

**Question for written answer P-007567/2016  
to the Commission**  
Rule 130  
**Richard Sulík (ECR)**

Subject: Excise duty on tobacco products - transitional period to sell off cigarettes in circulation

The Slovak Parliament is currently debating an amendment to the Act on excise duty on tobacco products.

At the suggestion of the Slovak Ministry of Finance it is proposed that, in the event of a change in the rate of taxation, the transitional period for selling off all cigarettes put into circulation under the previous rate be only one month; in the case of smokeless tobacco products there is no reference to a transitional period at all. The Union has already launched procedures against Portugal (Case C-126/15), Hungary (the case is at the reasoned opinion stage) and Estonia (2012/2135) for excessively short transitional periods.

Can Member States restrict distribution of tobacco products already released for circulation e.g. due to a change in the rate of excise duty, or putting it another way, can the excise duty on products already placed on the single market be changed?

Would the transitional period referred to above be compatible with Union law and, if not, why not?

Has the Commission drawn the attention of the Slovak Republic to this possible incompatibility?