



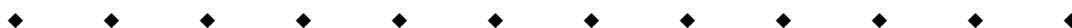
EUROPEAN COMMISSION
DIRECTORATE GENERAL
TAXATION AND CUSTOMS UNION
TAX POLICY
Excise duties and transport, environment and energy taxes

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January 2008



EXCISE DUTY TABLES

Part III – Manufactured Tobacco



Can be consulted on **DG TAXUD new Web site:**
http://ec.europa.eu/taxation_customs/index_en.htm#

(Shows the situation as at **1 January 2008**)
Revised in April 2008

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INTRODUCTORY NOTE

In collaboration with the Member States, the European Commission has established the “EXCISE DUTY TABLES” showing rates in force in the Member States of the European Union .

As from 1 January 2007 this publication:

- * covers the 27 Member States of the EU;*
- * has been divided into three different sections:*

- I** *Alcoholic Beverages*
- II** *Energy products and Electricity*
- III** *Manufactured Tobacco.*

This publication aims to provide up-to-date information on Member States main excise duty rates as they apply to typical products. The information is supplied by the respective Member States. The Commission cannot be held responsible for its accuracy or completeness, neither does its publication imply an endorsement by the Commission of those Member States' legal provisions.

It is intended that Member States will regularly communicate to the Commission all modifications of the rates covered by this publication and that revised editions of the tables will be published twice a year.

To this end, it is vital that all changes to duty structures or rates are advised by Member States to the Commission as soon as possible so that they may be incorporated in the tables with the least possible delay. All details should be sent to Mrs Maria Makropoulou:

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This document together with general information about the Taxation and Customs Union can be found at:

http://ec.europa.eu/taxation_customs/index_en.htm#

For further or more detailed information, please contact directly the Member States concerned (see list of contact persons at the end of this document)

UPDATE SITUATION - EXCISE DUTY TABLES

1	January 2008	New start
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<i>BE</i>	<i>Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos</i>
<i>BG</i>	<i>Cigarettes</i>
<i>CZ</i>	<i>Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos</i>
<i>DK</i>	<i>Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos, Contact points</i>
<i>DE</i>	<i>Cigarettes</i>
<i>EE</i>	<i>Cigarettes</i>
<i>EL</i>	<i>Cigarettes, Contact points</i>
<i>ES</i>	<i>Cigars & Cigarillos</i>
<i>FR</i>	<i>Cigarettes, Fine Cut Smoking Tobacco, Contact points</i>
<i>IE</i>	<i>Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos</i>
<i>IT</i>	<i>Contact points</i>
<i>CY</i>	<i>Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos</i>
<i>LV</i>	<i>Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos, Contact points</i>
<i>LT</i>	<i>Cigarettes (March 2008)</i>
<i>HU</i>	<i>Cigarettes(, Fine Cut Smoking Tobacco, Other smoking tobaccos (April 2008)</i>
<i>MT</i>	<i>Cigarettes, Fine Cut Smoking Tobacco, Other smoking tobaccos</i>
<i>AT</i>	<i>Cigarettes, Contact points</i>
<i>PL</i>	<i>Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos</i>
<i>PT</i>	<i>Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos</i>
<i>RO</i>	<i>Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos, Contact points</i>
<i>SK</i>	<i>Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos</i>
<i>FI</i>	<i>Cigarettes, Fine Cut Smoking Tobacco</i>
<i>SE</i>	<i>Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos</i>
<i>UK</i>	<i>Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos (New Budget 12 March 2008)</i>

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EUR Exchange Rates

Value of National Currency in EUR at 1 October 2007*		
Member State	National Currency	Currency value
BG	BGN	1,9558
CZ	CZK	27,538
DK	DKK	7,4549
EE	EEK	15,6466
LV	LVL	0,7040
LT	LTL	3,4528
HU	HUF	251,42
PL	PLN	3,7700
RO	RON	3,3565
SK	SKK	33,923
SE	SEK	9,1940
UK	GBP	0,69735

*Rates published in the Official Journal of the European Union - C 230 of 2/10/2007.

