

**DECREE OF THE PRESEIDENT OF THE REPUBLIC OF BELARUS**  
**December 17, 2002 N 28**

**ABOUT STATE REGULATION OF THE PRODUCTION, TURNOVER AND CONSUMPTION OF  
TOBACCO RAW MATERIAL AND TOBACCO PRODUCTS**

(in edition of Regulation of the President of the Republic of Belarus dated 08.04.2003 N 143,  
Decrees of the President of the Republic of Belarus dated 16.02.2004 N 1,  
and dated 16.11.2004 N 14,  
Regulation of the President of the Republic of Belarus dated 18.06.2005 N 285,  
Decrees of the President of the Republic of Belarus dated 17.10.2005 N 14,  
dated 04.09.2006 N 15, dated 02.04.2007 N 2,  
dated 18.10.2007 N 4, dated 29.02.2008 N 3,  
and dated 23.07.2008 N 16)

To strengthen state control over production, turnover <1> and consumption of tobacco raw material <3> and of tobacco products <4>, to strengthen protection of human rights, economic interests of the state and according to part three of Article 101 of the Constitution of the Republic of Belarus, I RESOLVE:  
(in ed. of Decree of the President of the Republic of Belarus dated 29.02.2008 N 3)

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<1> Turnover – wholesale and retail trade of tobacco raw material and tobacco products, and also their storage, import and export.

<2> Reference cancelled. - Decree of the President of the Republic of Belarus dated 29.02.2008 N 3.

<3> Tobacco raw material – tobacco with not separated midrib, with partially or completely separated midrib, other commercially produced tobacco and commercial substitutes of tobacco, "homogenized" or "recovered" tobacco, tobacco extracts and essences.

<4> Tobacco products - papirosy, cigarettes, cigars made of tobacco or its substitutes, cigarillos (thing cigars, containing tobacco), and also tobacco for pipes and smoking tobacco, makhorka, packed in consumer package (packets) for retail trade.

1. To approve the attached Provisions about State Regulation of the Production, Turnover and Consumption of Tobacco Raw Material and Tobacco Products.  
(in ed. of Decree of the President of the Republic of Belarus dated 29.02.2008 N 3)

2. To introduce from January 1, 2003:

labeling with excise stamps of tobacco products produced by Republican Industrial Unitary enterprise "Grodnenskaya Tobacco Factory "Neman";;  
obligatory indicating on consumer package (packets) of tobacco products of the information, stipulated by the present Decree.

3. To resolve that:

3.1. cancelled. - Decree of the President of the Republic of Belarus dated 29.02.2008 N 3;

3.2. it is prohibited:

to sell wholesale (to exchange) tobacco products to legal entities and individual businessmen that do not have the right for wholesale and (or) retail trade;

(in ed. of Decree of the President of the Republic of Belarus dated 16.02.2004 N 1)

to buy wholesale tobacco products from legal entities and individual businessmen that do not have the right for manufacturing of these products, or for wholesale trade of these products or their import;

(in ed. of Decree of the President of the Republic of Belarus dated 16.02.2004 N 1)

to sell wholesale tobacco raw material, except selling of this raw material by the individuals executing the exclusive right of the State for import of tobacco raw material;

(in ed. of Decree of the President of the Republic of Belarus dated 18.10.2007 N 4)

to buy wholesale tobacco raw material, except purchase of this raw material by the individuals executing the exclusive right of the State for import of tobacco raw material

(in ed. of Decree of the President of the Republic of Belarus dated 18.10.2007 N 4)

toll processing of raw tobacco material to manufacture tobacco products, except processing made according to the Resolutions of the Cabinet of Ministers of the Republic of Belarus;

3.3 - 3.18. cancelled. - Decree of the President of the Republic of Belarus dated 02.04.2007 N 2;

3.19. special permissions (licenses) for production, import, storage (as business activity) of tobacco products, wholesale and retail trade of tobacco products that had been issued before the present Decree came into force, are valid up to the date of their expiry.

