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

REF 1030
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EXCISE DUTY TABLES

Part II – Energy products and Electricity

In accordance with the Energy Directive
(Council Directive 2003/96/EC)

INCLUDING Natural Gas, Coal and Electricity

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.*

Further to the approval during the Committee on Excise duties of 12 & 13 May 2009, new tables are inserted, as from 1 July 2009, with reduced rates applied by MS in specific sectors on Gas oil, Kerosene, Heavy fuel oil, LPG, Natural Gas, Coal & Coke and Electricity.

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 and 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).

IMPORTANT REMARK

Concerning transitional arrangements
for the "New member States"
of the European Union

Council Directive 2003/96/EC – Energy taxation Directive

The energy taxation Directive (2003/96/EC – "energy Directive") was adopted in 2003 and defines the fiscal structures and the levels of taxation to be imposed on energy products and electricity. It replaces, with effect from 1 January 2004, Council Directive 92/81/EEC (on the harmonisation of the structures of excise duties on mineral oils) and Council Directive 92/82/EEC (on the approximation of the rates of excise duties on mineral oils).

The energy Directive is in compliance with Community commitments to integrate environmental concerns into the energy taxation area and will improve the functioning of the Internal Market.

*The 2003 Treaty of Accession[1] provided for transitional arrangements and specific measures for two new Member States[2]. **In addition, two additional Council Directives for specific arrangements were adopted on 29 April 2004 (Directive 2004/74/EC[3] and Directive 2004/75/EC[4]).***

*Directive 2004/74/EC amends the energy Directive as regards the possibility **for the Czech Republic, Estonia, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia** to apply temporary exemptions or reductions in the levels of taxation.*

*Directive 2004/75/EC amends the energy Directive as regards the possibility **for Cyprus** to apply temporary exemptions or reductions in the levels of taxation.*

1 OJ L 236, 23.9.2003, p. 17.
2 Cyprus and Poland.
3 OJ L 157, 30.4.2004, p. 87.
4 OJ L 157, 30.4.2004, p. 100.

UPDATE SITUATION - EXCISE DUTY TABLES

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1	***January 2010***	***New start***

BE	*Gas oil, Natural gas,Electricity(footnote), National tax*
BG	*Petrol(footnote), Gas oil, Kerosene, Heavy Fuel oil, Electricity*
CZ	*Petrol, Gas oil, Kerosene, Heavy Fuel oil, LPG, Natural gas, Coal & Coke, Electricity, VAT rates*
DK	*Petrol, Gas oil, Kerosene, Heavy Fuel oil, LPG, Natural gas, Coal & Coke, Electricity*
DE	*Gas oil*
EE	*Petrol, Gas oil*
FR	*[Petrol, Gas oil,Kerosene, Heavy Fuel Oil, Natural Gas, Coal & Coke] (footnotes only),Contact points*
IE	*Petrol, Gas oil, Kerosene, Heavy Fuel oil(reduced rates), VAT rates*
CY	*Gas oil & Kerosene (footnotes)*
LV	*Petrol, Gas oil, Kerosene, Heavy Fuel oil, LPG, Natural gas, Electricity*
LT	*Gas oil, Natural gas (footnote), Electricity, VAT rates*
LU	*Gas oil, Kerosene*
HU	*Petrol, Gas oil, Kerosene, Heavy Fuel oil, LPG, Natural gas, Coal & Coke, Electricity, Contact points*
MT	*Coal & Coke, Electricity*
NL	*Petrol, Gas oil, Kerosene, Heavy Fuel oil, LPG, Natural gas, Coal & Coke, Electricity, National tax, Contact points*
AT	*Petrol & Gas oil (footnotes)*
PL	*Petrol, Gas oil, Kerosene, Heavy Fuel oil, LPG, Electricity*
RO	*Petrol, Gas oil, Kerosene, Heavy Fuel oil, LPG, Natural gas, Coal & Coke, Electricity, Contact points*
SI	*Petrol, Gas oil,[Heavy Fuel oil, Natural gas, Coal & Coke] (footnotes only)*
SK	*Gas oil, Natural gas, Coal & Coke, Electricity, Contact points*
SE	*Petrol, Gas oil, Kerosene, Heavy Fuel oil, LPG, Natural gas, Coal & Coke, Electricity, Contact points*
UK	*Petrol, Gas oil, Kerosene, Heavy Fuel oil, LPG, Natural gas, 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.

ENERGY PRODUCTS AND ELECTRICITY

▼**IMPORTANT AND GENERAL REMARK**▼ ➔ For further and complete details concerning the transitional periods and derogations from excise duty for each country and energy product, go through these links to consult the Council Directives 2003/96/EC, 2004/74/EC and 2004/75/EC (*links* ➔ *go to page 3*).

		Petrol					
		Leaded Petrol			**Unleaded Petrol**		
		CN 2710 1131, CN 2710 1151, CN 2710 1159 (Article 3 of Directive 94/74/EC)			CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149 (Article 3 of Directive 94/74/EC)		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		421 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			359 EUR per 1000 litres (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %
BE	EUR		637,6701	21,00	<98 oct	613,5701	21,00
					<98 oct bio*	570,6202	21,00
					>=98oct low s*	613,5701	21,00
					>=98oct high s*	628,5701	21,00
BG	BGN	830,00	424,38	20,00	*685,00	*350,24	20,00
CZ	CZK	13710,00	539,34	20,00	12840,00	505,11	20,00
DK	DKK	4930,00	662,20	25,00	4250,00	570,86	25,00
DE	EUR		721,00	19,00	>10mg/kg*	669,80	19,00
					<=10mg/kg*	654,50	19,00
EE	EEK	6615,00	422,77	20,00	6615,00	422,77	20,00
EL	EUR		*421,00	19,00	<=96,5oct.I.O	*410,00	19,00
					>96,5oct.I.O	*410,00	19,00
					Unleaded substitute petrol	*410,00	19,00
ES	EUR		457,79	16,00	<97oct.I.O	424,69	16,00
					> =97 oct.I.O	455,92	16,00
FR	EUR		639,60	19,60	<95 oct.	*606,90	19,60
				19,60	Unleaded substitute petrol	639,60	19,60
IE	EUR		*543,17	21,00		*543,17	21,00

BE : S* (= sulphur or aromatic level).
<98 oct bio = Biofuel: tariff to be used for petrol, mixed with a fixed percentage of bio-ethanol produced by authorized production units.

BG Leaded petrol is forbidden for sale in Bulgaria.
Unleaded petrol: transitional period granted for unleaded petrol – see Accession Treaty.
Unleaded petrol: reduced rates for petrol when *ethanol* with 4% to 5% of volume has been added (BGN 664 – EUR 339,50). effective as of 24.11.2009 until 23.11.2011

CZ: Leaded petrol is no longer sold.

DK: Leaded and unleaded petrol - equipment making it possible to recover the vapour. Includes CO_2 tax.

DE: *Sulphur content.

EL: * since 26.06.2009

FR: *A rate is determined for each region ranging from 589,20 up to 606,90 euros (in 2008).

*IE Includes a CO_2 charge from 10 December 2009.

		Petrol					
		Leaded Petrol			**Unleaded Petrol**		
		CN 2710 1131, CN 2710 1151, CN 2710 1159 (Article 3 of Directive 94/74/EC)			CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149 (Article 3 of Directive 94/74/EC)		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)		421 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			359 EUR per 1000 litres (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %
IT	EUR		564,00	20,00		564,00	20,00
CY	EUR		421,00	15,00		*298,66	15,00
LV	LVL	300,00	423,55	21,00	269,00	379,78	21,00
LT	LTL	2000,00	579,24	21,00	1500,00	434,43	21,00
LU	EUR		*516,6646	15,00	>10 mg/kg	*464,5846	15,00
					<=10 mg/kg	*462,0946	15,00
HU	HUF	124200,00	459,56	25,00	120000,00	444,02	25,00
MT	EUR		*578,18	18,00		*459,38	18,00
NL	EUR		795,11	19,00		713,99	19,00

IT: reduced rate for agriculture purposes is EUR 276,36.
CY: *See Council Directive 2004/75/EC.
LV: Leaded petrol is not sold in retail sale in Latvia.
LV: Unleaded petrol: reduced rates for petrol when *ethanol* (5,0% of volume) has been added (LVL 256,00 – EUR 361,43).
Unleaded petrol: reduced rates for petrol when *ethanol* (70%-85% of volume) has been added (LVL 80,70– EUR 113,93).
LU: Since June 1999 leaded petrol is no longer sold in Luxemburg, except for aircrafts..
*included climate changing tax of EUR 20 per 1000 litres (since 1.1.2007)
MT: Leaded petrol is not sold any longer. A new product – *LRP (Lead Replacement Petrol)* has been available since 1-1-2003.
MT: *See Council Directive 2004/74/EC.

		Petrol						
		Leaded Petrol			**Unleaded Petrol**			
		CN 2710 1131, CN 2710 1151, CN 2710 1159 (Article 3 of Directive 94/74/EC)			CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149 (Article 3 of Directive 94/74/EC)			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)		421 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			359 EUR per 1000 litres (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %	
AT	EUR	<=10*	**514,00	20,00	<=10 mg/kg*	***442,00	20,00	
		>10*	**547,00	20,00	>10 mg/kg*	***475,00	20,00	
PL	PLN	*	*		CN 2710 1145, CN 2710 1149	**1657,87	390,55	22,00
					***CN 2710 1131, CN 2710 1141	1914,87	451,09	22,00
PT	EUR		650,00	20,00			582,95	20,00
RO	RON	1797,98	421,19	19,00		1485,71	348,04	19,00
*SI	EUR		421,6100	20,00			489,51	20,00
SK	EUR		597,49	19,00			514,50	19,00
*FI	EUR		(653,50)*	(22,00)			627,00	22,00
SE	SEK	6250,00	613,41	25,00	Class1a*	3810,00	373,93	25,00
					Class1b	5500,00	539,80	25,00
					Class2	5530,00	542,74	25,00
UK	GBP	659,10	723,61	17,50		561,90	616,90	17,50
					Aviation gasoline	345,70	379,54	17,50

AT: *Sulphur content (mg/kg).). ** 514,00 with a minimum biofuel content of 46 l and sulphur content <=10 mg/kg, otherwise 547,00.
*** 442,00 with a minimum biofuel content of 46 l and sulphur content <=10 mg/kg, otherwise 475,00.

PL: *Leaded petrol is not in on the market

PL: **See Council Directive 2004/74/EC.

PL: Includes fuel tax

PL: Exemption from excise duty for bio-components intended for production of blended fuels, which meet quality requirements; Reduced rate for petrol containing bio-components on the level 0,37 EUR per each litre of bio-components added to that petrol which meet quality requirements;
reduced rate for bio-components used as pure biofuels which meet quality requirements on the level of 2,35 EUR / 1000 l.

PL: *** CN 2710 1131 total exemption from excise duty

*SI: Shows the situation as on 1st January 2010. Leaded petrol is forbidden for sale in Slovenia.
Excise duty on bio fuels is 0 €. For energy products to which bio fuels has been added or products falling within the specified CN codes, the beneficiary shall have the right to the refund of paid excise duty or to the exemption from payment of the excise duty in proportion to the share of the added product, however not more than 5%. Bio fuel that can be added up in unleaded petrol is bioethanol (ethyle alcohol C2H5OH) falling within CN code 2207 1000- undenaturated, of concentration of 80% vol. or higher; falling within CN code 2207 2000-denaturated, of any concentration.

FI: Includes CO_2-tax and strategic stockpile fee. For other than low sulphur product, the rate is EUR 653,50. * Leaded petrol is no longer sold in Finland.

SE: Includes CO_2-tax.

SE: *Petrol Class ***1a*** is an alkylate based petrol for two-stroke engines.

▼**IMPORTANT AND GENERAL REMARK**▼ ➔ For further and complete details concerning the transitional periods and derogations from excise duty for each country and energy product, go through these links to consult the Council Directives 2003/96/EC, 2004/74/EC and 2004/75/EC (*links* ➔ *go to page 3*).

CZ As from 2009 operators who release petrol for consumption have to ensure that the released quantity of petrol contains 3,5 % of biofuel on the annual basis . On the low percentage blends of biofuels any excise duty exemption is granted. In the case of bioethanol comprising of not less than 70 % and not more than 85 % of the denatured ethyl alcohol reimbursement of excise duty is granted at the level of the ethyl alcohol proportion in the mineral oil. High percentage blends with ethyl alcohol produced from biomass and 2nd generation biofuels are exempted from excise duty within pilot projects for technological development if intended for use as propellant.

FR: Taxis: reduced rate: refund of the difference between the regional rate and the reduced rate (35,90 €/ 1000 l)

FR: Since 2005, operators who release motor fuels (i.e., premium-grade petrol, automotive diesel fuel, bioethanol) for consumption are held to meet specific biofuel admixture requirements defined by law, failing which they are liable to an additional tax.
The admixture proportion, expressed in terms of energy content, required to earn exemption from the tax rises each year. (2010 : 7%). The tax rate decreases in proportion to the volume of biofuels that operators blend into the motor fuels released for consumption.

IE Substitute fuel, including biofuel, used as auto-fuel in substitute for petrol is taxed at the petrol rate.

IE For petrol / biofuel blends for use as a propellant, where the biofuel content of the mixture exceeds 10%, the rate for the biofuel portion of the blend is €508.79 (i.e. no CO_2 charge applies to the biofuel content of the blend).

IE Fuel substitutes: Full (qualified and conditional) relief for Bioethanol used in approved projects – effective from November 2006.

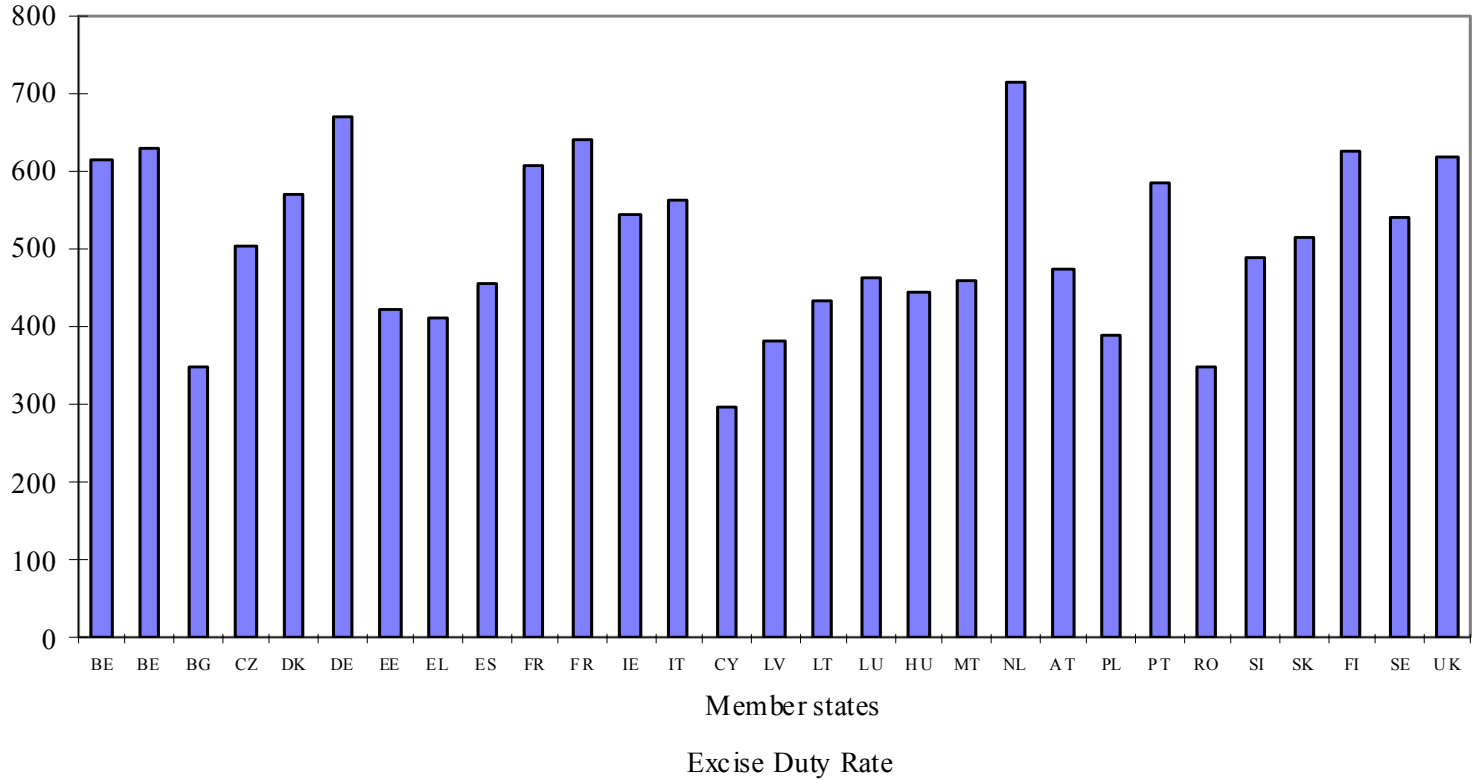
UK: VAT rate of 17,50% - non domestic use. Domestic use for deliveries of less than 2300 litres - VAT rate of 5%, except biofuels which are rated 17,50%.

UK: Fuel substitutes: Biodiesel and bioethanol used as road fuel : GBP 361,90 (EUR 397,32) per 1000 litres.

values in EUR at 1/10/2009

Unleaded Petrol

Situation as at 1 January 2010



Minimum excise duty: 359 EUR per 1000 litres

					Gas oil										
		Propellant			**Industrial/Commercial** use (Art.8, except for agriculture)			**Heating –** Business use				**Heating** – Non business use			
		CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949				CN 2710 1941 to 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %		Excise duty NatCurr	Excise duty EUR	VAT %	
BE	EUR	>10 mg/kg*	367,8947	21,00	>10*	21,00	21,00	>10*	18,4854	21,00		>10*	18,4854	21,00	
		<=10 mg/kg* norm	352,8947	21,00	<=10*	21,00	21,00	<=10*	17,1022	21,00		<=10*	17,1022	21,00	
		<=10 mg/kg* bio	335,2500	21,00											
BG	BGN	*600,00	*306,78	20,00	600,00	306,78	20,00	**50,00	**25,56	20,00		**50,00	**25,56	20,00	
CZ	CZK	*10950,00	*430,76	20,00	10950,00	430,76	20,00	**10950,00	**430,76	20,00		10950,00	430,76	20,00	
DK	DKK	2875,00	386,17	25,00	2875,00	386,17	25,00	2454,00	329,62	25,00		2454,00	329,62	25,00	
DE	EUR	>10 mg/kg*	485,70	19,00				>50*	59,99	19,00		>50*	76,35	19,00	
		<=10 mg/kg*	470,40	19,00				<=50*	44,99	19,00		<=50*	61,35	19,00	
EE	EEK	6148,00	392,93	20,00	1736,00	110,95	20,00	1736,00	110,95	20,00		1736,00	110,95	20,00	
EL	EUR		*302,00	19,00		**302,00	19,00		302,00	19,00			302,00	19,00	
ES	EUR		*331,00	16,00		84,71	16,00		84,71	16,00			84,71	16,00	
FR	EUR		*428,40	19,60		56,60	19,60		56,60	19,60			56,60	19,60	
IE	EUR		*449,18	21,00		47,36	13,50		47,36	13,50			47,36	13,50	
IT	EUR		423,00	20,00		126,90	20,00		403,21	20,00			403,21	20,00	
CY	EUR		*245,00	15,00		**245,00	15,00		***124,73	15,00			***124,73	15,00	

BE/DE/LU: *Sulphur content (mg/kg).

