



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

**REF 1.026 rev. 1**  
**January 2008**



# EXCISE DUTY TABLES

## Part I – Alcoholic Beverages



Can be consulted on **DG TAXUD new Web site:**  
[http://ec.europa.eu/taxation\\_customs/index\\_en.htm#](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#](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***

*CZ Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol*  
*DK Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol, Contact points*  
*EE Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol*  
*EL Contact points*  
*FR Contact points*  
*IE Wine*  
*IT Contact points*  
*CY Beer, Intermediate products, Ethyl alcohol*  
*LV Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol, Contact points*  
*LT Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol*  
*HU Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol*  
*MT Beer, Ethyl alcohol*  
*NL Wine, Fermented beverages other than wine and beer, Intermediate products*  
*AT Contact points*  
*PL Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol*  
*PT Beer, Intermediate products, Ethyl alcohol*  
*RO Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol, Contact points*  
*SK Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol*  
*FI Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol*  
*SE Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol*  
*UK Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol (New Budget 17/3/2008)*

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## *EUR Exchange Rates*

<b>Value of National Currency in EUR at 1 October 2007*</b>		
<b>Member State</b>	<b>National Currency</b>	<b>Currency value</b>
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.*

# ALCOHOLIC BEVERAGES

**Beer**

**Alcoholic Beverages**

Situation as at 1 January 2008

		Standard rates						Reduced rates							
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%)  (Article 2 of Directive 92/83/EEC)						"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)			"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				
Minimum excise duty adopted by the Council on 19-10-1992  (Dir 92/84/EEC)		0.748 EUR per hl/degree Plato of finished product.  (Article 6 of Directive 92/84/EEC)			1.87 EUR per hl/degree of alcohol of finished product.  (Article 6 of Directive 92/84/EEC)			Rate may not be set more than 50% below the standard national rate.  (Article 4.1 of Directive 92/83/EEC)			(Article 1 of Directive 92/83/EEC)				
MS	Nat Curr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %		
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR			
BE	EUR		1,7105	21,00				<= 12.500 hl	1,4873	21,00					
								<= 25.000 hl	1,5369	21,00					
								<= 50.000 hl	1,5865	21,00					
								<= 75.000 hl	1,6361	21,00					
								<= 200.000 hl	1,6857	21,00					
BG	BGN	1,50	0,767	20,00											
CZ	CZK	24,00	0,872	19,00				<=10.000 hl	12,00	0,436	19,00				
								<=50.000 hl	14,40	0,523	19,00				
								<=100.000 hl	16,80	0,610	19,00				
								<=150.000 hl	19,20	0,697	19,00				
								<=200.000 hl	21,60	0,784	19,00				
*DK	DKK				50,90	6,83	25,00	<=3.700 hl	** <b>(1)</b>	<b>(1)</b>	25,00	0,5%-2,8%	0	0	25,00
								>3.700<=20.000	** <b>(2)</b>	<b>(2)</b>	25,00				
								>20000<200000	** <b>(3)</b>	<b>(3)</b>	25,00				
DE	EUR		0,787	19,00				<= 5.000 hl		0,4407	19,00				
								<= 10.000 hl		0,5288	19,00				
								<= 20.000 hl		0,6170	19,00				
								<= 40.000 hl		0,6610	19,00				
EE	EEK				64,00	4,09	18,00	<= 3.000 hl	32,00	2,05	18,00				
EL	EUR		1,13	19,00				<= 200.000 hl		0,57	19,00				
*ES	EUR		0,91	16,00								0,5%-1,2%	0	16,00	
												1,2% -2,8%	2,75	16,00	
FR	EUR							> 2,8 % vol							
								<= 10.000 hl	1,30	19,60					
								> 10.000 <= 50.000 hl	1,56	19,60					
								> 50.000 <=200000 hl	1,95	19,60					
					>2,8%	2,60	19,60					0,5%-2,8%	1,30	19,60	

DK: \*An additional duty is imposed on products containing a mixture of beer and non-alcoholic drinks. Rates: 8,15 DKK (1,09 EUR.) pr. l. on mixtures with alcohol content: <=10% in the final product and 14,80 DKK (1,98 EUR.) pr. l. on mixtures with >10% alcohol content in the final product.

\*\*Reduced rates: "Independent small breweries" (1) with output (X) <=3.700 hl receives a tax reduction pr. hl of 70 DKK. (2) with output (X) >3.700 hl <=20000 hl receives a tax reduction pr. hl of 236.073/X +6,20 DKK. (3) with output (X) >20.000 hl <200.000 hl receives a tax reduction pr. hl of 20 DKK – X/10000.

\*ES as from 17/9/2005

Alcoholic Beverages

Situation as at 1 January 2008

		Standard rates						Reduced rates					
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						“Independent small breweries” (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)			“Low alcohol” (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)		
Minimum excise duty adopted by the Council on 19-10-1992  (Dir 92/84/EEC)		0.748 EUR per hl/degree Plato of finished product.  (Article 6 of Directive 92/84/EEC)			1.87 EUR per hl/degree of alcohol of finished product.  (Article 6 of Directive 92/84/EEC)			Rate may not be set more than 50% below the standard national rate.  (Article 4.1 of Directive 92/83/EEC)			(Article 5.1 of Directive 92/83/EEC)		
MS	NatCurr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato or /°alcohol		VAT %	Excise duty/hl/°alc.		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
IE	EUR					19,87	21,00	<= 20,000 hl	See below	21,00			
IT	EUR		2,35	20,00									
CY	EUR				per hl	4,78	15,00						
LV	LVL					1,30	1,85	<=10.000 hl**	0,65	0,92	18,00		
LT	LTL					7,70	2,23	<= 10.000 hl*	3,85	1,12	18,00		
LU	EUR		0,7933	15,00				<= 50.000 hl		0,3966	15,00		
								<= 200.000 hl		0,4462	15,00		
								> 200.000 hl		0,7933	15,00		
HU	HUF	540,00	2,1478	20,00									
MT	EUR		0,75	18,00						0,375	18,00	*0,19	18,00
NL	EUR	<= 7° Plato	5,50	19,00				<= 7° Plato		5,50	19,00		
		> 7° <= 11° Plato	18,84	19,00				>7°<=11° Plato		17,43	19,00		
		> 11° <= 15° Plato	25,11	19,00				>11°<= 15° Plato		23,23	19,00		
		>15° Plato	31,40	19,00				>15° Plato		29,05	19,00		
AT	EUR		2,00	20,00				<12.500 hl		1,20	20,00		
								<25.000 hl		1,40	20,00		
								<37.500 hl		1,60	20,00		
								<= 50.000 hl		1,80	20,00		

