

## 1. VAT (%)

	Euro-Super 95	Automotive oil gas	LPG - motor fuel	Heating gas oil	Fuel oil - Sulphur	Fuel oil - Sulphur > 1%
	In 1000L	In 1000L	In 1000L	In 1000L	In Tonne	In Tonne
Austria	20	20		20	20	
Belgium	21	21	21	21	21	
Bulgaria	20	20	20	20		
Croatia	25	25	25	25	25	
Cyprus	19	19		19	19	
Czech Republic	21	21	21	21	21	
Denmark	25	25		25	25	
Estonia	20	20	20	20		
Finland	24	24		24		
France	20	20	20	20	20	
Germany	19	19	19	19		
Greece	24	24			24	
Hungary	27	27	27	27	27	
Ireland	23	23		13.5	13.5	
Italy	22	22	22	22	10	
Latvia	21	21	21	21		
Lithuania	21	21	21	21		21
Luxembourg	17	17	8	14		
Malta	18	18		18		
Netherlands	21	21	21	21	21	
Poland	23	23	23	23	23	23
Portugal	23	23	23	23	13	
Romania	19	19	19	19	19	
Slovakia	20	20	20		20	20
Slovenia	22	22	22	22	22	
Spain	21	21	21	21	21	
Sweden	25	25		25	25	
United Kingdom	20	20		5		

## 2. Indirect Taxes - in national currency (excise duties + other indirect taxes)

	Euro-Super 95	Automotive oil gas	LPG - motor fuel	Heating gas oil	Fuel oil - Sulphur <= 1%	Fuel oil - Sulphur > 1%
	In 1000L	In 1000L	In 1000L	In 1000L	In Tonne	In Tonne
<b>Austria</b>	493.36	409.64		109.18	67.7	
<b>Belgium</b>	600.16	600.16	0	18.65	16.35	
<b>Bulgaria</b>	710	646	183.77	646		
<b>Croatia</b>	3,860	3,060	55.4	343	160	
<b>Cyprus</b>	489.7	460.7		135.43	17.7	
<b>Czech Republic</b>	12,840	10,950	2,160	2,375	472	
<b>Denmark</b>	4,619	3,148		2,461	2,952	
<b>Estonia</b>	563	493	193	58		
<b>Finland</b>	673.82	459.92		228.7		
<b>France</b>	691.4	609.5	115.4	156.2	139.5	
<b>Germany</b>	654.5	470.4	91.8	61.35		
<b>Greece</b>	712.21	422.12			45.31	
<b>Hungary</b>	122,674	112,855	34,488	112,855	6,958	
<b>Ireland</b>	607.71	499.02		122.28	101.84	
<b>Italy</b>	728.4	617.4	147.27	403.21	31.39	
<b>Latvia</b>	485.45	382.31	140.99	31.65		
<b>Lithuania</b>	434.43	347	161.17	21.14		15.06
<b>Luxembourg</b>	462.09	335	54.07	10		
<b>Malta</b>	549.38	472.4		232.09		
<b>Netherlands</b>	786.39	497.81	187.25	497.81	36.73	
<b>Poland</b>	1,671.4	1,464.05	467.56	232	64	64
<b>Portugal</b>	659.2	471.1	140.99	346.95	36.86	
<b>Romania</b>	1,976.36	1,838.04	310.05	1,518.04	71.07	
<b>Slovakia</b>	580.17	416.05	98.28		141.15	141.15
<b>Slovenia</b>	546.77	468.99	114.54	253.33	101.78	
<b>Spain</b>	461.34	367.36	32.41	90.84	16.68	
<b>Sweden</b>	6,403	4,573.8		4,161	4,580	
<b>United Kingdom</b>	579.5	579.5		111.4		

## 3. Indirect Taxes - in EUR

	Euro-Super 95	Automotive oil gas	LPG - motor fuel	Heating gas oil	Fuel oil - Sulphur <= 1%	Fuel oil - Sulphur > 1%
	In 1000L	In 1000L	In 1000L	In 1000L	In Tonne	In Tonne
<b>Austria</b>	493.36	409.64		109.18	67.7	
<b>Belgium</b>	600.16	600.16	0	18.65	16.35	
<b>Bulgaria</b>	363.02	330.3	93.96	330.3		
<b>Croatia</b>	519.73	412.01	7.46	46.18	21.54	
<b>Cyprus</b>	489.7	460.7		135.43	17.7	
<b>Czech Republic</b>	500.47	426.8	84.19	92.57	18.4	
<b>Denmark</b>	619.7	422.35		330.18	396.05	
<b>Estonia</b>	563	493	193	58		
<b>Finland</b>	673.82	459.92		228.7		
<b>France</b>	691.4	609.5	115.4	156.2	139.5	
<b>Germany</b>	654.5	470.4	91.8	61.35		
<b>Greece</b>	712.21	422.12			45.31	
<b>Hungary</b>	378.74	348.43	106.48	348.43	21.48	
<b>Ireland</b>	607.71	499.02		122.28	101.84	
<b>Italy</b>	728.4	617.4	147.27	403.21	31.39	
<b>Latvia</b>	485.45	382.31	140.99	31.65		
<b>Lithuania</b>	434.43	347	161.17	21.14		15.06
<b>Luxembourg</b>	462.09	335	54.07	10		
<b>Malta</b>	549.38	472.4		232.09		
<b>Netherlands</b>	786.39	497.81	187.25	497.81	36.73	
<b>Poland</b>	389.01	340.75	108.82	54	14.9	14.9
<b>Portugal</b>	659.2	471.1	140.99	346.95	36.86	
<b>Romania</b>	424.22	394.53	66.55	325.84	15.26	
<b>Slovakia</b>	580.17	416.05	98.28		141.15	141.15
<b>Slovenia</b>	546.77	468.99	114.54	253.33	101.78	
<b>Spain</b>	461.34	367.36	32.41	90.84	16.68	
<b>Sweden</b>	615.12	439.4		399.74	439.99	
<b>United Kingdom</b>	648.72	648.72		124.71		