BE: See page with *Additional comments* below.

BG: Gas oil used as propellant: transitional period granted for gas oil used as propellant – see Accession Treaty.
*Biodiesel - zero rate for biodiesel, falling within CN codes 3824 90 99 effective as of 24.11.2009 until 23.11.2011.
Gas oil used as propellant: Reduced rate for gas oil when *biodiesel* with 4% to 5% of volume has been added – BGN 582 (EUR 297,58) effective as of 24.11.2009 until 23.11.2011.
** marked gas oil in accordance with Council Directive 95/60/EC and Commission Decision 2001/574/EC.

CZ: * diesel blend comprising of not less than 30 % of rapeseed oil methyl ester of the total weight: reduced rate as of 7665 CZK/1000 litres until 30 June 2010.
** marked gas oil in accordance with Council Directive 95/60/EC and Commission Decision 2001/574/EC: reimbursement of excise duty of 404,80 EUR per 1000 litres when it has been duly proved that the gas oil has been used for heating purposes.

DK: Includes CO_2 tax.

EL Gas oil heating – a winter period has been defined in Greece (from 15 October to 30 April) during which a reduced rate of 21 EUR per 1000 lt is applied. The normal rate of duty is EUR 302 EUR per 1000 lt. A refund of excise duty is applied which amounts to 302-21 euros per 1000 lt

EL: *See Council Directive 2003/96/EC.

EL: **Gas oil industrial use – a refund of duty (EUR 125 per 1000 litres) is given to industries that use gas oil in their production activities, after a fiscal control.

ES: *See Council Directive 2003/96/EC.

FR: *A rate is determined for each region ranging from 428,40 up to 416,90 EUR (in 2008)

*IE Includes CO_2 charge from 10 December 2009.

CY: *See Council Directive 2004/75/EC.
** A reduced rate of duty (EUR 124,73 per 1000 litres) is applied on gas oil used as motor fuel in stationary motors.
*** During winter period 06/11/2009-31/03/2010 the rate applied for heading purposes is Euro 21 per 1000 lt

					Gas oil										
		Propellant			**Industrial/Commercial** use (Art.8, except for agriculture)			**Heating –** Business use				**Heating** – Non business use			
		CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949				CN 2710 1941 to 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %		Excise duty NatCurr	EUR	VAT %	
LV	LVL	234,00	330,37	21,00	15,00	21,18	21,00	15,00	21,18	21,00		15,00	21,18	21,00	
LT	LTL	*947,00	*274,27	21,00	*947,00	*274,27	21,00	73,00	21,14	21,00		73,00	21,14	21,00	
LU	EUR	>10 mg/kg	*313,3548	15,00		21,00	15,00	**RDC	**0	12,00		**RDC	**0	12,00	
		<=10 mg/kg	*310,0000			21,00	15,0	**RDC	**0	12,00		**RDC	**0	12,00	
HU	HUF	97350,00	360,21	25,00	97350,00	360,21	25,00	97350,00	360,21	25,00		97350,00	360,21	25,00	
MT	EUR		*352,40	18,00		*352,40	18,00		352,40	18,00			96,79	18,00	
					m61,00	142.09	18,00								
					f0	0	0								
NL	EUR	<=10 mg/kg*	421,07	19,00		253,01	19,00		253,01	19,00			253,01	19,00	
		> 10 mg/kg*	431,75	19,00											
AT	EUR	*a)	347,00	20,00	*a)	347,00	20,00	**a)	98,00	20,00		**a)	98,00	20,00	
		*b)	375,00	20,00	*b)	375,00	20,00	**b)	128,00	20,00		**b)	128,00	20,00	

LV: Gas oil propellant: Reduced rate for gas oil when *biofuel (rapeseed oil)* has been added – fuel with 5% to 30% biofuel = LVL 223 (EUR 314,84); fuel with minimum 30% biofuel = LVL 164 (EUR 231,54) and fuel that is completely made up from rape seed oil = LVL 0.

LT *In force from 1st August 2009

LU: See Council Directive 2003/96/EC.

LU: *included climate changing tax of EUR 25 per 1000 litres (since 1.1.2008)

LU: **Gas oil heating – (*RDC = Redevance de contrôle)* - a monitoring charge of EUR 10 per 1000 litres (Article 9.2 of Directive 2003/96/EC) – see *additional comments* below.

MT: (m) Maritime commercial activities (harbour cruises, tugging activities, bunkering operations, inland navigation between Malta and Gozo by vessels of a tonnage of less than 3,500 Tons, dredging operations, conveyance of goods and passengers between shore and ocean going vessels and sea-farming activities and navigation for commercial purposes within Maltese Territorial Waters).

MT: (f) Fishing purposes as laid down by the Ministry of Agriculture and Fisheries., and when supplied to foreign based private pleasure sea craft for outbound voyages , and electric power generation.
To exercise sufficient control and to avoid fraudulent practices when supplied to locally based private pleasure sea craft for outbound voyages excise duty/Vat is paid in full and partial refund is given when sufficient proof is given that such sea craft have touched a foreign land.

MT: Gas Oil supplied with partial or full duty exemption is fiscally marked in accordance with Council Directive 95/60/EC and Commission Decision 2001/574/EC.

MT: *See Council Directive 2004/74/EC.

NL : *Sulphur content (mg/kg).

AT *a) - with a minimum biofuel content of 66 l and sulphur content <=10 mg/kg, *b) – otherwise;
From 1 July 2008: **a) marked gas oil with sulphur content <=10 mg/kg; **b) marked gas oil with sulphur content > 10 mg/kg.
refund of duty for gas oil used for agricultural purposes, refund of duty for gas oil used for the carriage of goods and passengers by rail and refund of duty for gas oil used in combined heat and power generation (difference between standard tax rate and reduced rate for marked gas oil)

		Gas oil												
		Propellant			**Industrial/Commercial** use (Art.8, except for agriculture)			**Heating –** Business use			**Heating** – Non business use		
		CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty NatCurr		VAT %	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %
PL	PLN		*1281,99[1]	302,00[1]	22,00	*1281,99[1]	302,00[1]	22,00	232,00	54,65	22,00	232,00	54,65	22,00
PT	EUR			364,41	20,00	agricult.	77,51	12,00		176,18	12,00		176,18	12,00
RO	RON		1251,68	293,215	19,00	1251,68	293,215	19,00	1251,68	293,215	19,00	1251,68	293,215	19,00
*SI	EUR			432,00	20,00		216,00	20,00		*94,50	20,00		*94,50	20,00
SK	EUR			*368,00	19,00		225,71	19,00		225,71	19,00		225,71	19,00
FI	EUR	norm		390,50	22,00		87,00	22,00		87,00	22,00		87,00	22,00
		low sulphur		364,00	22,00									
SE	SEK	Class 1	4335,00	425,46	25,00	*632,73	62,10	25,00	**632,73	62,10	25,00	3804,00	373,34	25,00
		Class 2	4597,00	451,17	25,00									
		Class 3	4735,00	464,72	25,00									
UK	GBP		*561,90	616,90	17,50	**108,00	118,57	17,50	108,00	118,57	17,50	108,00	118,57	17,50

PL: Propellant – includes fuel tax.
PL: *See Council Directive 2004/74/EC.
PL: Exemption from excise duty for bio-components intended for production of blended fuels, which meet quality requirements; reduced rate for gas oil containing bio-components on the level 0,25 EUR per each litre of bio-components added to that gas oil, which meet quality requirements; for bio-components used as pure biofuels which meet quality requirements on the level of 2,36 EUR/ 1000 l.
PT: Since 1/1/2003 agricultural gas oil has it's own tax rate.
*SI: Shows the situation as on 1st January 2010. For gas oil for heating purposes the situation includes CO_2-tax in the amount of 32,50 € per 1000 litres.
Excise duty on bio fuels is 0 €. For energy products to which bio fuels has been added or products falling within the specified CN codes, the beneficiary shall have the right to the refund of paid excise duty or to the exemption from payment of the excise duty in proportion to the share of the added product, however not more than 5%. Bio fuel that can be added up in auto motive gas oil is biodiesel falling within CN code 3824 9091.
SK: The Slovak legislation doesn't distinguish the tax rate for commercial use and non commercial use.
SK: Gas oil ind./comm..: fiscal marked gas oil in accordance with Council Directive 95/60/EC and Commission Decision 2001/574/EC.
SK *rate valid as of 1st February 2010 (up to 31/1/2010 : 481,31 € per 1000 l.).
FI: Includes CO_2-tax and strategic stockpile fee.
FI: Biofuel for purposes set out in Articles 8 and 9 in Council Directive 2003/96/EC is exempt.
SE: Includes CO_2-tax.
SE: Environmental classes.
SE: *Gas oil used in stationary motors by industry in the manufacturing process. A general, higher, tax rate of SEK 3804,00 (EUR 373,34) per m^3 applies to gas oil used in stationary motors used by other commercial enterprises as well as to gas oil used for other purposes listed in Article 8.2.
SE: **For taxation of gas oil for heating purposes in the manufacturing process in industry outside the Emission Trading Scheme as well as agriculture, horticulture, pisciculture, forestry. For the manufacturing process in industry within the Emission Trading Scheme, the tax rate amount to SEK 451,95 (EUR 44,36) per m^3. Gas oil used for heating purposes by other consumers in the business sector amount to the same rates as apply to non-business use.
SE: The sulphur tax on peat, coal, petroleum coke and other solid or gaseous products is set at SEK 30 (EUR 2,94) per kg of sulphur in the fuel. The sulphur tax on liquid fuels – such as diesel oils, heating gas oils and heavy fuel oils is SEK 27 (EUR 2,65) per m3 of oil for each tenth of a per cent by weight of the sulphur content. However, oil products with a sulphur content of a maximum of 0,05 per cent by weight is exempted from tax. Since all motor fuels have a sulphur content below 0,05 per cent the sulphur tax on motor fuels is zero. When measures are taken to reduce emissions the tax can be repaid by SEK 30 (EUR 2,94) per kg of reduced emission.
UK: * Marked gas oil rate: GBP 108,00 (EUR 118,57).
UK: ** **If** industrial /commercial use **relates to tied oils**, the **rate** is **NIL.**
UK: VAT rate of 17,50% - non domestic use. Domestic use for deliveries of less than 2300 litres – VAT rate of 5%.

Per 1000 litres		Gas oil – reduced rates applied in specific sectors								
		CN 2710 1941 to 2710 1949								
Reduced tax rates applied according to Directive 2003/96/EC		**Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2))**			**Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry**			**Reduced rate applied for railways Art. 15(1) (e)**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%	Nat Curr	EUR	%
BE	EUR	Exemption	0		Exemption	0		Exemption	0	
BG	BGN		n.a.			n.a.			n.a.	
CZ	CZK	*10950,00	430,76	20,00				-	-	
DK	DKK	410,00	55,07	25,00	296,11*	39,77	25,00	410,00	55,07	25,00
DE	EUR					255,60	19,00			
EE	EEK	1736,00	110,95	20,00	1736,00	110,95	20,00	1736,00	110,95	20,00
EL	EUR		*302,00	19,00						
ES	EUR		78,71	16,00	*Reimbursement			*Exemption		16,00
FR	EUR									

CZ: *reimbursement of 60 % of excise duty levied on diesel and diesel blend up to 5 % of FAME and 85 % of excise duty levied on diesel blend comprising of not less than 30 % of rapeseed oil methyl ester of the total weight.

DK: **Only CO2-tax.**
* CO2-tax is reduced to 13/18 due to considerations of energy intensive process.

EE: Estonia applies a common reduced excise rate when gas oils are used for:
- agricultural purposes;
- fixed engines;
- heating and the production of heat or electric power;
- machinery or motor vehicles which are prohibited to use on public roads and which are used in mining, forestry or construction work;
- railways;
- shipping traffic, including in commercial fishing, except in non-commercial recreational shipping.

EL: *The normal rate is 302 euro. A refund of excise duty is applied which amounts to 302,21 euros per 1000 lt.

ES: *exemption applies to motor fuel used in transport by train
* for the last 3 years, a reimbursement has been approved for this use of gas oil.

Per 1000 litres		Gas oil – reduced rates applied in specific sectors									
		CN 2710 1941 to 2710 1949									
Reduced tax rates applied according to Directive 2003/96/EC		**Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2))**			**Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry**				**Reduced rate applied for railways Art. 15(1) (e)**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT		Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%		Nat Curr	EUR	%
IE	EUR		47,36	13,50		*5,58	13,50			47,36	13,50
IT	EUR					93,06	20,00			126,90	20,00
CY	EUR		*124,73	15,00		**0	15,00			n.a..	
LV	LVL	-	-		*0	*0	21,00		-	-	
LT	LTL				*0	*0	21,00				
LU	EUR	Exemption	0	15,00	Exemption	0	15,00		Exemption	0	15,00
HU	HUF				* 19470,00	72,04	25,00		* * 0	0	25,00
MT	EUR										
NL	EUR		*253,01	19,00		*253,01	19,00			*253,01	19,00

IE: * Use in horticultural production / mushroom cultivation

CY: * In stationary motors.
** Gas oil used as motor fuel in certain machineries in agricultural, horticultural or piscicultural works and in forestry, is exempted from excise duty.

LV: * A producer of agricultural products pays standart tax rate and later receives a duty refund for diesel fuel (gas oil) and diesel fuel (gas oil) mixture with rapeseed oil or biodiesel fuel acquired from rapeseed oil used for the cultivation of utilised agricultural areas. Duty is refunded taking into account limitation – 100 litres per year for every hectare.

LT * Gas oil used for agricultural horticultural, piscicultural purposes.

HU: * Via tax refund: refund of the difference between the normal rate and the reduced rate.
**Exemption via tax refund.

NL: * Same rate as for industrial/commercial use and heating.

Per 1000 litres		Gas oil – reduced rates applied in specific sectors								
		CN 2710 1941 to 2710 1949								
Reduced tax rates applied according to Directive 2003/96/EC		**Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2))**			**Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry**			**Reduced rate applied for railways Art. 15(1) (e)**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%	Nat Curr	EUR	%
AT	EUR		*)	20,00		-	-		**)	20,00
PL	PLN	-	-	-	-	-	-	-	-	-
PT	EUR		77,51	12,00		77,51	12,00		77,51	12,00
RO	RON	-	-	19,00	-	-	19,00	-	-	19,00
*SI	EUR		129,60	20,00		129,60	20,00		216,00	20,00
SK	EUR		225,71	19,00		-	19,00		225,71	19,00
FI	EUR		87,00	22,00		28,50	22,00		87,00	22,00
SE	SEK	1954,70	191,85	25,00	*632,73	*62,10	25,00	0,00	0,00	25,00
UK	GBP									

AT: *) Refund of excise duty for gas oil used as a motor fuel for agricultural and forestry purposes; refund of 0,249 EUR/l (difference between standard tax rate and reduced rate for marked gas oil)
**) Refund of excise duty for gas oil used for the carriage of goods and passengers by rail (refund of 0,249 EUR/l (difference between standard tax rate and reduced rate for marked gas oil).

* SI: Beneficiary is entitled to refund the amount of 70% of the excise duty for propellant for agriculture purposes and forestry.

SE * Gas oil used for other purposes than as a propellant by agriculture, horticulture, pisciculture, forestry (=same reduced rate that applies for such use by industry in the manufacturing process, that is the business rate based on Article 5).

Per 1000 litres		Gas oil – reduced rates applied in specific sectors					
		CN 2710 1941 to 2710 1949					
Reduced tax rates applied according to Directive 2003/96/EC		**Reduced rate applied for busses Art. 5**			**Commercial diesel tax rate Art. 7(2)**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%
BE	EUR		n.a..			330,00	21,00
BG	BGN		n.a.			n.a.	
CZ	CZK	-	-		-	-	
DK	DKK	-	-	-	-	-	-
DE	EUR						
EE	EEK						
EL	EUR						
ES	EUR					293,,86	16,00
FR	EUR						

Per 1000 litres		Gas oil – reduced rates applied in specific sectors					
		CN 2710 1941 to 2710 1949					
Reduced tax rates applied according to Directive 2003/96/EC		**Reduced rate applied for busses Art. 5**			**Commercial diesel tax rate Art. 7(2)**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%
IE	EUR		-			-	
IT	EUR		*403,21391	20,00		**403,21391	20,00
CY	EUR		n.a.			n.a.	
LV	LVL	-	-		-	-	
LT	LTL						
LU	EUR		n.a.			n.a.	
HU	HUF						
MT	EUR						
NL	EUR		n.a.			n.a.	

IT: *reduced rates applied for: a) taxis: € 302,00 for 1000 l.
b) ambulances: € 302,00 for 1000 l.
c) armed forces: gas oil used as fuel: € 302,00 for 1000 l.
gas oil heating use: € 21,00 for 1000 l.

** national level of taxation in force on 1 January 2003.

Per 1000 litres		Gas oil – reduced rates applied in specific sectors					
		CN 2710 1941 to 2710 1949					
Reduced tax rates applied according to Directive 2003/96/EC		**Reduced rate applied for busses Art. 5**			**Commercial diesel tax rate Art. 7(2)**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%
AT	EUR		-	-		-	-
PL	PLN	-	-	-	-	-	-
PT	EUR						
RO	RON	-	-	19,00	-	-	19,00
SI	EUR					330,00	20,00
SK	EUR		-	19,00		-	19,00
FI	EUR		-	-		-	-
SE	SEK		n.a.	25,00		n.a.	25,00
UK	GBP						

*SI: The situation shows the minimum excise duty adopted by the Council (Dir. 2003/96/EC), as on 1st January 2010, in Slovenia minimum level of possible refund for gas oil used as propellant for Commercial diesel according to this provision.