The Cyprus pound "CYP" irrevocably fixed as of 1 January 2008 (=0,585274 CYP to 1 euro) – Official Journal L256, 2/10/2007, Council Regulation (EC) No 1135/2007 amending Council Regulation (EC) No 2866/98.

The Maltese lira "MTL" irrevocably fixed as of 1 January 2008 (=0,429300 MTL to 1 euro) – Official Journal L256, 2/10/2007, Council Regulation (EC) No 1134/2007 amending Council Regulation (EC) No 2866/98.

The Slovenian tolar "SIT" irrevocably fixed as of 1 January 2007 (=239.640 SIT to 1 euro) – Official Journal L195, 15/7/2006, Council Regulation (EC) No 1086/2006 amending Council Regulation (EC) No 2866/98.

MANUFACTURED TOBACCO

Cigarettes

Situation as at 1 January 2008

"TIRSP" Retail Selling Price, all Taxes Included	Specific Excise (1000 pieces)				Ad Valorem Excise (as % of TIRSP)	VAT % (as % of TIRSP)	Ad Valorem Excise + VAT (as % of TIRSP)	Total Tax (incl VAT) (as % of TIRSP)	Current MPPC per 1000 cigarettes		Excise yield (EUR per 1000 Cigarettes)	Minimum excise duty pursuant to Article 16 (5) Dir. 95/59 EUR/1000 cig.	Overall Minimum Excise Duty as % of TIRSP Specific + ad valorem (excl.VAT)
	NatCurr	EUR	as % of TIRSP	As % of Total taxation (specific +ad valorem +VAT)					NatCurr	EUR			
	MS	1	2	3	4	5	6	7	8	9	10	11	12
*BE		15,9295	7,66%	9,90%	52,41%	17,36%	69,77%	77,43%		207,87	124,87	118,63	60,07%
BG	37,00	18,92	29,89%	36,65	35,00%	16,67%	51,67%	81,56%	123,79	63,29	41,07		64,89%
CZ	1030,00	37,40	36,46%	45,33%	28,00%	15,97%	43,97%	80,43%	2825,00	102,59	66,13	69,72	64,46%
DK	636,60	85,39	39,79%	54,21%	13,61%	20,00%	33,61%	73,40%	1600,00	214,62	114,60		53,40%
DE		82,70	35,15%	46,39%	24,66%	15,97%	40,63%	75,77%		235,29	140,72	*140,70	59,81%
EE	360,00	23,01	32,58%	42,96%	28,00%	15,25%	43,25%	75,83%	1105,00	70,62	42,78		60,58%
EL		5,5102	3,67%	5,00%	53,8265%	15,97%	69,79%	73,47%		150,00	86,25	64,6875	*57,50%
*ES		8,20	6,83%	8,80%	57,00%	13,79%	70,79%	77,63%		120,00	76,60	70,00	63,83%
FR		15,9766	6,03%	7,50%	57,97%	16,39%	74,36%	80,39%		265,00	169,60	155,00	64,00%
*IE		160,57	43,11%	55,00%	17,92%	17,36%	35,28%	78,38%		372,50	227,32		61,03%
IT		6,39	3,76%	5,00%	54,74%	16,67%	71,41%	75,17%		170,00	99,45	99,45	58,50%
CY		20,50	14,54%	20,17%	44,50%	13,04%	57,54%	72,08%		141,00	83,25	83,25	59,04%
*LV	17,80	25,28	42,38%	47,18%	32,20%	15,25%	47,45%	89,84%	**42,00	**59,66	44,49		74,58%
LT*	79,00	22,88	31,60%	47,27%	20,00%	15,25%	35,25%	66,85%	250,00	72,41	37,36		51,60%
*LU		15,9314	10,48%	14,77%	47,44%	13,04%	60,48%	70,96%		152,00	88,04	80,50	57,92%
HU*	7800,00	31,02	29,06%	39,31%	28,20%	16,67%	44,87%	73,93%	26842,11	106,76	61,13	57,26	56,31%
MT (K.S.)		17,00	9,42%	12,38%	51,40%	15,25%	66,65%	76,07%		180,53	109,80	100,84	60,82%
MT (S.S.)		17,00	10,43%	13,53%	51,40%	15,25%	66,65%	77,08%		163,02	100,82	100,84	61,83%
NL		72,97	36,48%	50,00%	20,52%	15,97%	36,48%	72,97%		200,00	114,00	110,58	57,00%
AT		26,69	15,25%	20,36%	43,00%	16,67%	59,67%	74,92%		175,00	101,94	*83,00	58,25%
PL	91,00	24,14	37,53%	40,14%	37,92%	18,03%	55,95%	93,48%	242,50	64,32	48,53	38,81	75,45%
PT		64,75	39,24%	49,30%	23,00%	17,36%	40,36%	79,60%		165,00	102,70	102,70	62,24%
RO	70,12	20,89	25,50%	37,24%	27,00%	15,97%	42,97%	68,47%	275,00	81,93	43,01	39,50	52,50%
*SI		16,4667	14,97%	20,00%	43,2121%	16,67%	59,88%	74,85%		110,00	64,00	*57,60	58,18%
SK	1410,00	41,56	53,58%	57,27%	24,00%	15,97%	39,97%	93,55%	2631,58	77,58	60,19	61,90	77,58%
FI		15,13	7,04%	9,37%	50,00%	18,03%	68,03%	75,07%		215,00	122,63	110,37	57,04%
SE	310,00	33,72	13,05%	18,07%	39,20%	20,00%	59,20%	72,25%	2375,00	258,32	134,98	134,98	52,25%
*UK	112,07	160,71	39,60%	51,77%	22,00%	14,89%	36,89%	76,49%	283,00	405,82	249,99		61,60%

