigarettes of the most popular price.

For the purposes of the application of the amount for consumption, a product included within that of point b) of the second paragraph of Article 2 is considered as two cigarettes where the length, excluding filter or mouthpiece is between nine and eighteen centimetres, as three cigarettes where the length, excluding filter and mouthpiece is between eighteen and twenty-seven centimetres, and so on.

7. Products belonging to other groups of tobacco, the consumption tax in Article 1 are calculated by multiplying the selling price to the public at the rate determined for the respective group of membership.

8. Premium retailers in Article 24 of *the Act of 22 December 1957, n. 1293*, are set at eight per cent of the retail price of tobacco.

9. By decree of the Minister of Finance the scales of the retail price have been fixed per conventional kilogram for tobacco products. Per conventional kilogram means two hundred cigars or four hundred thousand cigarettes or cigarillos.

For cigarettes, the tables in the first paragraph shall be determined by reference to cigarettes of most popular price determined every six months, according to data collected at 1 January and 1 July each year ^(1/g).

On first application, for cigarettes, the tables in the first paragraph shall be determined by reference cigarettes of the most popular price based on data collected at the entry into force of this Act.

In the determination of the tables in the preceding paragraphs all amounts are rounded to one Lira.

The Decree of the Minister of Finance published in the Official Gazette of the Italian Republic ^{(2) (3)}.

10. Retail prices of tobacco products already member fees remain unchanged at entry date which will remain in force as in this Act, until changed in the manner provided Article 2 of *the Act 13 July, 1965, n. 825*.

11. Are repealed provisions inconsistent with this Act.

12. This Law shall enter into force on the day following its publication in the Official Gazette Journal of the Italian Republic.

⁽¹⁾ Published in the Official Gazette 16 March, 1985, n. 65.

^(1/a) Letter as replaced by Article. 27, *D.L. 30 August, 1993, n. 331*, listed in item taxes and fees types.

^(1/b) Article number added. 27, *D.L. 30 August, 1993, n. 331*, listed in item takes and fees in general.

^(1/c) Article number replaced by art 4, *D.L. 30 January, 2004, n. 24*, as amended and supplemented by relevant law of conversion.

^(1/d) Article number replaced by article 4, *D.L. 30 January, 2004, n. 24*, as amended and supplemented by relevant law of conversion.

^(1/e) For the new rates, see art. 1, *D.L. 29 May, 1989, n. 202* and art. 28, *D.L. 30 August, 1993, n. 331*.

^(1/f) See, also, art. 4, *D.L. 30 January 2004, n. 24*, as amended and supplemented by the law on conversion.

^(1/g) Paragraph as amended by Article. 2, *D.L. 12 July, 2004, n. 168*.

