



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

REF 1.020
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EXCISE DUTY TABLES

Part III – Manufactured Tobacco



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

(Shows the situation as at 1 January 2005)

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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 May 2004 this publication:

** covers the 25 Member States of the EU and the two Candidate Countries (Bulgaria and Romania);*

** 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.

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 at regular intervals.

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 Tove Mogensen:

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

http://europa.eu.int/comm/taxation_customs/index_en.htm#

UPDATE SITUATION - EXCISE DUTY TABLES

3 *December 2004* **IE** *cigarettes*

1 <i>January 2005</i> <i>New start</i>

9 *January* **DK** *cigarettes*

10 *January* **BE** *cigarettes*

Modifications to come

16 *March* **UK** *New Budget 2005*

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EUR Exchange Rates

Value of National Currency in EUR at 1 October 2004*		
Member State	National Currency	Currency value
CZ	CZK	31,618
DK	DKK	7,4404
EE	EEK	15,6466
CY	CYP	0,5755
LV	LVL	0,6675
LT	LTL	3,4528
HU	HUF	246,25
MT	MTL	0,4294
PL	PLN	4,3634
SI	SIT	239,99
SK	SKK	40,075
SE	SEK	9,0288
UK	GBP	0,69095
<i>BG</i>	<i>BGN</i>	<i>1,9559</i>
<i>RO</i>	<i>ROL</i>	<i>41187</i>

(Bulgaria and Romania are on the list of candidate countries for possible accession.)

*Rates published in the Official Journal of the European Union - C 245 of 2/10/2004.

MANUFACTURED TOBACCO

Cigarettes

Situation as at 1 January 2005

"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		20,9794	11,79%	15,72%	45,84%	17,36%	63,20%	74,98%		178,00	102,58	120,12	57,63%
CZ	480,00	15,18	21,81%	35,89%	23,00%	15,98%	38,98%	60,80%	2200,00	69,59	31,18	29,73	44,81%
*DK	636,60	85,56	42,44%	55,81%	13,61%	20,00%	33,61%	76,05%	1500,00	201,60	113,00		56,05%
DE		75,60	35,91%	48,19%	24,82%	13,79%	38,61%	74,52%		210,53	127,85	126,60	60,73%