4. Cancelled. - Decree of the President of the Republic of Belarus dated 02.04.2007 N 2.

5. To introduce from January 1, 2003 the State Register of legal entities and individual businessmen that produce, store (as business activity) tobacco products and are involved in wholesale and retail trade of these products. Ministry of Taxes and Duties is responsible for keeping of this Register.  
(in ed. of Decree of the President of the Republic of Belarus dated 18.10.2007 N 4)

6. Cancelled - Regulation of the President of the Republic of Belarus dated 08.04.2003 N 143.

7. Cancelled - Regulation of the President of the Republic of Belarus dated 18.06.2005 N 285.

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Item 8 came into force since the date of its official publication (item 9 of the present document).

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8. For the Council of Ministers of the Republic of Belarus:

8.1. in 2 months period to approve:

provisions about the procedure of production, turnover, accounting, storage, realization, destruction of excise stamps and control over their use;

procedure of issuing of special permissions (licenses) for production, import, storage (as business activity) of tobacco products, wholesale and retail trade of tobacco products;

provisions about the State Register of legal entities and individual businessmen that produce, store (as business activity) tobacco products and are involved in wholesale and retail trade of these products;

8.2. in 3 months period:

to approve provisions about the procedure of tobacco products advertisement in mass media, and also as outside advertisement;

to develop and to present to the President of the Republic of Belarus the Draft of the Law of the Republic of Belarus "About Amendments to the Criminal Code of the Republic of Belarus", that stipulates liability for forgery of the excise stamps;

to approve provisions about state control over manufacturing of tobacco products, regulation of raw material expenditure, and also over observance of approved (agreed) formulas of these products and requirements to technological documentation for this production, about state control over tobacco raw material and tobacco products turnover;

to provide compliance of other legislations with the present Decree;

to take other steps, aimed to implement the provisions of the present Decree.

9. The present Decree comes into force from January 1, 2003 (except Item 8 that comes into force since the date of this Decree's official publication), it is a temporary legislation and according to part three of Article 101 of the Constitution of the Republic of Belarus is presented for consideration to the National Assembly of the Republic of Belarus.

President of the Republic of Belarus

A. LUKASHENKO

APPROVED

Decree of the President of the  
Republic of Belarus

17.12.2002 N 28

**PROVISIONS**  
**ABOUT STATE REGULATION OF THE PRODUCTION, TURNOVER AND CONSUMPTION OF**  
**TOBACCO RAW MATERIAL AND TOBACCO PRODUCTS**

(in ed. of Decrees of the President of the Republic of Belarus dated

16.02.2004 N 1, 16.11.2004 N 14,

17.10.2005 N 14, 18.10.2007 N 4,

29.02.2008 N 3, 23.07.2008 N 16)

Licensing of production and turnover (except import and export) of tobacco raw material and tobacco products

(name in ed. of the Decree of the President of the Republic of Belarus dated 18.10.2007 N 4)

1. Tobacco products are manufactured by legal entities – commercial organizations, and also non commercial organizations that are members of Belarus Republican Union of Consumers' Societies, under special permissions (licenses) which are issued according to the procedure, defined by the Council of

Ministers of the Republic of Belarus where the requirements of the present Provisions and regulations about licensing are taken into account.

(item 1 in ed. of Decree of the President of the Republic of Belarus dated 16.02.2004 N 1)

2. Storage (as business activity) of tobacco products, their wholesale and retail trade is done by legal entities, individual businessmen under special permissions (licenses) which are issued according to the procedure, defined by the Council of Ministers of the Republic of Belarus where the requirements of the present Provisions and regulations about licensing are taken into account.

(part 1 item 2 in ed. of Decree of the President of the Republic of Belarus dated 16.02.2004 N 1)

Part is cancelled from October, 1 2007 - Decree of the President of the Republic of Belarus dated 18.10.2007 N 4.

3. Special permissions (licenses) for activity related to production and turnover (except import and export) of tobacco products are issued by authorized republican governmental bodies, local executive and administrative bodies.