▼**IMPORTANT AND GENERAL REMARK**▼ ➔ For further and complete details concerning the transitional periods and derogations from excise duty for each country and energy product, go through these links to consult the Council Directives 2003/96/EC, 2004/74/EC and 2004/75/EC (*links* ➔ *go to page 3*).

BE: **10 mg/kg* norm**: the normal tariff
10 mg/kg* bio: tariff to be used for gas oil, mixed with a fixed percentage of FAME, produced by authorized production units.

BE: Gas oil **industrial/commercial** use :
An *energy-intensive* business with an environmental objectives agreement or arrangement: excise duty EUR 0 (all gas oils).
A business with an environmental objectives agreement or arrangement: excise duty EUR 10,5 (all gas oils).

BE: Gas oil **heating** – business use :
An *energy-intensive* business with an environmental objectives agreement or arrangement: excise duty EUR 0 (all gas oils).
A business with an environmental objectives agreement or arrangement: excise duty EUR 9,2427 (> 10 mg/kg) or 8,5511 (<= 10 mg/kg).

CZ As from 2009 operators who release gas oil for consumption have to ensure that the released quantity of gas oil contains 4,5 % of biofuel on the annual basis .In the case of the low percentage blends of biofuels any excise duty exemption is granted. There are exemptions in force on FAME under CN code 3824 9099, PVO under 1507 and 1518 intended for use as motor fuel and liquified biogas under CN code 2711 19 intended for use as motor fuel. Exemption is also granted on 2nd generation biofuels intended for use as motor fuel in the field of pilot projects for technological development.

DK: Denmark has four categories of gas oil used as propellant: "normal", "light", "low sulphur" and "sulphur free". The "low sulphur" gas oil is a new quality with max. 50 ppm sulphur while sulphur free contains max. 10 ppm sulphur. The total tax consists of a *mineral oils tax* and a *CO_2-tax.*

FR/IT: National measures concerning diesel (Gas Oil "propellant") used by commercial vehicles exist in FR (refund of the difference between the regional rate and the reduced rate (.39,19 €/ 1000 l) and IT.

FR: Taxis: reduced rate: refund of the difference between the regional rate and the reduced rate (30,20 €/ 1000 l)

FR: Since 2005, operators who release motor fuels (i.e., premium-grade petrol, automotive diesel fuel, bioethanol) for consumption are held to meet specific biofuel admixture requirements defined by law, failing which they are liable to an additional tax.
The admixture proportion, expressed in terms of energy content, required to earn exemption from the tax rises each year. (2010: 7%). The tax rate decreases in proportion to the volume of biofuels that operators blend into the motor fuels released for consumption.

FR In 2009, reduced rate when used for agriculture purpose from January 1st to December 31. refund of 5 €/hl

IE: Substitute fuels, including biofuel, used as auto-fuel in substitute for diesel are taxed at the diesel rate.

IE For diesel / biofuel blends for use as a propellant, where the biofuel content of the mixture exceeds 10%, the rate for the biofuel portion of the blend is €409.20 (i.e. no CO_2 charge applies to the biofuel content of the blend).

IE Fuel substitutes: Full (qualified and conditional) relief for Biodiesel and Pure Plant Oil used in approved projects – effective from November 2006.

CY: Full relief from excise duty, effective from 19/10/2007, on biofuel used for transport. In the case of biofuels blended in mineral oil derivatives, excise duty is charged at reduced rate depending on the percentage by volume of the contained biofuels in the said products.

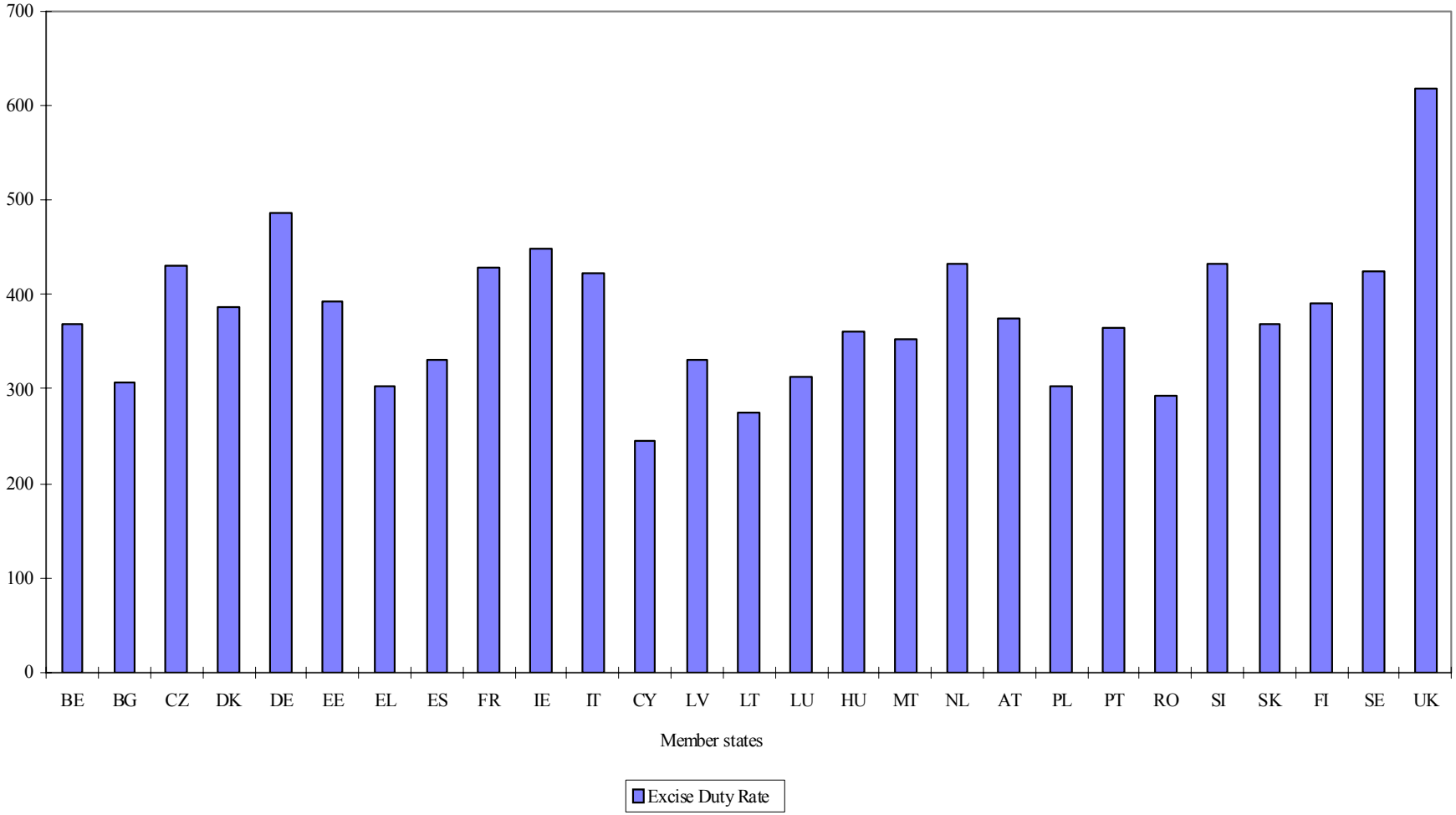
LU: Monitoring charge (RDC): Member States which on 1 January 2003 were authorised to apply a monitoring charge for heating gas oil, may continue to apply a reduced of EUR 10 per 1000 litres for that product (Article 9.2 of Directive 2003/96/EC).

Gas Oil

(propellant)

Situation as at 1 January 2010

Values in EUR at 1/10/2009



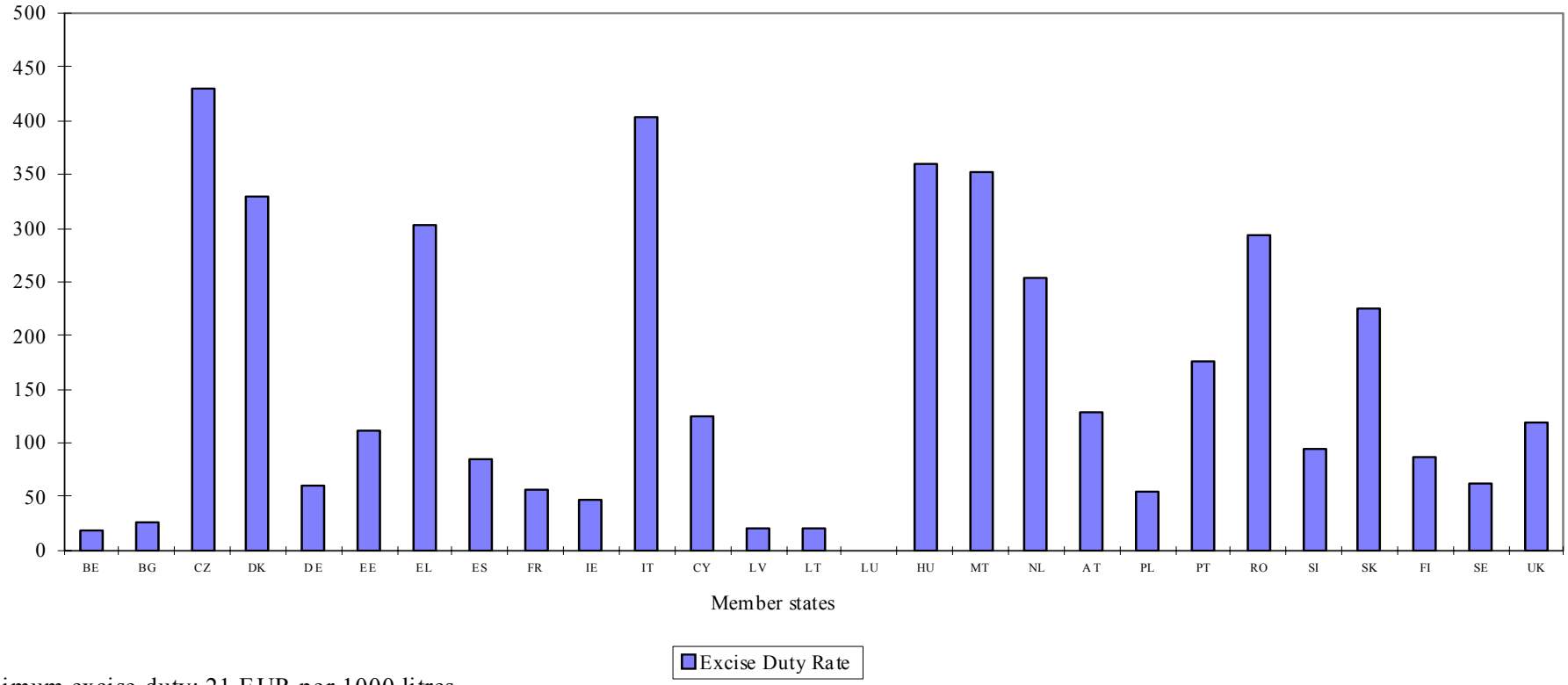
Minimum excise duty: 330 EUR per 1000 litres

Gas Oil

(heating "business use")

Situation as at 1 January 2010

values in EUR at 1/10/2009



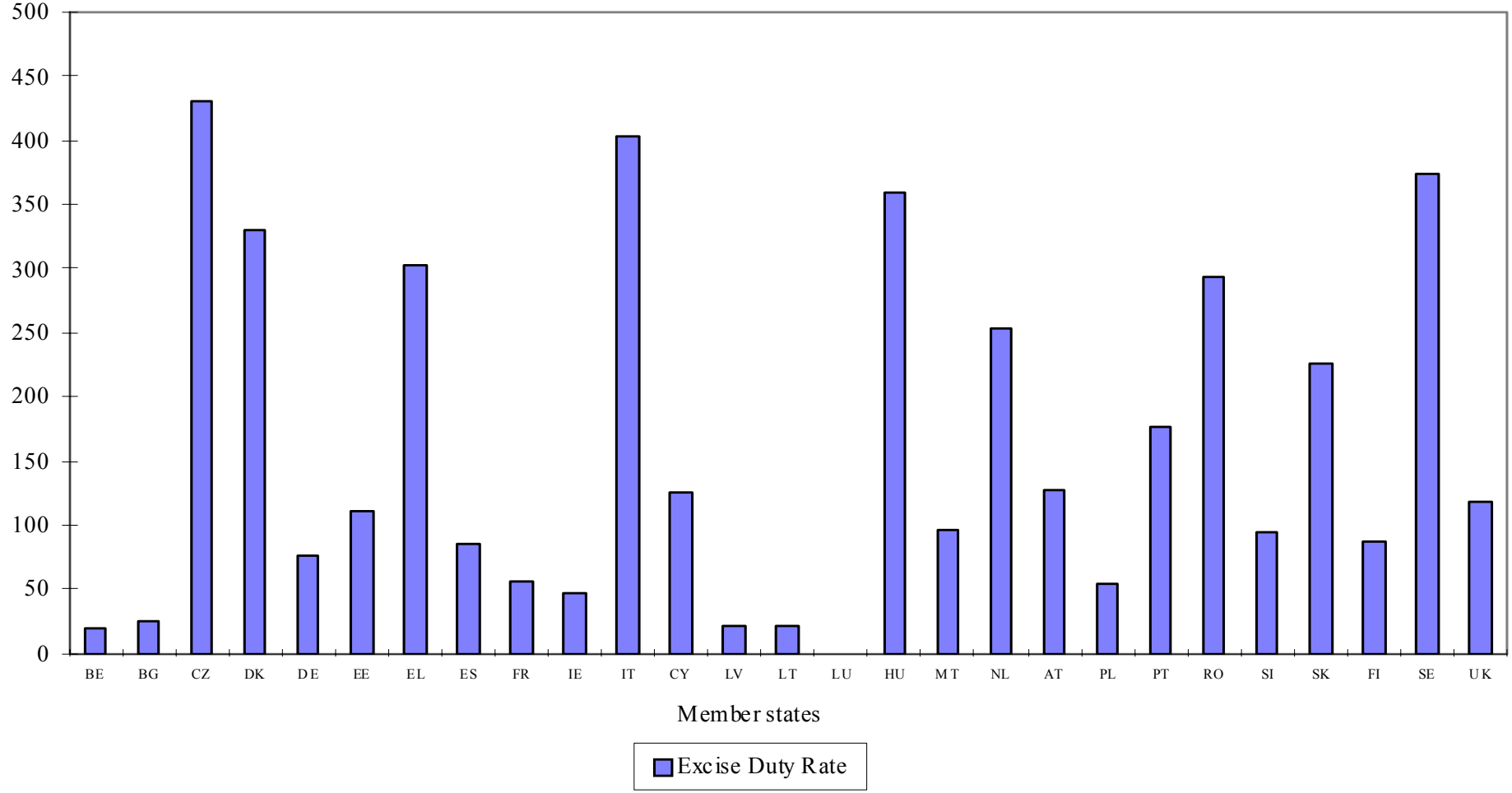
Minimum excise duty: 21 EUR per 1000 litres

Gas Oil

(heating "non -business use")

values in EUR at 1/10/2009

Situation as at 1 January 2010



Minimum excise duty: 21 EUR per 1000 litres

		Kerosene											
		Propellant use			**Industrial/Commercial** use (Art.8, except for agriculture)			**Heating** business use			**Heating** non-business use		
		CN 2710 1921, CN 2710 1925 (Article of Directive 2003 /EEC)			CN 2710 1921, CN 2710 1925			CN 2710 1921, CN 2710 1925			CN 2710 1921, CN 2710 1925		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres. (Annex I of Directive 2003/96/EEC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EEC)			0 EUR per 1000 litres. (Annex I of Directive 2003/96/EEC)			0 EUR per 1000 litres. (Annex I of Directive 2003/96/EEC)		
MS	Nat Curr	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %
BE	EUR		580,4427	21,00		21,00	21,00		17,9475	21,00		17,9475	21,00
BG	BGN	600,00	306,78	20,00	600,00	306,78	20,00	*50,00	*25,56	20,00	*50,00	*25,56	20,00
CZ	CZK	10950,00	430,76	20,00	10950,00	430,76	20,00	10950,00	430,76	20,00	10950,00	430,76	20,00
DK	DKK	3168,00	425,53	25,00	3168,00	425,53	25,00	2454,00	329,62	25,00	2454,00	329,62	25,00
DE	EUR		654,50	19,00		654,50	19,00		654,50	19,00		654,50	19,00
EE	EEK	5165,00	330,10	20,00	5165,00	330,10	20,00	5165,00	330,10	20,00	5165,00	330,10	20,00
EL	EUR		330,00	19,00		330,00	19,00		330,00	19,00		330,00	19,00
ES	EUR		315,79	16,00		315,79	16,00		78,71	16,00		78,71	16,00
FR	EUR		416,90	19,60		25,40	19,60		56,60	19,60		56,60	19,60
IE	EUR		449,18	21,00		*	13,50		0,00	13,50		0,00	13,50
IT	EUR		337,49	20,00		101,25	20,00		337,49	20,00		337,49	20,00
CY	EUR		*245,00	15,00		**245,00	15,00		***124,73	15,00		***124,73	15,00
LV	LVL	234,00	330,37	21,00	15,00	21,18	21,00	15,00	21,18	21,00	15,00	21,18	21,00
LT	LTL	1140,00	330,17	21,00	1140,00	330,17	21,00	1140,00	330,17	21,00	1140,00	330,17	21,00
LU	EUR		330,00	15,00		21,00	15,00		RDC*	15,00		RDC*	15,00

BE: Kerosene industrial/commercial use: an *energy-intensive* business with an environmental objectives agreement or arrangement (excise duty EUR 0).
A business with an environmental objectives agreement or arrangement (excise duty EUR 10,5).

BE: Kerosene heating business use: an *energy-intensive* business with an environmental objectives agreement or arrangement (excise duty EUR 0).
A business with an environmental objectives agreement or arrangement (excise duty EUR 8,9738).

BG: Transitional period granted for kerosene used as propellant – see Accession Treaty.
*Kerosene for heating purposes - in force as of 1.01.2009.

DK: Includes CO_2-tax.

EL: Kerosene heating: A winter period has been defined in Greece (from 15 October to 30 April) during which a reduced rate of 21 EUR per 1000 lt is applied. The normal rate of duty is 330 EUR per 1000 lt.

*IE: Not used as a motor fuel, other than air navigation. Private pleasure flying charged at "propellant" rate.

CY: *See Council Directive 2004/75/EC.
** A reduced rate of duty (euro 124,73 per 1000 litres) is applied on kerosene used as motor fuel in stationary motors.
*** During winter period 06/11/2009-31/03/2010 the rate applied for heading purposes is Euro 21 per 1000 lt.