EE	240,00	15,34	26,67%	39,85%	25,00%	15,25%	40,25%	66,92%	900,00	57,52	29,72		51,67%
EL		4,9106	3,64%	5,00%	53,86%	15,25%	69,11%	72,75%		135,00	77,63		*57,50%
ES		3,99	3,80%	5,31%	54,00%	13,79%	67,79%	71,59%		105,00	60,69		*57,80%
FR		15,0723	6,03%	7,50%	57,97%	16,39%	74,36%	80,39%		250,00	160,00	128,00	64,00%
*IE		133,39	42,68%	54,47%	18,32%	17,36%	35,68%	78,36%		312,50	190,64		61,00%
IT		5,26	3,75%	5,00%	54,74%	16,67%	71,41%	75,17%		140,00	81,90	81,90	58,50%
CY	12,00	20,85	14,54%	20,18%	44,50%	13,04%	57,54%	72,09%	82,50	143,35	84,64		59,05%
LV	6,90	10,34	34,50%	57,26%	10,50%	15,25%	25,75%	60,25%	20,00	26,96	13,48		*
LT	47,50	13,76	30,65%	50,32%	15,00%	15,25%	30,25%	60,90%	155,00	44,89	20,49		45,65%
LU		14,2214	11,47%	16,62%	46,84%	10,71%	57,55%	69,02%		124,00	72,30	70,79	58,31%
HU	6450,00	26,19	31,08%	41,96%	23,00%	20,00%	43,00%	74,08%	20750,00	84,26	45,57	45,56	54,08%
MT (K.S.)	7,30	17,00	9,42%	12,38%	51,40%	15,25%	66,65%	76,07%	77,50	180,48	109,77	100,84	60,82%
MT (S.S.)	7,30	17,00	10,42%	13,52%	51,40%	15,25%	66,65%	77,08%	70,00	163,02	100,79	100,84	61,83%
NL		67,21	36,53%	50,00%	20,56%	15,97%	36,53%	73,06%		184,00	105,04	101,89	57,09%
AT		23,55	15,70%	20,83%	43,00%	16,67%	59,67%	75,37%		150,00	88,05	*83,00	58,70%
PL	68,35	15,66	25,79%	35,67%	28,48%	18,03%	46,51%	72,30%	265,00	60,73	32,96	26,54	54,27%
PT		46,33	38,61%	49,77%	23,00%	15,97%	38,97%	77,57%		120,00	73,93	73,93	61,61%
SI	3098,0984	12,91	14,75%	20,00%	42,3447%	16,67%	59,01%	73,76%	21000,00	87,50	49,96		57,10%
SK	910,00	22,71	26,00%	41,96%	20,00%	15,97%	35,97%	61,97%	3500,00	87,34	40,17	34,93	46,00%
FI		15,13	7,57%	10,01%	50,00%	18,03%	68,03%	75,60%		200,00	115,13	103,62	57,57%
SE	200,00	22,15	10,39%	14,93%	39,20%	20,00%	59,20%	69,59%	1925,00	213,21	105,73	95,25	49,59%
*UK	99,80	144,44	41,41%	52,88%	22,00%	14,89%	36,89%	78,30%	241,00	348,80	221,17		63,41%
BG(filtered)	12,50	6,39	15,93%	24,73%	31,80%	16,67%	48,47%	64,39%	78,49	40,13	19,15		47,73%
BG(un-filtered)	2,00	1,02	7,27%	16,55	20,00%	16,67%	36,67%	43,94%	27,50	14,06	3,83		27,27%
RO	236007,00	5,73	16,28%	24,56%	31,00%	19,00%	50,00%	66,28%	1449782,00	35,20	16,64		47,28%