⁽²⁾ With *Ministerial Decree 27 January, 1986* (the Official Gazette n. 31 January, 1986, n. 25) were fixed with effect from 1 January 1986, the allocation of retail prices of cigarettes per conventional kilogram. By following *Ministerial Decree 17 February 1986* (the Official Gazette n. 1 March 1986, no 50) were approved tables of distribution of retail prices of tobacco products. Still later *Ministerial Decree 28 January, 1987* (the Official Gazette 7 February, 1987, n. 31), *Ministerial Decree 27 January, 1988* (the Official Gazette n. 25 February, 1988, n. 46) and *Ministerial Decree 2 August, 1988* (the Official Gazette 10 August, 1988, n. 187), were adopted in other tables of distribution of retail prices public availability of cigarettes and tobacco. With *Ministerial Decree 28 April 1989* (the Official Gazette n. 17 June, 1989, n. 140) the allocation of retail price of cigarettes and smoking tobacco has been ordered. With *Ministerial Decree 7 December, 1989* (the Official Gazette 1 February 1990, n. 26) and *Ministerial Decree 16 January, 1990* (the Official Gazette 17 January, 1990, n. 13) change in classification of tobacco and the inclusion of other brands in retail sale was enacted. With *Ministerial Decree 14 February 1990* (the Official Gazette 17 April, 1990, n. 89) and *Ministerial Decree 16 May, 1991* (the Official Gazette. 2 August 1991, n. 180) has been ordered distribution of the retail price of cigarettes. More changes in classification have been placed by *Ministerial Decree 28 November 1991* (the Official Gazette 29 November, 1991, n. 280) and *Ministerial Decree 13 August, 1992* (the Official Gazette 11 September, 1992, n. 214). With *Ministerial Decree 31 December, 1992* (the Official Gazette 2 January, 1993, n. 1) the distribution of retail prices of cigarettes, cigars and natural cigarillos, cigars and cigarillos others, the fine cut smoking tobacco for rolling cigarettes and other smoking tobacco, tobacco snuff and chewing was enacted (tables attached A, B, C, D, E) with another *Ministerial Decree 31 December, 1992* (the Official Gazette 2 January, 1993, n. 1) the change in tariff classification selling brands of tobacco produced domestically and abroad, correct naming of a foreign brand, was prepared and included in the table annexed A of *Ministerial Decree 31 December, 1992* a public retail price. With *Ministerial Decree 3 May, 1993* (the Official Gazette 4 June, 1993, n. 128) has been restated the allocation of retail prices of cigarettes and *Ministerial Decree 2 June, 1993* (the Official Gazette 4 June, 1993, n. 129) are modified to the condensate and nicotine content of some brands of cigarettes and change name of certain brands of tobacco. With *Ministerial Decree 28 February 1997* (the Official Gazette 3 March, 1997, n. 51) the tariff classification in the retail brands of manufactured tobacco was changed for domestic production, foreign and foreign license. With *Ministerial Decree 30 September, 1997* (the Official Gazette 3 October, 1997, n. 231) the allocation of the retail price of cigarettes, natural cigars and cigarillos, other cigars and cigarillos, fine cut smoking tobacco used for rolling cigarettes and other smoking tobacco, snuff and tobacco chewing has been ordered. With *D. Direct. 19 December, 2001* (the Official Gazette 2 January, 2002 n. 1, SO), as amended by *D. Direct. 20 May, 2002* (the Official Gazette 31 May, 2002, n. 126), of two *D. Direct. 27 May, 2002* (the Official Gazette 3 June, 2002, n. 128), of two *D. Direct. 21 June, 2002* (the Official Gazette 1 July 2002, 152), from *D. Direct. 10 July, 2002* (the Official Gazette 1 August 2002, n. 179), from *D. Direct. 2 September, 2002* (the Official Gazette 11 September, 2002, n. 213), from *D. Direct. 19 November, 2002* (the Official Gazette 2 December, 2002, n. 282), from *D. Direct. 16 December, 2002* (the Official Gazette 24 December, 2002, n. 301), from *D. Direct. 19 December, 2002* (the Official Gazette 31 December, 2002, n. 305), from *D. Direct. 24 December, 2002* (the Official Gazette 2 January, 2003, n. 1), by *D. Direct. 8 January, 2003* (the Official Gazette 16 January, 2003, n. 12), by *D. Direct. 5 March, 2003* (the Official Gazette 17 March, 2003, n. 63), by *D. Direct. 18 April, 2003* (the Official Gazette 2 May, 2003, n. 100), from *D. Direct. 21 May, 2003* (the Official Gazette 3 June, 2003, n. 126), from *D. Direct. 8 May, 2003* (the Official Gazette 4 June, 2003, n. 127), from *D. Direct. 15 May, 2003* (the Official Gazette 4 June, 2003, n. 127), from *D. Direct. 9 June, 2003* (the Official Gazette 16 June, 2003, n. 137), from *D. Direct. 10 June, 2004* (the Official Gazette July 15, 2004, n. 164), from *D. Direct. 27 July, 2004* (the Official Gazette 4 August 2004, n. 181), from *D. Direct. 13 December, 2004* (the Official Gazette 3 January, 2005, n. 1), by *D. Direct. 16 December 2004* (the Official Gazette 4 January, 2005, n. 2), by *D. Direct. 23 December, 2004* (the Official Gazette 3 January, 2005, n. 1), by *D. Direct. 26 April, 2005* (the Official Gazette 4 May, 2005, n. 102), from *D. Direct. 6 May, 2005* (the Official Gazette n. 16 May 2005, n. 112), from *D. Direct. 29 July, 2005* (the Official Gazette n. 1 September 2005, no 203), from *D. Direct. 1 August 2005* (the Official Gazette 29 August, 2005, n. 200), from *D. Direct. 29 August, 2005* (the Official Gazette 1 September 2005 n. 203), from *D. Direct. 27 September, 2005* (the Official Gazette 4 October, 2005, n. 231) and *D. Direct. 25 October, 2005* (the Official Gazette n. 2 November, 2005, n. 255), the distribution of sales prices of tobacco to the public was enacted. With *D. Direct. 22 February, 2002* (the Official Gazette n. 12 March, 2002, n. 60), corrected Press 18 April, 2002 (the Official Gazette 18 April, 2002, n. 91) and amended by *D. Direct. 5 March, 2003* (the Official Gazette 2 April, 2003, no 77), with *D. Direct. August 7, 2003, n. 2003/34283/COA/CDF* (the Official Gazette n. 26 August, 2003, n. 197), with *D. Direct. 10 June, 2004* (the Official Gazette n. 15 July, 2004, n. 164), with *D. Direct. 16 July, 2004* (the Official Gazette

