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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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**
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

Beer

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 1 of Directive 92/83/EEC)		
MS	Nat Curr	Excise duty/hl/°Plato NatCurr	Excise duty/hl/°Plato EUR	VAT %	Excise duty/hl/°alc. NatCurr	Excise duty/hl/°alc. EUR	VAT %	Excise duty/hl/°Plato or /°alcohol NatCurr	Excise duty/hl/°Plato or /°alcohol EUR	VAT %	Excise duty/hl/°alc. NatCurr	Excise duty/hl/°alc. EUR	VAT %
BE	EUR		1,7105	21,00				<= 12.500 hl <= 25.000 hl <= 50.000 hl <= 75.000 hl <= 200.000 hl	1,4873 1,5369 1,5865 1,6361 1,6857	21,00 21,00 21,00 21,00 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 <=50.000 hl 19,20 <=100.000 hl 22,40 <=150.000 hl 25,60 <=200.000 hl 28,80	0,629 0,755 0,881 1,007 1,133	20,00 20,00 20,00 20,00 20,00			
*DK	DKK				50,90	6,84	25,00	<=3.700 hl **(1) >3.700<=20.000 **(2) >20000<200000 **(3)	**(1)** **(2)** **(3)**	25,00 25,00 25,00	0,5%-2,8% 0	0	25,00
DE	EUR		0,787	19,00				<= 5.000 hl <= 10.000 hl <= 20.000 hl <= 40.000 hl	0,4407 0,5288 0,6170 0,6610	19,00 19,00 19,00 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 **>11°<= 15°Plato **>15°<=19°Plato >19°Plato (per hl/degree Plato)	7,48 9,96 13,56 0,91	16,00 16,00 16,00 16,00							0,5%-1,2% 1,2% -2,8%	0 2,75	16,00 16,00
*FR	EUR				>2,8%	2,71	19,60	> 2,8 % vol <= 10.000 hl > 10.000 <= 50.000 hl > 50.000 <=200000 hl	1,36 1,62 2,04	19,60 19,60 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 (1,99 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% > 1,2% <=2,8%	0,00 7,85	21,00 21,00
IT	EUR		2,35	20,00									
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 <= 200.000 hl > 200.000 hl	0,3966 0,4462 0,7933	15,00 15,00 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 > 7° <= 11° Plato > 11° <= 15° Plato >15° Plato	5,50 24,49 32,64 40,82	19,00 19,00 19,00 19,00				<= 7° Plato >7°<=11° Plato >11°<= 15° Plato >15° Plato	5,50 22,65 30,19 37,76	19,00 19,00 19,00 19,00			
AT	EUR		2,00	20,00				<12.500 hl <25.000 hl <37.500 hl <= 50.000 hl	1,20 1,40 1,60 1,80	20,00 20,00 20,00 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 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° <=11°Plato >11° <=13°Plato >13° <=15°Plato >15°Plato	8,65 13,81 17,30 20,73 24,26	20,00 20,00 20,00 20,00 20,00	>0,5%<=1,2%v	6,91	20,00	<=8°Plato >8° <=11°Plato >11° <=13°Plato >13° <=15°Plato >15°Plato	4,33 6,91 8,65 10,37 12,13	20,00 20,00 20,00 20,00 20,00	>0,5%<=1,2%	3,46	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 <=30000 hl <=55000 hl <=100000 hl	13,00 18,20 20,80 23,40	22,00 22,00 22,00 22,00	0,5%-2,8%	2,20	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: *Indepedent small breweries:

1. up to 20.000 hl/of beer may lower the output tax by 30,00 PLN/hl (7,07 EUR/hl)
2. up to 70.000 hl/of beer may lower the output tax by 15,00 PLN/hl (3,53 EUR/hl)
3. up to 150.000 hl/of beer may lower the output tax by 12,00 PLN/hl (2,83 EUR/hl)
4. 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		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 15%-22%vol 920,00	82,47 123,57	25,00 25,00	6%-15%vol 920,00 15%-22%vol 1226,00	123,57 164,68	25,00 25,00		Still 1,2%-6%vol 390,00 Spark 1,2%-6%vol 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	>13%vol	0 0	12,00 15,00		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