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.

*BE: Figures modified as of 10/1/2005.

*DK: Figures modified as of 9/1/2005.

*IE: Figures modified as of 3/12/2004.

*UK: New Budget 2005 as of 16/3/2005.

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

EL/ES: Greece and Spain are authorised to postpone the bringing into force of the provisions of Art. 1(1) of Dir. 2002/10/EC until, and including, 31/12/2007 (Art. 4 of Dir. 2002/10/EC).

ES: New MPPC rate as from 16/5/2004 → EUR 105 per 1000 cigarettes.

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.

MT: In Malta the excise tax structure is 51,4% of the retail price + Lm 7,30 per 1000 cigarettes but not less than Lm 43,30 (or €100,84) 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).

SK: [MPPC = SKK 35 (EUR 0,87)] per packet of 10 cigarettes (on 31/12/2004).

BG+: In Bulgaria there are two rates for cigarettes depending on whether they are filtered or un-filtered.

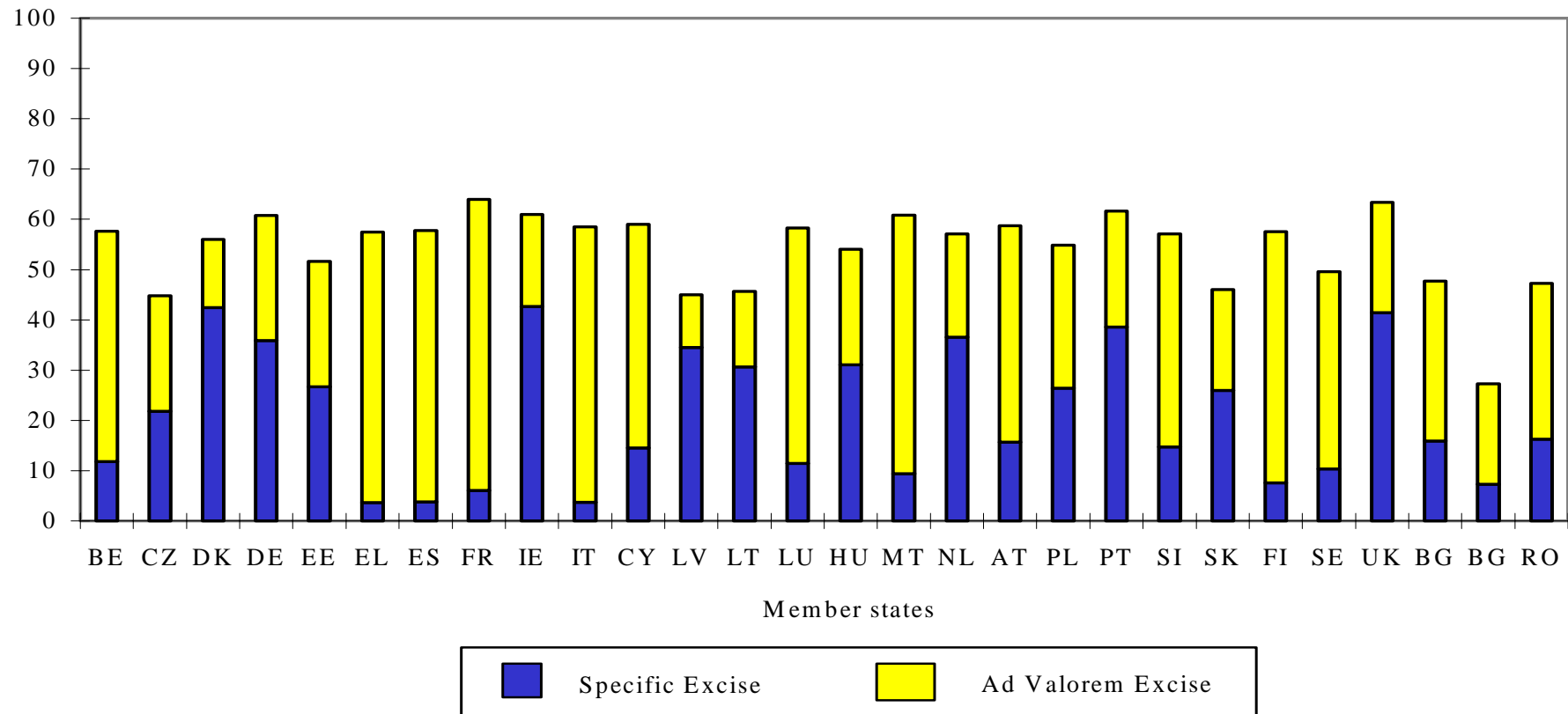
RO: [MPPC = ROL 29.000 (EUR 0,704)] per packet of 20 cigarettes.