IE from 1 Jan 2005 there is provision for repayment of 50% alcohol products tax (excise duty) on up to 20,000 hl p.a. of beer brewed in an independent small brewery which produces 20,000 hl p.a. or less.

LV: \*Not less than 2 LVL/hl (€2,84).

\*\* A small brewery, which produce up to 50.000 hl of beer

LT: \* A small brewery, which produces up to 80.000 hl of beer

MT: \*Products containing a mixture of beer with non-alcoholic drinks.

NL: Beer (degree Plato): All the four rates are given "per hl".

NL: The reduced rates above « Independent small breweries » are calculated as 92,5% of the corresponding standard rates.

LU: \*An additional duty is imposed on products containing a mixture of beer and non-alcoholic drinks. Rates: 600€ / HL

Alcoholic Beverages

Situation as at 1 January 2008

		Standard rates					Reduced rates						
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%)  (Article 2 of Directive 92/83/EEC)					“Independent small breweries” (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)			“Low alcohol” (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992  (Dir 92/84/EEC)		0.748 EUR per hl/degree Plato of finished product.  (Article 6 of Directive 92/84EEC)		1.87 EUR per hl/degree of alcohol of finished product.  (Article 6 of Directive 92/84/EEC)		Rate may not be set more than 50% below the standard national rate.  (Article 4.1 of Directive 92/83/EEC)			(Article 5.1 of Directive 92/83/EEC)				
MS	NatCurr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato or /°alcohol		VAT %	Excise duty/hl/°alc.		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
PL	PLN	6,86	1,82	22,00				*	*	22,00			
PT	EUR	<=8°Plato	8,44	21,00	>0,5%<=1,2%v	6,74	21,00	<=8°Plato	4,22	21,00	>0,5%<=1,2%	3,37	21,00
		>8° <=11°Plato	13,48	21,00				>8° <=11°Plato	6,74	21,00			
		>11° <=13°Plato	16,88	21,00				>11° <=13°Plato	8,44	21,00			
		>13° <=15°Plato	20,23	21,00				>13° <=15°Plato	10,12	21,00			
		>15°Plato	23,67	21,00				>15°Plato	11,84	21,00			
RO	RON	2,5107	0,748	19,00				<=200.000 hl	1,4433	0,43	19,00		
SI	EUR					6,86	20,00						
SK	SKK	50,00	1,47	19,00				<=200.000 hl	37,00	1,09	19,00		
FI	EUR				>2,8%	21,40	22,00	<=2000 hl	10,70	22,00	0,5%-2,8%	2,00	22,00
								<=30000 hl	14,98	22,00			
								<=55000 hl	17,12	22,00			
								<=100000 hl	19,26	22,00			
SE	SEK				>2,8%	166,00	18,06						
*UK	GBP					14,96	21,45	17,50	<=60000 hl	foot-..*	..-note*	0	17,50

PL: \*Independent small breweries:

- up to 20.000 hl/of beer may lower the output tax by 25,00 PLN/hl (6,63 EUR/hl)
- up to 70.000 hl/of beer may lower the output tax by 12,50 PLN/hl (3,32 EUR/hl)
- up to 150.000 hl/of beer may lower the output tax by 10,00 PLN/hl (2,65 EUR/hl)
- up to 200.000 hl/of beer may lower the output tax by 7,50 PLN/hl (1,99 EUR/hl)

UK: A special duty relief scheme for « Independent small breweries » whose annual production is 30 000 hl or less came into effect on 1/6/2002 and increased to 60 000 hl from 1/6/2004.

To calculate the reduced rate of duty:

- For breweries producing between 5 000 – 30 000, the following formula is used – (Annual Production – 2500)/Annual Production X standard rate of duty at time concerned.
- For breweries producing between 30 000 – 60 000, the following formula is used – (Annual Production – (2500-8.33% of Annual Production in excess of 30 000 hl))/Annual Production X standard rate of duty at the time concerned.

\*UK: New UK Budget 2008 as from 17<sup>th</sup> March 2008.