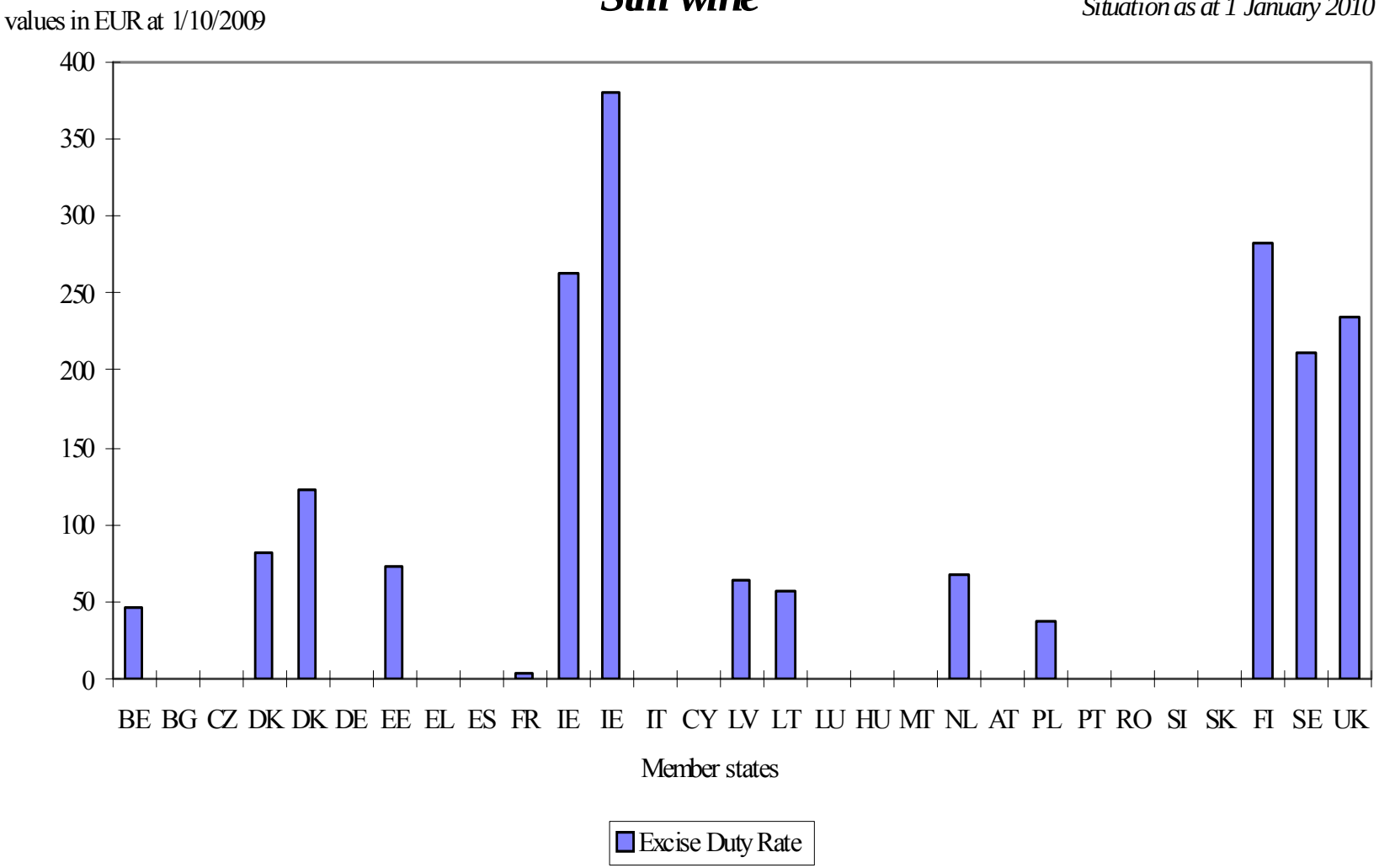
		Standard rates						Reduced rate		
		Still Wine			Sparkling Wine			Still Wi–e - Sparkling Wine		
		(Article 8.1 of Directive 92/83/EEC)			(Article 8.2 of Directive 92/83/EEC)			(Not exceeding 8.5% vol.) (Article 9.3 of Directive 92/83/EEC)		
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 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		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% >2,8%<5,5% >5,5%<8,0%	5,50 138,00 203,00	22,00 22,00 22,00
SE	SEK	2158,00	211,80	25,00	2158,00	211,80	25,00	Still&Spark <2,25% 0 Still&Spark 2,25%-4,5% 758,00 Still&Spark 4,5%-7% 1120,00 Still&Spark 7%-8,5% 1541,00	0 74,39 109,92 151,24	25,00 25,00 25,00 25,00
*UK	GBP	214,02	234,96	17,50	274,13	300,96	17,50	Still >1,2% <=4% 65,94 Still >4% <=5,5% 90,68 Spark>5,5%< 8,5% 207,20	72,39 99,55 227,47	17,50 17,50 17,50

