



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

REF 1.030
January 2010



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 January 2010)

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B-1049 Brussels - Belgium - Office: SPA3 5/69A.
Telephone: direct line (+32-2)295.83.70, switchboard 299.11.11

Internet: maria.makropoulou@ec.europa.eu

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-mailMaria.Makropoulou@ec.europa.eu

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 January 2010

New start

CZ- Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol, VAT rates
DK Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol
EE Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol
EL Beer, Intermediate products, Ethyl alcohol
ES Beer
FR Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol, Contact points
IE Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol, VAT rates
LV Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol
LT VAT rates
HU Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol, Contact points
NL Contact points
PL Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol
RO Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol, Contact points
SI footnotes only
SK Ethyl alcohol, Contact points
FI Beer
SE Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol, Contact points
UK Beer, Wine, Fermented beverages other than wine and beer, Intermediate products, Ethyl alcohol, VAT rates

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EUR Exchange Rates

Value of National Currency in EUR at 1 October 2009*		
Member State	National Currency	Currency value
BG	BGN	1,9558
CZ	CZK	25,420
DK	DKK	7,4449
EE	EEK	15,6466
LV	LVL	0,7083
LT	LTL	3,4528
HU	HUF	270,26
PL	PLN	4,2450
RO	RON	4,2688
SE	SEK	10,1890
UK	GBP	0,91085

*Rates published in the Official Journal of the European Union - C 237 of 2/10/2009.

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

Alcoholic Beverages

Situation as at 1 January 2010

		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 or /°alcohol			VAT %	Excise duty/hl/°alc.			
		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	32,00	1,259	20,00				<=10.000 hl	16,00	0,629	20,00				
								<=50.000 hl	19,20	0,755	20,00				
								<=100.000 hl	22,40	0,881	20,00				
								<=150.000 hl	25,60	1,007	20,00				
								<=200.000 hl	28,80	1,133	20,00				
*DK	DKK				50,90	6,84	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				85,00	5,43	20,00	<= 3.000 hl	42,50	2,72	20,00				
*EL	EUR		1,63	19,00				<= 200.000 hl		0,82	19,00				
*ES	EUR	**<= 11°Plato	7,48	16,00								0,5%-1,2%	0	16,00	
		**>11°<= 15°Plato	9,96	16,00								1,2%-2,8%	2,75	16,00	
		**>15°<=19°Plato	13,56	16,00											
		>19°Plato (per hl/degree Plato)	0,91	16,00											
*FR	EUR				>2,8%	2,71	19,60	> 2,8 % vol		1,36	19,60	0,5%-2,8%		1,32	19,60
								<= 10.000 hl							
								> 10.000 <= 50.000 hl		1,62	19,60				
								> 50.000 <=200000 hl		2,04	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 (1,99 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 8 January 2010.

*ES: as from 17/9/2005 ** Rates are given per hectolitre volume (Art. 3(2)).

*FR: New FR Budget 2010 as from 1st January 2010

Alcoholic Beverages

Situation as at 1 January 2010

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	15,71	21,00	<= 20,000 hl	See below	21,00	> 0,5% <= 1,2%	0,00	21,00
IT	EUR		2,35	20,00							> 1,2% <=2,8%	7,85	21,00
CY	EUR				per hl	4,78	15,00						
LV	LVL					2,18*	3,08*	21,00	<=10.000 hl**	1,09*	1,539*	21,00	
LT	LTL					8,50	2,46	21,00		8,50	2,46	21,00	
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	633,00	2,34	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 (€5,65).

** 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 January 2010

		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	7,79	1,84	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	3,193	0,748	19,00				<=200.000 hl	1,84	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%	26,00	22,00	<=2000 hl	13,00	22,00	0,5%-2,8%	2,20	22,00	
								<=30000 hl	18,20	22,00				
								<=55000 hl	20,80	22,00				
								<=100000 hl	23,40	22,00				
SE	SEK				>2,8%	166,00	16,29	25,00						
UK	GBP					16,47	18,08	17,50	<=60000 hl	foot-..	..-note*	0,5%-1,2%	0	17,50

PL: *Independent small breweries:

- up to 20.000 hl/of beer may lower the output tax by 30,00 PLN/hl (7,07 EUR/hl)
- up to 70.000 hl/of beer may lower the output tax by 15,00 PLN/hl (3,53 EUR/hl)
- up to 150.000 hl/of beer may lower the output tax by 12,00 PLN/hl (2,83 EUR/hl)
- up to 200.000 hl/of beer may lower the output tax by 9,00 PLN/hl (2,12 EUR/hl)

FI as from 1st October 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 January 2010

