



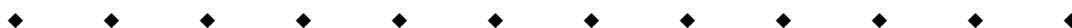
EUROPEAN COMMISSION
DIRECTORATE GENERAL
TAXATION AND CUSTOMS UNION
TAX POLICY
Excise duties and transport, environment and energy taxes

REF 1.029
July 2009



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#

(Shows the situation as at 1 July 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:

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telephone.....Int-32-2-295.83.70.

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 July 2009 **New start**

- BE* *Contacts*
- EE* *VAT rates, Contacts*
- LV* *Beer, Ethyl alcohol*
- HU* *VAT rates, Beer, Wine, Fermented beverages other than wine & beer, Intermediate products, Ethyl alcohol*
- PL* *Beer, Intermediate products*
- RO* *Fermented beverages other than wine & beer, Intermediate products*
- SI* *Beer, Intermediate products, Ethyl alcohol*
- UK* *Beer, Wine, Fermented beverages other than wine & beer, Intermediate products, Ethyl alcohol*

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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.

ALCOHOLIC BEVERAGES

Beer

Alcoholic Beverages

Situation as at 1 July 2009

		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)							
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					0,75	0,38	20,00				
CZ	CZK	24,00	0,979	19,00				<=10.000 hl	12,00	0,490	19,00				
								<=50.000 hl	14,40	0,587	19,00				
								<=100.000 hl	16,80	0,685	19,00				
								<=150.000 hl	19,20	0,783	19,00				
								<=200.000 hl	21,60	0,881	19,00				
*DK	DKK				50,90	6,82	25,00	<=3.700 hl	** (1)	(1)	25,00	0,5%-2,8%	0	0	25,00
								>3.700<=20.000	** (2)	(2)	25,00				
								>20000<200000	** (3)	(3)	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				77,00	4,92	20,00	<= 3.000 hl	38,50	2,46	20,00				
*EL	EUR		1,36	19,00				<= 200.000 hl		0,68	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		1,32	19,60				
								> 10.000 <= 50.000 hl		1,58	19,60				
								> 50.000		1,98	19,60				
								<=200000 hl							
					>2,8%		2,64	19,60				0,5%-2,8%		1,32	19,60

DK: *An additional duty is imposed on products containing a mixture of beer and non-alcoholic drinks. Rates: 8,35 DKK (1,12 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.

*EL: rates valid as of 5 February 2009.

*ES: as from 17/9/2005

*FR: New FR Budget 2009 as from 1st January 2009.

Alcoholic Beverages

Situation as at 1 July 2009

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	
IE	EUR				>2,8% vol	19,87	21,50	<= 20,000 hl	See below	21,50	> 0,5% <= 1,2%	0,00	21,50
IT	EUR		2,35	20,00							> 1,2% <=2,8%	9,93	21,50
CY	EUR				per hl	4,78	15,00						
LV	LVL				2,18*	3,07*	21,00	<=10.000 hl**	1,09*	1,537*			
LT	LTL				8,50	2,46	19,00		8,50	2,46			
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	575,00	2,38	25,00									
MT	EUR		0,75	18,00						0,37	18,00	*0,19	18,00
NL	EUR	<= 7° Plato	5,50	19,00				<= 7° Plato		5,50	19,00		
		> 7° <= 11° Plato	24,49	19,00				>7°<=11° Plato		22,65	19,00		
		> 11° <= 15° Plato	32,64	19,00				>11°<= 15° Plato		30,19	19,00		
		>15° Plato	40,82	19,00				>15° Plato		37,76	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 4 LVL/hl (€5,64).

** A small brewery, which produce up to 50.000 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 July 2009

		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)			,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	7,79	2,30	22,00				*	*	22,00				
PT	EUR	<=8°Plato	8,65	20,00	>0,5%<=1,2%v	6,91	20,00	<=8°Plato	4,33	20,00	>0,5%<=1,2%	3,46	20,00	
		>8° <=11°Plato	13,81	20,00				>8° <=11°Plato	6,91	20,00				
		>11° <=13°Plato	17,30	20,00				>11° <=13°Plato	8,65	20,00				
		>13° <=15°Plato	20,73	20,00				>13° <=15°Plato	10,37	20,00				
		>15°Plato	24,26	20,00				>15°Plato	12,13	20,00				
RO	RON	2,794	0,748	19,00				<=200.000 hl	1,61	0,43	19,00			
*SI	EUR					9,00	20,00							
SK	EUR		1,65	19,00				<=200.000 hl		1,22	19,00			
FI	EUR				>2,8%	23,60	22,00	<=2000 hl	11,80	22,00	0,5%-2,8%	2,00	22,00	
								<=30000 hl	16,52	22,00				
								<=55000 hl	18,88	22,00				
								<=100000 hl	21,24	22,00				
SE	SEK				>2,8%	166,00	17,07	25,00						
UK	GBP					16,47	20,80	15,00	<=60000 hl	foot-..	..-note*	0,5%-1,2%	0	15,00

