



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

**REF 1.029 rev.1**  
**July 2009**



# 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#](http://ec.europa.eu/taxation_customs/index_en.htm#)

(Shows the situation as at **1 July 2009**)  
**Revised in August 2009**

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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:*

*[e-mail.....Maria.Makropoulou@ec.europa.eu](mailto:Maria.Makropoulou@ec.europa.eu)  
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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 July 2009*****New start***

*BE Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos, Contacts*  
*BG Cigarettes (footnote)*  
*CZ Cigarettes*  
*EE VAT rates, Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos, Contacts*  
*IE Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos*  
*IT Cigarettes*  
*LT Cigarettes*  
*LU Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos*  
*HU VAT rates, Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos*  
*NL Fine Cut Smoking Tobacco, Other smoking tobaccos*  
*PL Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos*  
*RO Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos*  
*SI Cigarettes, Fine Cut Smoking Tobacco, Other smoking tobaccos*  
*FI Contacts*  
*UK Cigarettes, Cigars & Cigarillos, Fine Cut Smoking Tobacco, Other smoking tobaccos*

INDEX

<b>INTRODUCTORY NOTE</b>	<b>2</b>
<b>UPDATE SITUATION</b>	<b>3</b>
<b>EUR exchange rate as of 1 OCTOBER 2008</b>	<b>5</b>
<b>MANUFACTURED TOBACCO</b>	<b>6</b>
<b>Cigarettes</b>	<b>7</b>
<b>Cigarettes – Additional comments</b>	<b>8</b>
<b>Graphs - Cigarettes</b>	<b>9</b>
<b>Cigars and cigarillos</b>	<b>11</b>
<b>Fine cut tobacco</b>	<b>12</b>
<b>Other smoking tobaccos</b>	<b>13</b>
<b>CONTACT POINTS</b>	<b>14</b>

### *EUR Exchange Rates*

Value of National Currency in EUR at 1 October 2008*		
Member State	National Currency	Currency value
BG	BGN	1,9558
CZ	CZK	24,513
DK	DKK	7,4604
EE	EEK	15,6466
LV	LVL	0,7091
LT	LTL	3,4528
HU	HUF	241,65
PL	PLN	3,3819
RO	RON	3,7364
SE	SEK	9,7268
UK	GBP	0,7919

\*Rates published in the Official Journal of the European Union - C 250 of 2/10/2008.

*The Slovak koruna "SKK" irrevocably fixed as of 1 January 2009 (=30,1260 SKK to 1 euro) – Official Journal L 195, 24/7/2008, Council Regulation (EC) No 694/2008 of 8 July 2008 amending Regulation (EC) No 2866/98*