		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)			(Not exceeding 8.5% vol.) (Article 9.3 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 92/84/EEC)			0 EUR per hectolitre of product. (Article 5 of Directive 92/84/EEC)			0 EUR per hectolitre of product. (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	20,00	2340,00	92,05	20,00						
*DK	DKK	6%-15%vol 15%-22%vol	614,00 920,00	82,47 25,00	25,00 25,00	6%-15%vol 15%-22%vol	920,00 1226,00	123,57 164,68	25,00 25,00	Still 1,2%-6%vol Spark 1,2%-6%vol	390,00 696,00	52,38 93,49	25,00 25,00
DE	EUR		0	19,00		136,00	19,00			Spark < 6%	51,00	19,00	
EE	EEK	1144,00	73,12	20,00	1144,00	73,12	20,00			≤ 6 %	496,00	31,70	20,00
EL	EUR		0	19,00		0	19,00						
ES	EUR		0	16,00		0	16,00				0	16,00	
*FR	EUR		3,55	19,60		8,77	19,60						
IE	EUR	>5,5%<=15% vol >15% vol	262,24 380,52	21,00 21,00		>5,5% vol	524,48	21,00		<=5,5% vol	87,39	21,00	
IT	EUR		0	20,00		0	20,00						
CY	EUR		0	15,00		0	15,00						
LV	LVL	45,00*	63,53	21,00	45,00*	63,53	21,00						
LT	LTL	198,00	57,34	21,00	198,00	57,34	21,00			53,00	15,35	21,00	
LU	EUR		0	12,00		0	15,00						
		>13%vol	0	15,00									
HU	HUF	0	0	25,00	14250,00	52,73	25,00						
MT	EUR		0	18,00		0	18,00						
NL	EUR		68,54	19,00		233,70	19,00			Still Sparkling	34,27 44,32	19,00 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 2010 as from 1st January 2010.

LV: *Enter into force on 1st February 2010

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	37,22	22,00	158,00	37,22	22,00				
PT	EUR		0	12,00		0	20,00				
RO	RON	0	0	19,00	145,35	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		283,00	22,00		283,00	22,00	>1,2%<2,8%	5,50	22,00	
								>2,8%<5,5%	138,00	22,00	
								>5,5%<8,0%	203,00	22,00	
SE	SEK	2158,00	211,80	25,00	2158,00	211,80	25,00	Still&Spark <2,25%	0	0	25,00
								Still&Spark 2,25%-4,5%	758,00	74,39	25,00
								Still&Spark 4,5%-7%	1120,00	109,92	25,00
								Still&Spark 7%-8,5%	1541,00	151,24	25,00
*UK	GBP	214,02	234,96	17,50	274,13	300,96	17,50	Still >1,2% <=4%	65,94	72,39	17,50
								Still >4% <=5,5%	90,68	99,55	17,50
								Spark >5,5% < 8,5%	207,20	227,47	17,50

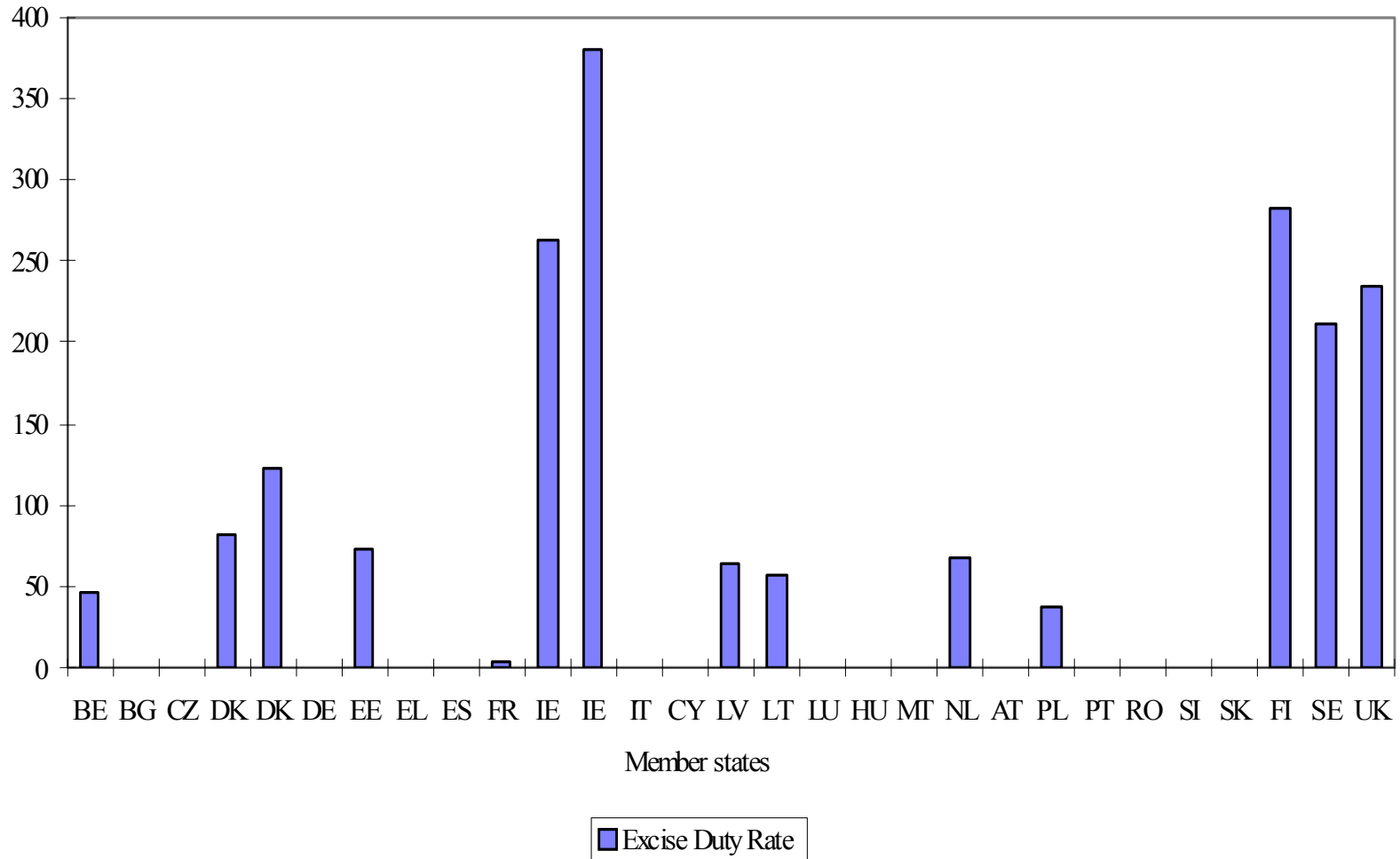
FI as from 1st October 2009.