## 4. Modification dates (only excise duties)

	<b>Euro-Super 95</b>	<b>Automotive gas oil</b>	<b>LPG - motor fuel</b>	<b>Heating gas oil</b>	<b>Fuel oil - Sulphur &lt;= 1%</b>	<b>Fuel oil - Sulphur &gt; 1%</b>
	<b>In 1000L</b>	<b>In 1000L</b>	<b>In 1000L</b>	<b>In 1000L</b>	<b>In Tonne</b>	<b>In Tonne</b>
<b>Austria</b>	01/06/2013	01/06/2013		01/01/2004	01/01/2004	
<b>Belgium</b>	19/07/2018	19/07/2018	01/01/2002	01/01/2016	01/01/2016	
<b>Bulgaria</b>	01/01/2011	01/01/2013	01/07/2006	01/01/2016		
<b>Croatia</b>	18/04/2015	18/04/2015	01/07/2013	01/07/2013	01/07/2013	
<b>Cyprus</b>	01/01/2014	01/01/2014		01/04/2010	01/01/2008	
<b>Czech Republic</b>	01/01/2010	01/01/2010	01/01/2004	01/01/2010	01/01/2004	
<b>Denmark</b>	01/01/2018	01/01/2018		01/01/2018	01/01/2018	
<b>Estonia</b>	01/01/2018	01/02/2017	01/07/2017	29/01/2018		
<b>Finland</b>	01/01/2018	01/01/2018		01/01/2017		
<b>France</b>	01/01/2018	01/01/2018	01/01/2018	01/01/2018	01/01/2018	
<b>Germany</b>	01/01/2003	01/01/2003	01/01/2004	01/01/2002		
<b>Greece</b>	01/01/2017	01/01/2017			27/06/2011	
<b>Hungary</b>	01/04/2017	01/04/2017	01/05/2013	01/04/2017	01/01/2015	
<b>Ireland</b>	06/12/2011	06/12/2011		20/10/2014	01/04/2016	
<b>Italy</b>	01/01/2015	01/01/2015	07/12/2011	01/01/2002	01/01/2002	
<b>Latvia</b>	01/01/2018	01/01/2018	01/01/2018	01/04/2018		
<b>Lithuania</b>	01/01/2009	01/01/2018	01/04/2010	01/01/2008		01/05/2004
<b>Luxembourg</b>	01/01/2007	01/10/2012	01/01/2002	01/01/2004		
<b>Malta</b>	01/01/2016	01/01/2016		01/01/2016		
<b>Netherlands</b>	01/01/2018	01/01/2018	01/01/2018	01/01/2018	01/01/2018	
<b>Poland</b>	01/01/2018	01/01/2018	01/01/2018	01/01/2010	01/01/2010	01/01/2010
<b>Portugal</b>	01/01/2018	01/01/2018	01/01/2018	28/02/2013	01/01/2012	
<b>Romania</b>	01/10/2017	01/10/2017	01/01/2017	01/01/2017	01/01/2014	
<b>Slovakia</b>	01/01/2011	01/01/2011	01/01/2011		01/01/2012	01/01/2012
<b>Slovenia</b>	22/05/2018	22/05/2018	03/01/2017	27/10/2015	01/06/2009	
<b>Spain</b>	13/06/2009	13/06/2009	20/11/2005	20/11/2005	01/01/2007	
<b>Sweden</b>	01/01/2018	01/01/2018		01/01/2018	01/01/2018	
<b>United Kingdom</b>	23/03/2011	23/03/2011		23/03/2011		

Taux de change de l'Euro Euro exchange rate Euro Wechselkurs		
Bulgaria	BGN	1.96
Croatia	HRK	7.43
Czech Republic	CZK	25.66
Denmark	DKK	7.45
Hungary	HUF	323.9
Poland	PLN	4.3
Romania	RON	4.66
Sweden	SEK	10.41
United Kingdom	GBP	0.89