*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 July 2009

"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  <b>Article 16 (5) Dir. 95/59</b>  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	6,73%	8,79%	52,41%	17,36%	69,77%	76,49%		236,84	140,06	121,78	59,14%
BG	41,00	20,96	28,32%	33,13	40,50%	16,67%	57,17%	85,49%	144,75	74,01	50,94		68,82%
CZ	1030,00	42,02	34,92%	44,26%	28,00%	15,97%	43,97%	78,89%	2950,00	120,34	75,72	78,33	62,92%
DK	636,60	85,33	39,79%	54,21%	13,61%	20,00%	33,61%	73,40%	1600,00	214,47	114,52		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	500,00	31,96	31,08%	39,46%	31,00%	16,67%	47,67%	78,75%	1609,00	*102,83	63,83		62,08%
EL		5,5102	3,67%	5,00%	53,8265%	15,97%	69,79%	73,47%		150,00	86,25	*69,00	57,50%
*ES		10,2	6,80%	8,76%	57,00%	13,79%	70,79%	77,59%		150,00	95,70	91,30	63,80%
FR		15,9766	6,03%	7,50%	57,97%	16,39%	74,36%	80,39%		265,00	169,60	155,00	64,00%
*IE		183,42	43,41%	54,70%	18,25%	17,70%	35,95%	79,36%		422,50	260,52		61,66%
*IT		6,95	3,76%	5,00%	54,74%	16,67%	71,41%	75,17%		185,00	108,23	108,23	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	22,50	31,73	30,41%	36,96%	34,50%	17,36%	51,86%	82,26%	**74,00	**104,36	67,73		64,91%
LT	95,00	27,51	31,15%	43,19%	25,00%	15,97%	40,97%	72,11%	305,00	88,33	49,60		56,15%
*LU		16,8914	9,82%	13,89%	47,84%	13,04%	60,88%	70,70%		172,00	99,18	91,24	57,66%
HU	8405,00	34,78	29,57%	37,98%	28,30%	20,00%	48,30%	77,87%	28421,05	117,61	68,07	66,21	57,87%
*MT		22,00	12,24%	16,07%	48,70%	15,25%	63,95%	76,20%		179,67	109,50	100,84	60,94%
NL		87,23	36,83%	50,00%	20,87%	15,97%	36,84%	73,67%		236,84	136,65	136,65	57,70%
AT		26,69	14,83%	19,90%	43,00%	16,67%	59,67%	74,50%		180,00	104,09	*83,00	57,83%
PL	138,50	40,95	48,17%	49,35%	31,41%	18,03%	49,44%	97,62%	287,50	85,01	67,66	67,66	79,58%
*PT		65,65	38,62%	49,33%	23,00%	16,67%	39,67%	78,28%		170,00	104,75	104,75	61,62%
RO	131,00	*35,06	36,39%	48,29%	*23,00%	15,97%	38,97%	75,36%	360,00	96,35	57,22	51,87	59,39%
*SI		17,7167	15,08%	20,00%	43,6454%	16,67%	60,31%	75,39%		117,50	69,00	69,00	58,72%
*SK		52,44	50,03%	55,59%	24,00%	15,97%	39,97%	90,00%		104,82	77,60	81,32	74,03%
FI		15,13	6,88%	8,94%	52,00%	18,03%	70,03%	76,91%		220,00	129,53	122,50	58,88%
SE	310,00	31,87	12,65%	17,61%	39,20%	20,00%	59,20%	71,85%	2450,00	251,88	130,62	130,62	51,90%
*UK	114,31	144,35	39,08%	51,34%	24,00%	13,04%	37,04%	76,12%	292,50	369,36	233,00		63,08%

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 for TIRSP below the MPPC: 17,11 Cent per piece less the VAT of the taxed cigarette, maximum rate 14,072 cent per piece.
- EL: \*rate valid as of 5 February 2009.
- \*ES: Figures modified as of 13/6/2009
- IT: Figures modified as of 1/10/2008. New MPPC rate (EUR 180,00)
- AT: \*) minimum 90 % of MPPC, at least 83,00 €/1.000 pieces
- RO: \* Enter into force on 1<sup>st</sup> April, 2009.
- \*SK: as of 1 February 2009.
- \*UK: New Budget 2009 as of 22 April 2009.