**Wine**

**Alcoholic Beverages**

Situation as at 1 January 2008

		Standard rates						Reduced rate					
		Still Wine			Sparkling Wine			Still Wine - Sparkling Wine					
		(Article 8.1 of Directive 92/83/EEC)			(Article 8.2 of Directive 92/83/EEC)			(Article 9.3 of Directive 92/83/EEC)					
		0 EUR per hectolitre of product.			0 EUR per hectolitre of product.			0 EUR per hectolitre of product.					
		(Article 5 of Directive 92/84/EEC)			(Article 5 of Directive 92/84/EEC)			(Article 5 of Directive 92/84/EEC)					
MS	NatCurr	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
BE	EUR		47,0998	21,00		161,1308	21,00			14,8736	21,00		
BG	BGN	0	0	20,00	0	0	20,00						
CZ	CZK	0	0	19,00	2340,00	84,97	19,00						
*DK	DKK	6%-15%vol	614,00	82,36	25,00	6%-15%vol	920,00	123,41	25,00	Still 1,2%-6%vol	390,00	52,31	25,00
		15%-22%vol	920,00	123,41	25,00	15%-22%vol	1226,00	164,46	25,00	Spark 1,2%-6%vol	696,00	93,36	25,00
DE	EUR		0	19,00		136,00	19,00		Spark < 6%		51,00	19,00	
EE	EEK	1040,00	66,47	18,00	1040,00	66,47	18,00		≤ 6 %	376,00	24,03	18,00	
EL	EUR		0	19,00		0	19,00						
ES	EUR		0	16,00		0	16,00			0	16,00		
FR	EUR		3,40	19,60		8,40	19,60						
IE	EUR		273,00	21,00		546,01	21,00	<5,5%		90,98	21,00		
IT	EUR		0	20,00		0	20,00						
CY	EUR		0	15,00		0	15,00						
LV	LVL	30,00	42,61	18,00	30,00	42,61	18,00						
LT	LTL	180,00	52,13	18,00	180,00	52,13	18,00			48,00	13,90	18,00	
LU	EUR		0	12,00		0	15,00						
		>13%vol		0	15,00								
HU	HUF	0	0	20,00	12200,00	48,52	20,00						
MT	EUR		0	18,00		0	18,00						
NL	EUR		68,54	19,00		233,70	19,00		Still		34,27	19,00	
									Sparkling		44,32	19,00	
AT	EUR		0	20,00		0	20,00			0	20,00		

\*DK: \*An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates: 8,15 DKK (1,09 EUR.) pr. l. on mixtures with alcohol content: ≤10% in the final product and 14,80 DKK (1,99 EUR.) pr. l. on mixtures with >10% alcohol content in the final product.

LU: \*An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates: 600€ / HL

**Alcoholic Beverages**

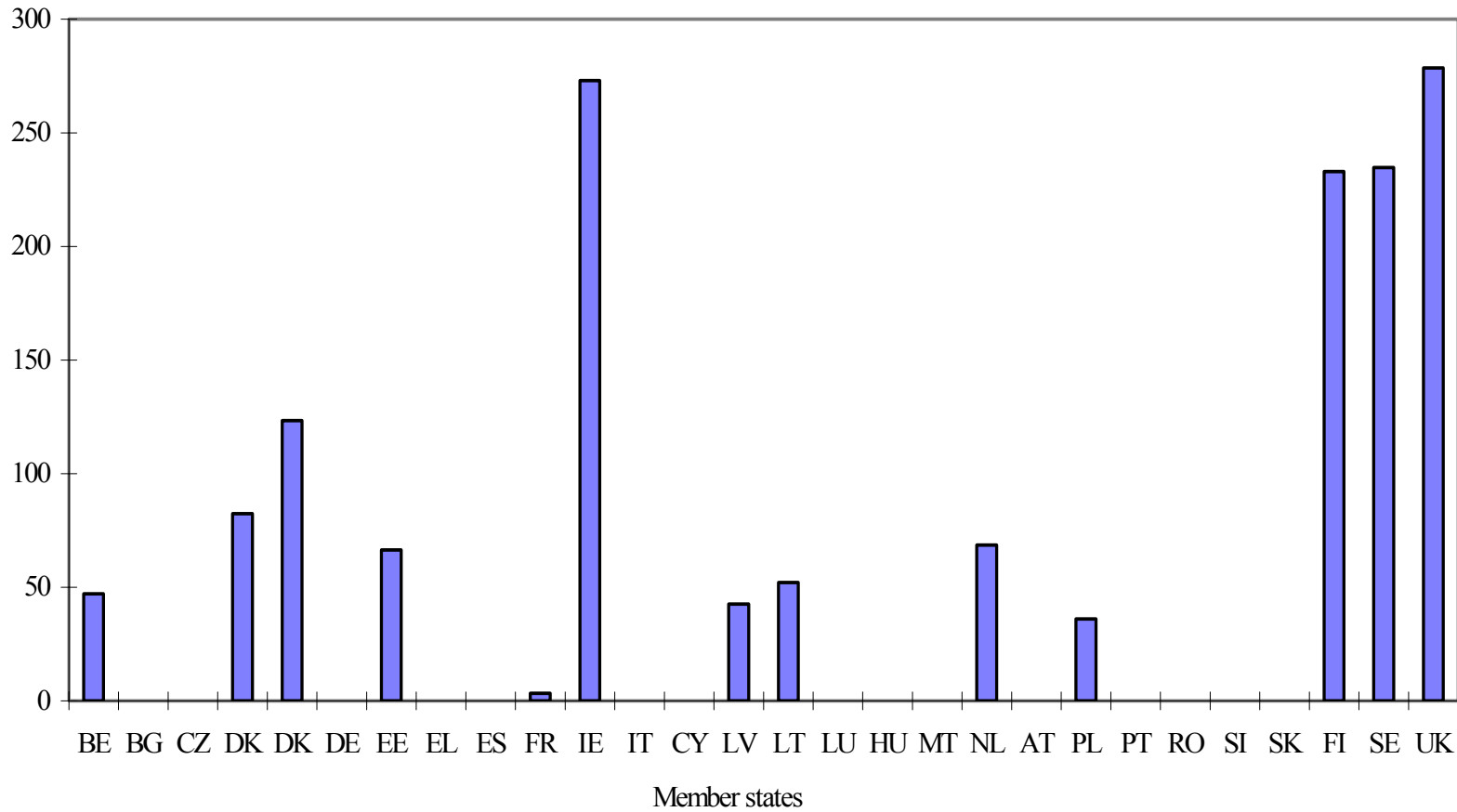
		Standard rates				Reduced rate					
		Still Wine		Sparkling Wine		Still Wi-e - Sparkling Wine					
		(Article 8.1 of Directive 92/83/EEC)		(Article 8.2 of Directive 92/83/EEC)		(Article 9.3 of Directive 92/83/EEC)					
		0 EUR per hectolitre of product.		0 EUR per hectolitre of product.		0 EUR per hectolitre of product.					
		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)					
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
PL	PLN	136,00	36,07	22,00	136,00	36,07	22,00				
PT	EUR		0	12,00		0	21,00				
RO	RON	0	0	19,00	114,2888	34,05	19,00				
SI	EUR		0	20,00		0	20,00				
SK	SKK	0	0	19,00	2400,00	70,75	19,00	per hl	1700,00	50,11	19,00
FI	EUR		233,00	22,00		233,00	22,00	>1,2%<2,8%		5,00	22,00
								>2,8%<5,5%		113,00	22,00
								>5,5%<8,0%		167,00	22,00
SE	SEK	2158,00	234,72	25,00	2158,00	234,72	25,00	Still&Spark <2,25%	0	0	25,00
								Still&Spark 2,25%-4,5%	758,00	82,45	25,00
								Still&Spark 4,5%-7%	1120,00	121,82	25,00
								Still&Spark 7%-8,5%	1541,00	167,61	25,00
*UK	GBP	194,28	278,59	17,50	248,85	356,85	17,50	Still >1,2% <=4%	59,87	85,85	17,50
								Still >4% <=5,5%	82,32	118,04	17,50
								Spark >5,5% < 8,5%	188,10	269,73	17,50