PL: *Independent small breweries:

- up to 20.000 hl/of beer may lower the output tax by 30,00 PLN/hl (8,87 EUR/hl)
- up to 70.000 hl/of beer may lower the output tax by 15,00 PLN/hl (4,44 EUR/hl)
- up to 150.000 hl/of beer may lower the output tax by 12,00 PLN/hl (3,55 EUR/hl)
- up to 200.000 hl/of beer may lower the output tax by 9,00 PLN/hl (2,66 EUR/hl)

*SI Regulation entered into force on 1st March 2009.

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: As from 23rd April 2009.

Wine

Alcoholic Beverages

Situation as at 1 July 2009

		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	95,46	19,00						
*DK	DKK	6%-15%vol	614,00	82,30	25,00	6%-15%vol	920,00	123,32	25,00	Still 1,2%-6%vol	390,00	52,28	25,00
		15%-22%vol	920,00	123,32	25,00	15%-22%vol	1226,00	164,33	25,00	Spark 1,2%-6%vol	696,00	93,29	25,00
DE	EUR		0	19,00		136,00	19,00			Spark < 6%		51,00	19,00
EE	EEK	1040,00	66,47	20,00	1040,00	66,47	20,00			≤ 6 %	451,00	28,82	20,00
EL	EUR		0	19,00		0	19,00						
ES	EUR		0	16,00		0	16,00				0	16,00	
*FR	EUR		3,45	19,60		8,53	19,60						
IE	EUR	>5,5%<=15% vol	328,09	21,50	>5,5% vol	656,18	21,50			<=5,5% vol		109,34	21,50
		>15% vol	476,06	21,50									
IT	EUR		0	20,00		0	20,00						
CY	EUR		0	15,00		0	15,00						
LV	LVL	40,00*	56,41	21,00	40,00*	56,41	21,00						
LT	LTL	198,00	57,34	19,00	198,00	57,34	19,00			53,00	15,35	19,00	
LU	EUR		0	12,00		0	15,00						
		>13%vol	0	15,00									
HU	HUF	0	0	25,00	12950,00	53,59	25,00						
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: 7,25 DKK (0,97 EUR.) pr. l. on mixtures with alcohol content: <=10% in the final product and 14,75 DKK (1,98 EUR.) pr. l. on mixtures with >10% alcohol content in the final product.

*FR: New FR Budget 2009 as from 1st January 2009.