This table has been modified in order to take account of the minimum excise duty on cigarettes provided for by Article 16(5) of Council Directive 95/59/EC.

DE: *) Dynamic total tax 17,11 Cent per piece less the VAT of the taxed cigarette, maximum rate 14,07 cent per piece.

IT: Figures modified as of 2/4/2007. New MPPC rate (EUR 170,00)

LT*: New rates as of 1/3/2008.

HU*: New rates : April 2008

AT: *) minimum 90 % of MPPC, at least 83,00 €/1.000 pieces

*UK: New Budget 2008 as of 12 March 2008.

Cigarettes – Additional comments

Situation as at 1 January 2008

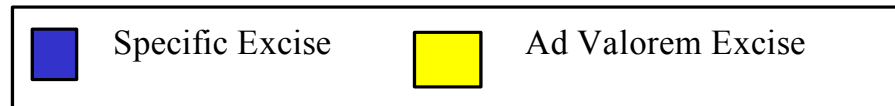
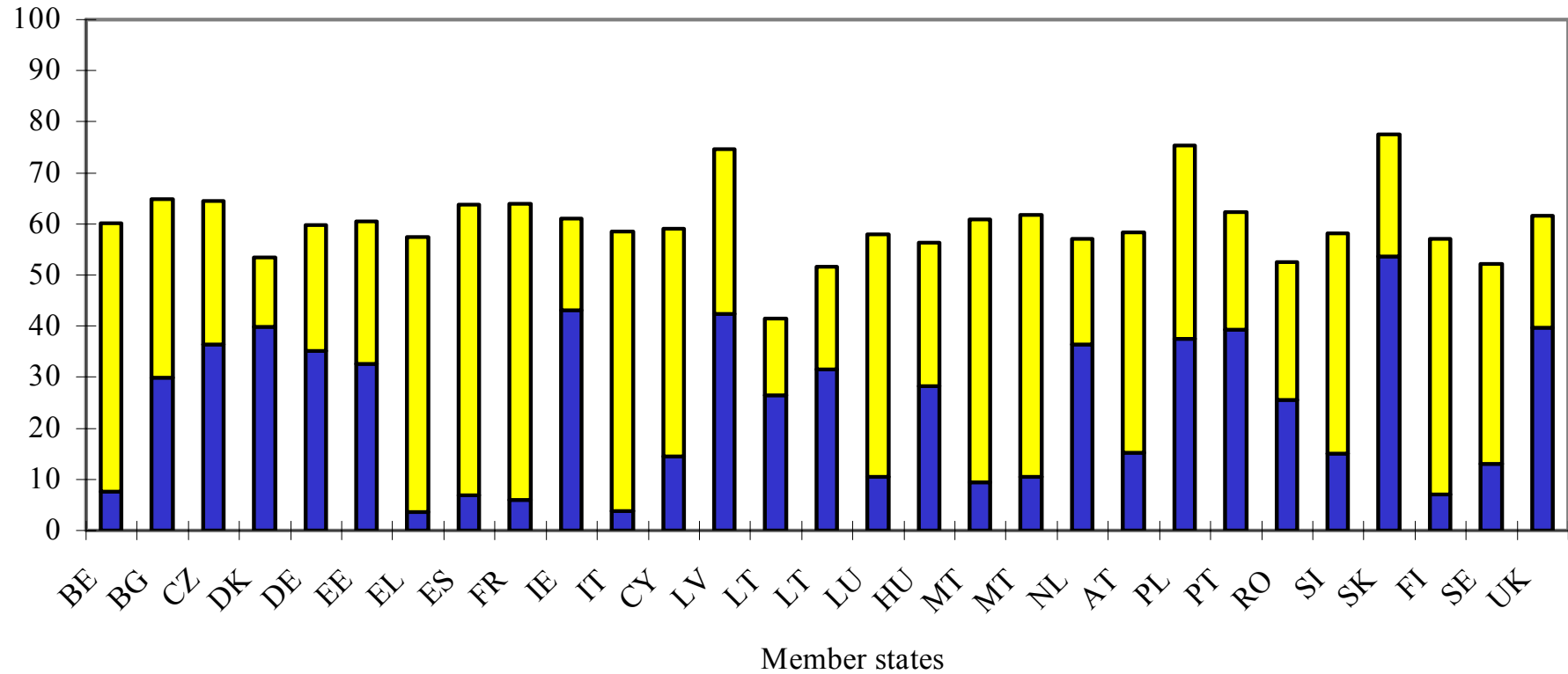
- BG: New MPPC rate as of 1/1/2008. [MPPC = BGN 2,47 (EUR 1,26)] per packet of 20 cigarettes
- *ES: New MPPC rate as of 1/1/2007 → EUR 120,00 per 1000 cigarettes
- LU Figures modified as of 1/1/2007
- LV: * According to the provisions included in the Accession Treaty, Latvia is allowed to postpone until 31/12/2009 the application of a minimum excise duty rates on cigarettes, although it has to gradually increase the duty rates in order to reach the EU minimum level.