*UK: As from 23rd April 2009.

Still wine

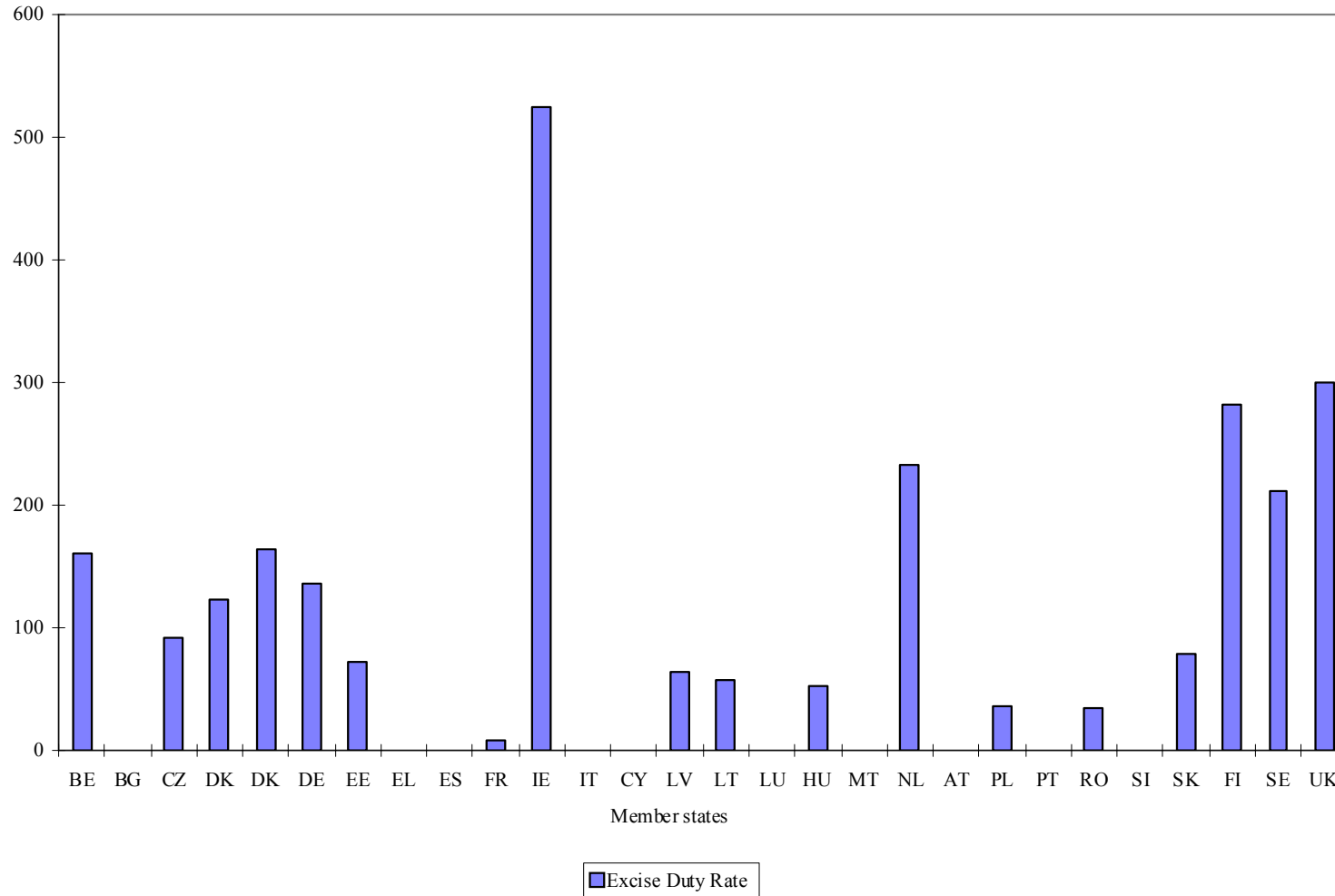
Situation as at 1 January 2010

values in EUR at 1/10/2009



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)			(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	20,00	2340,00	92,05	20,00				
DK	DKK	6%-15% vol	614,00	82,47	25,00	6%-15% vol	920,00	123,57	25,00	25,00	
									390,00	52,38	
									696,00	93,49	
DE	EUR		0	19,00		136,00	19,00			19,00	
EE	EEK	1144,00	73,12	20,00	1144,00	73,12	20,00			19,00	
EL	EUR		0	19,00		0	19,00			19,00	
ES	EUR		0	16,00		0	16,00			16,00	
*FR	EUR		3,55	19,60		3,55	19,60				
IE	EUR	Cider & Perry > 8,5% vol	216,00	21,00	Cider & Perry > 8,5% vol	432,01	21,00	Cider & Perry:			
		Other than Cider & Perry > 5,5% vol	262,24	21,00	Other than Cider & Perry > 5,5% vol	524,48	21,00	Still & Spark. <=2,8%	32,93	21,00	
								Still & Spark. >2,8% <=6% vol	65,86	21,00	
								Still & Spark. >6% <=8,5% vol	152,28	21,00	
								Other:			
								Still & Spark. <=5,5% vol	87,39	21,00	
IT	EUR		0	20,00		0	20,00				
CY	EUR		0	15,00		0	15,00				
LV	LVL	45,00*	63,53	21,00	45,00*	63,53	21,00				
LT	LTL	216,00	62,56	21,00	216,00	62,56	21,00		58,00	21,00	
LU	EUR		0	15,00		0	15,00		0	15,00	
HU	HUF	9400,00	34,78	25,00	14250,00	52,73	25,00				
MT	EUR		0	18,00		0	18,00				

*FR: 1,25 €/HL for cidre and perry ("poirés"), hydromel and slightly fermented grapes juice ("pétillants de raisins"). New FR Budget 2010 as from 1st January 2010.

LV: *Enter into force on 1st February 2010

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	37,22	22,00	158,00	37,22	22,00			
PT	EUR		0	20,00		0	20,00			