(in ed. of Decree of the President of the Republic of Belarus dated 18.10.2007 N 4)

Wholesale, retail trade of tobacco products, their storage (as business activity) are done by legal entities and individual businessmen, provided they obligatory have approved functioning tools to check authenticity of excise stamps of the Republic of Belarus (further - excise stamps) and (or) special stamps.

(in ed. of Decrees of the President of the Republic of Belarus dated 18.10.2007 N 4, 23.07.2008 N 16)

Legal entities and individual businessmen, involved in wholesale and (or) retail trade of tobacco products, should provide control of authenticity of excise and (or) special stamps on the tobacco products that they or their structures (trade and catering facilities) sell and are responsible for authenticity of these stamps.

(in ed. of Decree of the President of the Republic of Belarus dated 18.10.2007 N 4, or 23.07.2008 N 16)

Legal entities and individual businessmen sell in retail tobacco products, provided they and their structures (trade and catering facilities) obligatory have cash registers or special computer systems, if the other is not stipulated by legislation.

(item 3 in ed. of Decree of the President of the Republic of Belarus dated 16.02.2004 N 1)

4. Legal entities that produce tobacco products have the right for wholesale trade of their in-house tobacco products without special permission (license).

(in ed. of Decrees of the President of the Republic of Belarus dated 16.02.2004 N 1, 18.10.2007 N 4)

Part is cancelled from October 1, 2007. - (Decree of the President of the Republic of Belarus dated 18.10.2007 N 4.

5. Legal entities and individual businessmen that produce and sell and buy wholesale tobacco products, should indicate the number and the issue date of their special permission (license) for mentioned above activities in accompanying documents for purchase (supply) of the tobacco products, also they should indicate there the number and the issue date of the special permission (license) of legal entities or individual businessmen that receive these tobacco products.

(item 5 in ed. of Decree of the President of the Republic of Belarus dated 16.02.2004 N 1)

6. Legal entities and individual businessmen that produce, store (as business activity) tobacco products, buy and sell wholesale and retail them should be registered in the State Register of legal entities and individual businessmen that produce, store (as business activity) tobacco products and buy and sell wholesale and retail them.

(in ed. of Decrees of the President of the Republic of Belarus dated 16.02.2004 N 1, 18.10.2007 N 4)

Ministry of Taxes and Duties is responsible for keeping of the State Register of legal entities and individual businessmen that produce, store (as business activity) tobacco products and buy and sell wholesale and retail them, this should be done according to the procedure, established by the Council of Ministers of the Republic of Belarus.

7. Special permissions (licenses) for production of tobacco products are cancelled by the body that issued these special permissions (licenses) in the following cases:

counterfeited excise stamps were used for labeling of the products;

tobacco products were manufactured from not registered tobacco raw material;

there are no accompanying documents, testifying legitimacy of import to the territory of the Republic of Belarus, purchase (supply) of tobacco raw material.

8. Special permissions (licenses) for activity related to turnover (except export and import) of tobacco products, are cancelled by the body that issued mentioned licenses in the following cases:

(in ed. of Decree of the President of the Republic of Belarus dated 18.10.2007 N 4)

there are no accompanying documents, testifying legitimacy of import to the territory of the Republic of Belarus, purchase (supply) of these products;

trade of tobacco products without excise and (or) special stamps, if labeling with these stamps are stipulated by the present Provisions;

(in ed. of Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

trade of tobacco products with counterfeited excise and (or) special stamps;

(in ed. of Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

trade of tobacco products without documents and (or) labeling, required by legislation to confirm the compliance of these products' quality to established standards.

9. Validity of special permissions (licenses) for activity related to production and turnover of tobacco products, is suspended, and in case of repeated violation (two or more times during a year), mentioned special permissions (licenses) are cancelled by the bodies that issued them, in the following cases:

(in ed. of Decrees of the President of the Republic of Belarus dated 16.02.2004 N 1, 18.10.2007 N 4)

declaration about production volume and turnover of tobacco raw material and tobacco products was not presented, untimely presented;

not authentic data are provided in these declarations;

requirements of standardization regulations, rules of obligatory certification of tobacco raw materials and tobacco products, stipulated by the present regulations, were violated.