** The most popular price of cigarettes in period 01/01/2007 – 31/12/2007
- LT New MPPC rate as of 01/01/2008
- MT: In Malta the excise tax structure is 51,4% of the retail price + EUR 17,00 per 1000 cigarettes but not less than EUR 100,86 per 1000 cigarettes.
- PT: Portugal may apply a reduced rate of up to 50% less than the overall minimum rate to cigarettes consumed in the most remote regions of the Azores and Madeira, made by small-scale manufacturers each of whose annual production does not exceed 500 tonnes (Art. 3.2 of Dir. 92/79/EEC).
- RO: [MPPC at 1st January 2008 = RON 5,50 (EUR 1,639)] per packet of 20 cigarettes
[At the minimum excise calculation was used MPPC = RON 5,60 (EUR 1,668)] expecting an MPPC expansion as of 0,10 RON from 1/1/08 to 1/7/08.
- *SI: * minimum excise duty on cigarettes if PC per 1000 pieces is less than EUR 95,00.
- SK: [MPPC = SKK 50 (EUR 1,47)] per packet of 19 cigarettes (on 15/08/2007).
- FI: New MPPC rate as of 1/1/2008 to EUR 215 per 1000 cigarettes.
- UK: New MPPC rate £ 283,00 (EUR 390,05) per 1000 cigarettes as of 12/03/2008