n. 3 August 2004, n. 180), with *D. Direct. 10 September, 2004* (the Official Gazette n. 25 September, 2004, n. 226), with *D. Direct. 18 February 2005* (the Official Gazette n. 11 March, 2005, n. 58) and *D. Direct. 29 July, 2005* (the Official Gazette 13 August, 2005, n. 188), was placed in the registration fee for the general public of various brands of national tobacco products and of foreign EU origin - change of origin, classification, name and radiation of some brands - the inclusion of certain price ranges - recognition of the types of tobacco product packaging for which import is permitted and confirmation of inclusion in the rate of two brands of cigarettes. With *D. Direct. 25 March, 2003* (the Official Gazette 1 April, 2003, n. 76) and *D. Direct. 29 October, 2003* (the Official Gazette 3 November, 2003, n. 255) was prepared for the change in price of some brands of national tobacco and EU foreign origin and radiation of some brands of cigarettes. With *D. Direct. October 23, 2003* (the Official Gazette 27 October, 2003, n. 250), with *D. Direct. 28 April, 2004* (the Official Gazette 3 May, 2004, n. 102), with *D. Direct. 6 October, 2004* (the Official Gazette 11 October, 2004, n. 239), with *D. Direct. 3 December, 2004* (the Official Gazette 10 December, 2004, n. 289) and *D. Direct. July 4, 2005* (the Official Gazette 6 July, 2005, n. 155). Price change some brands of cigarettes from EU was enacted. With *D. Direct. 13 October, 2003* (the Official Gazette 3 November, 2003, n. 255), with *D. Direct. 24 November, 2003* (the Official Gazette 1 December, 2003, no 279), with *D. Direct. 27 April, 2004* (the Official Gazette 3 May, 2004, n. 102), with *D. Direct. 24 June, 2004* (the Official Gazette 1 July 2004, no 152) and *D. Direct. 20 September, 2004* (the Official Gazette 22 September, 2004, n. 223) price change some brands of domestic and foreign tobacco from EU was enacted. With *D. Direct. 11 November, 2003* (the Official Gazette 17 November, 2003, n. 267), with *D. Direct. 3 December, 2003* (the Official Gazette n. 9 December, 2003, n. 285), with *D. Direct. 23 December, 2003* (the Official Gazette 16 January, 2004, n. 12) with *D. Direct. 23 January, 2004* (the Official Gazette n. 2 February 2004, no 26), with *D. Direct. 12 March, 2004* (the Official Gazette 16 March, 2004, n. 63), with *D. Direct. 29 March, 2004* (the Official Gazette 1 April 2004, no 77), with *D. Direct. 10 June, 2004* (the Official Gazette 16 June, 2004, n. 139), with *D. Direct. 17 August, 2004* (the Official Gazette 23 August, 2004, n. 197), with *D. Direct. 10 September, 2004* (the Official Gazette 17 September 2004, n. 219), with *D. Direct. 17 September, 2004* (the Official Gazette n. 20 September, 2004, n. 221), with *D. Direct. 11 March, 2005* (the Official Gazette n. 1 April 2005, n. 75) and *D. Direct. 24 March, 2005* (the Official Gazette n. 1 April 2005, n. 75) was prepared for the change in price of certain brands of tobacco products of foreign origin EU. With *D. Direct. 12 November, 2003* (the Official Gazette 26 November, 2003, n. 275) was placed in the registration fee the public sale of various brands of tobacco products to domestic and foreign origin EU, the name variation and the removal of certain brands of tobacco products and the inclusion of some pricing groups. With *D. Direct. 