Part was deleted. - Decree of the President of the Republic of Belarus dated 16.02.2004 N 1.

10. Bodies that found out the violations, mentioned in items 7-9 of the present Provisions, inform the bodies that issued special permissions (licenses) about revealed violations in 10 days since the date when the violations were found out. Bodies that issued the special permissions (licenses) should cancel or suspend the license for appropriate activity according to the procedure, stipulated by the legislation.

(in ed. of Decrees of the President of the Republic of Belarus dated 16.02.2004 N 1, 18.10.2007 N 4)

11. Cancelled. - Decree of the President of the Republic of Belarus dated 16.02.2004 N 1.

#### Requirements to equipment for tobacco products manufacturing

(introduced with the Decree of the President of the Republic of Belarus dated 16.02.2004 N 1)

11-1. Main technological equipment for tobacco products manufacturing, owned, managed by legal entities, is the subject to state registration according to the procedure, defined by the Council of Ministers of the Republic of Belarus.

Main technological equipment for tobacco products manufacturing should be tooled up with functioning and tested appliances for ready product stock taking, these appliances should pass the state testing (should be included into State Register of measurement tools of the Republic of Belarus) or metrological attestation.

(part 2 of Item 11-1 was introduced with the Decree of the President of the Republic of Belarus dated 16.11.2004 N 14)

Mentioned appliances should have established instruments for control, fiscal memory that provides long term storage and protection from not authorized corrections of stock-taking data, ability to connect and to operate jointly with IBM compatible computer.

(part three of item 11-1 was introduced with the Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

State Standardization Committee is responsible for keeping of the State Register of measurement tools of the Republic of Belarus.

(part four of item 11-1 was introduced with the Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

#### Declaration and regulation of production volume and turnover of tobacco raw material and tobacco products

12. Legal entities that import tobacco raw material, produce, import tobacco products, buy and sell wholesale and retail them, are obliged to provide declarations about production volume of tobacco products and also about turnover volumes of tobacco raw material and tobacco products, individual businessmen who buy and sell wholesale tobacco products are obliged to provide declaration about turnover volume of tobacco products.

In declarations mentioned in the first part of the present item there should be provided the information about volumes of imported, sold, not sold and not used tobacco raw material, about volumes of produced, imported, sold and not sold tobacco products, and also amounts of paid excise taxes.

Legal entities and individual businessmen fill the declarations, mentioned in the first part of the present item, every quarter with progressive total from the beginning of the year and for the whole year in total and up to the 20<sup>th</sup> day of the month, next to reported quarter, present these declarations to the inspectorates of the Ministry of Taxes and Duties according to the place of their registration.

Ministry of Taxes and Duties approve declaration forms.

(item 12 in ed. of Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

12-1. Legal entities that produce and import tobacco raw material and tobacco products should present the balances of their production and the turnover to the appropriate inspectorates of the Ministry of Taxes and Duties in their regions and in Minsk up to the 10<sup>th</sup> day of the month next to the reported one.

Balances are prepared monthly with progressive total from the beginning of the year. In these balances there should be provided the information about volumes of imported, sold, not sold and not used

tobacco raw material, about volumes of produced, imported, sold and not sold tobacco products, and also product losses during production.

Ministry of Taxes and Duties approve balance forms.

(Item 12-1 was introduced with the Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

13. Tobacco products are manufactured within the quotas, defined according to the procedure stipulated by the Council of Ministers of the Republic of Belarus.

(in ed. of the Decree of the President of the Republic of Belarus dated 18.10.2007 N 4)

Labeling of tobacco products with excise and (or) special stamps  
(name in ed. of the Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

14. Tobacco products (except the products, mentioned in item 18 of the present Provisions) that are imported to the custom territory of the Republic of Belarus, including those imported from the territory of the countries, participating in the Agreement about Custom Union and Common Economic Area dated February 26, 1999, and also tobacco products manufactured in the Republic of Belarus for domestic turnover on its territory should be labeled with excise stamps.