FI as from 1st October 2009.

*UK: As from 23rd April 2009.

Still wine

Situation as at 1 January 2010

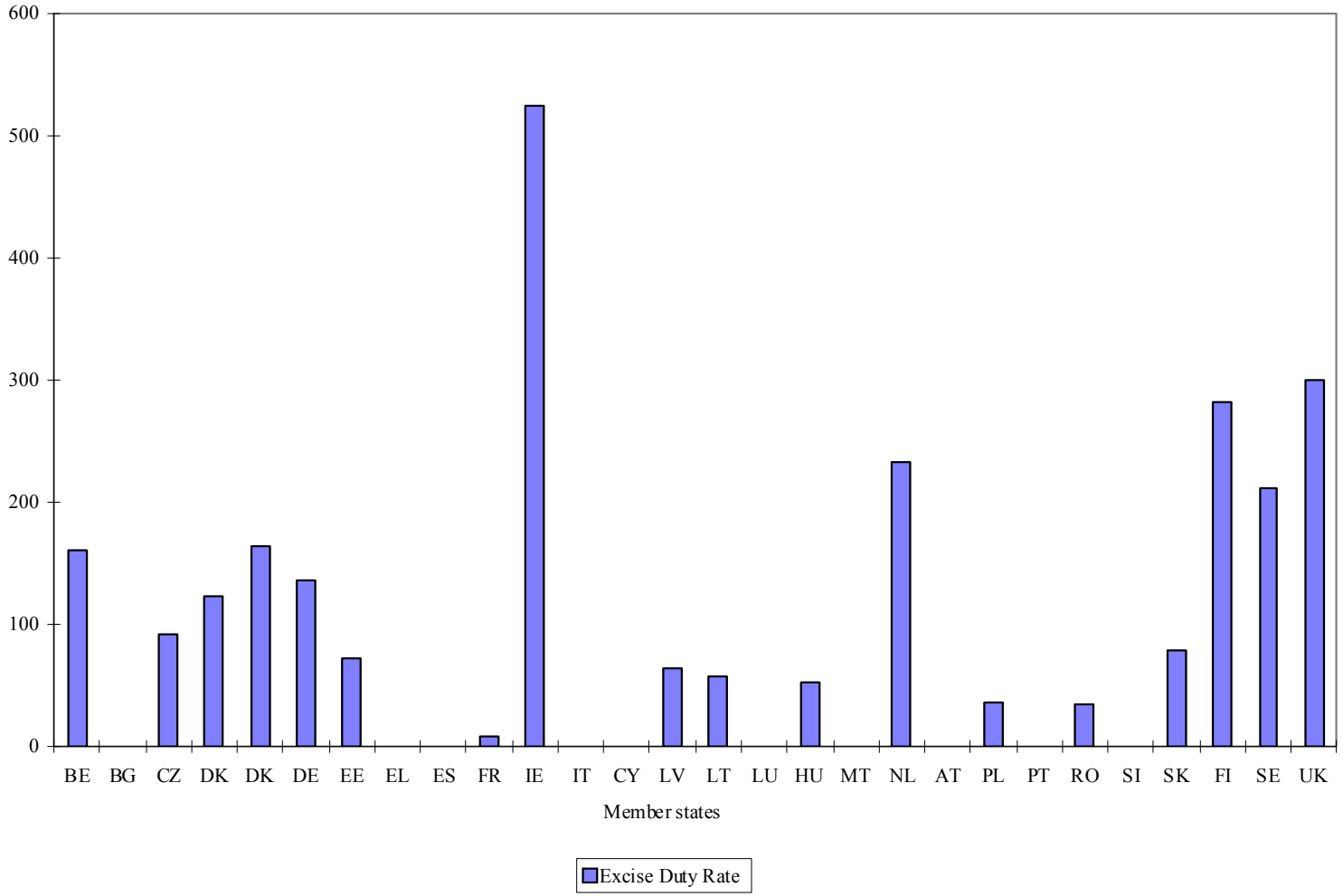


Minimum excise duty: 0 EUR per hectolitre of product

values in EUR at 1/10/2009

Sparkling wine

Situation as at 1 January 2010



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	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	Still 1,2%-6% vol 390,00	52,38	25,00
								Spark. 1,2%-6% vol 696,00	93,49	25,00
DE	EUR		0	19,00		136,00	19,00	Sparkling < 6% vol	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		0	19,00
ES	EUR		0	16,00		0	16,00		0	16,00
*FR	EUR		3,55	19,60		3,55	19,60			
IE	EUR	Cider & Perry > 8,5% vol Other than Cider & Perry > 5,5% vol	216,00 262,24	21,00 21,00	Cider & Perry > 8,5% vol Other than Cider & Perry > 5,5% vol	432,01 524,48	21,00 21,00	Cider & Perry: Still & Spark. <=2,8% Still & Spark. >2,8% <=6% vol Still & Spark.>6% <=8,5% vol Other: Still & Spark.<=5,5% vol	 32,93 65,86 152,28 87,39	 21,00 21,00 21,00 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	16,80	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

…Fermented beverages other than wine and beer…

Situation as at 1 January 2010

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 Sparkling	34,27 44,32	19,00 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% >2,8%<5,5% >5,5%<8,0%	5,50 138,00 203,00	22,00 22,00 22,00