24 November, 2003* (the Official Gazette 2 December, 2003, n. 280), with *D. Direct. 10 December, 2003* (the Official Gazette 7 January, 2004, n. 4) and *D. Direct. 19 March, 2004* (the Official Gazette 1 April 2004, n. 77) change in name of certain brands of tobacco products, nicotine content update and indication of tar and carbon monoxide content of various brands of cigarettes was prepared. With *D. Direct. 23 December 2003* (the Official Gazette 30 December, 2003, n. 301) the registration retail fee public of various brands of tobacco from foreign EU change of name and radiation for certain brands of tobacco was prepared. Directed by *D. Direct. 16 February, 2004*, n. 2004/3327 COA/CDF (the Official Gazette 1 March 2004, n. 50), corrected by the Press 8 April, 2004 (the Official Gazette 8 April, 2004, n. 83) and amended by *D. Direct. 8 July, 2004* (the Official Gazette 2 August, 2004, n. 179) - in turn amended by *D. Direct. 5 November, 2004* (the Official Gazette 19 November, 2004, n. 272) - and *D. Direct. 27 May, 2004* (the Official Gazette 17 June, 2004, n.140) to change name and the removal of certain brands of tobacco has been ordered. With *D. Direct. 16 February, 2004*, n. 2004/8665 COA/CDF (the Official Gazette 1 March 2004, n. 50) change in the name of certain cigarette brands, changing the content of nicotine and tar, and an indication of the carbon monoxide content of various brands of cigarettes and the removal of some cigarette brands was prepared. With *D. Direct. February 26, 2004* (the Official Gazette 1 March 2004, no 50) Change in price of some brands of domestic and foreign tobacco products from the EU, the inclusion of some price ranges and the change of name-brand cigarettes was enacted. With *D. Direct. 17 December 2003* (the Official Gazette n. 31 December, 2003, n. 302), as amended by *D. Direct. 23 February, 2004* (the Official Gazette 25 February, 2004, n. 46), distribution of the retail price of cigarettes from 1 January, 2004 has been enacted. With *Direct. D. 18 February, 2004*, n. 2004/8843 COA CDF (the Official Gazette 1 March 2004, n. 50), amended by *D. Direct. 15 July, 2004* (the Official Gazette 19 July, 2004, n. 167) from 12 July, 2004 - amended, with effect from 8 November 2004, from *D. Direct. 11 November, 2004* (the Official Gazette 13 November, 2004, n. 267), as amended by *D. Direct. 10 December, 2004* (the Official Gazette 14 December 14, 2004, n. 292) and *D. Direct. 30 June, 2005* (the Official Gazette 1 July 2005, no 151) with effect from 1 July 2005 - distribution of retail prices of cigarettes was enacted from 1 March, 2004. With *D. Direct. 2 March, 2004* (the Official Gazette n. 15 March, 2004, n. 62) the membership of the retail rate for various brands of tobacco products of foreign origin EU, changing the content of nicotine and tar and indications of the levels of carbon monoxide than one brand of cigarettes, the removal of some brands of tobacco products and the inclusion of a price range was enacted. With *D. Direct. 26 February, 2004* (the Official Gazette n. 16 March 2004, n. 63) for the change in price of certain brands of tobacco esters from EU, the restatement of the price of some brands of cigars, the removal of a brand of cigars and the inclusion of certain price ranges. With *D. Direct. 5 April, 2004*