\*UK: New UK Budget 2008 as from 17th March 2008.

# Still wine

Situation as at 1 January 2008

values in EUR at 1/10/2007



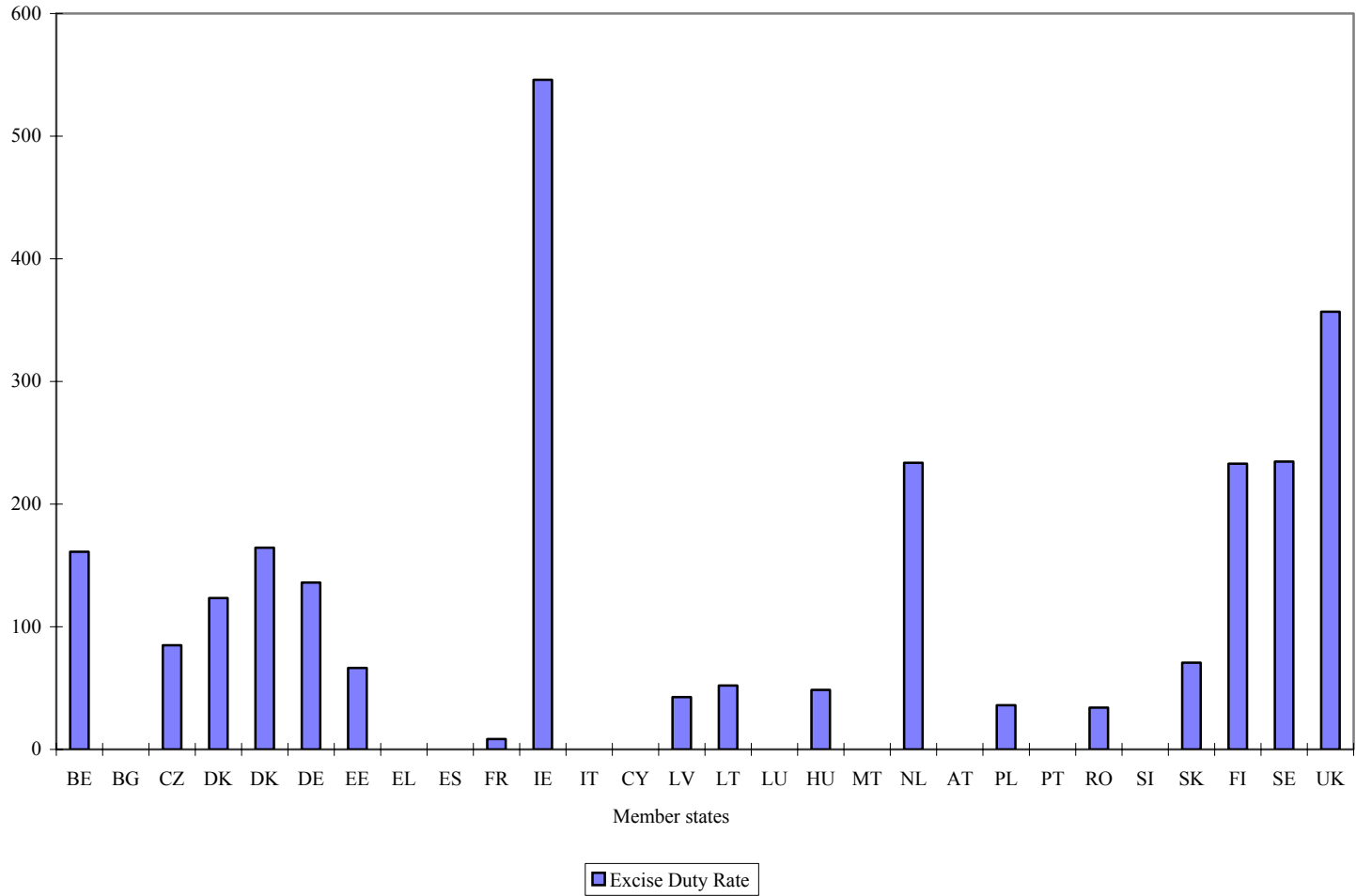
Excise Duty Rate

Minimum excise duty: 0 EUR per hectolitre of product

values in EUR at 1/10/2007

# Sparkling wine

Situation as at 1 January 2008



Minimum excise duty: 0 EUR per hectolitre of product

**Alcoholic Beverages**

Standard rates					Reduced rates							
Other still fermented beverages.					Other sparkling fermented beverages.							
(Article 12.1 of Directive 92/83/EEC)					Article 12.2 of Directive 92/83/EEC)							
0 EUR per hectolitre of product.					0 EUR per hectolitre of product.							
(Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)					(Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)							
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %		
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR			
BE	EUR		47,0998	21,00		161,1308	21,00		14,8736	21,00		
BG	BGN	0	0	20,00	0	0	20,00					
CZ	CZK	0	0	19,00	2340,00	84,97	19,00					
DK	DKK	6%-15% vol	614,00	25,00	6%-15% vol	920,00	123,41	25,00	Still 1,2%-6% vol	390,00	52,31	25,00
									Spark. 1,2%-6% vol	696,00	93,36	25,00
DE	EUR		0	19,00		136,00	19,00		Sparkling < 6% vol		51,00	19,00
EE	EEK	1040,00	66,47	18,00	1040,00	66,47	18,00		≤ 6 %	376,00	24,03	18,00
EL	EUR		0	19,00		0	19,00				0	19,00
ES	EUR		0	16,00		0	16,00				0	16,00
FR	EUR		3,40	19,60		3,40	19,60					
IE	EUR		273,00	21,00		546,01	21,00		<=6% vol		83,25	21,00
									>6% <8,5% vol		192,47	21,00
IT	EUR		0	20,00		0	20,00					
CY	EUR		0	15,00		0	15,00					
LV	LVL	30,00	42,61	18,00	30,00	42,61	18,00					
LT	LTL	180,00	52,13	18,00	180,00	52,13	18,00			48,00	13,90	18,00
LU	EUR		0	15,00		0	15,00				0	15,00
HU	HUF	8000,00	31,82	20,00	12200,00	48,52	20,00					
MT	EUR		0	18,00		0	18,00					
NL	EUR		68,54	19,00		233,70	19,00		Still		34,27	19,00
									Sparkling		44,32	19,00
AT	EUR		0	20,00		0	20,00				0	20,00

FR: 1,20 €/HL for cidre and perry ("*poirés*"), hydromel and slightly fermented grapes juice ("*pétillants de raisins*").

LU: \*An additional duty is imposed on products containing a mixture of fermented beverages and non-alcoholic drinks. Rates: 600€ / HL

**Alcoholic Beverages**

		Standard rates						Reduced rates			
		Other still fermented beverages.			Other sparkling fermented beverages.			Other still fermented beverages. Other sparkling fermented beverages.			
		(Article 12.1 of Directive 92/83/EEC)			Article 12.2 of Directive 92/83/EEC)			Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992  (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