RO	RON	0	0	19,00	192,10	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		283,00	22,00		283,00	22,00	>1,2%<2,8%	5,50	22,00
								>2,8%<5,5%	138,00	22,00
								>5,5%<8,0%	203,00	22,00
SE	SEK	2158,00	211,80	25,00	2158,00	211,80	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	234,96	17,50	274,13	300,96	17,50	Still cider and perry:		
								>1,2% and <7,5%	31,83	17,50
								>7,5% and <8,5%	47,77	17,50
								Sparkling cider and perry:		
								>1,2% and <5,5%	31,83	17,50
								>5,5% and <8,5%	207,20	17,50
								Other:		
								>1,2% and <4%	65,94	17,50
								>4% and <5,5%	90,68	17,50
								Sparkling>5,5% and <8,5%	207,20	17,50

FI as from 1st October 2009.

*UK: As from 23rd April 2009.

Intermediate products

Alcoholic Beverages

Situation as at 1 January 2010

		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	20,00			
CZ	CZK		2340,00	20,00			
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		2444,00	20,00			
*EL	EUR		65,00	19,00			
*ES	EUR		55,53	16,00		33,32	16,00
*FR	EUR		223,29	19,60			
IE	EUR	Still > 15% vol	380,52	21,00	Still < 15% vol	262,24	21,00
		Sparkling	524,48	21,00			
IT	EUR		68,51	20,00			
CY	EUR		45,00	15,00			
LV	LVL		70,00	21,00	45,00*	63,53	21,00
LT	LTL		304,00	21,00	198,00	57,34	21,00
LU	EUR	>15%	66,9313	15,00	<=15%	47,0998	15,00
HU	HUF		22100,00	25,00			

*EL rates valid as of 8 January 2010.
 EL Reduced rate for "Vin doux naturel": EUR 32,50 (Article 18.4 Directive 92/83/EEC).
 *ES as from 17/9/2005
 *FR Reduced rate for "Vin doux naturel": 56,34 € /HL (Article 18.4 Directive 92/83/EEC)
 New FR Budget 2010 as from 1st January 2010.
 LV: *Enter into force on 1st February 2010.

...Intermediate products...