LU: *Kerosene heating – *RDC (Redevance de contrôle)* – a monitoring charge of EUR 10 per 1000 litres as of 1st of February 2008 (Article 9.2 of Directive 2003/96/EC) – see *additional comments/section "gas oil" above*.

		Kerosene													
		Propellant use				**Industrial/Commercial** use (Art.8, except for agriculture)			**Heating** business use				**Heating** non-business use		
		CN 2710 1921, CN 2710 1925 (Article of Directive 2003 /EEC)				CN 2710 1921, CN 2710 1925			CN 2710 1921, CN 2710 1925				CN 2710 1921, CN 2710 1925		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres. (Annex I of Directive 2003/96/EEC)				21 EUR per 1000 litres. (Annex I of Directive 2003/96/EEC)			0 EUR per 1000 litres. (Annex I of Directive 2003/96/EEC)				0 EUR per 1000 litres. (Annex I of Directive 2003/96/EEC)		
MS	Nat	Excise duty			VAT	Excise duty		VAT	Excise duty			VAT	Excise duty		VAT
	Curr		NatCurr	EUR	%	NatCurr	EUR	%		NatCurr	EUR	%		NatCurr	EUR	%
HU	HUF		124200,00	459,56	25,00	124200,00	459,56	25,00		124200,00	459,56	25,00		124200,00	459,56	25,00
MT	EUR			*352,40	18,00		352,40	18,00			352,40	18,00			352,40	18,00
						[a]31,00	72,21	18,00								
						[p]0	0	18,00								
NL	EUR	<=10 mg/kg*		421,07	19,00		253,01	19,00			253,01	19,00			253,01	19,00
		> 10 mg/kg*		431,75												
AT	EUR			355,00	20,00		355,00	20,00			355,00	20,00			355,00	20,00
PL	PLN	CN 2710 1925	1822,00	429,21	22,00	1822,00	429,21	22,00	CN 2710 1925	1822,00	429,21	22,00	CN 2710 1925	1822,00	429,21	22,00
		*CN 2710 1921	1401,00	330,04	22,00				CN 2710 1921	232,00	54,65	22,00	CN 2710 1921	232,00	54,65	22,00
PT	EUR			308,04	20,00		308,04	20,00			110,64	12,00			110,64	12,00
RO	RON		1604,68	375,91	19,00	1604,68	375,91	19,00		1604,68	375,91	19,00		1604,68	*375,91	19,00
SI	EUR			302,44	20,00		151,22	20,00			21,00	20,00			21,00	20,00
SK	EUR			481,31	19,00		481,31	19,00			481,31	19,00			481,31	19,00
FI	EUR			390,50	22,00		390,50	22,00			390,50	22,00			390,50	22,00
SE	SEK	Class 1	4335,00	425,46	25,00	*623,73	62,10	25,00		**623,73	62,10	25,00		3804,00	373,34	25,00
		Class 2	4597,00	451,17	25,00											
		Class 3	4735,00	464,72	25,00											
UK	GBP		561,90	616,90	17,50	*108,00	118,57	17,50		0	0	17,50		0	0	17,50

MT: [a]Air navigation between Malta and Gozo / for testing and maintenance of aircraft engines.
[p]When supplied to private pleasure aircraft for use on outbound voyages.
MT: *See Council Directive 2004/74/EC.
NL: * Sulphur content (mg/kg)
NL: For aviation (inland flights only) an excise duty is applicable of € 220,45.
PL: * CN 2710 1921 total exemption from excise
RO: * The Kerosene used as fuel by natural persons is not subject to excise duty. The regime is applying from 1st of January 2004.
FI: Includes CO_2-tax and strategic stockpile fee.
SE: Includes CO_2-tax.
SE: *Kerosene used in stationary motors by industry in the manufacturing process. A general, higher, tax rate of SEK 3804,00 (EUR 373,34) per m^3 applies to kerosene used in stationary motors used by other commercial enterprises as well as to kerosene used for other purposes listed in Article 8.2.
SE: **For taxation of kerosene for heating purposes in the manufacturing process in industry outside the Emission Trading Scheme as well as agriculture, horticulture, pisciculture, forestry. For the manufacturing process in industry within the Emission Trading Scheme, the tax rate amount to SEK 451,95 (EUR 44,36) per m^3. Kerosene used for heating purposes by other consumers in the business sector amount to the same rate as apply to non-business use.
UK: VAT rate of 17,50% - non domestic use. Domestic use for deliveries of less than 2 300 litres - VAT rate of 5%. No duty is charged on marked kerosene used for heating.
UK: ***If** industrial /commercial use **relates to tied oils**, the **rate** is **NIL**; **otherwise** GPB 108,00 (EUR 118,57) for **off-road motor fuel/engine use**.

Per 1000 litres		Kerosene – reduced rates applied in specific sectors					
		CN 2710 1921, CN 2710 1925					
Reduced tax rates applied according to Directive 2003/96/EC		**Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2))**			**Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry**		
MS	National Currency	Excise duty Nat Curr	Excise duty EUR	VAT %	Excise duty Nat Curr	Excise duty EUR	VAT %
BE	EUR	Exemption	0		Exemption	0	
BG	BGN		n.a.			n.a.	
CZ	CZK	*10950	430,76	20,00			
DK	DKK	410,00	55,07	25,00	296,11*	39,77	25,00
DE	EUR						
EE	EEK						
EL	EUR						
ES	EUR						
FR	EUR						

BG: Kerosene, used for agricultural purposes, applied by means of refund of the difference between the standard and the reduced rate when proved that kerosene has been used for agricultural purposes.

CZ: *reimbursement of 60 % of excise duty levied on kerosene and kerosene blend up to 5 % of FAME and 85 % of excise duty levied on kerosene blend comprising of not less than 30 % of rapeseed methyl ester of the total weight. Both products CN 2710 19 21 and 25 are exempted from excise duty according to Art. 14 (1) b).

DK: **Only CO2-tax.**

* CO2-tax is reduced to 13/18 due to considerations of energy intensive process.

Per 1000 litres		**Kerosene – reduced rates applied in specific sectors**					
		CN 2710 1921, CN 2710 1925					
Reduced tax rates applied according to Directive 2003/96/EC		**Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2))**			**Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%
IE	EUR		-			-	
IT	EUR						
CY	EUR		*124,73	15,00		**0	15,00
LV	LVL	-	-		-	-	
LT	LTL						
LU	EUR	Exemption	0	15,00	Exemption	0	15,00
HU	HUF						
MT	EUR						
NL	EUR		*253,01			*253,01	

CY: *In stationary motors.
** Kerosene used as motor fuel in certain machineries in agricultural, horticultural or piscicultural works and in forestry, is exempted from excise duty.
NL: * Same rate as for industrial/commercial use and heating.

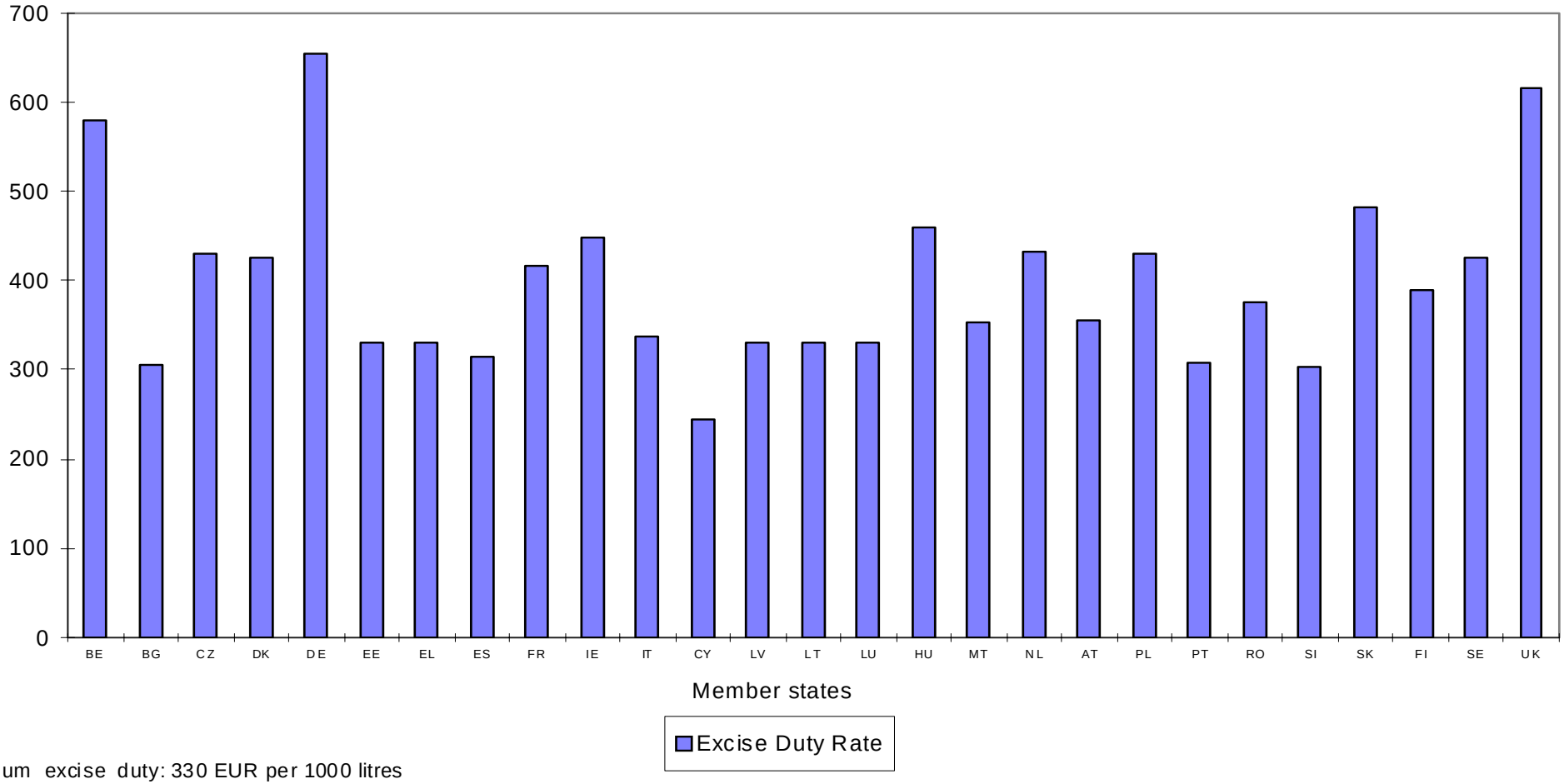
Per 1000 litres		Kerosene – reduced rates applied in specific sectors					
		CN 2710 1921, CN 2710 1925					
Reduced tax rates applied according to Directive 2003/96/EC		**Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2))**			**Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%
AT	EUR		-	-		-	-
PL	PLN	-	-	-	-	-	-
PT	EUR						
RO	RON	-	-	19,00	-	-	19,00
SI	EUR						
SK	EUR		-	19,00		-	19,00
FI	EUR		-	-		-	-
SE	SEK	1954,70	191,85	25,00	*632,73	*62,10	25,00
UK	GBP						

SE: *Kerosene used for other purposes than as a propellant by agriculture, horticulture, pisciculture, forestry (=same reduced rate that applies for such use by industry in the manufacturing process, that is the business rate based on Article 5).

Kerosene
"propellant"

values in EUR at 1/10/2009

Situation as at 1 January 2010



Minimum excise duty: 330 EUR per 1000 litres

Heavy fuel oil…

Situation as at 1 January 2010

		Heavy fuel oil					
		Heating business use			**Heating** non-business use		
		CN 2710 1961 to CN 2710 1969			CN 2710 1961 to CN 2710 1969		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)		15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)			15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %
BE	EUR		15,00	21,00		15,00	21,00
BG	BGN	50,00	25,56	20,00	50,00	25,56	20,00
CZ	CZK	472,00	18,57	20,00	472,00	18,57	20,00
DK	DKK	2823,00	379,19	25,00	2823,00	379,19	25,00
DE	EUR		25,00	19,00		25,00	19,00
EE	EEK	235,00	15,02	20,00	235,00	15,02	20,00
EL	EUR		19,00	19,00		19,00	19,00
ES	EUR		15,00	16,00		*15,00	16,00
FR	EUR		18,50	19,60		18,50	19,60
IE	EUR		15,00	13,50		15,00	13,50
IT	EUR		*63,75	20,00		*128,27	20,00
			**31,39			**64,24	20,00
CY	EUR		15,00	15,00		15,00	15,00
LV	LVL	11,00	15,53	21,00	11,00	15,53	21,00
LT	LTL	52,00	15,06	21,00	52,00	15,06	21,00
LU	EUR		15,00	15,00		15,00	15,00

BE: The distinction between *business* and *non-business* use is made for all heavy fuel oils (and not only for heating).
Heavy fuel oil *business use*
*: energy-intensive business with an environmental objectives agreement or arrangement (excise duty EUR 0).
* business with an environmental objectives agreement or arrangement (excise duty EUR 7,50).
* for production electricity (excise duty EUR 15).

DK: Includes CO_2-tax.
ES: *See Council Directive 2003/96/EC.
FR: In 2009, reduced rate when used for agriculture purpose from January 1st to December 31. refund of 1,665 €/hl
IT * With a sulphur content >1%
** With a sulphur content <1%.

		Heavy fuel oil					
		Heating business use			**Heating** non-business use		
		CN 2710 1961 to CN 2710 1969			CN 2710 1961 to CN 2710 1969		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)		15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)			15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %
HU	HUF	*4425,00	16,37	25,00	*4425,00	16,37	25,00
		**40000,00	148,01	25,00	**40000,00	148,01	25,00
		116000,00	429,22	25,00	116000,00	429,22	25,00
MT	EUR		*15,02	18,00		*15,02	18,00
		e0	0	18,00			
NL	EUR		33,69	19,00		33,69	19,00
AT	EUR		60,00	20,00		60,00	20,00
PL	PLN	*64,00	15,08	22,00	*64,00	15,08	22,00
PT	EUR		15,30	12,00		15,30	12,00
RO	RON	64,03	15,00	19,00	64,03	15,00	19,00
*SI	EUR		55,02	20,00		55,02	20,00
SK	EUR		26,55	19,00		26,55	19,00
FI	EUR		67,00	22,00		67,00	22,00
SE	SEK	*666,03	65,37	25,00	4004,21	392,99	25,00
UK	GBP	105,15	115,44	17,50	105,15	115,44	5,00

HU: *Oil under CN code 2710 19 61 - with a sulphur content <=1 % and a viscosity above 4,5mm2/s at 40° C - **and** *in respect of distillation testing*, the quantity of the portion distilled up to a temperature of 250° C does not exceed 25% **and** the quantity of the portion distilled up to a temperature of 350° C does not exceed 80% **and** the density is above 860 kg/ m3 at 15° C (in other cases the amount of duty is HUF 116000,00).

HU: **Oil under CN code 2710 19 63, 2710 19 65 and 2710 19 69 – with a sulphur content >1% and a viscosity above 4,5mm2/s at 40° C **and** *in respect of distillation testing*, the quantity of the portion distilled up to a temperature of 250° C does not exceed 25% **and** the quantity of the portion distilled up to a temperature of 350° C does not exceed 80% **and** the density is above 860 kg/ m3 at 15° C (in other cases the amount of duty is HUF 116000,00).

MT: *See Council Directive 2004/74/EC.

MT: (e)When used for electric power generation.

PL: *See Council Directive 2004/74/EC.

*SI: Presented total amount includes CO_2-tax in the amount of 40 € per 1000 kg.

SK: The Slovak legislation doesn't distinguish the tax rate for *commercial use* and *non commercial use*.

FI: Includes CO_2-tax and strategic stockpile fee.

SE: Includes CO_2-tax.

SE: *For taxation of heavy fuel oil for heating purposes in the manufacturing process in industry outside the Emission Trading Scheme as well as agriculture, horticulture, pisciculture, forestry. For the manufacturing process in industry within the Emission Trading Scheme, the tax rate amount to SEK 475,74 (EUR 46,69) per 1000 kg. Heavy fuel oil used for heating purposes by other consumers in the business sector amount to the same rate as apply to non-business use.

SE: The national tax rates are based on volume.

UK: VAT rate of 17,50% - non domestic use. Domestic use for deliveries of less than 2 300 litres - VAT rate of 5%.