(in ed. of Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

Tobacco products turned over for state income should be labeled with special stamps. Organizations that sell these products do their labeling.

(part two of item 14 was introduced with the Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

Tobacco products that were produced in the Republic of Belarus for export from the territory of the Republic of Belarus should be labeled by their producer according to the requirements of the legislation of the destination country before their shipment from the production territory.

(part three of item 14 was introduced with the Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

Producer of tobacco products should provide separate stock-taking and storage of tobacco products that are not labeled with excise stamps and are intended for export from the territory of the Republic of Belarus.

(part four of item 14 was introduced with the Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

15. Council of Ministers of the Republic of Belarus approves:

samples of excise stamps for labeling of tobacco products imported to the custom territory of the Republic of Belarus, and also the procedure of their production and realization, labeling of tobacco products with these stamps, their accounting, storage, destruction, control over their use, procedure and terms of reporting about their use;

samples of excise stamps for labeling of tobacco products, produced on the territory of the Republic of Belarus, and also the procedure of their production and realization, labeling of tobacco products with these stamps, their accounting, storage, destruction, control over their use;

samples of special stamps, and also the procedure of their production, distribution, use, their accounting, storage and destruction of these stamps.

(item 15 in ed. of Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

16. Import to the Republic of Belarus, transportation and (or) storage on its territory of tobacco products that should be labeled with excise and (or) special stamps, their trade without excise and (or) special stamps are prohibited, except the cases, stipulated by the present Provisions and other regulations.

(in ed. of Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

Excise stamps are placed on consumer packing (package) of imported tobacco products beyond the custom territory of the Republic of Belarus.

17. Owner of the tobacco products and also the person having the right of ownership and management of the tobacco products (except people purchased tobacco products in retail trade facilities for own use) is responsible according to legislation for duly labeling of tobacco products with excise stamps and for authenticity of these stamps.

18. The following tobacco products should not be labeled with excise stamps:

brought in by the organizers and participants of international exhibitions, trade fairs as samples and displays, and also brought in as samples for certification tests, quality, safety and authenticity control of tobacco products in the amount, stipulated by appropriate regulations;

(in ed. of Decree of the President of the Republic of Belarus dated 18.10.2007 N 4)

brought in for own use by the officials of foreign diplomatic representative offices and consulates, the officials of agencies and missions of international organizations equal to them in their privileges and members of their families;

brought in for sale in duty free shops, at air, sea and river transport, making flights and voyages to foreign states.;

transported via the territory of the Republic of Belarus as transit goods;

(in ed. of Decrees of the President of the Republic of Belarus dated 23.07.2008 N 16 18.10.2007 N 4, 23.07.2008 N 16)

brought in by the citizens within the limits, stipulated by regulations;

produced in the Republic of Belarus for export from the territory of the Republic of Belarus.

(the paragraph was introduced with the Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

19. Part was deleted. - Decree of the President of the Republic of Belarus dated 23.07.2008 N 16.

Excise stamp, including the stamp for imported tobacco products, is the form of strict reporting; Ministry of Economics stipulates its value, which is attributed to prime cost of tobacco products and can not exceed the half of maximum excise rate, charged for one unit of appropriate tobacco product according to legislation.

(in ed. of Decree of the President of the Republic of Belarus dated 29.02.2008 N 3)

Legal entities that produce and label tobacco products, and also legal entity that executes the exclusive right of the State to import tobacco products (further - importer), pay the cost of excise stamps under the procedure, stipulated by the Council of Ministers of the republic of Belarus

(in ed. of Decrees of the President of the Republic of Belarus dated 18.10.2007 N 4, 29.02.2008 N 3)

Value of the excise stamps that were not used and returned to the bodies, selling these stamps, is reimbursed to the legal entities that produce and label tobacco products, to importer.

(in ed. of Decree of the President of the Republic of Belarus dated 18.10.2007 N 4)

Value of damaged excise stamps is not reimbursed.