SE	SEK	2158,00	211,80	25,00	2158,00	211,80	25,00	Still&Sparkl <2,25% 0 Still&Sparkl 2,25%-4,5% 758,00 Still&Sparkl 4,5%-7% 1120,00 Still&Sparkl 7%-8,5% 1541,00	0 74,39 109,92 151,24	25,00 25,00 25,00 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 >7,5% and <8,5% 47,77 Sparkling cider and perry: >1,2% and <5,5% 31,83 >5,5% and <8,5% 207,20 Other: >1,2% and <4% 65,94 >4% and <5,5% 90,68 Sparkling>5,5% and <8,5% 207,20	34,94 52,44 34,94 227,47 72,39 99,55 227,47	17,50 17,50 17,50 17,50 17,50 17,50 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		99,1575	21,00		74,3681	21,00
		Sparkling	161,1308	21,00		161,1308	21,00
BG	BGN	90,00	46,01	20,00			
CZ	CZK	2340,00	92,05	20,00			
DK	DKK	Still 15%-22%vol 920,00	123,57	25,00	Still 1,2%-6% vol 390,00	52,38	25,00
		Spark. 15%-22%vol 1226,00	164,68	25,00	Still 6%-15% vol 614,00	82,47	25,00
					Spark 1,2%-6% vol 696,00	93,49	25,00
					Spark 6%-15% vol 920,00	123,57	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	156,20	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	98,83	21,00	45,00*	63,53	21,00
LT	LTL	304,00	88,04	21,00	198,00	57,34	21,00
LU	EUR	>15%	66,9313	15,00	<=15%	47,0998	15,00
HU	HUF	22100,00	81,77	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.