LV: *Enter into force on 1st February 2009

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

Alcoholic Beverages

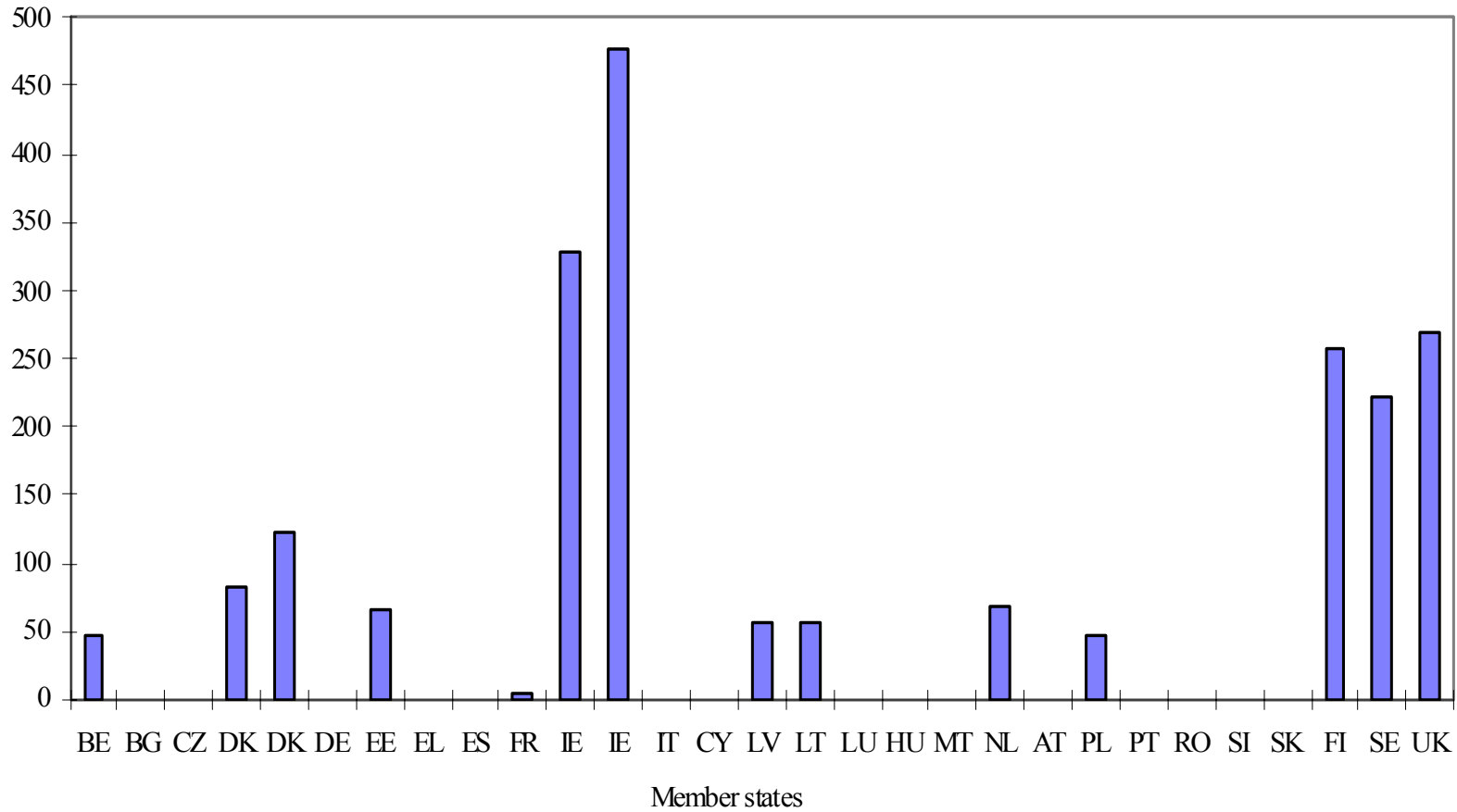
		Standard rates				Reduced rate				
		Still Wine		Sparkling Wine		Still Wi-e - Sparkling Wine				
		(Article 8.1 of Directive 92/83/EEC)		(Article 8.2 of Directive 92/83/EEC)		(Article 9.3 of Directive 92/83/EEC)				
		0 EUR per hectolitre of product.		0 EUR per hectolitre of product.		0 EUR per hectolitre 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	158,00	46,72	22,00	158,00	46,72	22,00			
PT	EUR		0	12,00		0	20,00			
RO	RON	0	0	19,00	127,22	34,05	19,00			
SI	EUR		0	20,00		0	20,00			
SK	EUR	0	0	19,00		79,66	19,00	per hl	56,42	19,00
FI	EUR		257,00	22,00		257,00	22,00	>1,2%<2,8%	5,00	22,00
								>2,8%<5,5%	125,00	22,00
								>5,5%<8,0%	184,00	22,00
SE	SEK	2158,00	221,86	25,00	2158,00	221,86	25,00	Still&Spark <2,25%	0	25,00
								Still&Spark 2,25%-4,5%	758,00	25,00
								Still&Spark 4,5%-7%	1120,00	25,00
								Still&Spark 7%-8,5%	1541,00	25,00
*UK	GBP	214,02	270,26	15,00	274,13	346,17	15,00	Still >1,2% <=4%	65,94	15,00
								Still >4% <=5,5%	90,68	15,00
								Spark >5,5% < 8,5%	207,20	15,00

*UK: As from 23rd April 2009.