Cigarettes

Situation as at 1 January 2008

% of Retail Selling Price

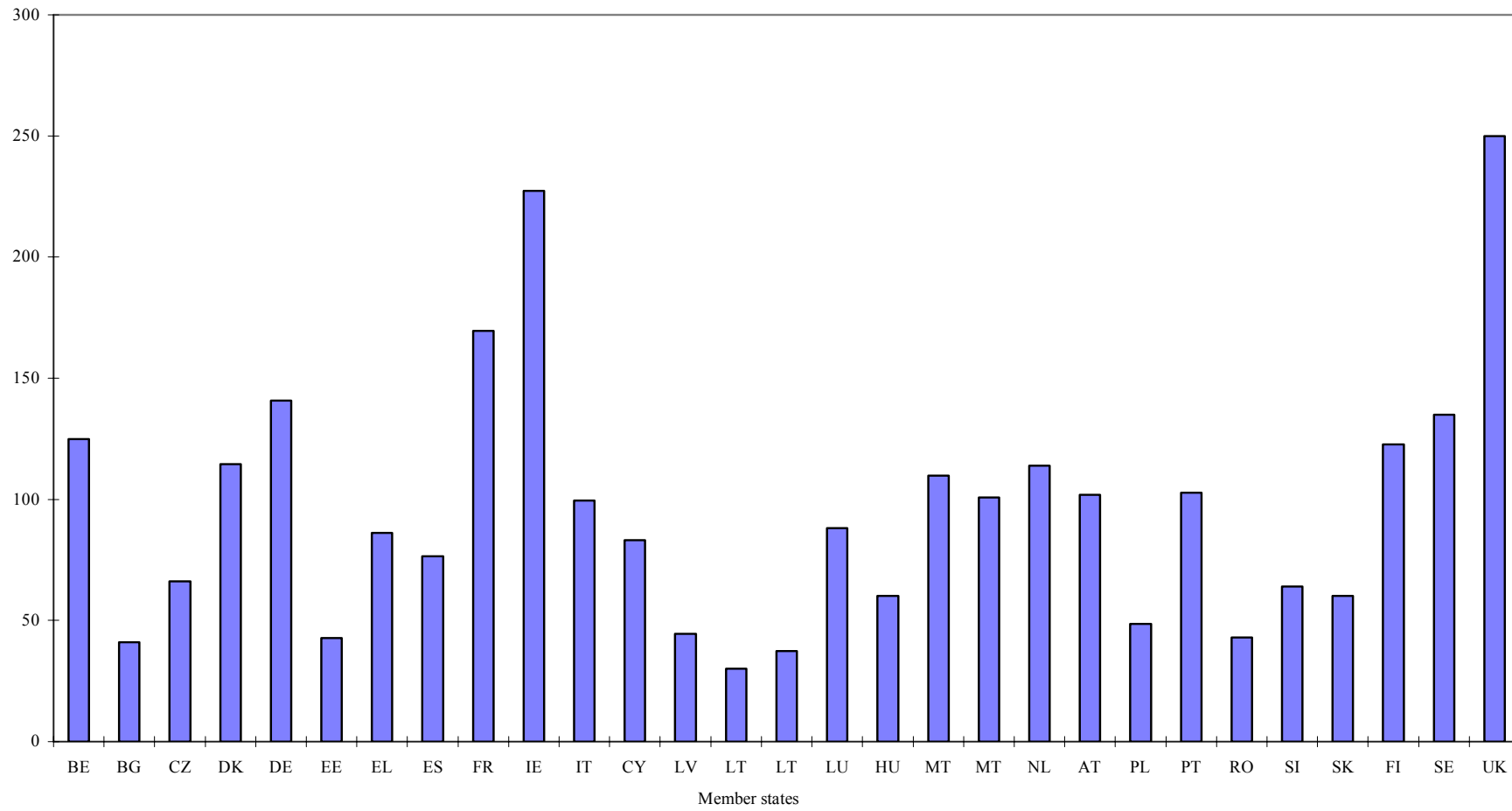
Overall Minimum Excise Duty



*Cigarettes
Excise Yield*

values in EUR at 1/10/2007

Situation as at 1 January 2008



Cigars and Cigarillos

Situation as at 1 January 2008

"TIRSP" Retail Selling Price, all Taxes Included	Specific Excise		Ad Valorem Excise (as % of TIRSP)	VAT % (as % of TIRSP)	Ad Valorem Excise + VAT (as % of TIRSP)	Minimum duty (Article 3.1 Dir. 92/80) EUR/kg or 1000 cig.
	NatCurr	EUR				
MS						
BE		0	10,00%	17,36%	27,36%	56,20
BG	270,00	138,05		16,67	16,67%	
CZ	1150,00	41,69	0%	15,97%	15,97%	
DK	198,00	26,56	10,00%	20,00%	30,00%	
DE		14,00	1,47%	15,97%	17,44%	
EE	2500,00	159,78	N/A	15,25%	15,25%	
EL		0	26,00%	15,97%	41,97%	
*ES		0	13,50%	13,79%	27,29%	
FR		0	27,57%	16,39%	43,96%	89,00
IE		229,92	0,00%	17,36%	17,36%	
IT		0	23,00%	16,67%	39,67%	
CY		68,34	0%	15,00%	N/A	
LV	11,00	15,63	N/A	15,25%	N/A	
LT	38,00	11,01		15,25%	15,25%	
*LU		0	5,00%	13,04%	18,04%	
HU			28,50%	16,67%	45,17%	
MT		14,49		15,25%	15,25%	
NL		0	5,00%	15,97%	20,97%	
AT		0	13,00%	16,67%	29,67%	32,70
PL	149,00	39,52	0%	18,03%	18,03%	
PT		0	12,25%	17,36%	29,61%	
RO	139,2948	41,50	0%	15,97%	15,97%	
SI		0	5,00%	16,67%	21,67%	
SK	2100,00	61,90		15,97	15,97	
FI		0	22,00%	18,03%	40,03%	
SE	1240,00*	134,87	0%	20,00%	20,00%	
UK	163,22	234,06	0%	14,89%	14,89%	

This table has been modified in order to take account of the minimum amount of excise duty on manufactured tobacco other than cigarettes provided for by Article 3(1) of Council Directive 92/80 EEC.

Specific excise/per 1000 items: CZ, DK, DE, LV, MT, PL, SK, SE, BG, RO.