PL	PLN	136,00	36,07	22,00	136,00	36,07	22,00				
PT	EUR		0	21,00		0	21,00				
RO	RON	0	0	19,00	114,2888	34,05	19,00				
SI	EUR		0	20,00		0	20,00				
SK	SKK	0	0	19,00	2400,00	70,75	19,00	1700,00	50,11	19,00	
FI	EUR		233,00	22,00		233,00	22,00	>1,2%<2,8%	5,00	22,00	
								>2,8%<5,5%	113,00	22,00	
								>5,5%<8,0%	167,00	22,00	
SE	SEK	2158,00	234,72	25,00	2158,00	234,72	25,00	Still&Sparkl <2,25%	0	25,00	
								Still&Sparkl 2,25%-4,5%	758,00	25,00	
								Still&Sparkl 4,5%-7%	1120,00	25,00	
								Still&Sparkl 7%-8,5%	1541,00	25,00	
*UK	GBP	194,28	278,59	17,50	227,99	326,94	17,50	Still cider and perry:			
								>1,2% and <7,5%	28,90	17,50	
								>7,5% and <8,5%	43,37	17,50	
								Sparkling cider and perry:			
								>1,2% and <5,5%	28,90	17,50	
								>5,5% and <8,5%	188,10	17,50	
								Other:			
								>1,2% and <4%	59,87	17,50	
								>4% and <5,5%	82,32	17,50	
								Sparkling>5,5% and <8,5%	188,10	17,50	

\*UK: New UK Budget 2008 as from 17<sup>th</sup> March 2008.

**Intermediate products**

**Alcoholic Beverages**

Situation as at 1 January 2008

		Standard rates			Reduced rates		
Minimum excise duty adopted by the Council on 19-10-1992  (Dir. 92/84/EEC)		(Article 17 of Directive 92/83/EEC)			(Article 18.3 of Directive 92/83/EEC)		
		45 EUR per hectolitre of product.			Not exceeding 15% vol.  Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc.		
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR		NatCurr	EUR	
BE	EUR	Sparkling	99,1575 161,1308	21,00 21,00		74,3681 161,1308	21,00 21,00
BG	BGN		90,00	20,00			
CZ	CZK		2340,00	19,00			
DK	DKK	Still 15%-22%vol	920,00	25,00	Still 1,2%-6% vol	390,00	25,00
		Spark. 15%-22%vol	1226,00	25,00	Still 6%-15% vol	614,00	25,00
					Spark 1,2%-6% vol	696,00	25,00
					Spark 6%-15% vol	920,00	25,00
DE	EUR	>15% – 22% vol	153,00	19,00	<=15% vol	102,00	19,00
					Sparkling	136,00	19,00
EE	EEK		1852,00	18,00			
EL	EUR		45,00	19,00			
*ES	EUR		55,53	16,00		33,32	16,00
FR	EUR		214,00	19,60			
IE	EUR		396,12	21,00		273,00	21,00
IT	EUR		68,51	20,00			
CY	EUR		45,00	15,00			
LV	LVL		70,00	18,00	42,00	59,66	18,00
LT	LTL		276,00	18,00	180,00	52,13	18,00
LU	EUR	>15%	66,9313	15,00	<=15%	47,0998	15,00
HU	HUF		18800,00	20,00			
MT	EUR		46,59	18,00			
NL	EUR	Still >15%-22%	119,24	19,00	Still <=15%	84,65	19,00
		Sparkling >15%-22%	233,70	19,00			

EL, FR: Reduced rate for "Vin doux naturel": Greece = EUR 22,5, France = EUR 54 (Article 18.4 Directive 92/83/EEC).