Per 1000 kg		**Heavy Fuel Oil – reduced rates applied in specific sectors**		
Reduced tax rates applied according to Directive 2003/96/EC		**Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry**		
MS	National Currency	Excise duty		VAT
		Nat Curr	EUR	%
BE	EUR	Exemption	0	
BG	BGN		n.a.	
CZ	CZK	-	-	
DK	DKK	356,06	47,83	25,00
DE	EUR			
EE	EEK			
EL	EUR			
ES	EUR			
FR	EUR			
IE	EUR		*5,71	13,50
IT	EUR			
CY	EUR		n.a.	
LV	LVL	-	-	
LT	LTL			

DK: **Only CO2-tax.**
* CO2-tax is reduced to 13/18 due to considerations of energy intensive process.
IE * Use in horticultural production / mushroom cultivation

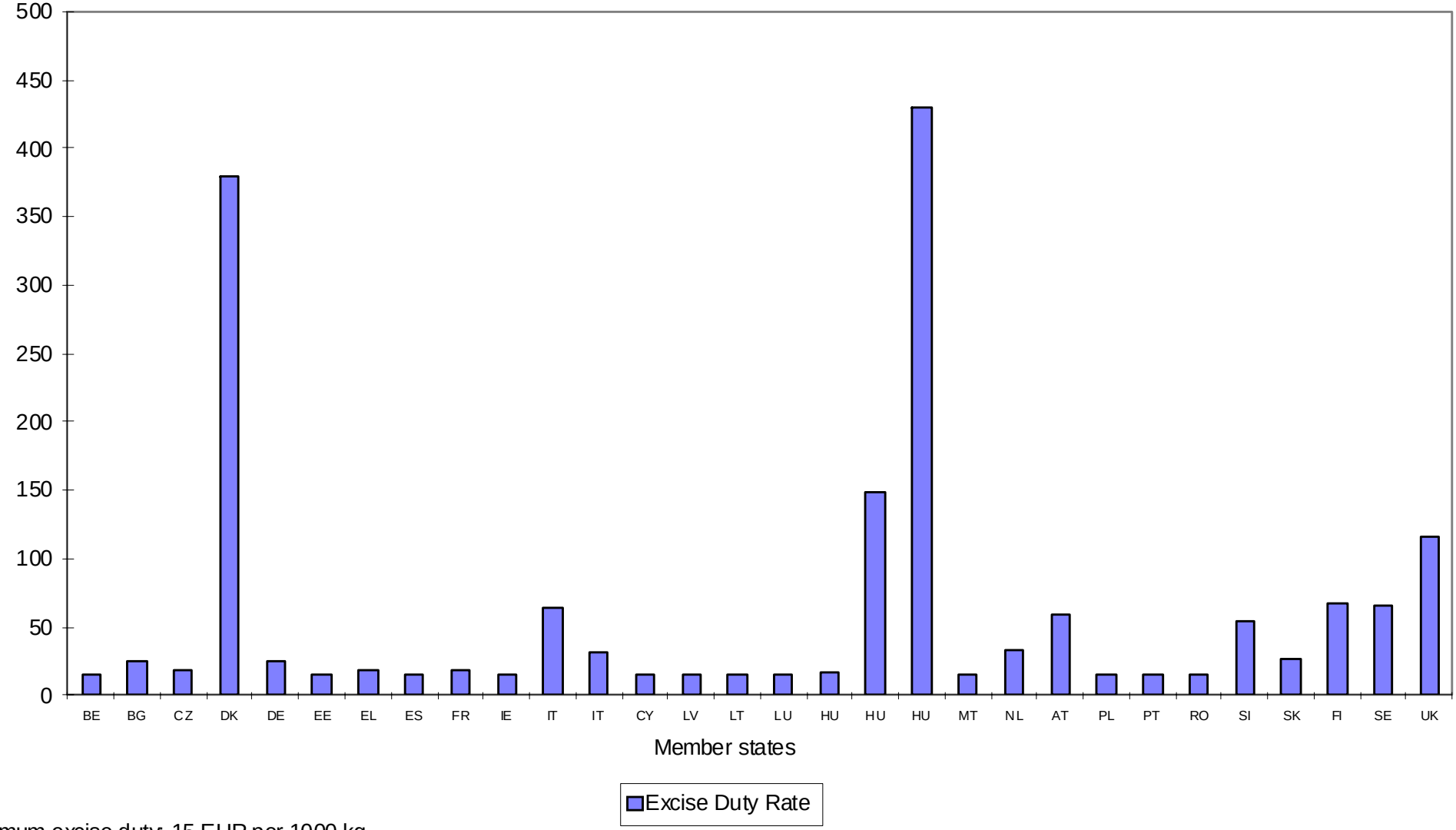
Per 1000 kg		**Heavy Fuel Oil – reduced rates applied in specific sectors**		
Reduced tax rates applied according to Directive 2003/96/EC		**Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry**		
MS	National Currency	Excise duty		VAT
		Nat Curr	EUR	%
LU	EUR	Exemption	0	15,00
HU	HUF			
MT	EUR			
NL	EUR		n.a.	
AT	EUR		-	-
PL	PLN	Exemption		22,00
PT	EUR			
RO	RON	-	-	19,00
SI	EUR			
SK	EUR		-	19,00
FI	EUR		39,50	22,00
SE	SEK	*666,03	65,37	25,00
UK	GBP			

SE: *Heavy fuel oil used for other purposes than as a propellant by agriculture, horticulture, pisciculture, forestry (=same reduced rate that applies for such use by industry in the manufacturing process, that is the business rate based on Article 5).

values in EUR at 1/10/2009

Heavy fuel oil
(heating "business use")

Situation as at 1 January 2010

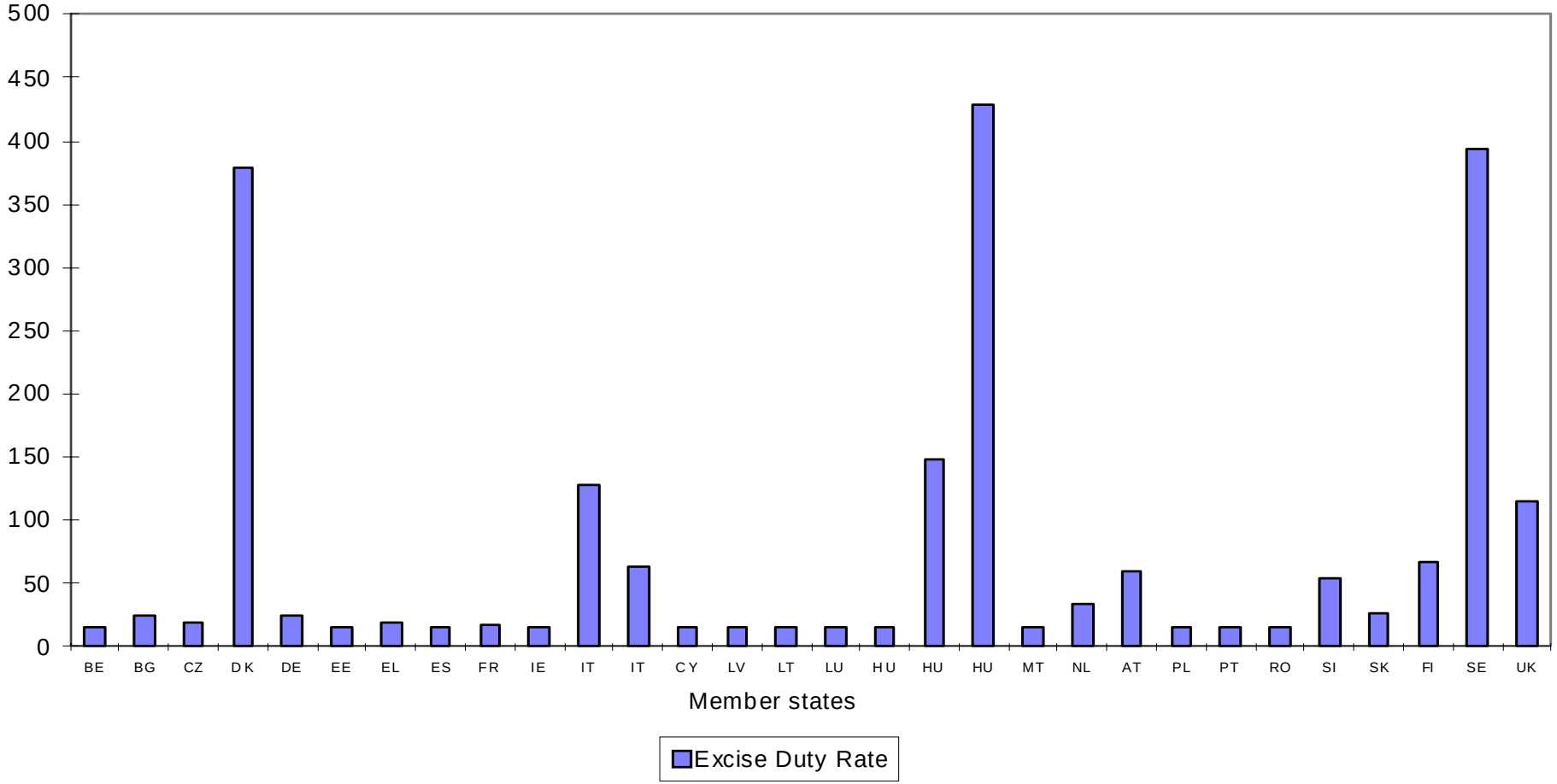


Minimum excise duty: 15 EUR per 1000 kg

values in EUR at 1/10/2009

Heavy fuel oil
(heating "non-business use")

Situation as at 1 January 2010



Minimum excise duty: 15 EUR per 1000 kg

Liquid Petroleum Gas (LPG)…

Situation as at 1 January 2010

		Liquid Petroleum Gas											
		Propellant use			**Industrial/Commercial** use (Art.8, except for agriculture)			**Heating** business use			**Heating** non-business use		
Minimum excise duty adopted by the Council on 27-10-2003		CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00			CN 2711 12 11 to CN 2711 19 00			CN 2711 12 11 to CN 2711 19 00			CN 2711 12 11 to CN 2711 19 00		
(Dir. 2003/96/EEC)		125 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			41 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)		
MS	Nat Curr	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %
BE	EUR		0(1)	21,00		41,00(2)	21,00	butane propane	17,1047(3) 17,3525	21,00	butane propane	17,1047 17,3525	21,00
BG	BGN	340,00	173,83	20,00	340,00	173,83	20,00	0,00	0,00	20,00	0,00	0,00	20,00
CZ	CZK	3933,00	154,72	20,00	1290,00	50,75	20,00	0	0	20,00	0	0	20,00
DK	DKK	3639,00	488,79	25,00	3639,00	488,79	25,00	3102,00	416,66	25,00	3102,00	416,66	25,00
DE	EUR		180,32	19,00		180,32	19,00		36,36	19,00		60,60	19,00
EE	EEK	1960,00	125,27	20,00	1960,00	125,27	20,00	-	-	20,00	-	-	20,00
EL	EUR		125,00	19,00		41,00	19,00		13,00	19,00		13,00	19,00
ES	EUR		57,47	16,00		57,47	16,00		0	16,00		0	16,00
FR	EUR		*107,60	19,60		46,80	19,60		0	19,60		0	19,60
IE	EUR		125,01	21,00		0,00	13,50		0,00	13,50		0,00	13,50
IT	EUR		227,77	20,00		68,33	20,00		18,99	20,00		189,94	20,00
CY	EUR		125,00	5,00		125,00	5,00	0	0	5,00	0	0	5,00
LV	LVL	90,00	127,06	21,00	90,00	127,06	21,00	0	0	21,00	0	0	21,00
LT	LTL	1050,00	304,10	21,00	1050,00	304,10	21,00	0	0	21,00	0	0	21,00
LU	EUR		*101,64	6,00		*37,1840	6,00		10,00	6,00		10,00	6,00

BE: (1) Exemption based on art. 15 (1) I of Directive 2003/96/EC
(2) LPG industrial/commercial use
*: an *energy intensive* business with an environmental objectives agreement or arrangement (excise duty EUR 0).
* a business with an environmental objectives agreement or arrangement (excise duty EUR 20,5).
(3) LPG heating business use:
* an *energy intensive* business with an environmental objectives agreement or arrangement (excise duty EUR 0 (butane) or EUR 0 (propane).
* a business with an environmental objectives agreement or arrangement (excise duty EUR 8,5523 (butane) or EUR 8,6762 (propane).

DK: Includes CO_2-tax.

LU: *See Council Directive 2003/96/EC.

…Liquid Petroleum Gas (LPG)

Situation as at 1 January 2010

		Liquid Petroleum Gas											
		Propellant use			**Industrial/Commercial** use (Art.8, except for agriculture)			**Heating** business use			**Heating** non-business use		
Minimum excise duty adopted by the Council on 27-10-2003		CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00			CN 2711 12 11 to CN 2711 19 00			CN 2711 12 11 to CN 2711 19 00			CN 2711 12 11 to CN 2711 19 00		
(Dir. 2003/96/EEC)		125 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			41 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)		
MS	Nat Curr	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %
HU	HUF	47900,00	177,24	25,00	12095,00	44,75	25,00	0	0	25,00	0	0	25,00
MT	EUR	*	*	18,00		200,00	18,00		34,94	18,00		34,94	18,00
NL	EUR		*154,12	19,00		154,12	19,00		154,12	19,00		154,12	19,00
AT	EUR		261,00	20,00		261,00	20,00		43,00	20,00		43,00	20,00
PL	PLN	*814,82	191,95	22,00	*814,82	191,95	22,00	0	0	22,00	0	0	22,00
PT	EUR		*108,78	20,00		*108,78	20,00		7,81	20,00		7,81	20,00
RO	RON	547,52	128,26	19,00	547,52	128,26	19,00	484,51	113,50	19,00	484,51	*113,50	19,00
SI	EUR		125,00	20,00		62,50	20,00		*36,25	20,00		*36,25	20,00
SK	EUR		*258,91	19,00		258,91	19,00		0	19,00		0	19,00
FI	EUR		*0	22,00		*0	22,00		0	22,00		0	22,00
SE	SEK	1670,00	163,90	25,00	*665,70	65,34	25,00	**665,70	65,34	25,00	3325,00	326,33	25,00
UK	GBP	276,70	303,78	17,50	0	0	17,50	0	0	17,50	0	0	5,00

MT: *Not used as propellant at present.
NL: *See Council Directive 2003/96/EC.
AT: LPG used for local public transport and for production of electricity is exempted.
PL: *Includes fuel tax.
PT: *See Council Directive 2003/96/EC. In Portugal a distinction is only made between *LPG propellant use* and LPG *non propellant use*.
RO: * Excise duty for liquid petroleum gas used in household consumption is 0 EUR per 1000 kg. Through liquid petroleum gases used in household consumption is understand the liquid petroleum gases, distributed in gas cylinders. The gas cylinders are those bottles with a capacity up to maximum 12,5 kg. The regime is applying from 1st of January 2004.
SI: Excise duty for LPG used for heating (business and non-business use) is 0 EUR, figures in tables show only the CO_2-tax.
SK: The Slovak legislation doesn't distinguish the tax rate for commercial use and non commercial use.
SK *LPG used as propellant is exempted from the excise duty.
FI: *See Council Directive 2003/96/EC.
SE: *LPG used in stationary motors by industry in the manufacturing process. A general, higher, tax rate of SEK 3325,00 (EUR 326,33) per 1 000 kg applies to LPG used in stationary motors used by other commercial enterprises as well as to LPG used for other purposes listed in Article 8.2.
SE: **For taxation of LPG for heating purposes in the manufacturing process in industry outside the Emission Trading Scheme as well as agriculture, horticulture, pisciculture, forestry. For the manufacturing process in industry within the Emission Trading Scheme, the tax rate amount to SEK 475,50 (EUR 46,47) per 1 000 kg. LPG used for heating purposes by other consumers in the business sector amount to the same rate as apply to non-business use.
UK: LPG is chargeable for duty only when used in road vehicles (27,67 pence per kilo – EUR 0,30). For off-road motor/engine use the rate is NIL.
For domestic heating and deliveries less than 2300 litres – VAT rate of 5%.

Per 1000 kg		LPG – reduced rates applied in specific sectors								
		CN 2711 12 11 to CN 2711 19 00,CN 2711 29 00								
Reduced tax rates applied according to Directive 2003/96/EC		**Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2))**			**Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry**			**Reduced rate applied for busses Art. 5**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%	Nat Curr	EUR	%
BE	EUR		n.a.			n.a.			n.a.	
BG	BGN		n.a.			n.a.			n.a.	
CZ	CZK	*1290,00	50,75	20,00	-	-		-	-	
DK	DKK	465,00	62,46	25,00	335,83	45,11	25,00	-	-	-
DE	EUR		-	-		-	-		-	-
EE	EEK									
EL	EUR									
ES	EUR									
FR	EUR									
IE	EUR									
IT	EUR									
CY	EUR		n.a.			n.a.			n.a.	
LV	LVL	-	-		-	-		-	-	
LT	LTL									

CZ: reduced rate according to Art. 8 (2) b) c) d), for agricultural purposes (Art. 8) (2) a) the standard excise duty rate is applied.
DK: **Only CO2-tax.**
* CO2-tax is reduced to 13/18 due to considerations of energy intensive process.

Per 1000 kg		LPG – reduced rates applied in specific sectors								
		CN 2711 12 11 to CN 2711 19 00,CN 2711 29 00								
Reduced tax rates applied according to Directive 2003/96/EC		**Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2))**			**Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry**			**Reduced rate applied for busses Art. 5**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%	Nat Curr	EUR	%
LU	EUR		n.a.			n.a.			n.a.	
HU	HUF									
MT	EUR									
NL	EUR		*154,12	19,00		*154,12	19,00		**106,45	19,00
AT	EUR		-	-		-	-		-	-
PL	PLN	-	-	-	-	-	-	-	-	-
PT	EUR									
RO	RON	-	-	19,00	-	-	19,00	-	-	19,00
SI	EUR									
SK	EUR		-	19,00		-	19,00		-	19,00
FI	EUR		-	-		-	-		-	-
SE	SEK		n.a.	25,00	*665,70	65,34	25,00		n.a.	25,00
UK	GBP									

NL: * Same rate as for industrial/commercial use and heating.
** The rate for LPG used for public transport and for waste-collection, drain suction and street-cleaning vehicles is reduced.

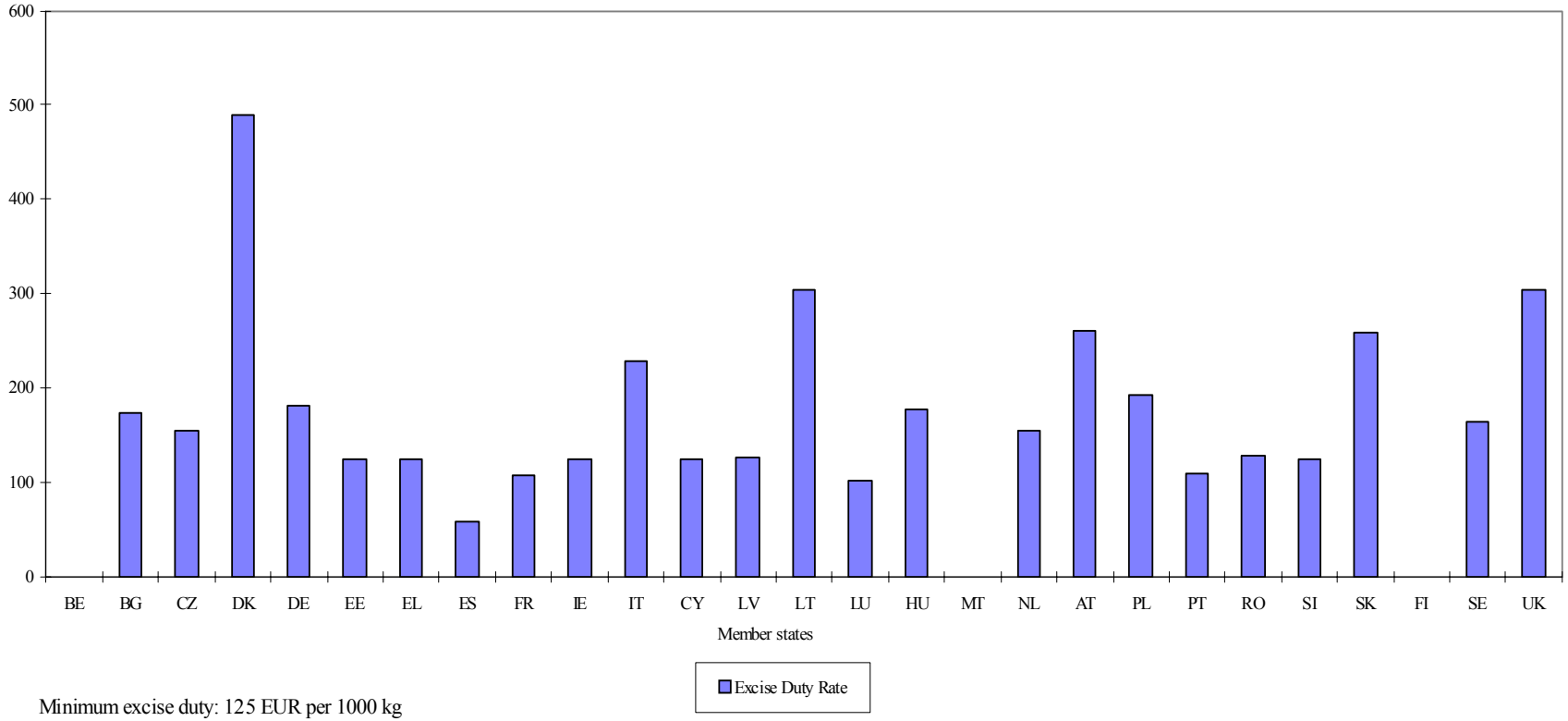
SE: * LPG used for other purposes than as a propellant by agriculture, horticulture, pisciculture, forestry (=same reduced rate that applies for such use by industry in the manufacturing process, that is the business rate based on Article 5).