Situation as at 1 January 2010

Alcoholic Beverages

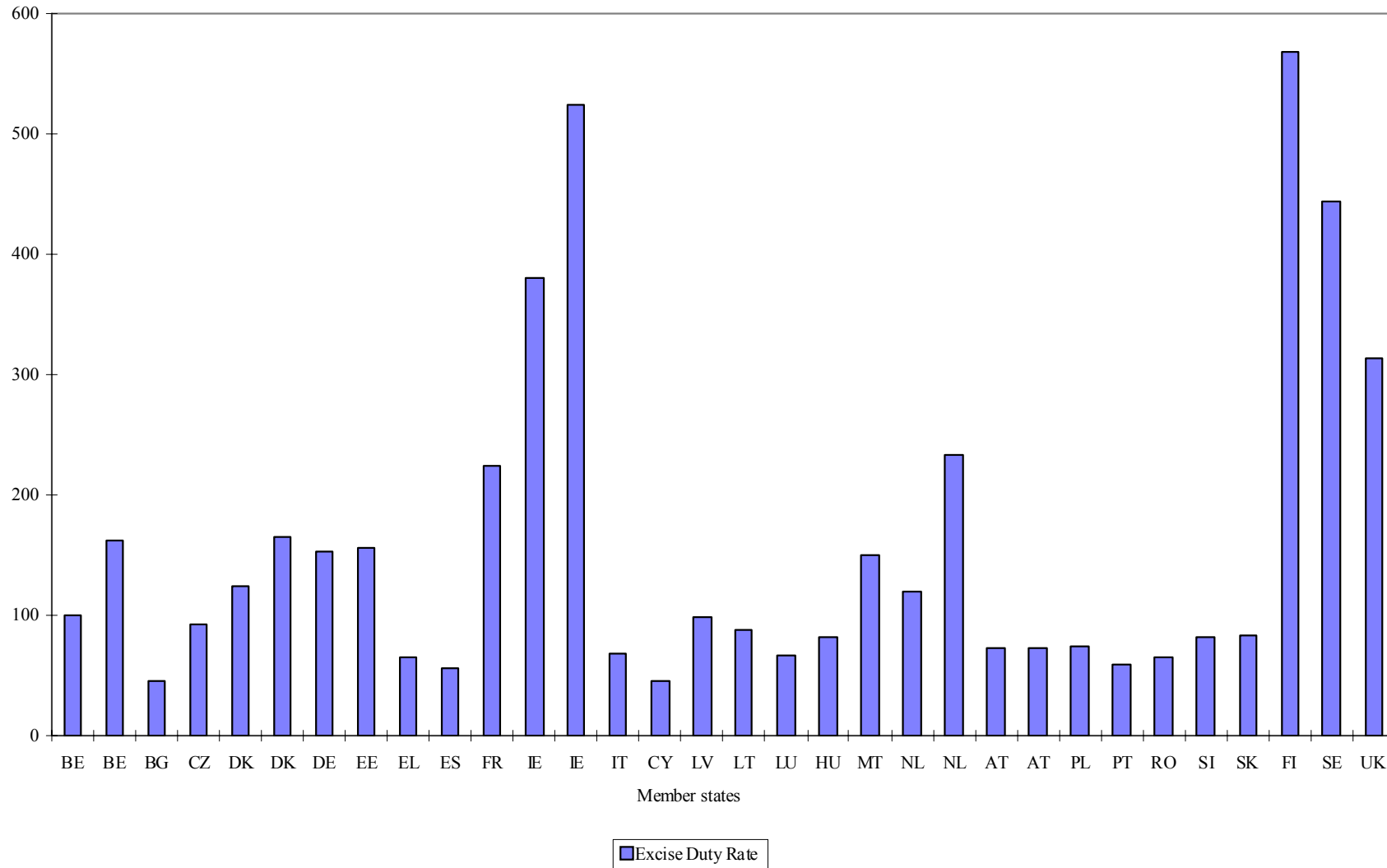
		Standard rates			Reduced rates		
					Not exceeding 15% vol.		
		(Article 17 of Directive 92/83/EEC)			(Article 18.3 of Directive 92/83/EEC)		
Minimum excise duty adopted by the Council on 19-10-1992		45 EUR per hectolitre of product.			Not set more than 40% below the standard national rate of excise 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	
MT	EUR		150,00	18,00			
NL	EUR	Still >15%-22%	119,24	19,00	Still <=15%	84,65	19,00
		Sparkling >15%-22%	233,70	19,00			
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		277,47	19,00			
SI	EUR		82,00	20,00			
SK	EUR		82,98	19,00			
FI	EUR	Still&Spark 15%-22%	568,00	22,00	Still&Spark 1,2%-15%	344,00	22,00
SE	SEK	Still&Spark	4517,00	25,00		2720,00	25,00
			443,32			266,95	
*UK	GBP	15%-22%	285,33	17,50	Ne 15% vol.	214,02	17,50
			313,25			234,96	

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

FI: as from 1st October 2009.

*UK: As from 23rd April 2009.