Still wine

Situation as at 1 July 2009

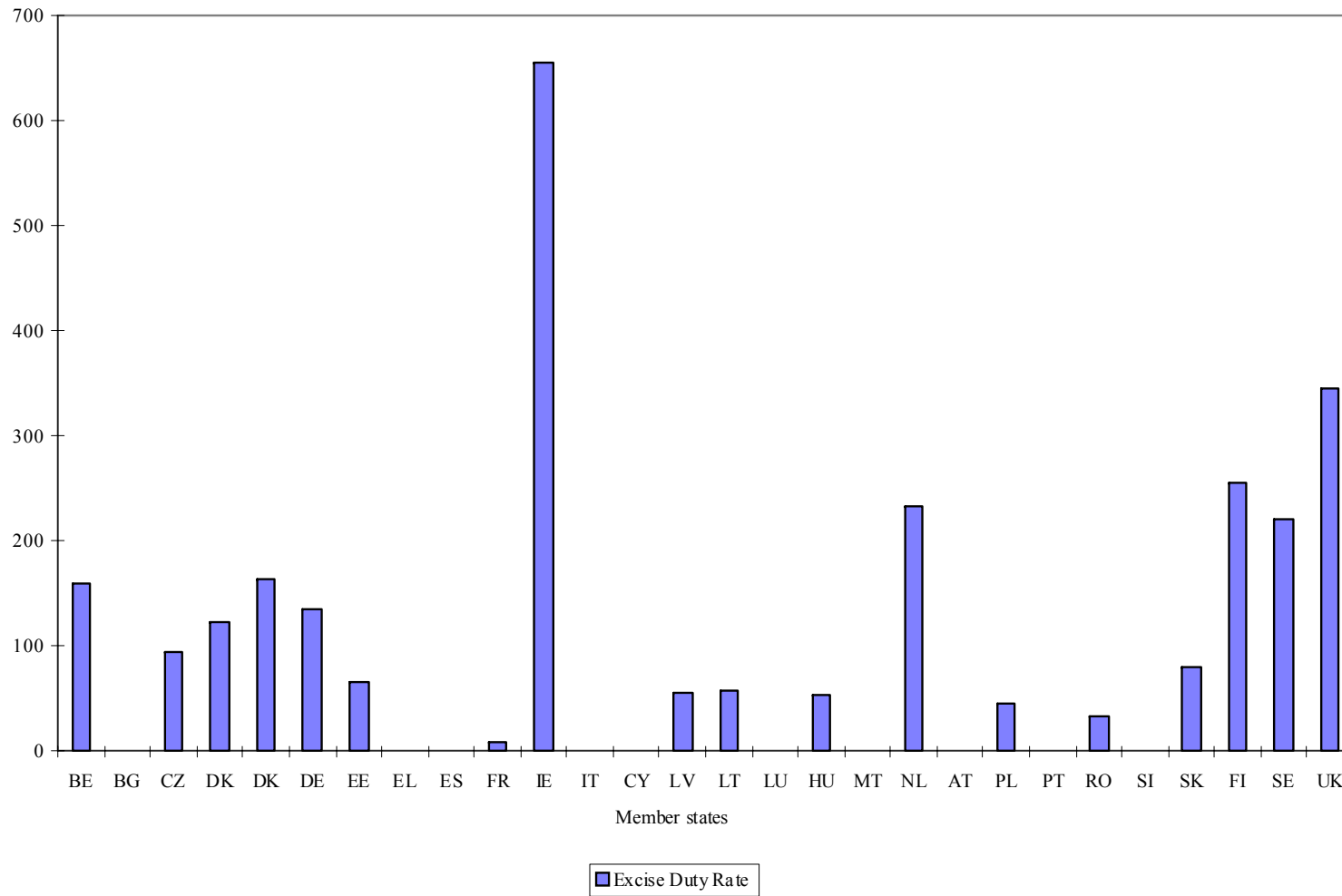
values in EUR at 1/10/2008



Excise Duty Rate

Minimum excise duty: 0 EUR per hectolitre of product

Sparkling wine



Minimum excise duty: 0 EUR per hectolitre of product

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				
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	95,46	19,00						
DK	DKK	6%-15% vol	614,00	82,30	25,00	6%-15% vol	920,00	123,32	25,00	Still 1,2%-6% vol	390,00	52,28	25,00
										Spark. 1,2%-6% vol	696,00	93,29	25,00
DE	EUR		0	19,00		136,00	19,00			Sparkling < 6% vol		51,00	19,00
EE	EEK	1040,00	66,47	20,00	1040,00	66,47	20,00		≤ 6 %	451,00	28,82	20,00	
EL	EUR		0	19,00		0	19,00				0	19,00	
ES	EUR		0	16,00		0	16,00				0	16,00	
*FR	EUR		3,45	19,60		3,45	19,60						
IE	EUR	Cider & Perry > 8,5% vol	273,00	21,50	Cider & Perry > 8,5% vol	546,01	21,50	Cider & Perry:					
		Other than Cider & Perry > 5,5% vol	328,09	21,50	Other than Cider & Perry > 5,5% vol	656,18	21,50	Still & Spark. <=2,8%	41,62	21,50			
								Still & Spark. >2,8% <=6% vol	83,25	21,50			
								Still & Spark. >6% <=8,5% vol	192,47	21,50			
								Other:					
								Still & Spark. <=5,5% vol	109,34	21,50			
IT	EUR		0	20,00		0	20,00						
CY	EUR		0	15,00		0	15,00						
LV	LVL	40,00*	56,41	21,00	40,00*	56,41	21,00						
LT	LTL	216,00	62,56	19,00	216,00	62,56	19,00		58,00	16,80	19,00		
LU	EUR		0	15,00		0	15,00			0	15,00		
HU	HUF	8550,00	35,38	25,00	12950,00	53,59	25,00						
MT	EUR		0	18,00		0	18,00						

*FR: 1,22 €/HL for cidre and perry ("poirés"), hydromel and slightly fermented grapes juice ("pétillants de raisins"). New FR Budget 2009 as from 1st January 2009.

LV: *Enter into force on 1st February 2009

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		
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	
PL	PLN	158,00	46,72	22,00	158,00	46,72	22,00				
PT	EUR		0	20,00		0	20,00				
RO	RON	0	0	19,00	168,14	*45,00	19,00				
SI	EUR		0	20,00		0	20,00				
SK	EUR		0	19,00		79,66	19,00		56,42	19,00	