(the Official Gazette n. 19 April, 2004, n. 91) entry in the retail price of two brands of tobacco products of EU foreign origin, change in name of certain brands of manufactured tobacco and tar content update of a brand of cigarettes has been enacted With *D. Direct. 4 May, 2004* (the Official Gazette 6 May, 2004, n. 105) change in price of certain cigarette brands of foreign origin with EU was enacted *D. Direct. 31 May, 2004* (the Official Gazette 16 June, 2004, n. 139) the registration fee of three retail brands cigarette EU foreign origin was enacted. With *D. Direct. 10 June, 2004* (the Official Gazette 15 July, 2004, n. 164) and *D. Direct. 21 June, 2004* (the Official Gazette n. July 17, 2004, n. 166) the enrolment rate of retail sale of some foreign brands of tobacco from the EU was enacted. With *D. Direct. 30 July, 2004* (the Official Gazette n. 4 August, 2004, n. 181) change in price of certain brands of tobacco EU origin was enacted. With *D. Direct. 27 July, 2004* (the Official Gazette 17 August, 2004, n. 192) entry in price of certain brands of tobacco products from EU and non EU and the price change of a brand of cigarettes was enacted. With *D. Direct. 5 August, 2004* (the Official Gazette 18 August, 2004, n. 193) membership in charge of some national brands of tobacco was enacted. With *D. Direct. 5 August, 2004* (the Official Gazette 23 August, 2004, n. 197) the name of certain brands of tobacco was enacted. With *D. Direct. 26 August, 2004* (the Official Gazette 1 September 2004, n. 205) the variation in price of some brands of tobacco produced domestically was enacted. With *D. Direct. 10 September, 2004* (the Official Gazette n. 17 September 2004, n. 219) entry price of certain retail brands tobacco from foreign EU and non EU was enacted. With *D. Direct. 6 October, 2004* (the Official Gazette 11 October, 2004, n. 239) membership of retail price of some brands of cigarettes from foreign EU was enacted. With *D. Direct. 26 October, 2004* (the Official Gazette 3 November, 2004, n. 258) the registration fee retail sale price of certain brands of tobacco from the EU was enacted. With *D. Direct. 26 October, 2004* (the Official Gazette 3 November, 2004, n. 258) change in price of certain brands of tobacco production workers from national and EU was enacted. With *D. Direct. 10 December, 2004* (the Official Gazette 14 December, 2004, n. 292) has effected the change of name-brand cigarettes, the change in price of some brands of cigarettes from EU to the radiation of various brands of cigarettes and inclusion of two price ranges. With *D. Direct. 18 February, 2005* (the Official Gazette 15 March, 2005, n. 61) content of nicotine, tar and carbon monoxide of two brands of cigarettes, the change of name, and the removal of certain brands of tobacco was enacted. With *D. Direct. 1 March 2005* (the Official Gazette 22 March, 2005, n. 67) membership rate of retail price of some brands of tobacco produced domestically and from EU was enacted. With *D. Direct. 14 March, 2005* (the Official Gazette 24 March, 2005, n. 69) modification of the content of nicotine and tar than three cigarette brands and the change of designation of certain cigarette brands was enacted. With *D. Direct. 14 March 2005* (the Official Gazette 1 April 2005, no 75) change in the price of a brand of cigarettes of EU origin was enacted With *D. Direct. 24 March, 2005* (the Official Gazette n. 30 March, 2005, n. 73) realization of price of certain cigarette brands to national origin was enacted. With *D. Direct. 15 April, 2005* (the Official Gazette n. 29 April, 2005, n. 98) registration fee for the general public of various brands tobacco products of EU origin, the change of name and the removal of some brands of tobacco was enacted. With *D. Direct. 11 May, 2005* (the Official Gazette 28 May, 2005, n. 123) was prepared inclusion in the retail sale price of various brands of cigarettes from EU and non EU. With *D. Direct. 20 May, 2005* (the Official Gazette 21 June, 2005, n. 142) enrolment rate of retail sale of two brands of smoking tobacco for cigarettes from EU, the change of name and the removal of certain brands of tobacco was enacted. With *D. Direct. 7 June, 2005* (the Official Gazette 21 June, 2005, no 142) modification of content of nicotine and tar of a cigarette brand was enacted. With *D. Direct. 16 June, 2005* (the Official Gazette 28 June, 2005, n. 148) change the price of two brands of cigarettes from EU was enacted. With *D. Direct. 30 June, 2005* (the Official Gazette 1 July 2005, no 151) price change for various brands of cigarettes from EU and non EU was enacted. With *D. Direct. 17 June 2005* (the Official Gazette n. July 6, 2005, n. 155) change in price of various brands of cigarettes from EU and the change in classification of a brand of cigars were enacted. With *D. Direct. 6 July, 2005* (the Official Gazette 8 July, 2005, n. 157) change in price of various brands of cigarettes from EU and the inclusion of a price range was enacted. With *D. Direct. 13 July, 2005* (the Official Gazette 14 July, 2005, n. 162) change in price of various brands of cigars produced nationally was enacted. With *D. Direct. 21 July, 2005* (the Official Gazette 22 July, 2005, n. 169) change in price of various brands of cigarettes from EU was enacted. With *D. Direct. 25 July, 2005* (the Official Gazette n. 1 August, 2005, n. 177) were provisions for the fixing minimum retail price of cigarettes were enacted. With *D. Direct. 3 August, 2005* (the Official Gazette 18 August, 2005, n.191) the enrolment rate of sale the public to various brands of tobacco in the EU and non EU origin, variations in content nicotine and tar of a cigarette brand and the removal of certain brands of tobacco were enacted.

⁽³⁾ See, also, art. 2, *D.L. 12 July, 2004, n. 168*.