Intermediate Products



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.						
					"Small distilleries"						
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)			Yearly production limited to 10 hl of pure alcohol. (Article 22.1 of Directive 92/83/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)						
										Excise duty per hectolitre	
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	28500,00	1121,16	20,00				<=30 litres*	14300,00	562,549	20,00
*DK	DKK	15000,00	2014,80	25,00							
DE	EUR		1303,00	19,00					730,00	19,00	
EE	EEL	22200,00	1418,84	20,00							
*EL	EUR		1570,00	19,00		**785,00	19,00				
*ES	EUR		830,25	16,00					785,00	16,00	
*FR	EUR		1512,96	19,60		858,38**	19,60				
IE	EUR		3113,00	21,00							
IT	EUR		800,01	20,00							
CY	EUR		598,01	15,00							
LV	LVL	890,00	1256,53	21,00							
LT	LTL	4416,00	1278,96	21,00							
*LU	EUR		1041,1528	15,00							
HU	HUF	276100,00	1021,61	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 8 January 2010.

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 2010 as from 1st January 2010.

**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 160 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		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 %	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	1168,43	22,00						
PT	EUR		1001,35	20,00				500,67	20,00	
RO	RON	3201,60	750,00	19,00			2027,68	*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	3940,00	22,00	>1,2% <2,8%	220,00	22,00			
SE	SEK	50141,00	4921,09	25,00						
UK	GBP	2264,00	2485,59	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.

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.

SK: * From the 1st of March 2010 the standard rate on spirit will be fixed at 1080 EUR per hectolitre of pure alcohol.

** From the 1st of March 2010 the reduced rate on spirit will be fixed at 540 EUR per hectolitre of pure alcohol

Reduced tax rate shall apply to spirits produced in fruit grower's distilleries up to 43 litres per year of produced spirit per grower and per production period under the conditions determined by this Act.

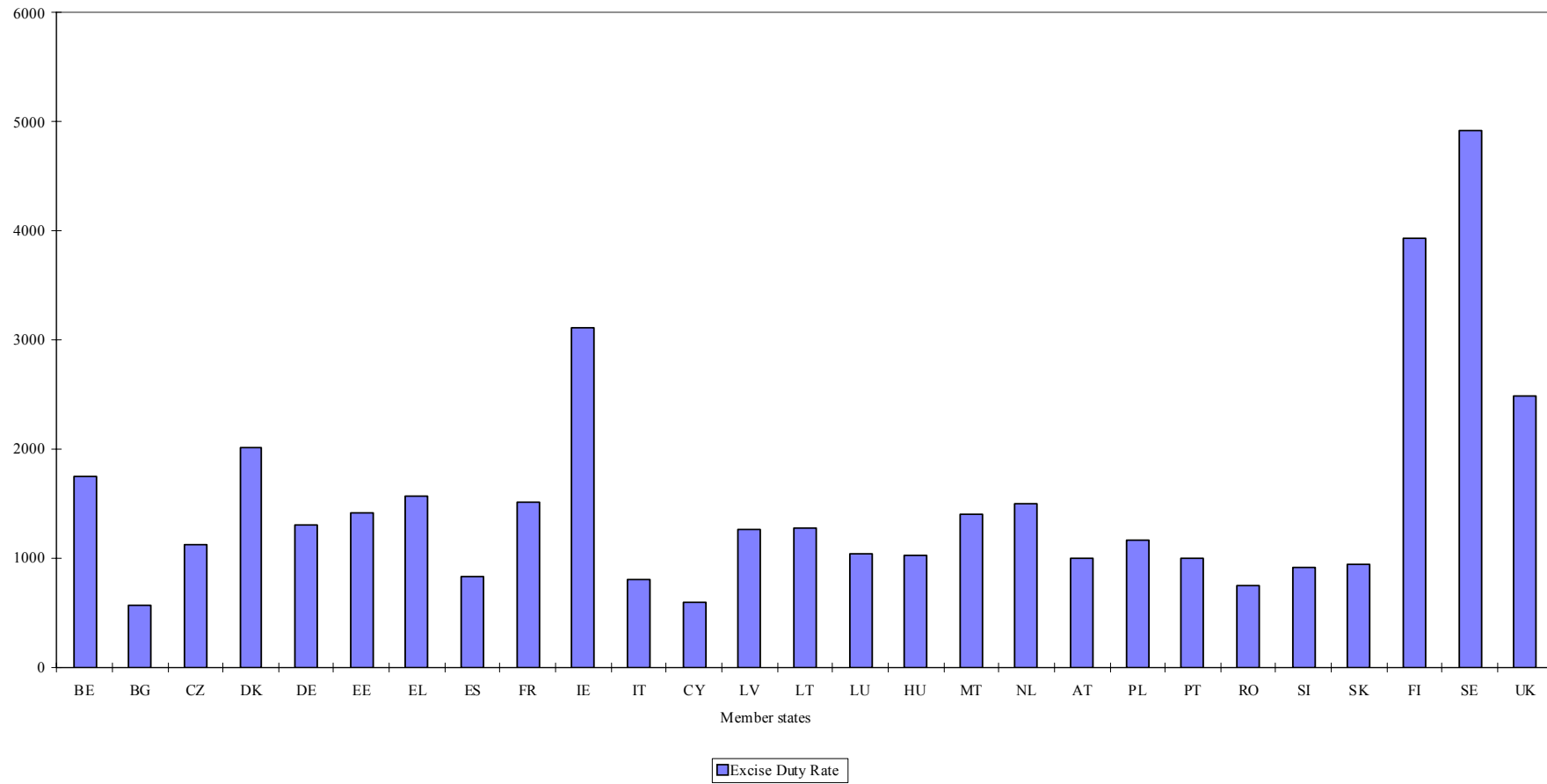
FI as from 1st October 2009.