FI	EUR		257,00	22,00		257,00	22,00	>1,2%<2,8%	5,00	22,00	
								>2,8%<5,5%	125,00	22,00	
								>5,5%<8,0%	184,00	22,00	
SE	SEK	2158,00	221,86	25,00	2158,00	221,86	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	214,02	270,26	15,00	274,13	346,17	15,00	Still cider and perry:			
								>1,2% and <7,5%	31,83	15,00	
								>7,5% and <8,5%	47,77	15,00	
								Sparkling cider and perry:			
								>1,2% and <5,5%	31,83	15,00	
								>5,5% and <8,5%	207,20	15,00	
								Other:			
								>1,2% and <4%	65,94	15,00	
								>4% and <5,5%	90,68	15,00	
								Sparkling>5,5% and <8,5%	207,20	15,00	

RO *Enter into force on 1st April 2009.

*UK: As from 23rd April 2009.

Intermediate products

Alcoholic Beverages

Situation as at 1 July 2009

		Standard rates			Reduced rates			
		(Article 17 of Directive 92/83/EEC)			Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		45 EUR per hectolitre of product. (Article 4 of Directive 92/84/EEC)			Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc. (Article 18.3 of Directive 92/83/EEC)			
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	46,01			20,00	
CZ	CZK		2340,00	95,46			19,00	
DK	DKK	Still 15%-22%vol	920,00	123,32	25,00	Still 1,2%-6% vol	390,00 52,28	25,00
		Spark. 15%-22%vol	1226,00	164,33	25,00	Still 6%-15% vol	614,00 82,30	25,00
						Spark 1,2%-6% vol	696,00 93,36	25,00
						Spark 6%-15% vol	920,00 123,41	25,00
DE	EUR	>15% – 22% vol	153,00	19,00	<=15% vol Sparkling	102,00 136,00	19,00 19,00	
EE	EEK		2222,00	142,01			20,00	
*EL	EUR			54,00			19,00	
*ES	EUR			55,53		33,32	16,00	
*FR	EUR			217,21			19,60	
IE	EUR	Still > 15% vol Sparkling	476,06 656,18	21,50 21,50	Still < 15% vol	328,09	21,50	
IT	EUR		68,51	20,00				
CY	EUR		45,00	15,00				
LV	LVL		70,00	98,72		42,00	59,23	
LT	LTL		304,00	88,04		198,00	57,34	
LU	EUR	>15%		66,9313	15,00	<=15%	47,0998	
HU	HUF		20100,00	83,18			25,00	
MT	EUR			150,00			18,00	
NL	EUR	Still >15%-22% Sparkling >15%-22%	119,24 233,70	19,00 19,00	Still <=15%	84,65	19,00	

*EL rates valid as of 5 February 2009.