\*ES as from 17/9/2005

...Intermediate products...

Situation as at 1 January 2008

**Alcoholic Beverages**

		Standard rates			Reduced rates		
					Not exceeding 15% vol.		
		(Article 17 of Directive 92/83/EEC)			(Article 18.3 of Directive 92/83/EEC)		
Minimum excise duty adopted by the Council on 19-10-1992		45 EUR per hectolitre of product.			Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc.		
(Dir. 92/84/EEC)		(Article 4 of Directive 92/84/EEC)			(Article 18.3 of Directive 92/83/EEC)		
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR		NatCurr	EUR	
AT	EUR	Still	73,00	20,00			
		Sparkling	73,00	20,00			
PL	PLN		273,00	22,00			
PT	EUR		56,89	21,00			
RO	RON		171,4500	19,00			
SI	EUR		62,59	20,00			
SK	SKK		2500,00	19,00			
FI	EUR	Still&Spark 15%-22%	467,00	22,00	Still&Spark 1,2%-15%	283,00	22,00
SE	SEK	Still&Spark	4517,00	25,00		2720,00	295,85
			491,30				25,00
*UK	GBP		259,02	17,50	Ne 15% vol.	194,28	278,59
			371,43				17,50

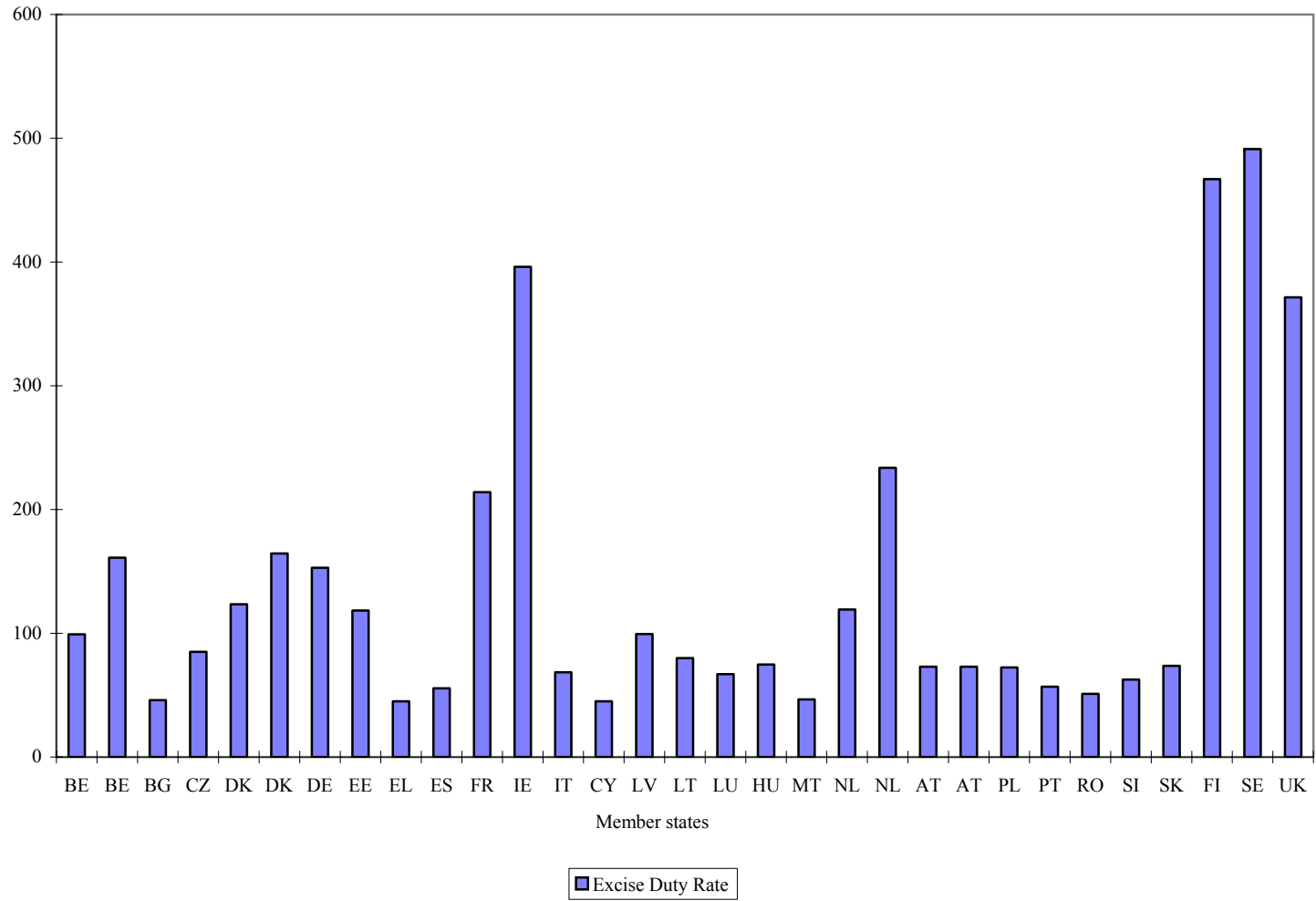
PT: Reduced rate for "Vinho da Madeira" for the Autonomous Regions of Madeira: = EUR 28,45 (Article 7.3 Directive 92/84/EEC).