Specific excise/per kg: CY, LT.

SK: *Only* the specific excise is set per 1000 items.

Minimum duty/per 1000 items: CZ, BE

*ES: Figures modified as of 11/2/2006

*LU: as of 1/1/2005

*UK: New Budget 2008 as of 12 March 2008.

Fine Cut Smoking Tobacco (intended for the rolling of cigarettes)

Situation as at 1 January 2008

“TIRSP” Retail Selling Price, all Taxes Included	Specific Excise		Ad Valorem Excise (as % of TIRSP)	VAT % (as % of TIRSP)	Ad Valorem Excise + VAT (as % of TIRSP)	Minimum duty (Article 3.1 Dir. 92/80) EUR/kg
	NatCurr	EUR				
MS						
BE		7,9610	31,50%	17,36%	48,86%	41,73
BG	45,00	23,01	10,00%	16,67%	26,67%	
CZ	1280,00	46,48	0%	15,97%	15,97%	
DK	452,50	60,70	0%	20,00%	20,00%	
DE		34,06	18,57%	15,97%	34,54%	53,28
EE	360,00	23,01	N/A	15,25%	15,25%	
EL		0	59,00%	15,97%	74,97%	
*ES		0	41,50%	13,79%	55,29%	
FR		0	58,57%	16,39%	74,96%	85,00
IE		194,02	0%	17,36%	17,36%	
*IT		0	56,00%	16,67%	72,67%	
CY		34,17	0%	15,00%	N/A	
LV	23,00	32,67	N/A	15,25%	N/A	
LT	111,00	32,15		15,25%	15,25%	
*LU		0	36,00%	13,04%	49,04%	
HU			52,00%	16,67%	68,67%	*20,10
MT		64,52		15,25%	15,25%	
NL		30,78	14,21%	15,97%	30,18%	43,92
AT		0	47,00%	16,67%	63,67%	
PL	65,62	17,41	27,34%	18,03%	45,37%	
PT		0	45,10%	17,36%	62,46%	
RO	184,608	55,00	0%	15,97%	15,97%	
SI		32,00	0%	16,67%	16,67%	
SK	1930,00	56,89		15,97	15,97	
FI		3,62	50,00%	18,03%	68,03%	47,51
SE	1560,00	169,67	0%	20,00%	20,00%	
UK	117,32	168,24	0%	14,89%	14,89%	

This table has been modified in order to take account of the minimum amount of excise duty on manufactured tobacco other than cigarettes provided for by Article 3(1) of Council Directive 92/80 EEC.