Cigarettes

Situation as at 1 January 2005

% of Retail Selling Price

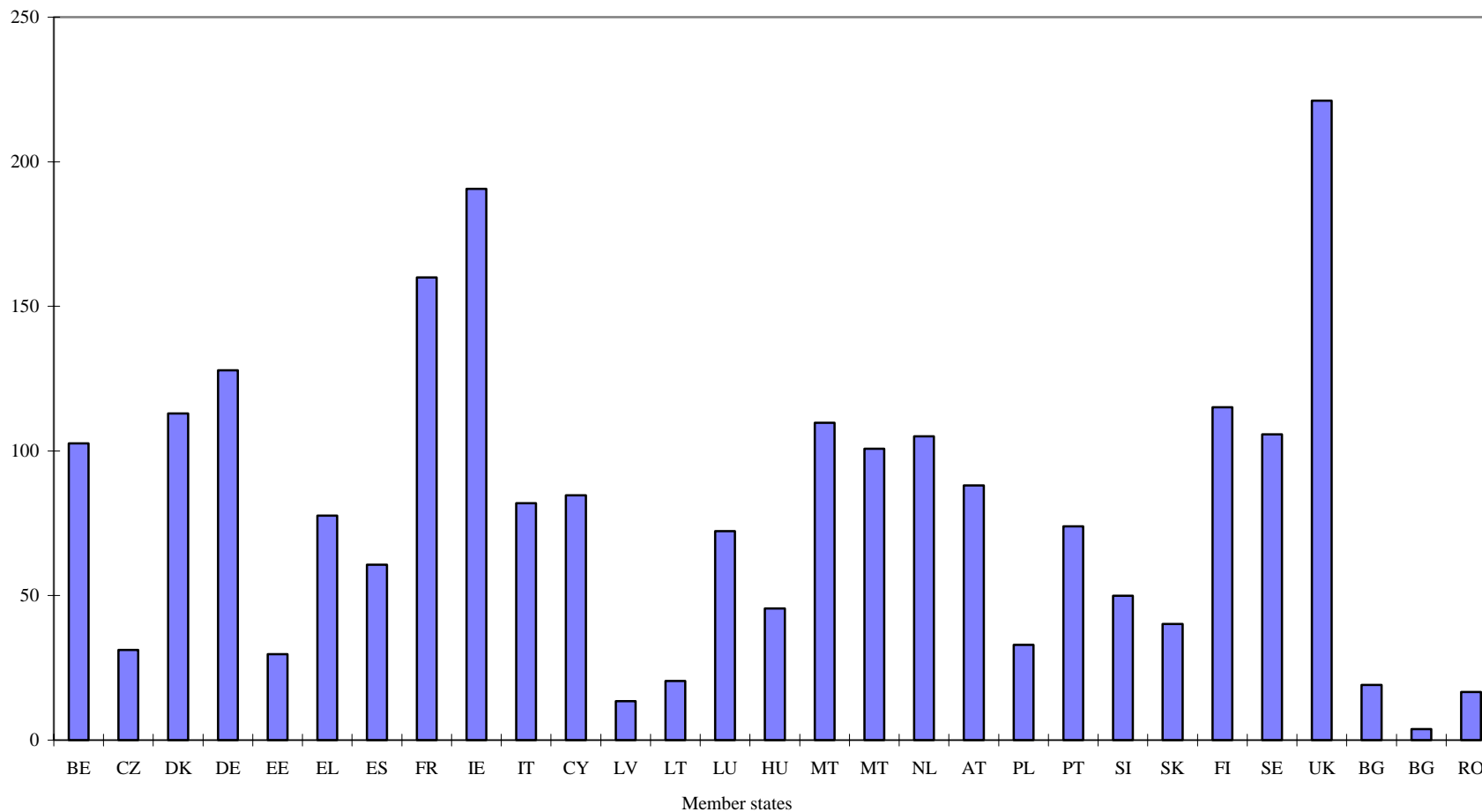
Overall Minimum Excise Duty



Cigarettes Excise Yield

values in EUR at 1/10/2004

Situation as at 1 January 2005



Cigars and Cigarillos

Situation as at 1 January 2005

"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	5,00%	17,36%	22,36%	
CZ	440	13,92	5,00%	15,98%	20,98%	24,99
DK	198,00	26,61	10,00%	20,00%	30,00%	
DE		14,00	1,40%	13,79%	15,19%	
EE	2500,00	159,78	N/A	15,25%	15,25%	
EL		0	26,00%	15,25%	41,25%	
ES		0	12,50%	13,79%	26,29%	
FR		0	27,57%	16,39%	43,96%	89,00
IE		196,41	0,00%	17,36%	17,36%	
IT		0	23,00%	16,67%	39,67%	
CY	40,00	69,50	0%	13,04%	13,04%	
LV	11,00	16,48	N/A	15,25%	N/A	
LT	38,00	11,01		15,25%		
LU		0	5,00%	10,71%	15,71%	
HU			25,00%	20,00%	45,00%	
MT	6,22	14,49		18,00%	18,00%	
NL		0	5,00%	15,97%	20,97%	
AT		0	13,00%	16,67%	29,67%	32,70
PL	134,00	30,71	0%	18,03%	18,03%	
PT		0	12,00%	15,97%	27,97%	
SI	0	0	5,00%	16,67%	21,67%	
SK	1400,00	34,93				
FI		0	22,00%	18,03%	40,03%	
SE	560,00*	62,02	0%	20,00%	20,00%	
UK	145,35	210,36	0%	14,89%	14,89%	
BG	270,00	138,04		16,67	16,67	
RO	370683,00	9,00				