L P G

("propellant")

Situation as at 1 January 2010

values in EUR at 1/10/2009



Minimum excise duty: 125 EUR per 1000 kg

Natural Gas…

Situation as at 1 January 2010

		Natural Gas											
		Propellant use			**Industrial/Commercial** use (Art.8, except for agriculture)			**Heating** business use			**Heating** non-business use		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)		CN 2711 1100, CN 2711 21 00 2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			CN 2711 1100, CN 2711 21 00 0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			CN 2711 1100, CN 2711 21 00 0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			CN 2711 1100, CN 2711 21 00 0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		
MS	Nat Curr	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %
BE	EUR		0 (1)	21,00		0 (2)	21,00		(3) *0,27469	21,00		0,27469	21,00
BG	BGN	0,00	0,00	20,00	0,00	0,00	20,00	0,00	0,00	20,00	0,00	0,00	20,00
CZ	CZK	*0,00	*0,00	20,00	8,50	0,334	20,00	8,50	0,334	20,00	8,50	0,334	20,00
DK	DKK	80,28	10,78	25,00	80,28	10,78	25,00	66,19	8,89	25,00	66,19	8,89	25,00
DE	EUR		3,86	19,00		3,86	19,00		0,92	19,00		1,53	19,00
EE	EEK	0,00	0,00	20,00	0,00	0,00	20,00	10,95	0,70	20,00	10,95	0,70	20,00
EL	EUR		0	9,00		0	9,00		0	9,00		0	9,00
ES	EUR		1,15	16,00		1,15	16,00		0	16,00		0	16,00
FR	EUR		*0	19,60		0,33	19,60		0,33	19,60		*0	19,60
IE	EUR		*	21,00		*	13,50		*	13,50		*	13,50

BE: A federal contribution of EUR 0,09075 per gigajoule is collected in all situations
(1) Exemption based on art. 15 (1) I of Directive 2003/96/CE
(2) Art 17. of Directive 2003/96/CE
- Energy intensive business with an environmental objectives agreement or arrangement : excise duty : 0 EUR + federal contribution 0,09075 EUR per gigajoule
- Business with an environmental objectives agreement or arrangement : excise duty : 0 EUR + federal contribution 0,09075 EUR per gigajoule
(3) - Energy intensive business with an environmental objectives agreement or arrangement : excise duty : 0 EUR + federal contribution 0,09075 EUR per gigajoule
- Business with an environmental objectives agreement or arrangement : excise duty : 0,026167 EUR + federal contribution 0,09075 EUR per gigajoule
- Other business (art. 5 of Directive 2003/96/CE)
>= 3516,998 Gj : Excise duty : 0,27469 EUR + federal contribution 0,09075 EUR per gigajoule
< 3516,998 Gj : Excise duty : 0,27469 + federal contribution 0,09075 EUR per gigajoule

BG: Zero excise duty rate since the share of natural gas in the total energy consumption was lower than 15% in 2000 (Article 15(1)(g) of Directive 2003/96/EC).

CZ: * The national tax rates are based on CZK/MWh of GCV (gross calorific value) – 30,60 CZK/MWh (8,50 CZK/GJ)
* NG used as propellant as from 1.1.2008 to 31.12.2011 - 0 CZK/GJ
as from 1.1.2012 to 31.12.2014 - 9,5 CZK/GJ (EUR 0,374)
as from 1.1.2015 to 31.12.2017 - 19 CZK/GJ (EUR 0,754)
as from 1.1.2018 to 31.12.2019 - 38 CZK/GJ (EUR 1,495)
as from 1.1.2020 - 73,56 CZK/GJ (EUR 2,894)

DK: Includes CO_2 tax.

DE: The rates for natural gas in MWh are (1 MWh = 3,6 GJ): propellant and industrial/commercial use EUR 13,90; heating business use EUR 3,30; heating non-business use EUR 5,50.

EL: Exemption from excise tax since the share of natural gas in the total energy consumption was lower than 15% in 2000 (Article 15(1)(g) of Directive 2003/96/EC).

FR: In 2009, reduced rate when used for agriculture purpose from January 1st to December 31. refund of 1,071 €/mwh. (article 15.3 of Directive 2003/96/EC)

FR: An exemption from excise duty applies to natural gas when used for the production of electricity, in mineralogical and metallurgical processes and for chemical reduction.

IE: Exemption from excise tax since the share of natural gas in the total energy consumption was lower than 15% in 2000 (Article 15(1)(g) of Directive 2003/96/EC).

		Natural Gas												
		Propellant use			**Industrial/Commercial** use (Art.8, except for agriculture)			**Heating** business use			**Heating** non-business use		
Minimum excise duty adopted by the Council on 27-10-2003		CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00		
(Dir. 2003/96/EEC)		2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		
MS	Nat Curr	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %
IT	EUR		*0,078	20,00		**0,32	20,00		**0,3378	20,00	0-120 m^3	***1,189	10,00
											121-480 m^3	***4,729	10,00
											481-1560 m^3	***4,594	20,00
											>1560m^3	***5,027	20,00
CY	EUR		2,60	15,00		2,60	15,00		2,60	15,00		2,60	15,00
LV	LVL	*1,88	2,66	21,00	*0,419	0,592	*21,00	*0,419	0,592	21,00	*0,419	0,592	21,00
LT	LTL	*21,95	6,36	21,00	**0	0	21,00	**0	0	21,00	**0	0	21,00
LU	EUR		*0	6,00	**	*0	6,00		0,15	6,00		0,3	6,00
HU	HUF	0	0	25,00	88,50	0,33	25,00	88,50	0,33	25,00	88,50	0,33	25,00
MT	EUR	Per gigajoule *0	*0	18,00	Per gigajoule	*2,60	18,00	Per gigajoule	*0,84	18,00		*0,84	18,00
NL	EUR	0-5000m3	*4,63	19,00	Same scheme	*4,63	19,00	Same scheme	*4,63	19,00	Same scheme	*4,63	19,00
		5000-170.000m3	*4,01	19,00	as the first	*4,01	19,00	as the first	*4,01	19,00	as the first	*4,01	19,00
		170.000-1000.000 m3	*1,11	19,00	← column.	*1,11	19,00	← column	*1,11	19,00	←column	*1,11	19,00
		1000.000-10.000.000 m3	*0,35	19,00		*0,35	19,00		*0,35	19,00		*0,35	19,00
		>10.000.000 m3	*0,33	19,00		*0,33	19,00		*0,33	19,00		*0,33	19,00

IT * see article 15(1)(i) of Directive 2003/96/EC; this rate is approximate because the national tax rate is based on m^3: EUR 0,00291 per m3
** this rate is approximate because the national tax rate is based on m^3: EUR 11,73 per 1000 m3; this rate is calculated on the base of a caloric power of the natural gas as 36 gigajoule x 1000 standard m^3
*** this rate is approximate because the national tax rate is based on m^3
As of 1st January 2008 the rates are :
for annual consumptions until 120 m^3 : EUR 0,044 per m^3
for annual consumptions higher than 120 m^3 and until 480 m^3 : EUR 0,175 per m3
for annual consumptions higher than 480 m^3 and until 1560 m^3 : EUR 0,170 per m3
for annual consumptions higher than 1560 m^3 : EUR 0,186 per m3.

LV: * Value added tax for natural gas supplied for households is 10%. In force from 1st of May, 2010. The national rate is 70 LVL or EUR 98,83 for natural gas per 1 000 m^3 used as propellant and 15,6 LVL or EUR 22,02 for natural gas per 1 000 m^3 used for another purposes.

LT: * The national tax rate is based on weight: LTL 1.050 per 1 tonne.
**See article 15(1)(g) of Council Directive 2003/96/EC .

LU: *Article 18(1) of Council Directive 2003/96/EC.
** Natural gas used in combined heat and power plants : 0,00 EUR.
**An energy intensive business with an environmental objectives agreement, consumption > 4.100 MWh or for metalurgical or mineralorgical process : 0,01 EUR.
**A business with an environmental objectives engagement, consumption > 4.100 MWh : 0,08 EUR.

MT: *Product not used in Malta.

NL: *See Council Directive 2003/96/EC, for propellant use, natural gas used in installations for the production of CNG (compressed natural gas) is taxed at a generic rate of € 0,0310 per m^3.
The rates in the table are expressed per gigajoule.

…Natural Gas

***Situation as at 1** January 2010*

		Natural Gas															
		Propellant use				**Industrial/Commercial** use (Art.8, except for agriculture)				**Heating** business use				**Heating** non-business use			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)		CN 2711 1100, CN 2711 21 00 2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)				CN 2711 1100, CN 2711 21 00 0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)				CN 2711 1100, CN 2711 21 00 0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)				CN 2711 1100, CN 2711 21 00 0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			
MS	Nat Curr	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %
			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR	
AT	EUR			*1,655	20,00			*1,655	20,00			*1,655	20,00			*1,655	20,00
PL	PLN		*0	0	22,00		*0	0	22,00		*0	0	22,00		*0	0	22,00
PT	EUR	per gigajoule		2,78	5,00			-	5,00			-	5,00			-	5,00
RO	RON		11,10	2,60	19,00		11,10	2,60	19,00		0,73	0,17	19,00		1,37	*0,32	19,00
*SI	EUR	per gigajoule		0,8750	20,00	per gigajoule		0,8750	20,00	per gigajoule		0,8750	20,00	per gigajoule		0,8750	20,00
SK	EUR	per gigajoule		*3,68	19,00	per gigajoule		*3,68	19,00	per gigajoule		**0,366	19,00	per gigajoule		**0,366	19,00
FI	EUR			*0,58	22,00			0,58	22,00			0,58	22,00			0,58	22,00
SE	SEK	per gigajoule	33,70	3,31	25,00	per gigajoule	*11,84	1,16	25,00	per gigajoule	**11,84	1,16	25,00	per gigajoule	62,80	6,16	25,00
UK	GBP	per gigajoule	5,09	5,59	17,50		0	0	17,50		*0	0	17,50		*0	0	5,00

AT: *See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm^3).
PL: *See Council Directive 2003/96/EC .
PT: Exemption from excise tax since the share of natural gas in the total energy consumption was lower than 15% in 2000 (Article 15(1)(g) of Directive 2003/96/EC).
RO: * The natural gas used by households and/or charitable organizations is exempted from the payment of excise duties. The regime is applying from 1st of January 2007.
*SI: Presented total amount includes CO_2-tax in the amount of 0, 0238 € per m3 (0,6985 € per GJ).
SK: *The national rate is set on 13,27 EUR per MWh.
** The national rate is set on 1,32 EUR per MWh.
FI: Includes CO_2-tax and strategic stockpile fee.
FI: *See Council Directive 2003/96/EC.
SE: *Natural gas used in stationary motors by industry in the manufacturing process. A general, higher, tax rate of SEK 62,80 (EUR 6,16) per gigajoule applies to natural gas used in stationary motors used by other commercial enterprises as well as to natural gas used for other purposes listed in Article 8.2.
SE: **For taxation of natural gas for heating purposes in the manufacturing process in industry outside the Emission Trading Scheme as well as agriculture, horticulture, pisciculture, forestry. For the manufacturing process in industry within the Emission Trading Scheme, the tax rate amount to SEK 8,46 (EUR 0,83) per gigajoule. LPG used for heating purposes by other consumers in the business sector amount to the same rate as apply to non-business use.
SE: The national tax rates are based on volume.
UK: Natural gases are chargeable only when for use in road vehicles (22,16 pence per kilo – EUR 0,24). For off-road motor/engine use the rate is NIL.
For domestic heating and deliveries less than 2300 litres - VAT rate of 5%.
UK: *See Council Directive 2003/96/EC.

Natural Gas

Situation as at 1 January 2010

Per gigajoule		Natural gas – reduced rates applied in specific sectors								
		CN 2711 1100, CN 2711 21 00								
Reduced tax rates applied according to Directive 2003/96/EC		**Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2))**			**Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry**			**Reduced rate applied for busses Art. 5**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%	Nat Curr	EUR	%
BE	EUR		n.a.			n.a.			n.a.	
BG	BGN		n.a.			n.a.			n.a.	
CZ	CZK	-	-		-	-		-	-	
DK	DKK	8,86	1,19	25,00	6,40*	0,86	25,00	-	-	-
DE	EUR		-	-		-	-		-	-
EE	EEK									
EL	EUR									
ES	EUR									
FR	EUR									
IE	EUR									
IT	EUR									
CY	EUR		n.a.			n.a.			n.a.	
LV	LVL	-	-		-	-		-	-	
LT	LTL									

BG: Zero excise duty rate since the share of natural gas in the total energy consumption was lower than 15% in 2000 (Article 15(1)(g) of Directive 2003/96/EC).

DK: **Only CO2-tax.**

* CO2-tax is reduced to 13/18 due to considerations of energy intensive process.

Natural Gas

Situation as at 1 January 2010

Per gigajoule		Natural gas – reduced rates applied in specific sectors								
		CN 2711 1100, CN 2711 21 00								
Reduced tax rates applied according to Directive 2003/96/EC		**Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2))**			**Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry**			**Reduced rate applied for busses Art. 5**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%	Nat Curr	EUR	%
LU	EUR		n.a.			n.a.			n.a.	
HU	HUF									
MT	EUR									
NL	EUR		n.a.		*0-5000m3	*0,42	19,00		n.a.	
					5000-170.000m3	*0,67	19,00			
					170.000-1000.000 m3	*0,56	19,00			
					1000.000-10.000.000 m3	*0,35	19,00			
					>10.000.000 m3	*0,23	19,00			
AT	EUR		-	-		-	-		-	-
PL	PLN	-	-	-	-	-	-	-	-	-
PT	EUR									
RO	RON	-	-	19,00	-	-	19,00	-	-	19,00
SI	EUR									
SK	EUR		-	19,00		-	19,00		-	19,00
FI	EUR		-	-		-	-		-	-
SE	SEK		n.a.	25,00	*11,48	*1,16	25,00		n.a.	25,00
UK	GBP									

NL: * reduced rate for horticulture.

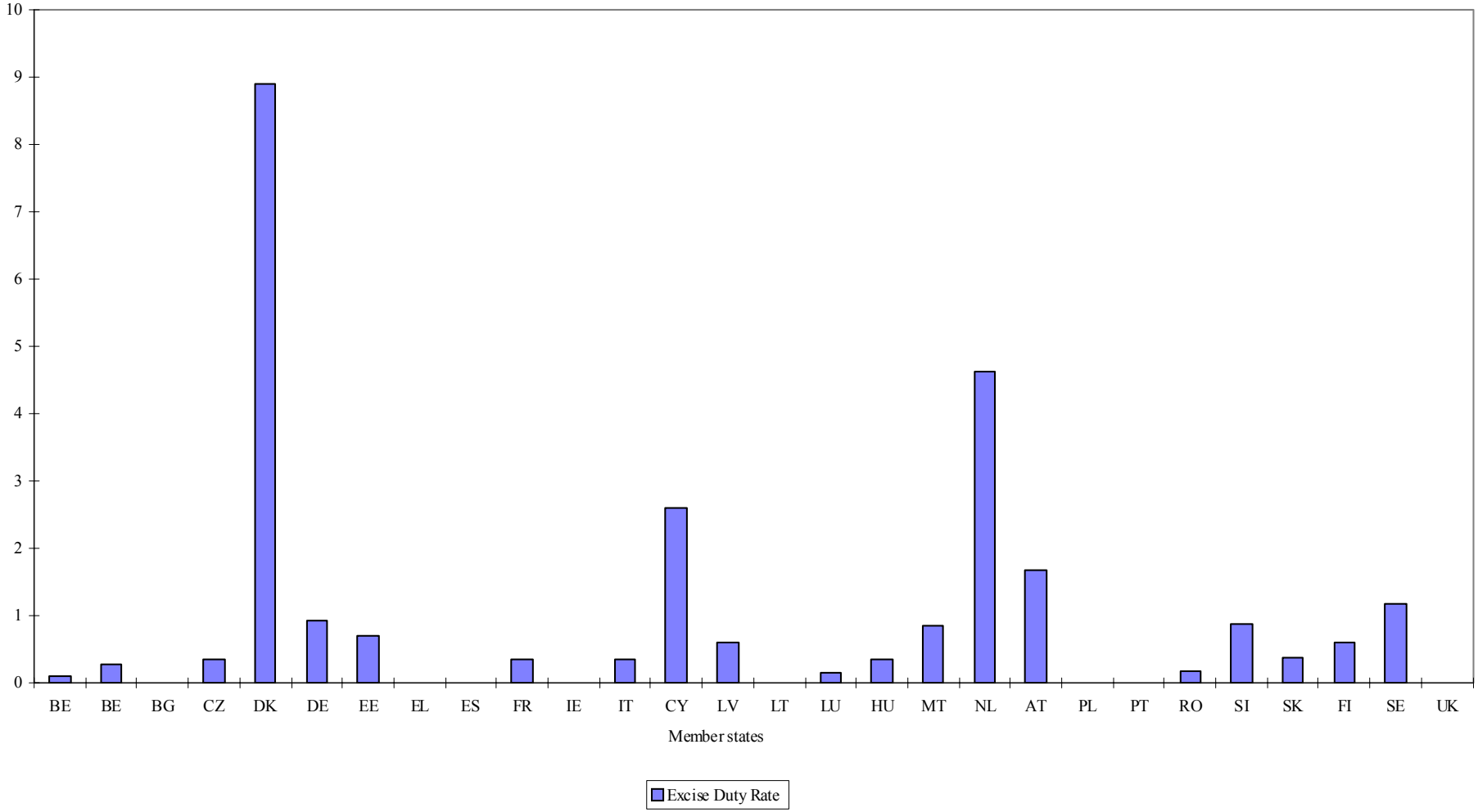
SE: * Natural gas used for other purposes than as a propellant by agriculture, horticulture, pisciculture, forestry (=same reduced rate that applies for such use by industry in the manufacturing process, that is the business rate based on Article 5).