\*UK: New UK Budget 2008 as from 17<sup>th</sup> March 2008.

values in EUR at 1/10/2007

### Intermediate Products

Situation as at 1 January 2008



Minimum excise duty: 45 EUR per hectolitre of product

## Alcoholic Beverages

		Standard rates			Reduced rates						
		(Article 20 of Directive 92/83/EEC)			For low strength spirits, particular regions, etc.			<b>“Small distilleries”</b>			
								Yearly production limited to 10 hl of pure alcohol. (Article 22.1 of Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		550 EUR or 1000 EUR per hectolitre of pure alcohol. (Article 3.1 of Directive 92/84/EEC)						The reduced rates shall not be set more than 50% below the standard national rate of excise duty. (Article 22.1 of Directive 92/83/EEC)			
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
*BE	EUR		1752,2354	21,00							
BG	BGN	1100,00	562,43	20,00				<=30 litres*	550,00	281,21	20,00
CZ	CZK	26500,00	962,31	19,00				<=30 litres*	13300,00	482,97	19,00
*DK	DKK	15000,00	2012,10	25,00							
DE	EUR		1303,00	19,00						730,00	19,00
EE	EEL	16800,00	1073,72	18,00							
EL	EUR		1090,00	19,00		*545,00	19,00				
*ES	EUR		830,25	16,00						726,54	16,00
FR	EUR		1450,00	19,60		835,00*	19,60				
IE	EUR		3925,00	21,00							
IT	EUR		800,01	20,00							
CY	EUR		598,01	15,00							
LV	LVL	630,00	894,89	18,00							
LT	LTL	3840,00	1112,14	18,00							
*LU	EUR		1041,1528	15,00							
HU	HUF	236000,00	938,67	20,00							
MT	EUR		2300,00	18,00							

BE: \*Rate modified as of 1/9/2005

BG: \* Reduced rate (50% of the standard national rate) for fruit spirits produced by fruit grower's distilleries up to 30 litres annually per fruit grower .

CZ: \*Reduced rate for small fruit growers' distilleries producing not more than 30 litres of fruit spirit per year per household.

DK: \*An additional duty is imposed on products containing a mixture of ethyl alcohol and non-alcoholic drinks. Rates: 2,90 DKK (0,39 EUR.) pr. l.

EL: \*Ouzo (Article 23.2 Directive 92/83/EEC).

ES: \*as from 17/9/2005

EL: \*Ethyl Alcohol - Derogation possible for several regions but only applied in the department of Dodecanese (Article 7 Directive 92/84/EEC).

FR: \*For rum from the overseas departments of the French Republic (Council decision of 30/10/95).

FR: Plus a levy of 130 EUR/hl on drinks of a strength exceeding 25% to the benefit of the National Sickness Insurance scheme.

LU: \*An additional duty is imposed on products containing a mixture of ethyl alcohol and non-alcoholic drinks. Rates: 600€ / HL.

HU: "Reduced rate (50% of the standard national rate) for fruit spirits produced by fruit growers' distilleries for the quantity up to 50 litres of fruit spirit annually per fruit growers' household".

### Alcoholic Beverages

Standard rates					Reduced rates									
(Article 20 of Directive 92/83/EEC)					For low strength spirits, particular regions, etc.					<b>“Small distilleries”</b>				
										Yearly production limited to 10 hl of pure alcohol.				
Minimum excise duty adopted by the Council on 19-10-1992  (Dir. 92/84/EEC)					550 EUR or 1000 EUR per hectolitre of pure alcohol.  (Article 3.1 of Directive 92/84/EEC)					The reduced rates shall not be set more than 50% below the standard national rate of excise duty.  (Article 22.1 of Directive 92/83/EEC)				
		NatCurr	EUR	%	NatCurr	EUR	%	NatCurr	EUR	%				
NL	EUR		1504,00	19,00										
AT	EUR		1000,00	20,00				*540,00		20,00				
PL	PLN	4550,00	1206,90	22,00										
PT	EUR		976,92	21,00				*488,46		21,00				
RO	RON	2517,38	750,00	19,00				1594,34	*475,00	19,00				
SI	EUR		694,79	20,00										
SK	SKK	28300,00	834,24	19,00				14150,00	417,12	19,00				
FI	EUR	>2,8% + others	3250,00	22,00	>1,2% <2,8%	200,00	22,00							
SE	SEK	50141,00	5453,67	25,00										
UK	GBP	2135,00	3061,59	17,50										

AT: \*Small distilleries producing not more than 4hl pure alcohol per year - calculated as 54% of the standard rate.

PT: \*Small distilleries producing not more than 10hl pure alcohol per year - calculated as 50% of the standard rate.