## ***Cigarettes – Additional comments***

*Situation as at 1 July 2009*

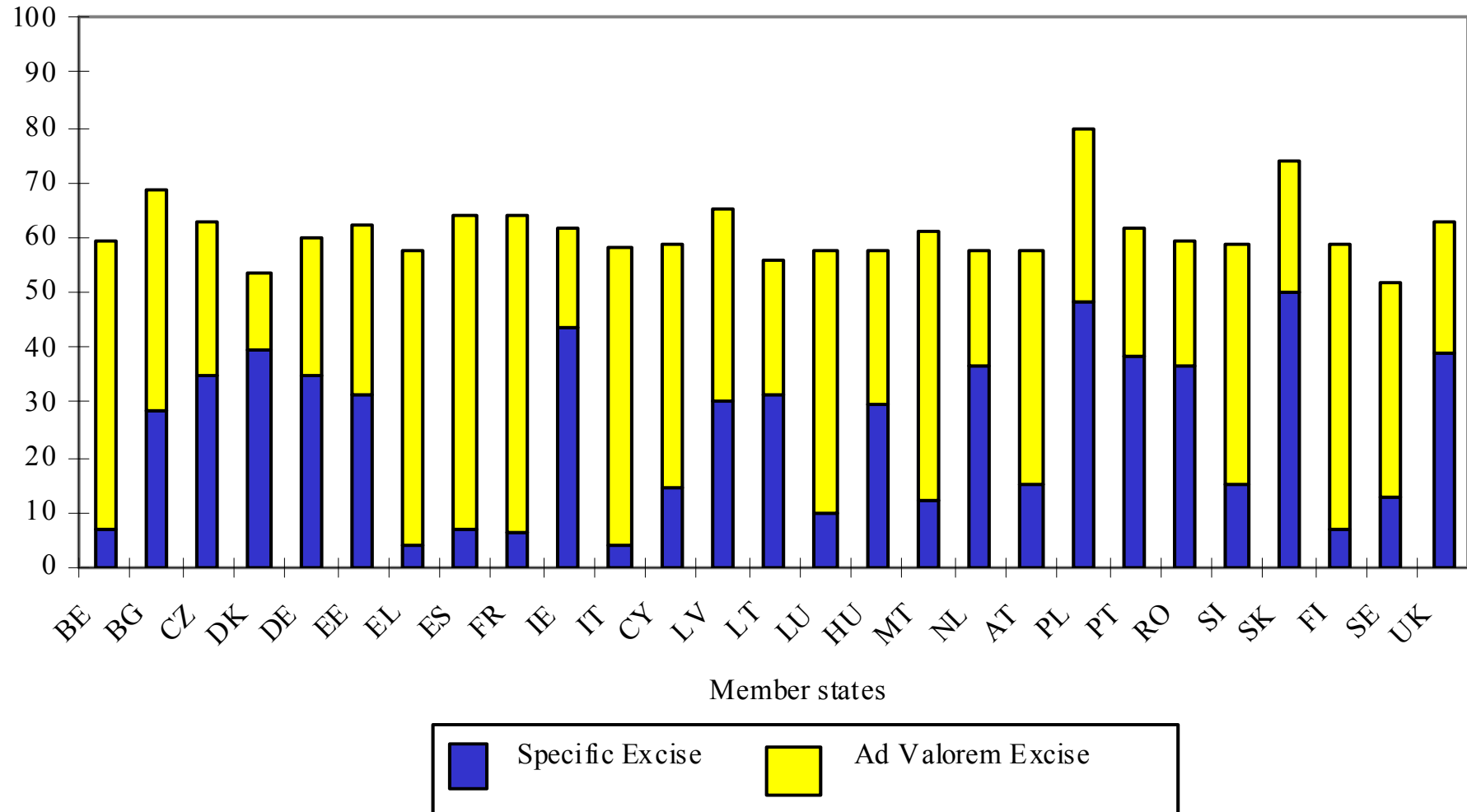
- EE New MPPC rate → EEK 1609 (EUR 102,83) per 1000 cigarettes
- \*ES: New MPPC rate as of 13/6/2009 → EUR 150,00 per 1000 cigarettes
- LU Figures modified as of 1/02/09
- LV: \* Although Latvia is allowed to postpone until 31/12/2009 the application of a minimum excise duty rates on cigarettes, at 1<sup>st</sup> January 2009 Latvia reaches the EU minimum level.  
\*\* The most popular price of cigarettes in period 01/01/2008 – 01/12/2008
- MT: In Malta the excise tax structure is 48,7% of the retail price + EUR 22,00 per 1000 cigarettes but not less than EUR 109,50 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).
- \*SI: Regulation with the new MPPC rate entered into force on 1 May 2009.
- SK New MPPC rate → EUR 104,82 per 1000 cigarettes.
- UK: New MPPC rate £ 292,50 (EUR 369,36) per 1000 cigarettes as of 22/04/2009.