20. Deleted. - Decree of the President of the Republic of Belarus 23.07.2008 N 16.

21. The excise stamps that were purchased by legal entities that produce and label tobacco products, by importer can not be alienated or transferred in any form to other people, except their handing over for labeling tobacco products under the stipulated procedure, and also except return of not used excise stamps. (item. 21 in ed. of Decree of the President of the Republic of Belarus dated 18.10.2007 N 4)

Requirements to the information, indicated on consumer packing (packets) of tobacco products

22. Information warning about harm of smoking and about ban for selling of these products to people under 18 years old on Russian or Byelorussian languages should be provided on consumer packing (packets) of tobacco products, manufactured in the Republic of Belarus or imported to its territory.

22-1. Every unit of consumer packing (packet) of tobacco products, produced in the Republic of Belarus, should contain the information that permits to identify mentioned products.

(item 22-1 was introduced with the Decree of the President of the Republic of Belarus dated 16.11.2004 N 14)

23. Every unit of consumer packing (packet) of tobacco products, imported to the custom territory of the Republic of Belarus for selling in duty free shops, should have special labels "For sale in duty free shops".

State Regulation of import, export and transit via custom territory of the Republic of Belarus  
tobacco raw material and tobacco products

(name in ed. of the Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

24. Cancelled from October 1, 2007. - Decree of the President of the Republic of Belarus dated 18.10.2007 N 4.

25. Tobacco products are exported by legal entities and individual businessmen without licenses.

(item 25 in ed. of Decree of the President of the Republic of Belarus dated 16.02.2004 N 1)

26. Importer has to provide fulfillment of the requirements on:

(in ed. of Decree of the President of the Republic of Belarus dated 18.10.2007 N 4)

purchase and labeling of excise stamps on tobacco products that should be labeled with excise stamps according to the established procedure beyond the custom territory of the Republic of Belarus;

(in ed. of Decree of the President of the Republic of Belarus dated 18.10.2007 N 4)

Consultant Plus: note

About amounts of down payments for excise stamps and their payment procedure see Regulation of the President of the Republic of Belarus dated 15.06.2006 N 397 .

payment of down payments for excise taxes in the amounts and according to the procedure, stipulated by regulation;

providing custom authorities with a guarantee of import and presenting for custom clearance of tobacco products in stipulated terms, and also a guarantee of custom duties payment and other payments according to the procedure, stipulated with the legislation;

having at his disposal authorized for use and serviceable tools to check authenticity of excise stamps; (paragraph was introduced with the Decree of the President of the Republic of Belarus dated 18.10.2007 N 4, in ed. Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

checking of authenticity of excise stamps on tobacco products that he sells.

(paragraph was introduced with the Decree of the President of the Republic of Belarus dated 18.10.2007 N 4)

When importer cancels the import of tobacco products to the territory of the Belarus Republic, down payment for excise tax is paid back to him without indexation, provided he returned excise stamps to the bodies, issued these stamps.

(in ed. Decree of the President of the Republic of Belarus dated or 18.10.2007 N 4)

When importer failed to provide report to custom authorities about excise stamps use, custom authorities within the limit of provided guarantee and at cost of this guarantee recover the amounts, that would be due, if tobacco products were put under custom procedure of free turnover, proportionally to the number of lost excise stamps or number of excise stamps not covered in the report.

(in ed. Decrees of the President of the Republic of Belarus dated 18.10.2007 N 4, or 23.07.2008 N 16)

26-1. Tobacco raw material and tobacco products that are transported as transit goods through the territory of the Republic of Belarus should be obligatory convoyed according to the procedure stipulated with regulation by units of Guard Department of the Ministry of Interior (automobile transporting) and by paramilitary guard of Belarus railway (railway transporting).

(item 26-1 was introduces with the Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

#### State control and supervision over production and turnover of tobacco raw material and tobacco products

27. In facilities (territory, buildings, and constructions) of legal entities and their structures that produce tobacco products, state tax posts could be introduced under the Resolution of the Council of Ministers of the Republic of Belarus to provide state control and supervision over turnover of tobacco raw material and also over production and turnover of tobacco products.