values in EUR at 1/10/2009

Natural gas

(heating "business use")

Situation as at 1 January 2010



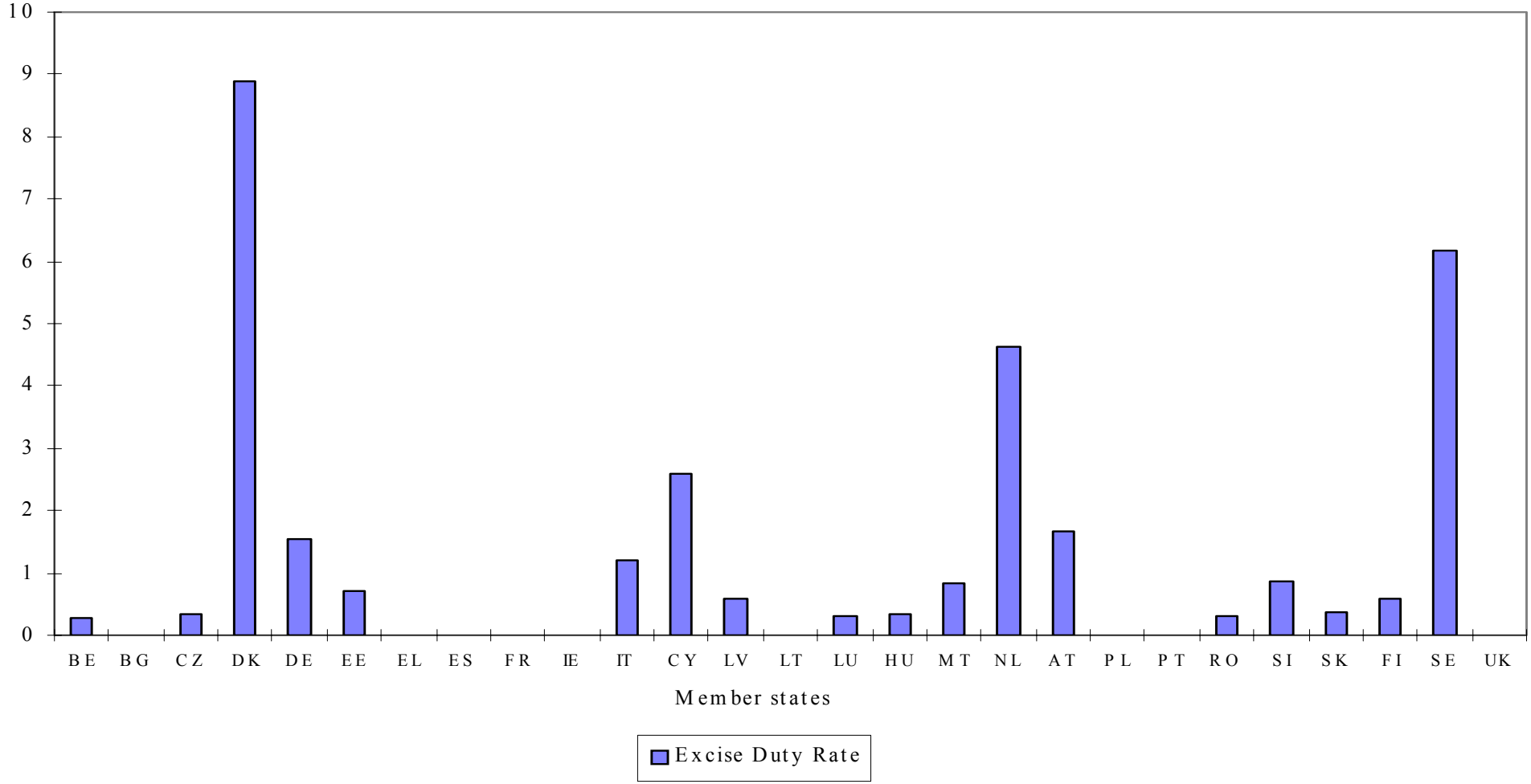
Minimum excise duty: 0,15 EUR per gigajoule

values in EUR at 1/10/2009

Natural gas

(heating " non -business use")

Situation as at 1 January 2010



Minimum excise duty: 0,3 EUR per gigajoule

Coal and Coke…

Situation as at 1 January 2010

		Coal and Coke					
		Heating business use			**Heating** non-business use		
		CN 2701, 2702 and 2704			CN 2701, 2702 and 2704		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)		0,15 EUR per gigajoule (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %
BE	EUR		0,40	12,00		0,40	12,00
BG	BGN	0,60	0,31	20,00	*0,60	*0,31	20,00
CZ	CZK	8,50	0,334	20,00	8,50	0,334	20,00
DK	DKK	72,10	9,68	25,00	72,10	9,68	25,00
DE	EUR		*0,3	19,00		*0,3	19,00
EE	EEK	4,7	0,3	20,00	4,7	0,3	20,00
EL	EUR		*0,3	19,00		*0,3	19,00
ES	EUR		0,15	16,00		0,15	16,00
FR	EUR		0,33	19,60		0	19,60
IE	EUR		0,15	13,50		0,30	13,50
IT	EUR		*0,16	20,00		**0,32	20,00
CY	EUR		0,31	15,00		0,31	15,00
LV	LVL	0,21	0,30	21,00	0,21	0,30	21,00
LT	LTL	*0,52	*0,15	21,00	*1,04	*0,30	21,00
LU	EUR		0	12,00		0	12,00

BE: The national tax rate is based on weight: € 11,6526 per 1.000 kg. Exemption for use by households.
BG Exemption for coke and coal, used by households - article 15 (1-h) of Council Directive 2003/96/EC.
DK: Includes CO_2 tax.
DE: *assessment basis for energy amount of coal and coke related of the net calorific value is 0,33 EUR per gigajoule.
EL: An exemption from excise duty applies to coal and coke when used for the production of electricity, in mineralogical and metallurgical processes and for chemical reduction.
FR: An exemption from excise duty applies to coal coke and lignite when used for the production of electricity, in mineralogical electrolytic and metallurgical processes and for chemical reduction.
FR: reduced rate for coal, coke and lignite use to upgrade biomass with an environmental objectives agreement.
IE Full relief allowed to an energy intensive business that holds a greenhouse-gas emissions permit. Half chargeable rate applies for a business that is NOT energy intensive but which holds a greenhouse-gas emissions permit.
IT: as of 1st June 2007; this rate is approximate because the national tax rate is based on weight: EUR 4,60 per 1000 kg; the same rate applies to lignite.
** as of 1st June 2007 ; this rate is approximate because the national tax rate is based on weight EUR 9,20 per 1000 kg; the same rate applies to lignite.
LT: * The national tax rates are based on weight: business use - LTL 13 per 1 tonne for coal, LTL 16 per 1 tonne for coke and lignite; non-business use - LTL 26 per 1 tonne for coal, LTL 31 per 1 tonne for coke and lignite
LU: Article 18(2) of Council Directive 2003/96/EC.

…Coal and Coke

Situation as at 1 January 2010

		Coal and Coke					
		Heating business use			**Heating** non-business use		
		CN 2701, 2702 and 2704			CN 2701, 2702 and 2704		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)		0,15 EUR per gigajoule (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %
HU	HUF	*88,43	0,33	25,00	*88,43	0,33	25,00
MT	EUR		*0,30	18,00		*0,30	18,00
NL	EUR		0,497	19,00		0,497	19,00
AT	EUR		1,70*	20,00		1,70*	20,00
PL	PLN	*0	0	22,00	*0	0	22,00
PT	EUR		0,16	20,00		-	20,00
RO	RON	0,64	0,15	19,00	1,28	*0,30	19,00
SI	EUR	*	1,32	20,00	*	1,32	20,00
		**	1,43	20,00	**	1,43	20,00
		***	1,63	20,00	***	1,63	20,00
SK	EUR		*3,12	19,00		**-	19,00
FI	EUR		1,98	22,00		1,98	22,00
SE	SEK	*21,87	2,15	25,00	104,15	10,22	25,00
UK	GBP	0	0	17,50	0	0	5,00

HU: * The national tax rate is based on weight: HUF 2390 per 1000 kg.
MT: *Products not used in Malta.
NL: The national tax is based on weight: EUR 13,17 per 1000 kg.
AT: The national tax rate ist based on weight: € 50 per 1.000 kg.
PL: *See Council Directive 2004/74/EC.
PT: *The national tax rate is based on weight: € 4,16 per 1000 kg.
RO: * The coal and the solid fuels used by households and/or charitable organizations are exempted from the payment of excise duties. The regime is applying from 1st of January 2007.
SI: *[CN 2701]; Presented total amount includes CO_2-tax in the amount of 1,0268 € per GJ;
**[CN 2702]; Presented total amount includes CO_2-tax in the amount of 1,1364 € per GJ
***[CN 2704]. Presented total amount includes CO_2-tax in the amount of 1,3362 € per GJ.
SK: *The national tax rate is set on10,62 EUR per 1 tonne. **Use for households is exempted.
FI: Includes CO_2-tax and strategic stockpile fee.
SE: *For taxation of coal and coke for heating purposes in the manufacturing process in industry outside the Emission Trading Scheme as well as agriculture, horticulture, pisciculture, forestry. For the manufacturing process in industry within the Emission Trading Scheme, the tax rate amount to SEK 15,62 (EUR 1,53) per gigajoule. Coal and coke used for heating purposes by other consumers in the business sector amount to the same rate as apply to non-business use.
SE: The national tax rates are based on weight.

…Coal and Coke

Situation as at 1 January 2010

Per gigajoule		Coal and coke					
		CN 2701, 2702 and 2704					
Reduced tax rates applied according to Directive 2003/96/EC		**Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry**			**Reduced rate applied for railways Art. 15(1) (e)**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%
BE	EUR	Exemption	0			n.a.	
BG	BGN		n.a.			n.a.	
CZ	CZK	-	-		-	-	
DK	DKK	10,69*	1,44	25,00	14,80	1,99	25,00
DE	EUR		-	-		-	-
EE	EEK						
EL	EUR						
ES	EUR						
FR	EUR						
IE	EUR		0,00	13,50		0,00	13,50
IT	EUR						
CY	EUR		n.a.			n.a.	
LV	LVL	-	-		-	-	
LT	LTL						

DK: **Only CO2-tax.**
* CO2-tax is reduced to 13/18 due to considerations of energy intensive process.

…Coal and Coke

Situation as at 1 January 2010

Per gigajoule		Coal and coke					
		CN 2701, 2702 and 2704					
Reduced tax rates applied according to Directive 2003/96/EC		**Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry**			**Reduced rate applied for railways Art. 15(1) (e)**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%
LU	EUR		0	12,00		0	12,00
HU	HUF						
MT	EUR						
NL	EUR		n.a.			n.a.	
AT	EUR		-	-		-	-
PL	PLN	-	-	-	-	-	-
PT	EUR						
RO	RON	-	-	19,00	-	-	19,00
SI	EUR						
SK	EUR		-	19,00		*-	19,00
FI	EUR		-	-		-	-
SE	SEK	*21,87	2,15	25,00	0	0	25,00
UK	GBP						

SK: * coal and coke are exempted from the excise duty when used for carriage of goods and persons (passengers) by rail within business activity.

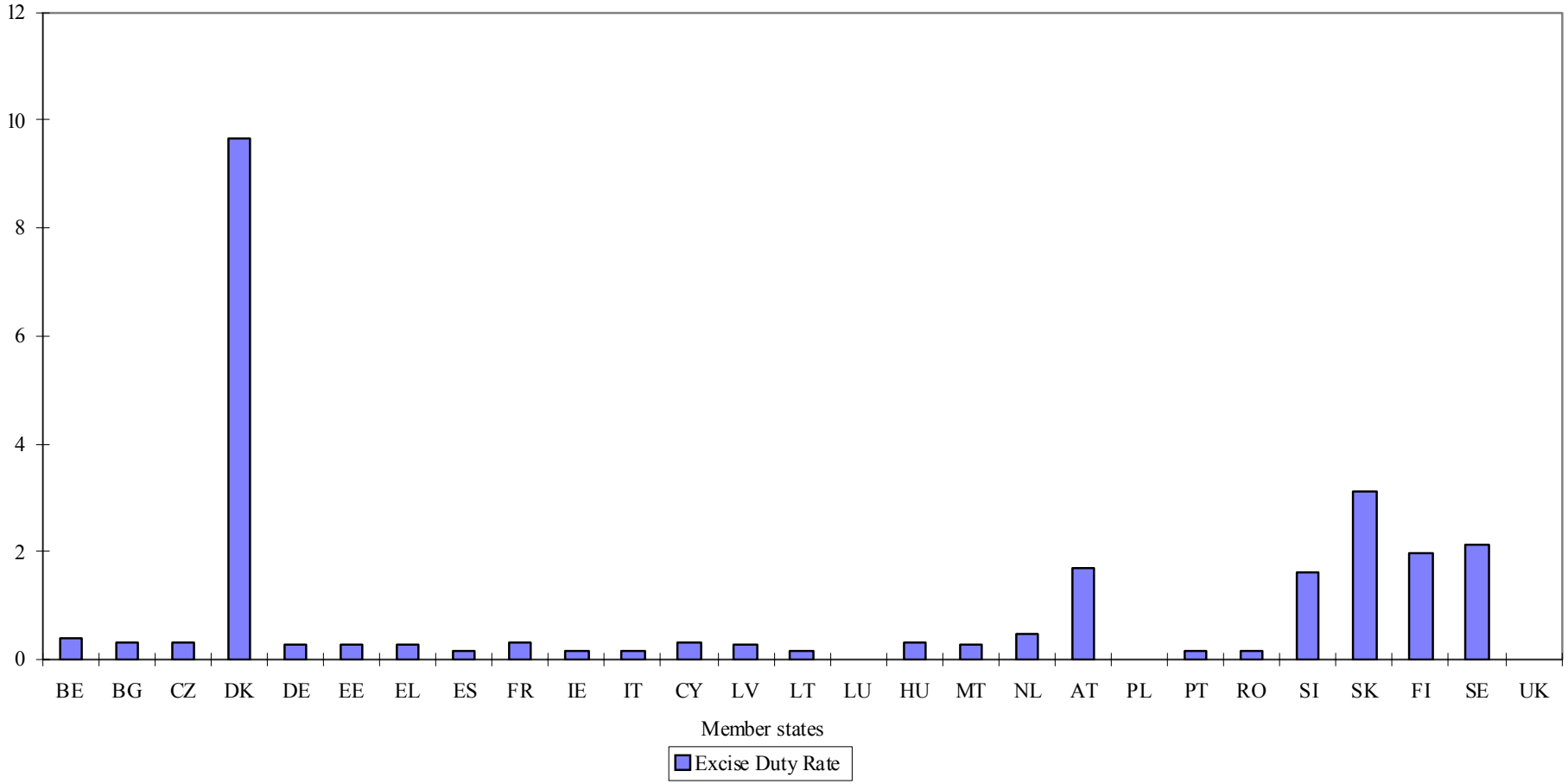
SE: * Coal and coke used for other purposes than as a propellant by agriculture, horticulture, pisciculture, forestry (=same reduced rate that applies for such use by industry in the manufacturing process, that is the business rate based on Article 5).

values in EUR at 1/10/2009

Situation as at 1 January 2010

Cole and Coke

(heating "business use")



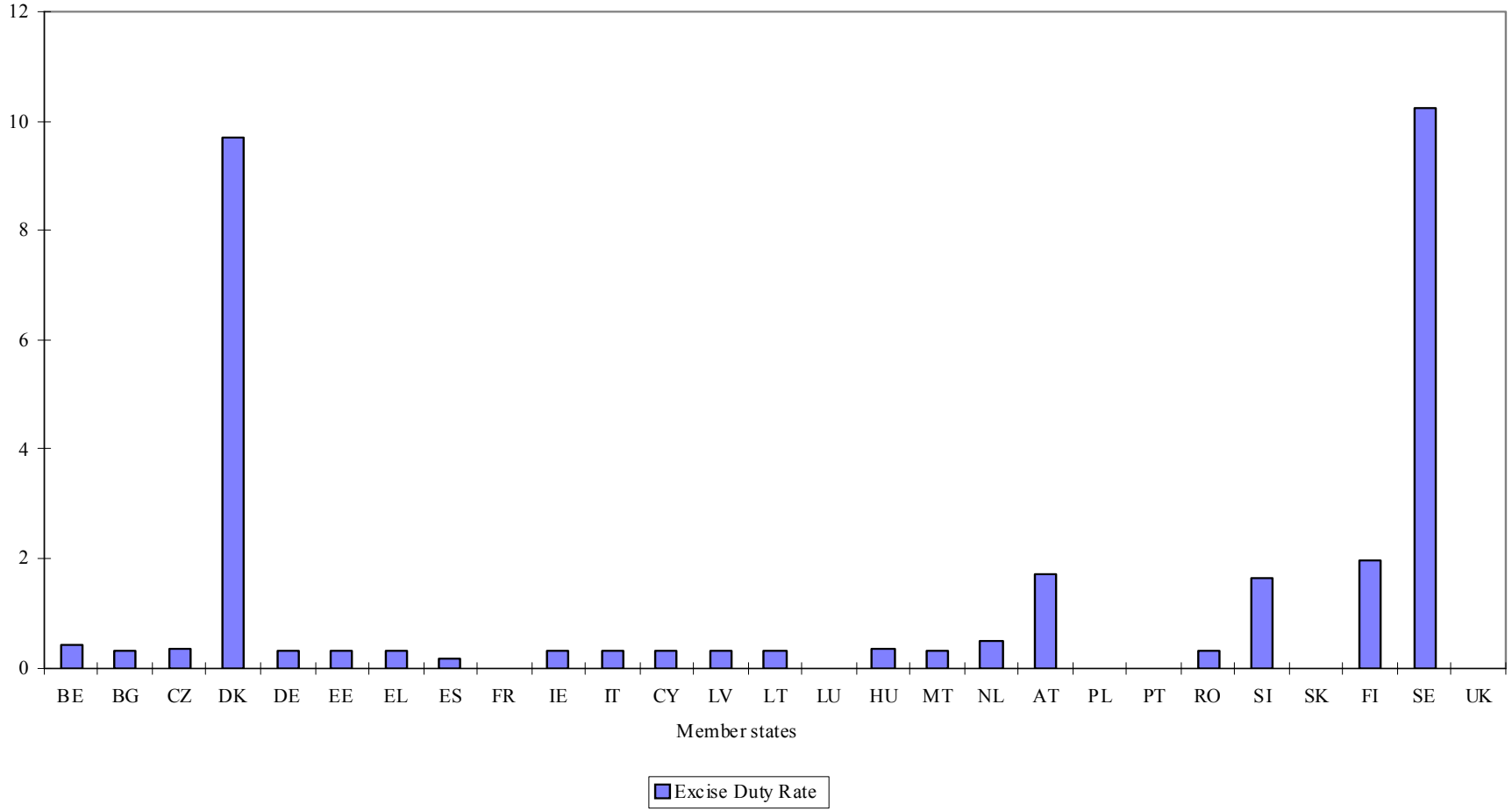
Minimum excise duty: 0,15 EUR per gigajoule