# Cigarettes

Situation as at 1 July 2009

% of Retail Selling Price

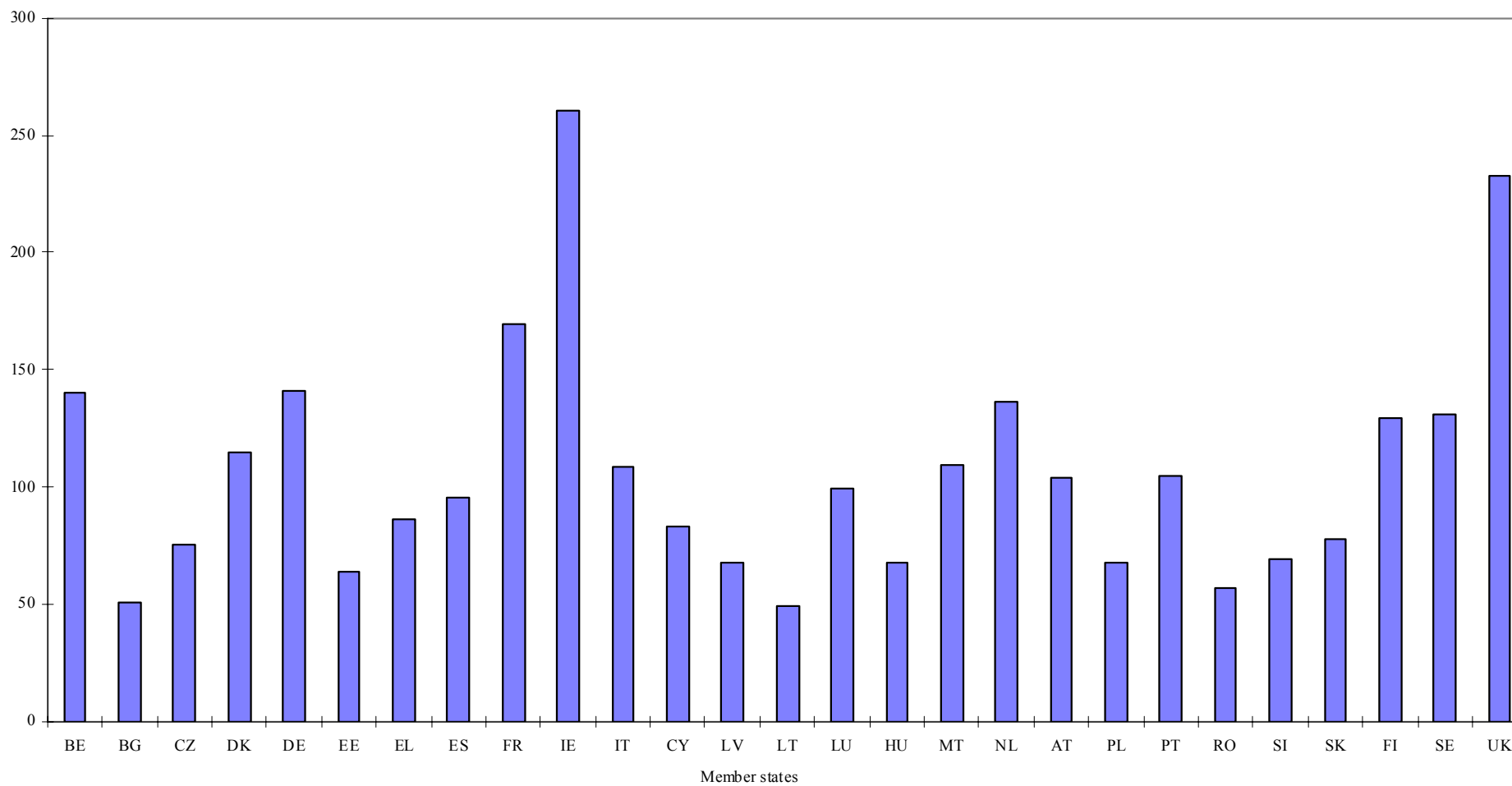
Overall Minimum Excise Duty



# Cigarettes Excise Yield

values in EUR at 1/10/2008

Situation as at 1 July 2009



## Cigars and Cigarillos

Situation as at 1 July 2009

“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%	58,90
BG	270,00	138,05		16,67	16,67%	
CZ	1150,00	46,91	0%	15,97%	15,97%	
DK	198,00	26,54	10,00%	20,00%	30,00%	
DE		14,00	1,47%	15,97%	17,44%	
EE	2500,00	159,78	N/A	16,67%	16,67%	
EL		0	26,00%	15,97%	41,97%	
*ES		0	14,50%	13,79%	28,29%	
FR		0	27,57%	16,39%	43,96%	89,00
IE		261,066	0,00%	17,70%	17,70%	
IT		0	23,00%	16,67%	39,67%	
CY		68,34	0%	15,00%	N/A	
LV	11,00	15,51	N/A	17,36%	N/A	
LT	38,00	11,01		15,97%	15,97%	
*LU		0	10,00%	13,04%	23,04%	
HU			28,50%	20,00%	48,50%	
MT		15,20		15,25%	15,25%	
NL		0	5,00%	15,97%	20,97%	
AT		0	13,00%	16,67%	29,67%	32,70
PL	235,00	69,49	0%	18,03%	18,03%	
PT		0	12,25%	16,67%	28,92%	
RO	212,97	*57,00	0%	15,97%	15,97%	
SI		0	5,00%	16,67%	21,67%	
SK		69,70		15,97%	15,97%	
FI		0	24,00%	18,03%	42,03%	
SE	1120,00*	115,15	0%	20,00%	20,00%	
UK	173,13	218,63	0%	13,04%	13,04%	

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 13/6/2009.

\*LU: as of 1/2/2009

RO: \* Enter into force on 1<sup>st</sup> April, 2009.