EL Reduced rate for “Vin doux naturel”: EUR 27,00 (Article 18.4 Directive 92/83/EEC).

*FR Reduced rate for “Vin doux naturel”: 54,81 € /HL (Article 18.4 Directive 92/83/EEC)

New FR Budget 2009 as from 1st January 2009.

*ES as from 17/9/2005

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		318,00	22,00			
PT	EUR		58,31	20,00			
RO	RON		242,87	19,00			
*SI	EUR		82,00	20,00			
SK	EUR		82,98	19,00			
FI	EUR	Still&Spark 15%-22%	515,00	22,00	Still&Spark 1,2%-15%	312,00	22,00
SE	SEK	Still&Spark	4517,00	25,00		2720,00	25,00
			464,39			279,64	
*UK	GBP	15%-22%	285,33	15,00	Ne 15% vol.	214,02	15,00
			360,31			270,26	

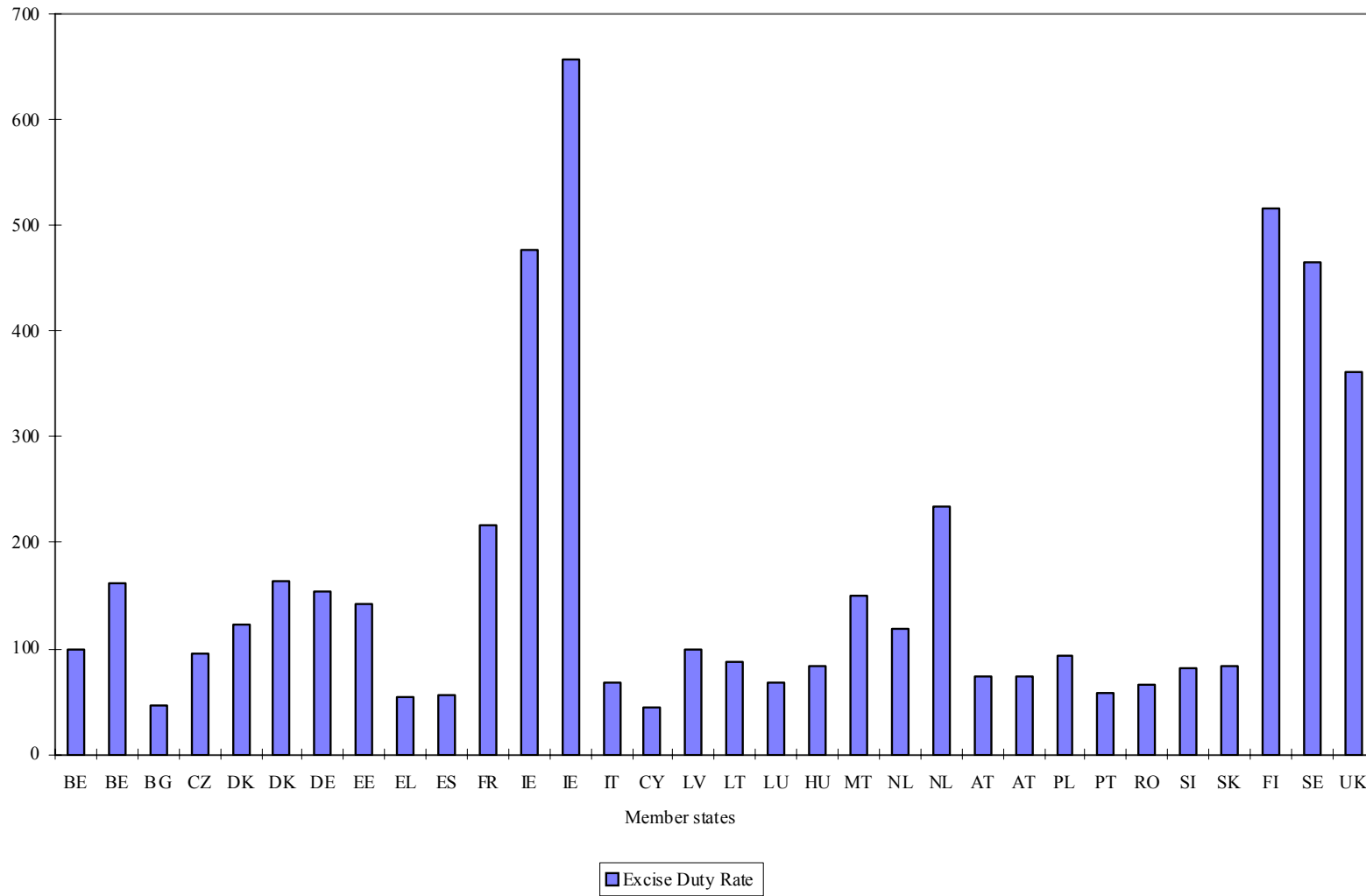
PT: Reduced rate for "Vinho da Madeira" for the Autonomous Regions of Madeira: = EUR 29,15 (Article 7.3 Directive 92/84/EEC).

