

LAW OF UKRAINE

"On Introducing Changes to Some Legislative Acts of Ukraine (Regarding License Fees and the Excise Duty on the Manufacture of Spirits, Alcoholic Beverages and Tobacco Products)"

The Verkhovna Rada of Ukraine hereby r e s o l v e s:

To introduce changes to the following legislative acts of Ukraine:

1. In the Law of Ukraine "On State Regulation of the Manufacture and Circulation of Ethyl, Cognac and Fruit Spirits, Alcoholic Beverages and Tobacco Products" (Bulletin of the Verkhovna Rada of Ukraine, 1995,

spirits shall be UAH 780. Licenses shall be issued by a body authorized by the Cabinet of Ministers of Ukraine for a term of 5 years and license fees shall be transferred to the Stat

located at the trade outlet and UAH 2,000 – for retail trade in tobacco products per each trade outlet.”

2. In the Law of Ukraine “On Excise Duty Rates on Ethyl Spirits and Alcoholic Beverages” (Bulletin of the Verkhovna Rada of Ukraine, 1996, No. 28 (09.07.96), Article 131).

1. Article 1 shall be worded as follows:

2. “Article 1. To approve excise duty rates on ethyl spirits and alcoholic beverages:

<p>3. Code of goods in accordance with UCCFEA</p> <p>4.</p>	<p>5. Description of goods</p> <p>6.</p>	<p>7. Excise duty rates in UAH per unit of goods</p>
<p>8. 2204 (except 2204 10,</p> <p>9. 2204 21 10 00,</p> <p>10. 2204 29 10 00)</p>	<p>11. Natural grape wines</p> <p>12.</p>	<p>13. 0.26 UAH for 1 liter</p> <p>14.</p>
<p>15. 2204</p> <p>16. (except 2204 10,</p> <p>17. 2204 21 10 00,</p> <p>18. 2204 29 10 00)</p>	<p>19. Natural wines with added spirits and strong (fortified)</p>	<p>20. 0.51 UAH for 1 liter</p> <p>21.</p>
<p>22. 2204 30</p> <p>23.</p>	<p>24. Grape wine materials</p>	<p>25. 0</p> <p>26.</p>
<p>27. 2204 10,</p> <p>28. 2204 21 10 00,</p> <p>29. 2204 29 10</p>	<p>30. Sparkling wines</p> <p>31. Carbonated wines</p>	<p>32. 1.62 UAH for 1 liter</p> <p>33.</p>

70. 2208 20 29 00 71.	72. Only brandy 73.	74. 6.15 UAH for 1 liter 100-proof spirits
75. 2208 20 89 00 76.	77. Only cognac spirits 78.	79. 16.20 UAH for 1 liter 100-proof spirits.

80.

3. In the Law of Ukraine “On Excise Duty Rates on Tobacco Products”
(Bulletin of the Verkhovna Rada of Ukraine, 1996, No. 8 (20.02.96), Article 32).

81. In Article 1 the following excise duty rates shall be established:

82. Code of goods (products) in accordance with UCCFEA	85. Description of goods (products) in accordance with UCCFEA	88. Excise duty rates in hard amounts per one unit of sold goods (products)	89. Excise duty rates as a percentage of the goods (products) sales turnover
83. 84. 90. 2401 91.	86. 87. 92. Tobacco raw materials. Tobacco waste	93. 0 94.	95. 0 96.

10 00, 117. 2403 10) 118. 119.	“homogenized” or “restored” tobacco, tobacco extracts and essences	122.	124.
125. 2403 10 126.	127. Smoking tobacco containing or not containing replacements in any proportion	128. 11 UAH for 1 kg 129.	130. 8.5 % 131.
132. 2403 99 10 00 133.	134. Chewing and sniffing tobacco	135. 11 UAH for 1 kg	136. 8.5 % 137.

138.

Final provisions:

1. This Law shall take effect as of the day of its publishing.
2. The Cabinet of Ministers of Ukraine shall:
 - bring its normative acts into compliance with this Law;
 - ensure the review and cancellation by ministries and other central executive authorities of their normative acts contradicting this Law.

President of Ukraine

**V.
Yuschenko**