Specific excise/per kg: CZ, CY, LV, LT, MT, SE, SK, RO, BE.

*ES: Figures modified as of 11/2/2006

*IT: Figures include pipe tobacco

*LU: as of 1/1/2005

*HU: as of 1/4/2008

SK: Only the specific excise is set per kg.

*UK: New Budget 2008 as of 12 March 2008.

Other smoking tobaccos

Situation as at 1 January 2008

“TIRSP“ Retail Selling Price, all Taxes Included	Specific Excise		Ad Valorem Excise (as % of TIRSP)	VAT % (as % of TIRSP)	Ad Valorem Excise + VAT (as % of TIRSP)	Minimum duty (Article 3.1 Dir. 92/80) EUR/kg
	NatCurr	EUR				
MS						
BE		7,9610	31,50%	17,36%	48,86%	41,73
BG	45,00	23,01	10,00%	16,67%	26,67%	
CZ	1280,00	46,48	0%	15,97%	15,97%	
DK	402,50	53,99	0%	20,00%	20,00%	
DE		15,66	13,13%	15,97%	29,10%	
EE	360,00	23,01	N/A	15,25%	15,25%	
EL		0	59,00%	15,97%	74,97%	
*ES		0	25,00%	13,79%	38,79%	
FR		0	52,42%	16,39%	68,81%	60,00
IE		159,51	0%	17,36%	17,36%	
*IT		0	24,78%	16,67%	41,45%	
CY		34,17	0%	15,00%	N/A	
LV	14,00	19,89	N/A	15,25%	N/A	
LT	111,00	32,15		15,25%	15,25%	
*LU		0	36,00%	13,04%	49,04%	
HU			32,50%	16,67%	49,17%	*20,10
MT		20,78		15,25%	15,25%	
NL		30,78	14,21%	15,97%	30,18%	43,92
AT		0	34,00%	16,67%	50,67%	
PL			59,00%	18,03%	77,03%	
PT		0	41,45%	17,36%	58,81%	
RO	184,608	55,00	0%	15,97%	15,97%	
SI		20,00	0%	16,67%	16,67%	
SK	1930,00	56,89		15,97	15,97	
FI		3,62	48,00%	18,03%	66,03%	
SE	1560,00	169,67	0,00%	20,00%	20,00%	
UK	71,76	102,90	0,00%	14,89%	14,89%	

This table has been modified in order to take account of the minimum amount of excise duty on manufactured tobacco other than cigarettes provided for by Article 3 (1) of Council Directive 92/80 EEC.

Specific excise/per kg: CZ, CY, LT, LV, MT, SE, SK, RO, BE.

*ES: Figures modified as of 11/2/2006

*IT: Figures refer to snuff and chewing tobaccos

*LU: as of 1/1/2005

*HU: as of 1/4/2008

SK: Only the specific excise is set per kg

*UK: New Budget 2008 as of 12 March 2008.

CONTACT POINTS FOR EXCISE DUTY TABLES ON ALCOHOL BEVERAGES, ENERGY PRODUCTS AND ELECTRICITY and MANUFACTURED TOBACCO IN THE 27 MEMBER STATES

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	FAX N°	E-MAIL
BE	Administration des douanes et accises Service Procédures accisiennes	Ms Katrien DECUBBER (Alcohol, Tobacco) Ms Kristien CARTUYVELS (Energy)	+32.2.576.31.35 +32.2.576.31.12	+32.2.579.51.29 +32.2.579.51.29	katrien.decubber@minfin.fed.be kristien.cartuyvels@minfin.fed.be
BG	Ministry of Finance Tax Policy Directorate	Mrs Venetka TODOROVA (Alcohol, Tobacco, Energy)	+359 2 9859 2866	+359 2 9859 2852	v.todorova@minfin.bg
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