RO *Enter into force on 1st April 2009.

*SI Regulation entered into force on 1st March 2009.

*UK: As from 23rd April 2009.

Intermediate Products



Minimum excise duty: 45 EUR per hectolitre of product

Alcoholic Beverages

		Standard rates			Reduced rates					
					For low strength spirits, particular regions, etc.		"Small distilleries"			
							Yearly production limited to 10 hl of pure alcohol.			
		(Article 20 of Directive 92/83/EEC)					(Article 22.1 of Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992		550 EUR or 1000 EUR per hectolitre of pure alcohol.					The reduced rates shall not be set more than 50% below the standard national rate of excise duty.			
(Dir. 92/84/EEC)		(Article 3.1 of Directive 92/84/EEC)					(Article 22.1 of Directive 92/83/EEC)			
MS	NatCurr	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			VAT %	
		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	1081,10	19,00			<=30 litres*	13300,00	542,57	19,00
*DK	DKK	15000,00	2010,62	25,00						
DE	EUR		1303,00	19,00					730,00	19,00
EE	EEL	20200,00	1291,06	20,00						
*EL	EUR		1308,00	19,00		**654,00	19,00			
*ES	EUR		830,25	16,00					726,54	16,00
FR	EUR		1471,75	19,60		847,53	19,60			
IE	EUR		3925,00	21,50						
IT	EUR		800,01	20,00						
CY	EUR		598,01	15,00						
LV	LVL	890,00	1255,11	21,00						
LT	LTL	4416,00	1278,96	19,00						
*LU	EUR		1041,1528	15,00						
HU	HUF	251000,00	1038,69	25,00						
*MT	EUR		1400,00	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: rates valid as of 5 February 2009.

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: * New FR Budget 2009 as from 1st January 2009.

**For rum from the overseas departments of the French Republic (Council decision n° 2007/659/CE of 09/10/2007 ; this reduced rate is confined to a total annual quota of 108000 hl pure alcohol).

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".

MT: *Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7% at the rate of 4000 Euro/hectolitre of pure alcohol

Alcoholic Beverages

		Standard rates			Reduced rates					
					For low strength spirits, particular regions, etc.					
					“Small distilleries”					
					Yearly production limited to 10 hl of pure alcohol.					
		(Article 20 of Directive 92/83/EEC)			(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	
NL	EUR		1504,00	19,00						
AT	EUR		1000,00	20,00				*540,00	20,00	
PL	PLN	4960,00	1466,63	22,00						
PT	EUR		1001,35	20,00				500,67	20,00	
RO	RON	2802,30	750,00	19,00				1774,79	*475,00	19,00
*SI	EUR		911,00	20,00						
SK	EUR		939,38	19,00				469,69	19,00	
FI	EUR	>2,8% + others	3580,00	22,00	>1,2% <2,8%	200,00	22,00			
SE	SEK	50141,00	5154,93	25,00						
UK	GBP	2264,00	2858,95	15,00						

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.

Reduced tax rate for rum and liqueurs produced and introduced in consumption in Madeira and Azores – calculated as 75% 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.

*SI Regulation entered into force on 1st March 2009.

