

Council of Ministers: 18/06/2010

Proposers: Presidency

GIVEN articles 77 and 87 of the Constitution;

CONSIDERING the extraordinary necessity and urgency to adopt provisions on excise duties on tobacco products;

HAVING DUE REGARD for the need to safeguard public interests relating to the protection of public health, especially that of the younger population, as well as the interest of revenue;

GIVEN the decision of the Council of Ministers, adopted at its meeting of 18 June 2010;

ON THE PROPOSAL of the President of the Council of Ministers, the Ministry for Economic Affairs and Finance and the Ministry of health;

the following decree-law

IS ISSUED:

Art. 1

1. In order to pursue the objective of public interest in the defence of public health, to the unified laws on provisions concerning taxes on production and consumption and related administrative and criminal penalties, referenced in Legislative Decree of 26 October 1995, no. 504, as amended, hereinafter referred to as: "Legislative Decree of 26 October 1995, no. 504, and subsequent amendments", is hereby amended as follows:

a) in Annex I, at the heading: "Tobacco products" the words from: "Cigars" to: "Chewing tobacco: 24.78%" are replaced by the following:

"Cigars23.00%;

Cigarillos..... 23.00%;

Cigarettes..... 58.50%;

Smoking tobacco:

a) fine cut tobacco

for rolling cigarettes56.00%;

b) other smoking tobaccos56.00%;

Snuff24.78%;

Chewing tobacco.....24.78%.”;

b) in article 39-octies:

1) after paragraph 2, the following shall be inserted:

“2-bis. For fine-cut tobacco to be used for rolling cigarettes referenced in article 39-bis, paragraph 1 (c) 1), the consumption tax applied on prices lower than the most popular price category is set at the amount of 109% consumption tax applied on this price category.

2-ter. The most popular price category referenced in paragraph 2-bis is determined on the first day of each quarter in accordance with the sales data collected during the preceding quarter.”;

2) paragraph 4 is replaced by the following:

“4. The basic amount referenced in paragraph 3, in the amount of 115%, shall be the excise duty for cigarettes with a retail price lower than that of the most popular price category as per article 39-quinquies, paragraph 2.”.

2. After 180 days from the date this Decree enters into effect, fine-cut tobacco released for consumption for rolling cigarettes shall be allowed only in packets of not less than 10 grams.

3. For the purpose of achieving the current levels of revenue with regard to taxes on tobacco products, or any additional levels of revenue, in implementing specific regulations, also introduced by the laws for stability that define the magnitude of the largest revenue to be achieved in the same manner, with provisions adopted pursuant to article 1, subparagraph 485, of the law of 30 December 2004, no. 311, the percentages may be modified in:

a) the list “Tobacco products” of Annex I to the Decree of 26 October 1995, no. 504, as amended;

b) article 39-octies, paragraphs 2-bis, 4 and 5) (a), of the Legislative Decree of 26 October 1995, No. 504, and subsequent amendments.

4. In order to ensure the greatest protection of public revenue interests and the defence of public health connected with the management of establishments selling tobacco products, given also the high professionalism required for the performance of that task, the following is added to article 6, first subparagraph of the law of 22 December 1957, No. 1293, and subsequent amendments, after number 9) at the end:

“9-bis) not achieving, within six months of its assignment, a suitable professionalism in the practise of retail activities of the type of monopolies as an outcome of the special training courses regulated on the basis of an agreement between the Independent Administration of State Monopolies and the organisation most representative of professionals.”.

Art. 2

1. This Decree shall enter into effect on the day of its publication in the Official Journal of the Italian Republic and will be presented to the Chambers for conversion into law.

The present Decree, bearing the seal of the State, will be entered into the official compilation of the regulatory acts of the Italian Republic. It is the obligation of anyone to whom it applies to observe it and to have it observed.