State tax post is one of the form of control activity of tax authorities and operates according to the procedure stipulated by the Council of Ministers of the Republic of Belarus.

28. State supervision over:

tobacco raw material turnover, regulation of its expenditure, production of tobacco products, and also following the procedure of approval (confirmation) of formulas of these products and technological documentation for their production - is executed by Belarus State Concern of Food Industry "Belgospisheprom";

turnover of tobacco products – is executed by the Ministry of Tax and Duties and by Trade Ministry.

Ministry of Tax and Duties within their authorities controls how Belarus State Concern of Food Industry "Belgospisheprom" executes state supervision over turnover of tobacco raw material and also over production and turnover of tobacco products.

Procedure of state supervision is established by the Council of Ministers of the Republic of Belarus.

#### State Regulation of tobacco products prices

29. Retail prices for tobacco products are defined according to the procedure, stipulated by legislation.

#### State regulation of whole sale trade of tobacco raw material and tobacco products

30. In wholesale trade of tobacco raw material and tobacco products, all payments are done with cashless settlements (except permitted cash payments in shops-warehouses) on the base of bilateral agreements and only to the accounts of the participants of the deal, except the deals when for supplied tobacco raw material and tobacco products payments are effected from the accounts of the banks or other not banking credit financial agencies, where they have their funds, provided as a credit to the buyer of this raw material and products.

For raw material and products mentioned in part one of the present item, the deals are prohibited that have provisions for cession, debt transfer, exchange, payment in a way of issuing or transfer (endorsement) of bill of exchange, except the exchange deals, made by producers of these products where exchange is used as payment for supplied raw material if agreed with Belarus State Concern of Food Industry "Belgospisheprom";

(in ed. Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)

#### State Regulation of tobacco products retail trade

31. Retail trade of tobacco products is prohibited:

from portable devices for small retail trade;  
 with vending machines and other electronic devices  
 without excise stamps and (or) special stamps of due form;  
 (in ed. Decree of the President of the Republic of Belarus dated 23.07.2008 N 16)  
 without information on the consumer packing (packets) of these products that is stipulated in Item 22 of  
 the present Provisions;  
 in sport facilities and on their territories;  
 in dietary canteens and cafeterias for children;  
 in trade facilities, in their departments and sections where they sell the goods for children;  
 in educational settings, health facilities, settings for children, entertaining and cultural institutions;  
 in buildings (premises) of settings (organizations) of health care, culture, education and sport;  
 without documents and (or) labeling, stipulated by the legislation of the Republic of Belarus, proving  
 the quality of the present products;  
 from opened consumer packing of these products, by weight, by pieces, except cigars and cigarillos in  
 individual packing;  
 applying Internet technologies.  
 (paragraph was introduced with the Decree of the President of the Republic of Belarus dated 23.07.2008 N  
 16)

32. It is banned to sell tobacco products to citizens (by citizens) of the Republic of Belarus, foreign  
 citizens and individuals with no citizenship under 18 years old.

#### State Regulation of advertisement of tobacco products

Cancelled - Decree of the President of the Republic of Belarus dated 29.02.2008 N 3.

#### Sate Regulation of tobacco products consumption

38. Tobacco smoking (consumption) is banned, except the places, especially designated for this  
 purpose:  
 in settings (organizations) of health care, culture, education, sport, in trade facilities and consumer  
 services facilities;  
 in catering facilities, except facilities selling tobacco products and having premises for servicing people  
 (consumers) with functioning ventilation system;  
 in premises of state governing bodies, local executive and administrative bodies, agencies;  
 at all types of stations, in airports, pedestrian subways, metro stations;  
 at all types of public transport, railway carriages, vessels, airplanes, except long-distance trains,  
 passenger vessels and airplanes where there are places specially designated for smoking.

39. Individual businessmen and legal entities, having as their ownership, or in operational  
 management objects (premises, buildings, constructions, transport) mentioned in Item 38 of the present  
 Provisions, establish (designate) at these objects the places specially designated for smoking and equip  
 them according to the requirements, stipulated by Emergency Control Ministry and Health Ministry.

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