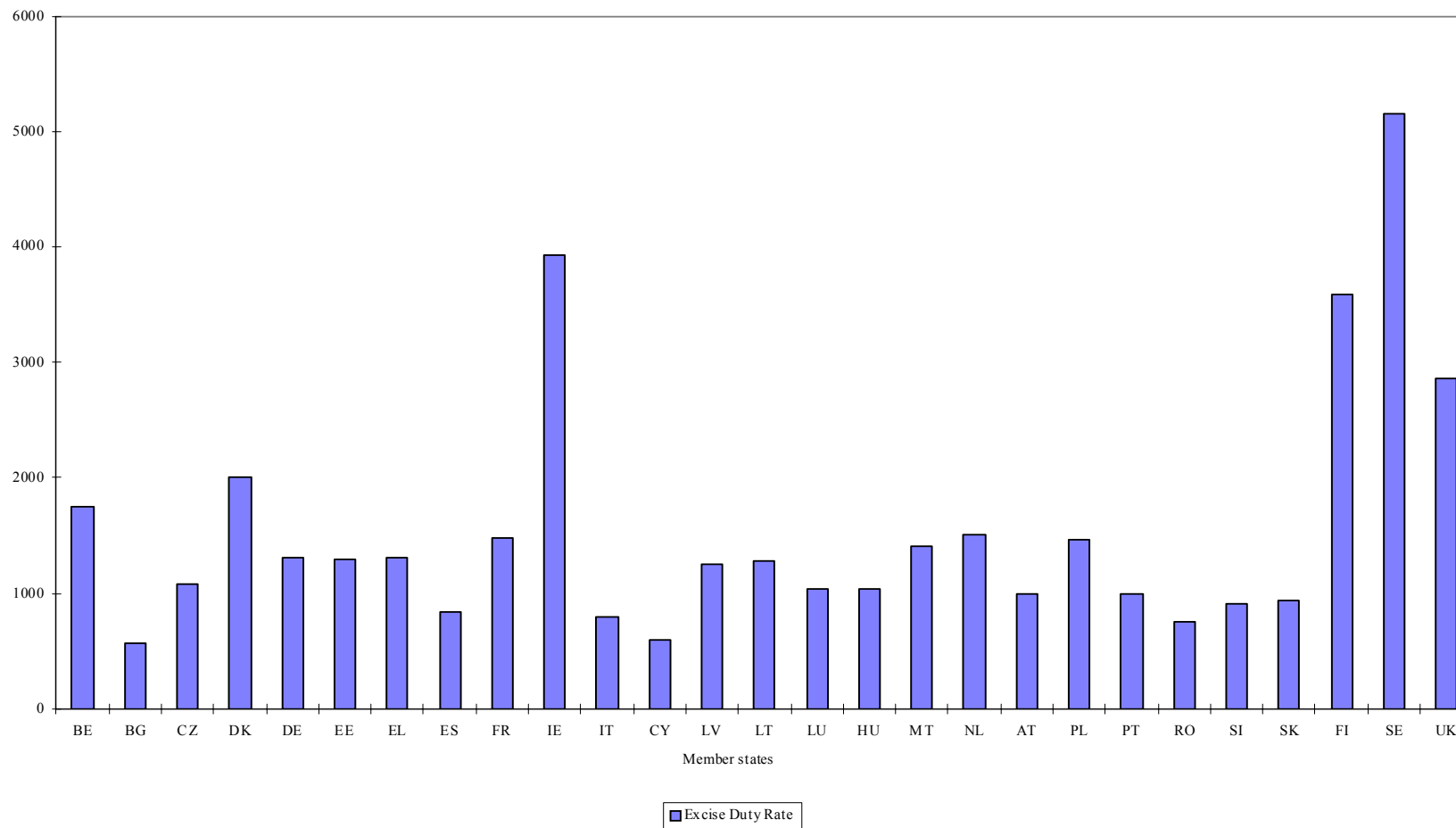
SK: Reduced tax rate shall apply to spirits produced in fruit grower’s distilleries up to 30 litres per year of produced spirit per grower and per production period under the conditions determined by this Act.

UK: As from 23rd April 2009.

Ethyl Alcohol

Situation as at 1 July 2009

values in EUR at 1/10/2008



Minimum excise duty: 550 EUR per hectolitre of pure alcohol

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

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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