

4.1

	Product	Type of tax	Rate or amount	Base of the tax
Smoking tobacco products	cigarettes	excise duty	180,00 HRK – 33% OF THE RETAIL SELLING PRICE	- 180,00 HRK for 1 000 cigarettes, - 33% of the retail selling price.
	cigars	excise duty	1.000,00 HRK	1 000 cigars
	cigarillos	excise duty	220,00 HRK	1 000 cigarillos
	fine-cut tobacco	excise duty	136,00 HRK	one kilogram
	other smoking	excise duty	92,00 HRK	one kilogram

4.2

	Most widely sold brands		Number of units or amount (e.g. weight) per package	Retail price
	Smoking tobacco products	Smokeless tobacco products, including snuff and chewing tobacco (optional)		
Domestic	RONHILL WHITE		20 PIECES	18,00 HRK
	WALTER WOLF		20 PIECES	17,00 HRK
	ZLATNI DUKAT		100 GRAMS	27,00 HRK
Imported	MARLBORO GOLD		20 PIECES	22,00 HRK
	MARLBORO		20 PIECES	20,00 HRK
	PARTNER SPECIAL		20 PIECES	13,00 HRK