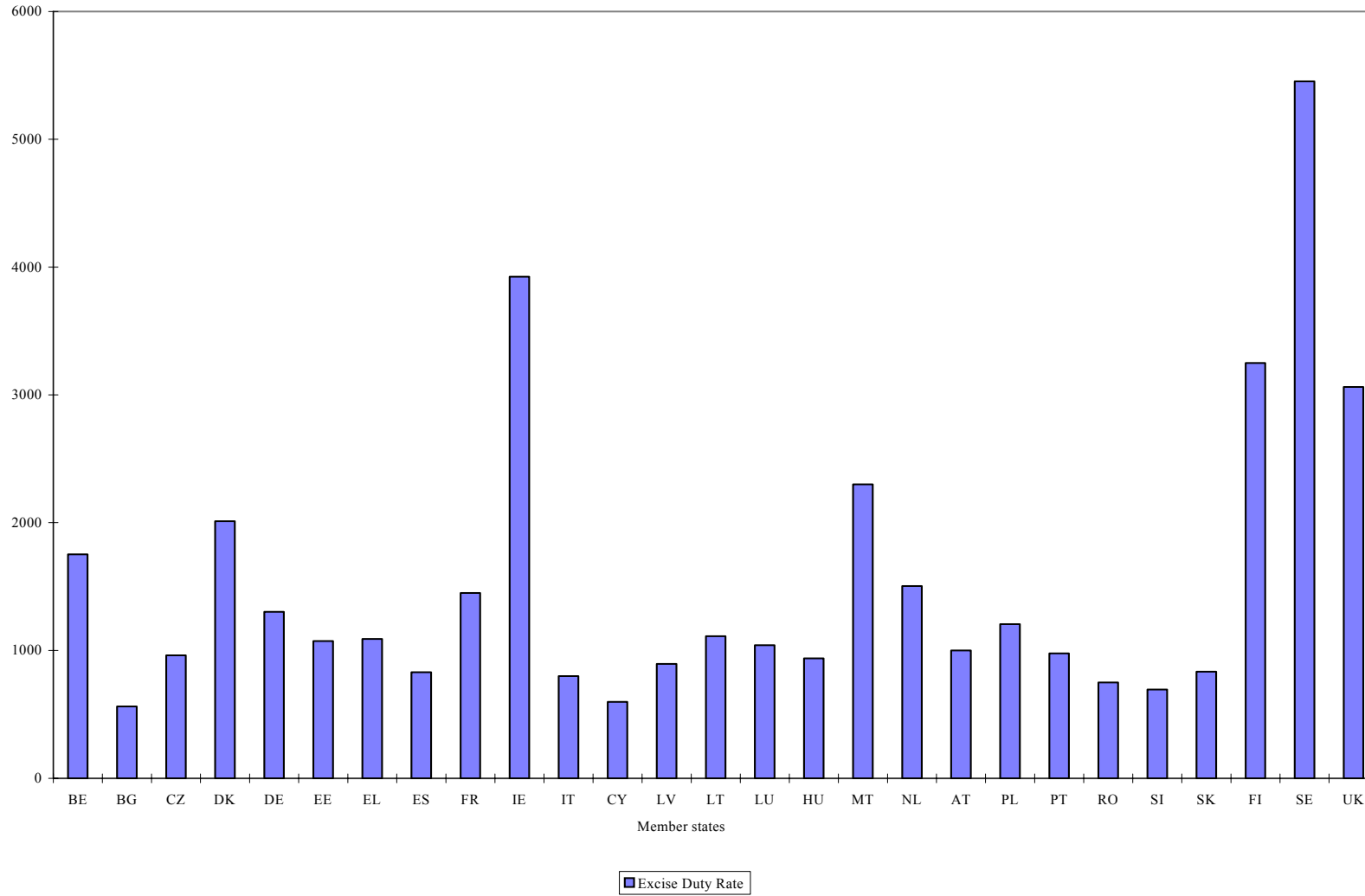
RO: \*Small distilleries producing not more than 10hl pure alcohol per year.

Reduced tax rate shall apply to spirits produced in fruit grower's distilleries up to 50 litres per year of produced spirit per grower – calculated as 50% of the standard rate.

SK: Reduced tax rate shall apply to spirits produced in fruit grower's distilleries up to 30 litres per year of produced spirit per grower and per production period under the conditions determined by this Act.

UK: New UK Budget 2008 as from 17<sup>th</sup> March 2008.

### Ethyl Alcohol



Minimum excise duty: 550 EUR per hectolitre of pure alcohol

Member State	Tax			Description
	Tax type	Nat. Curr.	EUR	
<b>Belgium</b> Packaging charge		9,8600	per hectolitre product packed like this	Tax on non-reusable packages for alcoholic (and non-alcoholic) beverages
		1,4100	per hectolitre product packed like this	Tax on reusable packages for alcoholic (and non-alcoholic) beverages
<b>France</b> Additional Tax		11	per decilitre of pure alcohol	Tax "Premix" on mixed beverages (alcoholic beverages mixed with non-alcoholic beverages).
<b>Finland</b> Excise duty on beverage packages		8,50	per hectolitre of product	Duty for beverage packages used in a package deposit system and as raw material. Duty for one-way packages. Packages which are recoverable and used in a package deposit system are tax exempt.
		51,00		
<b>Germany</b> additional excise duty		5550	per hectolitre of pure alcohol.	additional excise duty (Alcopop tax) to blends of non-alcohol beverages with alcohol beverages , which <ul style="list-style-type: none"> <li>• have more than 1,2 % vol. alcohol but less than 10 % vol. alcohol,</li> <li>• are ready to drink blended and bottled in ready to sell and closed boxes and</li> <li>• are subject to excise duty to ethyl alcohol</li> </ul> and <ul style="list-style-type: none"> <li>• industrial prepared blends of above mentioned beverages that are stored in one packing.</li> </ul>

BE taxes as from 10/4/2007

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

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IT	Agenzia delle Dogane Amministrazione Autonoma Monopoli di Stato	Mrs. Paola APOLLONI (Alcohol, Energy) Mr. Stefano BRUNO (Alcohol, Energy) Mrs. Concetta DI PIETRO (Tobacco)	+39.06 5024 2035 +39.06.5024.5087 +39 06 5857.2828	+39 06 5024 2222 +39.06.50957308 +39 06 5857.2829	<a href="mailto:paola.apolloni@agenziadogane.it">paola.apolloni@agenziadogane.it</a> <a href="mailto:Stefano.bruno@iadowane.it">Stefano.bruno@iadowane.it</a> <a href="mailto:Concetta.dipietro@aams.it">Concetta.dipietro@aams.it</a>

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