UK: As from 23rd April 2009.

Ethyl Alcohol

values in EUR at 1/10/2009

Situation as at 1 January 2010



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

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	proceduresaccisiennes.douane@minfin.fed.be
BG	Ministry of Finance Tax Policy Directorate	Mrs Venetka TODOROVA (Alcohol, Tobacco, Energy)	+359 2 9859 2866	+359 2 9859 2852	v.todorova@minfin.bg
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	marie.hrdinova@mfcz.cz vitezslav.pisa@mfcz.cz
DK	Ministry of Taxation	Department of indirect taxes	+45 33923392	+45 33149105	pafgft@skm.dk
DE	Bundesministerium der Finanzen Referat III B 6 / III B 7	Mr. Benjamin HESS (Alcohol, Tobacco) Ms Eliane MEHNER (Energy)	+49 228 682 40 41 +49 228 682 48 03	+49 228 682 22 79 +49 228 682 22 79	Benjamin.Hess@bmf.bund.de Eliane.Mehner@bmf.bund.de
EE	Ministry of Finance Customs and Excise Policy Department	Ms Heidi VESSEL (Alcohol, Tobacco) Mr. Lauri LELUMES (Energy)	+ 372 611 3651 + 372 611 3059	+ 372 696 6810 + 372 696 6810	Heidi.vessel@fin.ee Lauri.Lelumees@fin.ee
EL	Ministry of Economy & Finance Directorate General of Customs and Excise Excise Duties Direction	Mrs Maria SYLLA (Alcohol) Ms Anastasia MOUZAKITOU (Energy) Mrs Chrysa DABAKAKI (Tobacco)	+30.210.32 45 443 +30.210.32 44 175 +30.210.33 10 948	+30.210.32 45 460	finexcis@otenet.gr
ES	Ministerio de Economía y Hacienda. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre Comercio Exterior	Ministerio de Economía y Hacienda. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre Comercio Exterior	+34 91 595.82.43/44	+34.91 595.85.58	especiales.tce@tributos.meh.es
FR	Direction générale des douanes et droits indirects	Mme Carin AGOSTINI-VILLEMOT (Alcohol) Mlle Elisabeth FOYARD (Alcohol) Mlle Christelle SABIRON (Tobacco) Mme Marie-Françoise RUBLER (Tobacco) M Lionel JANECEK (Energy)	+33 1 57 53 40 39 +33 1 57 53 48 40 +33 1 57 53 40 35 +33 1 57 53 41 35 +33 1 57 53 45 82	+33 1 57 53 42 88 +33 1 57 53 42 88 +33 1 57 53 42 88 +33 1 57 53 42 88 +33 1 57 53 40 70	carin.agostini-villemot@douane.finances.gouv.fr elisabeth.foyard@douane.finances.gouv.fr christelle.sabiron@douane.finances.gouv.fr marie-francoise.rubler@douane.finances.gouv.fr lionel.janeczek@douane.finances.gouv.fr
IE	Office of the Revenue Commissioners Indirect Taxes Division Excise Branch	Mr. Brendan TREACY (Alcohol) Ms. Margaret KEENAN (Tobacco) Mr. Bill McENROE (Energy)	+353 1 674 82 30 +353 1 674 80 51 +353 1 674 86 41	+353 1 6793814 +353 1 6793814 +353 1 6793814	brtreacy@revenue.ie makeenan@revenue.ie wmcenroe@revenue.ie
IT	Agenzia delle Dogane Amministrazione Autonoma Monopoli di Stato	Mrs. Paola APOLLONI (Alcohol, Energy) * Mr. Stefano BRUNO (Alcohol, Energy) * Mrs. Concetta DI PIETRO (Tobacco) * www.agenziadogane.it (Alcohol, Energy) "Telematic office for public relations"	+39.06 5024 2035 +39.06.5024.5087 +39 06 5857.2828	+39 06 5024 2222 +39.06.50957308 +39 06 5857.2829	paola.apolloni@agenziadogane.it * Stefano.bruno@agenziadogane.it * Concetta.dipietro@aams.it * *contacts only for Commission and delegates