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

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

Situation as at 1 January 2005

"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		0	37,55%	17,36%	54,91%	
CZ	600,00	18,98	7,00%	15,98%	22,98%	20,88
DK	452,50	60,82	0%	20,00%	20,00%	
DE		30,55	17,94%	13,79%	31,73%	47,34
EE	240,00	15,34	N/A	15,25%	15,25%	
EL		0	59,00%	15,25%	74,25%	
ES		0	37,50%	13,79%	51,29%	
FR		0	58,57%	16,39%	74,96%	75,00
IE		165,74	0%	17,36%	17,36%	
IT		0	54,00%	16,67%	70,67%	
CY	20,00	34,75	0%	13,04%	13,04%	
LV	21,00	31,46	N/A	15,25%	N/A	
LT	111,00	32,15		15,25%		
LU		0	36,00%	10,71%	46,71%	
HU			47,00%	20,00%	67,00%	14,72
MT	27.70	64,51		18,00%	18,00%	
NL		28,13	14,60%	15,97%	30,57%	40,31
AT		0	47,00%	16,67%	63,67%	
PL	46,53	10,66	19,39%	18,03%	37,42%	
PT		0	36,00%	15,97%	51,97%	
SI	7673,91	31,98	0%	16,67%	16,67%	
SK	1350,00	33,69				
FI		3,62	50,00%	18,03%	68,03%	46,00
SE	630,00	69,78	0%	20,00%	20,00%	
UK	104,47	151,20	0%	14,89%	14,89%	
BG	45,00	23,01	10,00%	16,67%	26,67%	
RO	700179,00	17,00		19,00%		

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, SK, BG, RO.

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

BG: Tobacco used in cigarettes, pipes for chewing and snuffing.

Other smoking tobaccos

Situation as at 1 January 2005

"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		0	37,55%	17,36%	54,91%	
CZ	600,00	18,98	7,00%	15,98%	22,98%	20,88
DK	402,50	54,10	0%	20,00%	20,00%	
DE		14,49	12,76%	13,79%	26,55%	
EE	240,00	15,34	N/A	15,25%	15,25%	
EL		0	59,00%	15,25%	74,25%	
ES		0	22,50%	13,79%	36,29%	
FR		0	52,42%	16,39%	68,81%	60,00
IE		136,261	0%	17,36%	17,36%	
IT		0	54,00%	16,67%	70,67%	
CY	20,00	34,75	0%	13,04%	13,04%	
LV	13,00	19,48	N/A	15,25%	N/A	
LT	111,00	32,15		15,25%		
LU		0	36,00%	10,71%	46,71%	
HU			25,00%	20,00%	45,00%	
MT	8,92	20,77		18,00%	18,00%	
NL		28,13	14,60%	15,97%	30,57%	40,31
AT		0	34,00%	16,67%	50,67%	
PL			50,00%	18,03%	68,03%	
PT		0	36,00%	15,97%	51,97%	
SI	4796,19	19,98	20,00%	16,67%	36,67%	
SK	1350,00	33,69				
FI		3,62	48,00%	18,03%	66,03%	
SE	630,00	69,78	0,00%	20,00%	20,00%	
UK	63,90	92,48	0,00%	14,89%	14,89%	
BG	-	-	-	-	-	
RO	700179,00	17,00		19,00%		

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 SK, RO.

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