Cole and Coke

(heating "non-business use")

Situation as at 1 January 2010

values in EUR at 1/10/2009



Minimum excise duty: 0,3 EUR per gigajoule

Electricity…

Situation as at 1 January 2010

		Electricity							
		Business use				Non-business use			
		CN 2716				CN 2716			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)		0,5 EUR per MWh (Annex I of Directive 2003/96/EC)				1,0 EUR per MWh (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty			VAT %	Excise duty			VAT %
			NatCurr	EUR			NatCurr	EUR	
BE	EUR	(1)		*0	21,00			*1,9088	21,00
BG	BGN		2,00	1,00	20,00		*2,00	1,00	20,00
CZ	CZK		28,30	1,113	20,00		28,30	1,113	20,00
DK	DKK		721,00	96,84	25,00		607,00	81,53	25,00
DE	EUR			12,30	19,00		-	20,50	19,00
EE	EEK		50,00	3,20	20,00		50,00	3,20	20,00
EL	EUR			*0	9,00			*0	9,00
ES	EUR			0,50	16,00			1,00	16,00
FR	EUR			*0	19,60			*0	19,60
IE	EUR			0,50	13,50			1,00	13,50
IT	EUR			3,10	20,00			4,70	20,00
CY	EUR			0	15,00			*0	15,00
LV	LVL		0,71	1,00	21,00		0,71	1,00	21,00
LT	LTL		1,8	0,52	21,00		3,5	1,01	21,00
LU	EUR	> 25000 Mwh		0,50	6,00	<25000 Mwh		1,00	6,00
	**	> 25000 Mwh		0,10	6,00				

BE: Electricity business use : a federal contribution of EUR 4,0685 per MWh is collected.
BE: *See Council Directive 2003/96/EC.
BE: (1) delivered to a final consumer connected to a transport or distributor network with a nominal tension of more than 1 kV: 0 EUR
Delivered to a final consumer connected to a transport or distributor network with a nominal tension of 1 kV or less than 1 kV: 1,9088 EUR
° an energy-intensive business with an environmental objectives agreement or arrangement: 0 EUR
° a business with an environmental objectives agreement or arrangement: 0,9544 EUR
BG *Zero rate for electricity, used by households - article 15 (1-h) of Council Directive 2003/96/EC.
DK: Includes CO_2 tax.
EL: *See Council Directive 2003/96/EC.
ES: 5,113% base VAT, minimum of 0,5 or 1,00
FR: *See Council Directive 2003/96/EC.
CY: *See Council Directive 2003/96/EC, Art. 4(2).
Electricity irrespective of whether is used for business or not is charged with EUR 2,2 per MWh. The income from this levy is used for providing incentives for the use of renewable sources of energy.
LU: **metallurgical processes, electrolyse and chemical reduction or mineralorgical process.

…Electricity

Situation as at 1 January 2010

		Electricity					
		Business use			Non-business use		
		CN 2716			CN 2716		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)		0,5 EUR per MWh (Annex I of Directive 2003/96/EC)			1,0 EUR per MWh (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty NatCurr	Excise duty EUR	VAT %	Excise duty NatCurr	Excise duty EUR	VAT %
HU	HUF	295,00	1,09	25,00	295,00	1,09	25,00
MT	EUR	MWh	*1,00	18,00	MWh	*1,00	18,00
NL	EUR		*108,50	19,00		*108,50	19,00
			**40,60	19,00		**40,60	19,00
			***10,80	19,00		***10,80	19,00
			****0,50	19,00		****1,00	19,00
AT	EUR		*15 ,00	20,00		*15 ,00	20,00
PL	PLN	20,00	4,71	22,00	20,00	4,71	22,00
PT	EUR		-	5,00		-	5,00
RO	RON	2,13	*0,50	19,00	4,27	*1,00	19,00
SI	EUR		0,5	20,00		1,00	20,00
SK	EUR	per MWh	1,32	19,00		*-	19,00
FI	EUR		2,63	22,00		8,83	22,00
SE	SEK	*5,00	0,49	25,00	**280,00	27,48	25,00
UK	GBP	0	0	17,50	0	0	5,00

NL: Rates per MWh: for consumption between *0-10.000 kWh ; **10.000-50.000 kWh ; ***50.000-10.000.000 kWh ; ****>10.000.000 kWh.
AT: The national tax rate is 0,015 EUR per kWh.
RO: The electric energy produced from energetic renewable sources is exempted from the payment of excise duties. The regime is applying from 1st of January 2007.
SK: * Use for households is exempted
FI: Includes strategic stockpile fee.
SE: * For taxation of electricity in the manufacturing process in industry as well as agriculture, horticulture, pisciculture, forestry. Electricity used by other consumers in the business sector amount to the same rates as apply to non-business use.
SE: ** In northern Sweden the tax rate is reduced to SEK 185 (EUR 18,16) per MWh.

…Electricity

Situation as at 1 January 2010

Per MWh		Electricity – reduced rates applied in specific sectors									
		CN 2716									
Reduced tax rates applied according to Directive 2003/96/EC		**Special tax rate according to Art. 15(3) agriculture, horticulture, pisciculture, forestry**			**Reduced rate applied for railways Art. 15(1)(e)**				**Reduced rate applied for public transport (tram, metro, trolley-bus), Art. 15(1)(e)**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%	Nat Curr	EUR	%
BE	EUR	Exemption	0		Exemption	0			n.a.	
BG	BGN		n.a.		*	*			n.a.	
CZ	CZK	-	-		0	0		0	0	
DK	DKK	43,98*	5,91	25,00	62,00	8,33	25,00	62,00	8,33	25,00
DE	EUR		-	-		-	-		-	-
EE	EEK									
EL	EUR									
ES	EUR									
FR	EUR									
IE	EUR									
IT	EUR				Exemption			Exemption		
CY	EUR		n.a.			n.a..			n.a.	
LV	LVL	-	-		*0	*0	21,00	*0	*0	21,00
LT	LTL									

BG: *Reimbursement of excise duty paid when it has been proved that electricity was used for the carriage of goods and passengers by rail – art. 15(e) of Council Directive 2003(96)EC.

DK: **Only CO2-tax.**

* CO2-tax is reduced to 13/18 due to considerations of energy intensive process.

LV: * Electricity used for the carriage of goods and public carriage of passengers, including on rail transport and in public carriage of passengers in towns, is exempt from tax.

…Electricity

Situation as at 1 January 2010

Per MWh		Electricity – reduced rates applied in specific sectors								
		CN 2716								
Reduced tax rates applied according to Directive 2003/96/EC		**Special tax rate according to Art. 15(3) agriculture, horticulture, pisciculture, forestry**			**Reduced rate applied for railways Art. 15(1)(e)**			**Reduced rate applied for public transport (tram, metro, trolley-bus), Art. 15(1)(e)**		
MS	National Currency	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%	Nat Curr	EUR	%
LU	EUR		n.a.			n.a			n.a.	
HU	HUF									
MT	EUR									
NL	EUR		n.a.			n.a.			n.a.	
AT	EUR		-	-		-	-		-	-
PL	PLN	-	-	-	-	-	-	-	-	-
PT	EUR									
RO	RON	-	-	19,00	-	-	19,00	-	-	19,00
SI	EUR									
SK	EUR		-	19,00		*-	19,00		*-	19,00
FI	EUR		2,63	22,00		-	-		-	-
SE	SEK	5,00	0,49	25,00	0	0	25,00	0	0	25,00
UK	GBP									

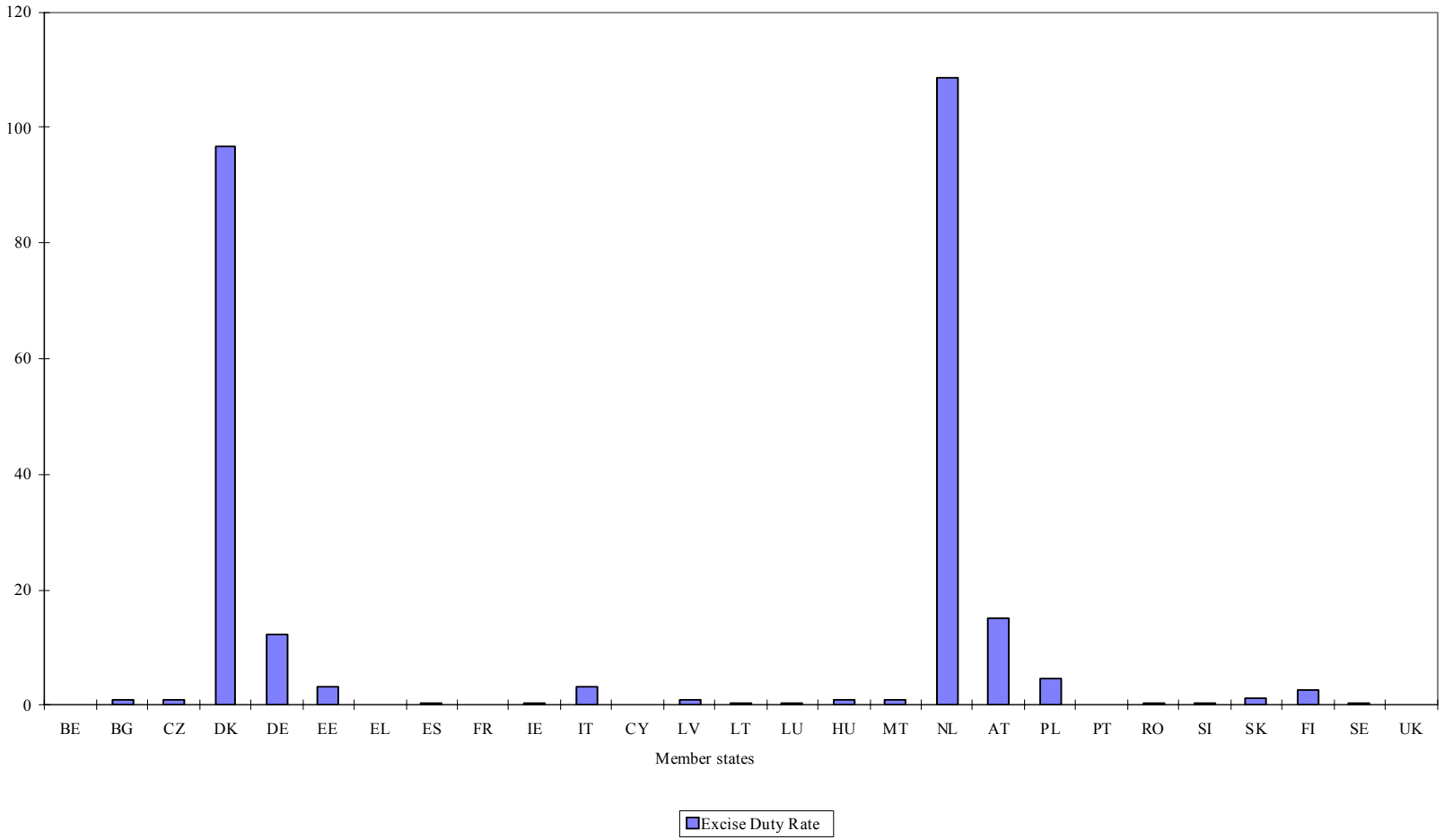
SK: * electricity is exempted from the excise duty when used for carriage of goods and passengers by rail and in public transport within business activity.

values in EUR at 1/10/2009

Electricity

("business use")

Situation as at 1 January 2010



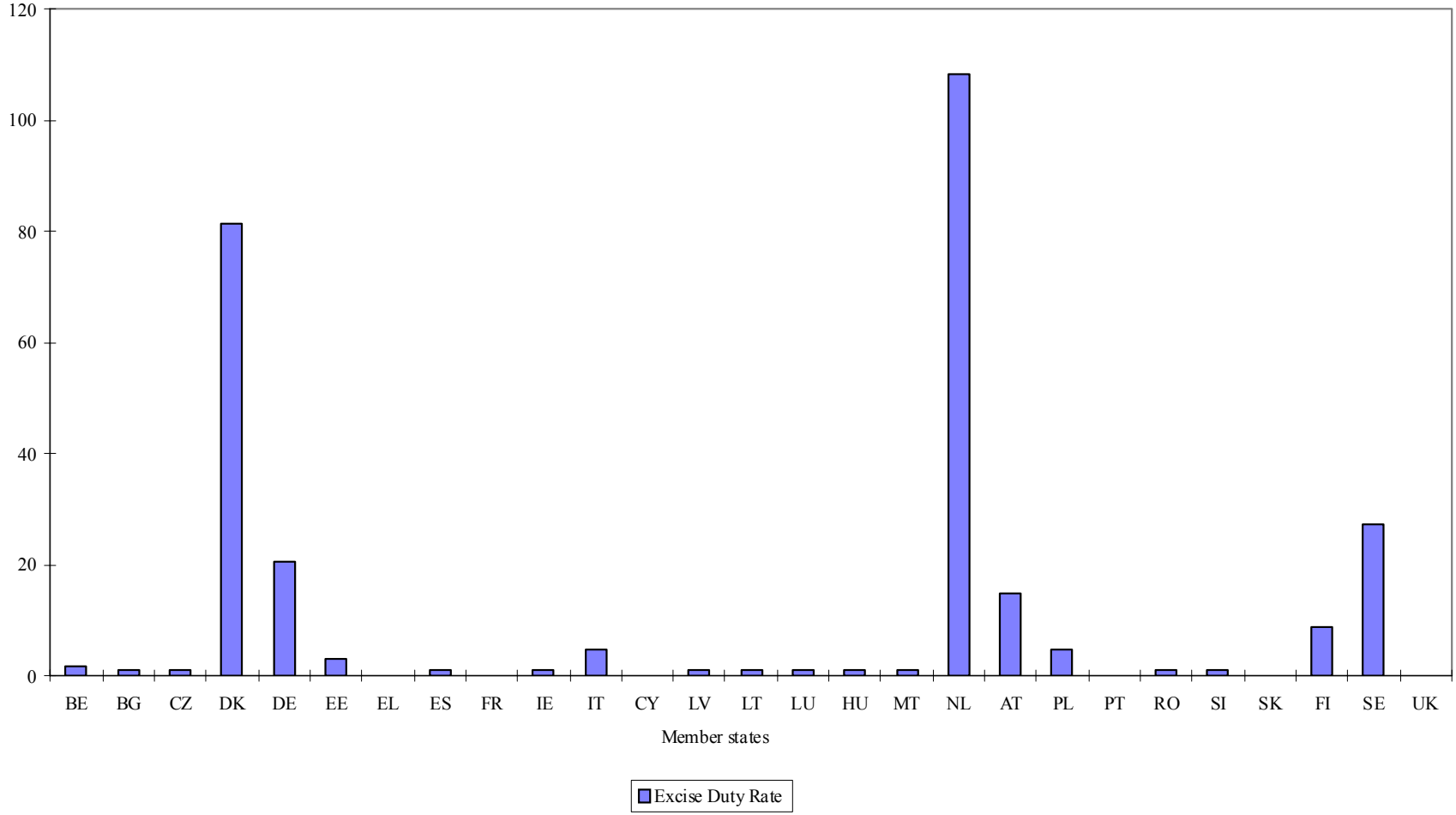
Minimum excise duty: 0,5 EUR per MWh

values in EUR at 1/10/2009

Electricity

("non-business use")

Situation as at 1 January 2010



Minimum excise duty: 1,00 EUR per MWh

Member State	Tax			Description
Tax type	NatCurr	EUR	Unit	
Belgium				
Parafiscal tax		4,0685	per MWh	Federal contribution on electricity
		0,3267	per MWh	Federal contribution on natural gas
Cyprus		10,7	per 1000 litres	Strategic stockpile tax on petrol, gasoil and kerosene.
		9,9	per 1000 kg	Strategic stockpile tax on heavy fuel oil.
Germany				
Parafiscal tax		5,47	per 1000 kg	Oil stockpile charge on petrol and aviation fuel (*product group 1).*
		4,14	per 1000 kg	Oil stockpile charge on gas oil, light heating oil, petroleum and kerosene (*product group 2).*
		3,70	per 1000 kg	Oil stockpile charge on heavy fuel oil (*product group 3)*.
Netherlands		5,90	per 1000 litres/kg	"COVA-levy" on petrol, diesel, gas oil, LPG and kerosene. COVA-levy: (= *A levy on petroleum products subject to excise duty on mineral oils which is based on the law: "Wet voorraadvorming aardolieproducten 2001". The levy is payable by the same person responsible for the excise duty on mineral oils.)*
Finland				
Parafiscal tax		6,80	per 1000 litres	Strategic stockpile on petrol
		2,80	per 1000 kg	Strategic stockpile tax on heavy fuel oil
		3,50	per 1000 litres	Strategic stockpile tax on gasoil used as propellant and for heating purposes.
		2,80	per 1000 litres	Strategic stockpile tax on kerosene for heating purposes; used for industrial and commercial purposes.
		3,50	per 1000 litres	Strategic stockpile tax on kerosene.
		0,02	per gigajoule	Strategic stockpile tax on natural gas.
		0,05	per gigajoule	Strategic stockpile tax on cole and coke.
		0,13	per MWh	Strategic stockpile tax on electricity
Sweden	**SEK**			
Parafiscal tax	(oils)	2,65		Sulphur tax:
	27,00		for each 0,1% by weight per 1000 litres.	A sulphur tax on all mineral oils, coal, petroleum coke, peat and natural gas. For mineral oils the tax rate is SEK 27 (EUR 2,65) for each 0,1 % by weight of sulphur content Liquid and gaseous fuels with a sulphur content of maximum 0,05 % by weight are exempted from tax.
	30,00	2,94	per 1000 kg	Solid and gaseous fuels.
United Kingdom	**GBP**			
Climate change levy (CCL)	0,00470	0,0052	Per kWh	CCL on electricity to non domestic users
	0,00164	0,00180	Per kWh	CCL on natural gas to non domestic users
	0,01281	0,0141	Per kg	CCL on solid fuel *(1)* to non domestic users
	0,01050	0,0115	Per kg	CCL on LPG to non domestic users

UK (1) Solid fuel = coal, lignite, and coke, and semi-coke, of coal and lignite

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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