Situation as at 1 January 2010

Alcoholic Beverages

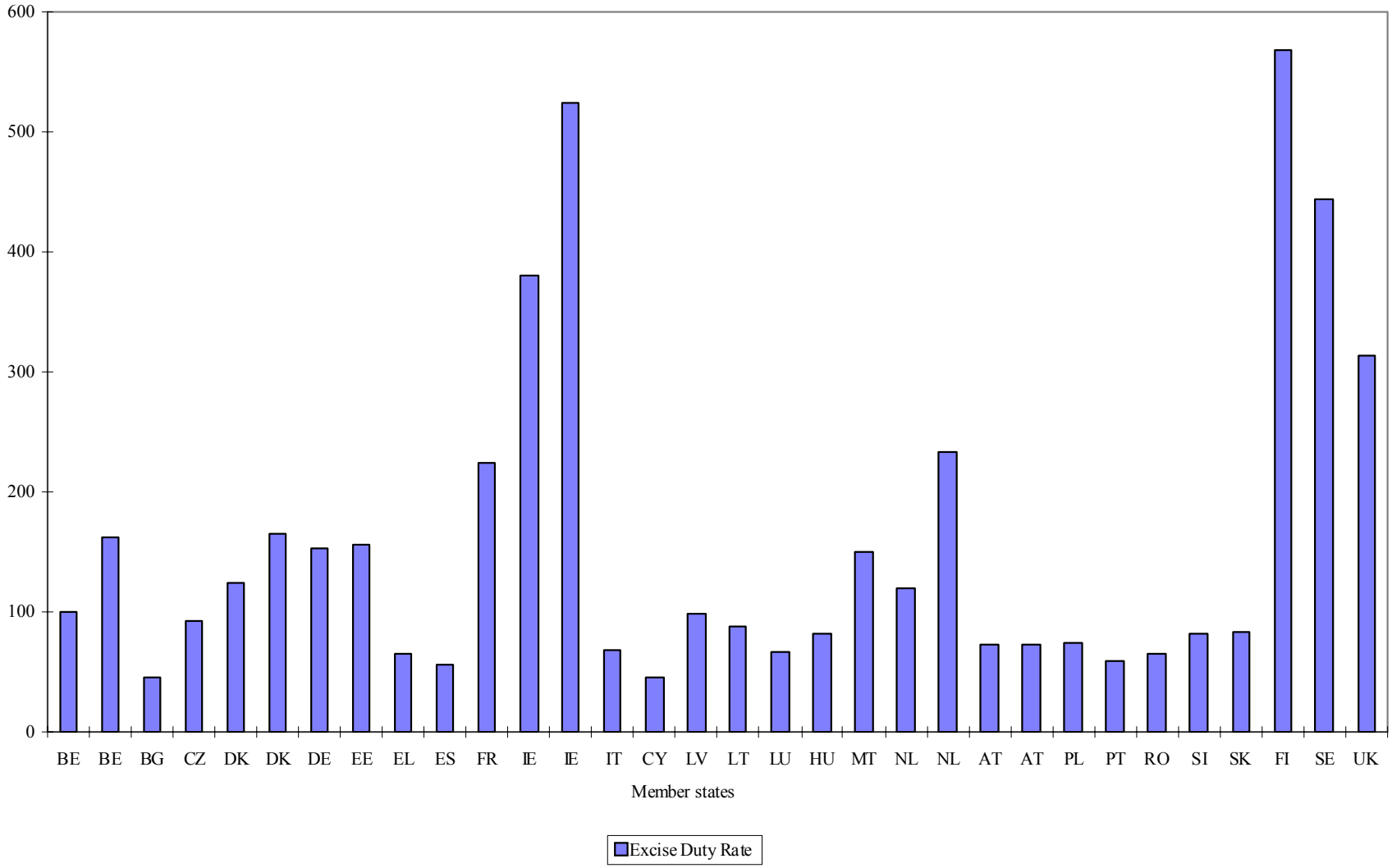
		Standard rates				Reduced rates		
		(Article 17 of Directive 92/83/EEC)				Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)		
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		45 EUR per hectolitre of product. (Article 4 of Directive 92/84/EEC)				Not set more than 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	%
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
AT	EUR	Still Sparkling	73,00 73,00	20,00 20,00				
PL	PLN	318,00	74,91	22,00				
PT	EUR		58,31	20,00				
RO	RON	277,47	65,00	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	443,32	25,00		2720,00	266,95	25,00
*UK	GBP	15%-22% 285,33	313,25	17,50		Ne 15% vol. 214,02	234,96	17,50

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.

values in EUR at 1/10/2009

Intermediate Products

Situation as at 1 January 2010



Minimum excise duty: 45 EUR per hectolitre of product

Ethyl alcohol

Situation as at 1 January 2010

Alcoholic Beverages

		Standard rates			Reduced rates					
					For low strength spirits, particular regions, etc.			**"Small distilleries"**		
		(Article 20 of Directive 92/83/EEC)						Yearly production limited to 10 hl of pure alcohol. (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	%
*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

Situation as at 1 January 2010

Alcoholic Beverages

		Standard rates			Reduced rates					
		(Article 20 of Directive 92/83/EEC)			For low strength spirits, particular regions, etc.			**"Small distilleries"** Yearly production limited to 10 hl of pure alcohol. (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	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.

