

May 2002

PROPOSED LAW
on Amending and Revising
the Law on Excise

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 den/lit"; in subitem 1.2. the words "29,274 den/kg" are replaced with the words "21,692 den/lit"; in subitem 2.1. the words "14,746 den/kg" are replaced with the words "12,121 den/lit"; and in subitem 2.2. the words "3,742 den/kg" are replaced with the words "3,136 den/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 on temperature of + 15°C.

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

May 2002

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;

May 2002

- 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 43c
Combined Excise