\*UK: New Budget 2009 as of 22 April 2009.

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

Situation as at 1 July 2009

“TIRSP” Retail Selling Price, all Taxes Included	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum duty  (Article 3.1 Dir. 92/80)
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/kg
MS						
BE		7,9610	31,50%	17,36%	48,86%	41,02
BG	45,00	23,01	10,00%	16,67%	26,67%	
CZ	1280,00	52,22	0%	15,97%	15,97%	
DK	452,50	60,65	0%	20,00%	20,00%	
DE		34,06	18,57%	15,97%	34,54%	53,28
EE	455,00	29,08	N/A	16,67%	16,67%	
EL		0	59,00%	15,97%	74,97%	
*ES		6,00	41,50%	13,79%	55,29%	50,00
FR		0	58,57%	16,39%	74,96%	85,00
IE		220,301	0%	17,70%	17,70%	
*IT		0	56,00%	16,67%	72,67%	
CY		34,17	0%	15,00%	N/A	
LV	23,00	32,44	N/A	17,36%	N/A	
LT	111,00	32,15		15,97%	15,97%	
*LU		0	37,00%	13,04%	50,04%	
HU			52,00%	20,00%	72,00%	27,81
MT		68,13		15,25%	15,25%	
NL		38,17	17,00%	15,97%	32,97%	57,85
AT		0	47,00%	16,67%	63,67%	
PL	95,00	28,09	31,41%	18,03%	49,44%	
PT		0	47,08%	16,67%	63,75%	
RO	272,76	*73,00	0%	15,97%	15,97%	
*SI		35,00	0%	16,67%	16,67%	
SK		64,06		15,97%	15,97%	
FI		6,50	52,00%	18,03%	70,03%	60,00
SE	1560,00	160,38	0%	20,00%	20,00%	
UK	124,45	157,15	0%	13,04%	13,04%	

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.