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	FAX N°	E-MAIL
CY	Ministry of Finance Dept. of Customs & Excise	Mr. Adonis CHRISTOFI (Energy) Mrs. Maria CHRISTOFI (Alcohol, Tobacco)	+357 22601875 +357 22601743	+357 22302031 +357 22302031	achristofi@customs.mof.gov.cy mchristofi@customs.mof.gov.cy
LV	Ministry of Finance Tax Policy Department	Ms. Gunta PUŽULE (Alcohol, Tobacco, Energy) Ms. Jana SALMIŅA (Alcohol, Tobacco, Energy)	+37 1 6709 55 21 +37 1 6709 55 17	+37 1 6709 54 97 +37 1 6709 54 97	Gunta.Puzule@fm.gov.lv Jana.Salmina@fm.gov.lv
LT	Ministry of Finance of Lithuania	Mr. Žygintas GREKAS	+ 370 5 2399307	+370 5 2390102	z.grekas@finmin.lt
LU	Direction des douanes et accises	Mrs Marie-Paule NIEDERWEIS (Alcohol, Tobacco, Energy)	+352 290 191 228	+352 48 49 47	marie-paule.niederweis@do.etat.lu
HU	Ministry of Finance	Mrs. Zsuzsanna GÖRÖZDI (Alcohol, Tobacco, Energy)	+36 1 795 1524	+36 1 795 0316	Zsuzsanna.Gorozdi@pm.gov.hu jovedeki@pm.gov.hu
MT	Customs Division	Mr. Martin SPITERI (Alcohol, Tobacco, Energy Products) Mr. Antoine SCALPELLO (Alcohol, Tobacco & Energy)	+356 25 685 227 +356 25 685 227	+356 25 685 118 +356 25 685 118	martin.a.spiteri@gov.mt antoine.scalpello@gov.mt
NL	Ministerie van Financiën Directie Douane en Verbruiksbelastingen	Mr. Hans van Herwijnen (Alcohol, Tobacco, Energy)	+31 70 342 8245	+31 70 342 7938	J.Herwijnen@minfin.nl
AT	Bundesministerium für Finanzen	Mr. Helmut SCHAMP (Alcohol, Tobacco, Energy)	+43 1 51433 504246		Helmut.schamp@bmf.gv.at Post.iv-9@bmf.gv.at
PL	Ministry of Finance Excise Duty and Ecological Tax Department	Ms Aldona KAMOLA (Alcohol, Tobacco, Energy)	+48 22 694 56 18	+48 22 694 45 16	Aldona.Kamola@mf.gov.pl
PT	Direcção Geral das Alfândegas e dos Impostos Especiais sobre o Consumo (DGAIEC)	Mr. Jorge Pinheiro (Alcohol, Tobacco, Energy)	+351 218 813 714	+351 218 813 982	jfpinheiro@dgaiec.min-financas.pt
RO	Ministry of Public Finance Excise Duty Legislation Directorate	Mr. Ciprian MOISEI (Alcohol) Mrs. Mihaela MILEA (Tobacco, Energy) Mrs. Ionela BĂLESCU (Tobacco, Energy)	+40.21.226.14.37	+40.21.317.15.45	ciprian.moisei@mfinante.gov.ro mihaela.d.milea@mfinante.gov.ro ionela.balescu@mfinante.gov.ro
SI	Ministry of Finance	Mr. Rok JESIH (Alcohol, Tobacco, Energy)	+386 1 369 64 08	+386 1 369 67 19	Rok.jesih@mf-rs.si
SK	Ministry of Finance	Mrs. Veronika PROKEŠOVÁ (Alcohol, Tobacco, Energy) (contact only up to 31.3.2010) Mrs. Janka Bučanová Ingeliová (Alcohol, Tobacco, Energy) (contact as of 1.3.2010)	+421 2 59583501 +421 2 59583492	+421 2 59583454 +421 2 59583454	veronika.prokesova@mfsr.sk jana.ingeliova@mfsr.sk
FI	Ministry of Finance	Mr. Veli AUVINEN (Alcohol, Tobacco, Energy) Mr Petri MALINEN (Alcohol, Tobacco, Energy)	+358 9 160 32 501 +358 9 160 33 144	+358 9 160 34 748	Veli.auvinen@vm.fi Petri.malinen@vm.fi votilastot@vm.fi
SE	Ministry of Finance	Ms Anna STÅLNACKE (Alcohol, Tobacco) Mr. Mats-Olof Hansson (Energy)	+46 8 405 38 25 +46 8 405 29 77	+46 8 20 28 51 +46 8 20 28 51	anna.stalnacke@finance.ministry.se mats-olof.hansson@finance.ministry.se
UK	H.M. Revenue & Customs	National Advice Service or www.hmrc.gsi.gov.uk 'contact us'	+44 845 010 9000		www.hmrc.gsi.gov.uk