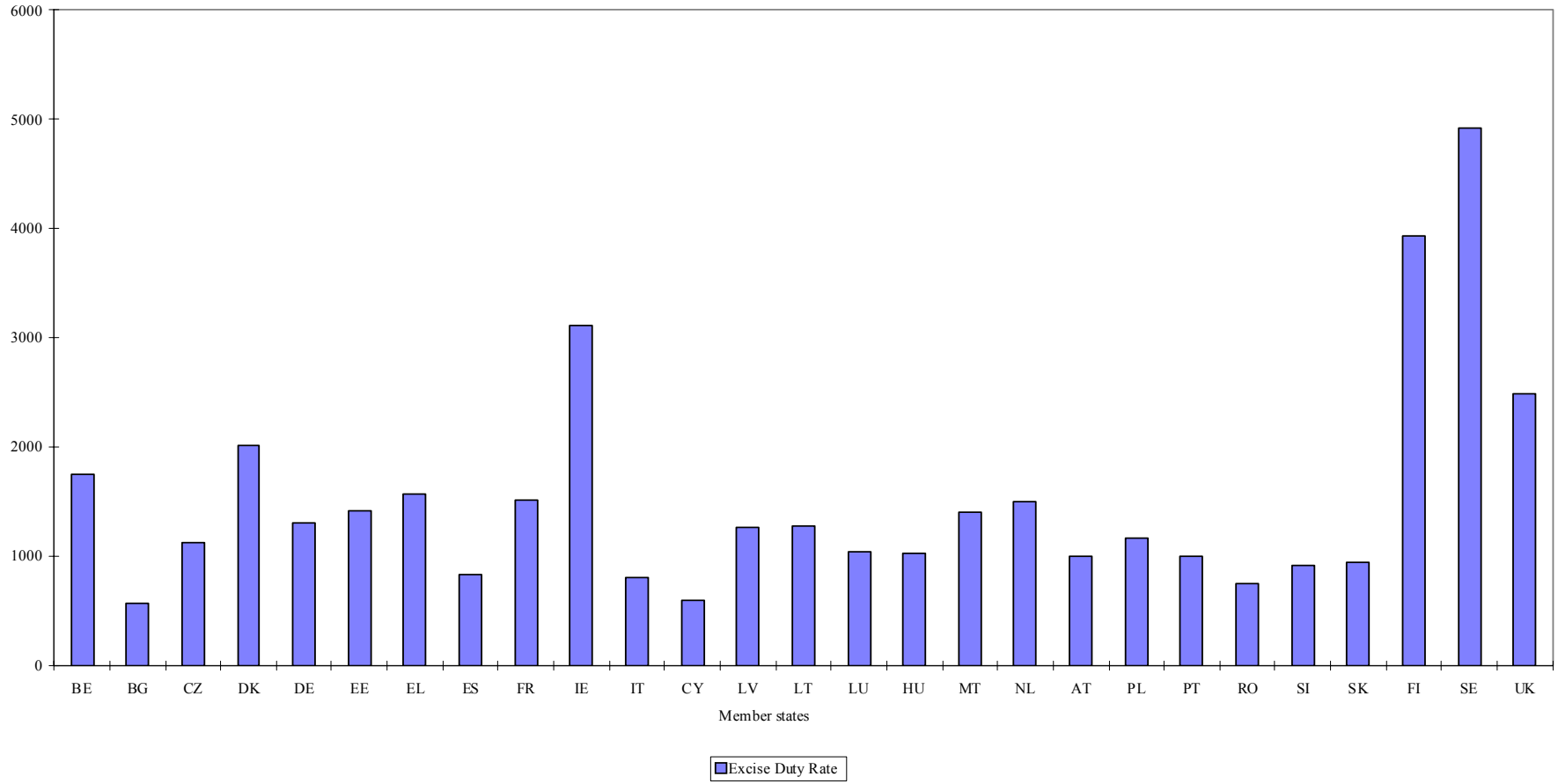
FI as from 1st October 2009.

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**	**Unit**	
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 • 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 • 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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