\*ES: Figures modified as of 1362009.

\*IT: Figures include pipe tobacco

\*LU: as of 1/2/2009

RO: \* Enter into force on 1<sup>st</sup> April, 2009.

\*SI: as of 1<sup>st</sup> May 2009.

SK: *Only* the specific excise is set per kg.

\*UK: New Budget 2009 as of 22 April 2009.

## Other smoking tobaccos

Situation as at 1 July 2009

“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%	41,02
BG	45,00	23,01	10,00%	16,67%	26,67%	
CZ	1280,00	52,22	0%	15,97%	15,97%	
DK	402,50	53,95	0%	20,00%	20,00%	
DE		15,66	13,13%	15,97%	29,10%	
EE	455,00	29,08	N/A	16,67%	16,67%	
EL		0	59,00%	15,97%	74,97%	
*ES		0	26,00%	13,79%	39,79%	
FR		0	52,42%	16,39%	68,81%	60,00
IE		181,117	0%	17,70%	17,70%	
*IT		0	24,78%	16,67%	41,45%	
CY		34,17	0%	15,00%	N/A	
LV	23,00*	32,44	N/A	17,36%	N/A	
LT	111,00	32,15		15,97%	15,97%	
*LU		0	37,00%	13,04%	50,04%	
HU			32,50%	20,00%	52,50%	27,81
MT		68,13		15,25%	15,25%	
NL		38,17	17,00%	15,97%	32,97%	57,85
AT		0	34,00%	16,67%	50,67%	
PL	95,00	28,09	31,41%	18,03%	49,44%	
PT		0	41,45%	16,67%	58,12%	
RO	272,76	*73,00	0%	15,97%	15,97%	
SI		22,00	0%	16,67%	16,67%	
SK		64,06		15,97%	15,97%	
FI		6,50	48,00%	18,03%	66,03%	
SE	1560,00	160,38	0,00%	20,00%	20,00%	
UK	76,12	96,12	0,00%	13,04%	13,04%	

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.

\*ES: Figures modified as of 13/6/2009.

\*IT: Figures refer to snuff and chewing tobaccos

\*LV: Enter into force on 1<sup>st</sup> February 2009

\*LU: as of 1/2/2009.

RO: \* Enter into force on 1<sup>st</sup> April, 2009.

\*SI: as of 1<sup>st</sup> May 2009.

SK: *Only* the specific excise is set per kg

\*UK: New Budget 2009 as of 22 April 2009.

**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	Administration centrale - Service Procédures accisiennes	+32.2.576.31.35 +32.2.576.31.12	+32.2.579.51.29 +32.2.579.51.29	<a href="mailto:proceduresaccisiennes.douane@minfin.fed.be">proceduresaccisiennes.douane@minfin.fed.be</a>
BG	Ministry of Finance Tax Policy Directorate	Mrs Venetka TODOROVA (Alcohol, Tobacco, Energy)	+359 2 9859 2866	+359 2 9859 2852	<a href="mailto:v.todorova@minfin.bg">v.todorova@minfin.bg</a>
CZ	Ministry of Finance Excise Duty Legislation	Ms Marie HRDINOVÁ (Alcohol, Tobacco, Energy) Mr Vítězslav PÍŠA ( Energy)	+ 420 2 5704 2575 + 420 2 5704 2639	+ 420 2 5704 3048 + 420 2 5704 3048	<a href="mailto:marie.hrdinova@mfcz.cz">marie.hrdinova@mfcz.cz</a> <a href="mailto:vitezslav.pisa@mfcz.cz">vitezslav.pisa@mfcz.cz</a>
DK	Ministry of Taxation	Department of indirect taxes	+45 33923392	+45 33149105	<a href="mailto:pafegt@skm.dk">pafegt@skm.dk</a>
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