



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**Indirect taxes other than VAT**

# EXCISE DUTY TABLES

## Part I - Alcoholic Beverages

Can be consulted on DG TAXUD Web site:

[http://ec.europa.eu/taxation\\_customs/index\\_en.htm](http://ec.europa.eu/taxation_customs/index_en.htm) or

**"Taxes in Europe" online database:**

[http://ec.europa.eu/taxation\\_customs/tedb/taxSearch.html](http://ec.europa.eu/taxation_customs/tedb/taxSearch.html)

(Shows the situation as at **01/07/2018**)

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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 all EU Member States;*

*\* has been divided into three different sections:*

- I        Alcoholic Beverages*
- II       Energy products and Electricity*
- III      Manufactured Tobacco.*

*This publication aims to provide up-to-date information on Member States main excise duty rates as they apply to typical products. The information is supplied by the respective Member States. The Commission cannot be held responsible for its accuracy or completeness, neither does its publication imply an endorsement by the Commission of those Member States' legal provisions.*

*It is intended that Member States will regularly communicate to the Commission all modifications of the rates covered by this publication and that revised editions of the tables will be published twice a year.*

*To this end, it is vital that all changes to duty structures or rates are advised by Member States to the Commission as soon as possible so that they may be incorporated in the tables with the least possible delay. All details should be sent to:*

e-mail TAXUD-C2-TABLES@ec.europa.eu

telephone +32-2-295.35.25

*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](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).**



# TABLE OF CONTENTS

INTRODUCTORY NOTE .....	2
UPDATE SITUATION - EXCISE DUTY TABLES .....	3
TABLE OF CONTENTS .....	4
EURO EXCHANGE RATES.....	5
ALCOHOLIC BEVERAGES .....	6
BEER .....	7
WINE .....	17
FERMENTED BEVERAGES OTHER THAN WINE AND BEER .....	23
INTERMEDIATE PRODUCTS.....	28
ETHYL ALCOHOL.....	33
NATIONAL TAXES.....	37
LIST OF MEMBER STATE CONTACT POINTS FOR EXCISE DUTY TABLES .....	39

## EURO EXCHANGE RATES

Value of National Currency in EUR at the first working day of October <sup>1</sup>		
Member State	National Currency	Currency value
Bulgaria	BGN	1.9558
Croatia	HRK	7.497
Czech Republic	CZK	25.995
Denmark	DKK	7.4418
Hungary	HUF	311.44
Poland	PLN	4.3132
Romania	RON	4.5878
Sweden	SEK	9.6055
United Kingdom	GBP	0.8842

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<sup>1</sup> The exchange rates are retrieved from the ECB website Home›Statistics›Exchange rates› Euro foreign exchange reference rates (<https://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>).

*The Lithuanian litas "LTL" irrevocably fixed as of 1 January 2015 (=3,45280 LTL to 1 euro) - Official Journal L233, 06/08/2014, Council Regulation (EU) No. 851/2014 of 23 July 2014 amending Regulation (EC) No 2866/98.*

*The Latvian lats "LVL" irrevocably fixed as of 1 January 2014 (=0,702804 LVL to 1 euro) - Official Journal L243, 21/09/2013, Council Regulation (EU) No 870/2013 of 9 July 2013 amending Regulation (EC) No 2866/98*

*The Estonian kroon "EEK" irrevocably fixed as of 1 January 2011 (=15,6466 EEK to 1 euro) - Official Journal L 196, 28/7/2010, Council Regulation (EU) No 671/2010 of 13 July 2010 amending Regulation (EC) No 2866/98*

*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 L 256, 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 L 256, 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 L 195, 15/7/2006, Council Regulation (EC) No 1086/2006 amending Council Regulation (EC) No 2866/98.*

## **ALCOHOLIC BEVERAGES**

# BEER

Standard rates						Reduced rates										
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%)  (Article 2 of Directive 92/83/EEC)						"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)			"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)		(Article 1 of Directive 92/83/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)							
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		VAT %	Additional comments	
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR			
AT	EUR		2			20							1.2 hl/°Plato	20	<12,500 hl	
													1.4 hl/°Plato	20	<25,000 hl	
														1.6 hl/°Plato	20	<37,500 hl
														1.8 hl/°Plato	20	<= 50,000 hl
BE	EUR		2.0043			21							1.7428 hl/°Plato	21	yearly production <=12,500 hl	
													1.801 hl/°Plato	21	yearly production <=25,000 hl	
														1.859 hl/°Plato	21	yearly production <=50,000 hl
														1.9172 hl/°Plato	21	yearly production <=75,000 hl
														1.9754 hl/°Plato	21	yearly production <=200,000 hl

Standard rates							Reduced rates								
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)							"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)				
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)			(Article 1 of Directive 92/83/EEC)				Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)				
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
BG	BGN	1.5	0.7669			20				20		0.75 hl/°Plato	0.3835 hl/°Plato	20	
CY	EUR				6	19							3 hl/°Alc	19	As from 28/7/2017, a reduced rate of €3 per hl per ° Alcohol on beer produced by independent small breweries with yearly production of up to 1000 hl, has been introduced.
CZ	CZK	32	1.231			21						16 hl/°Plato	0.6155 hl/°Plato	21	Production up to 10,000 hl inclusive
												19.2 hl/°Plato	0.7386 hl/°Plato	21	Production from 10,000 hl up to 50,000 hl inclusive
												22.4 hl/°Plato	0.8617 hl/°Plato	21	Production from 50,000 hl up to



Standard rates						Reduced rates										
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)			"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)		(Article 1 of Directive 92/83/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)							
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		VAT %	Additional comments	
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR			
															100,000 hl inclusive	
												25.6 hl/°Plato	0.9848 hl/°Plato	21	Production from 100,000 hl up to 150,000 hl inclusive	
												28.8 hl/°Plato	1.1079 hl/°Plato	21	Production from 150,000 hl up to 200,000 hl inclusive	
DE	EUR		0.787			19							0.4407 hl/°Plato	19	<=5,000 hl	
													0.5288 hl/°Plato	19	<=10,000 hl	
														0.617 hl/°Plato	19	<=20,000 hl
														0.661 hl/°Plato	19	<=40,000 hl
DK	DKK			56.02	7.5277	25		0	0	25	Beer with an alcohol content less than 2.8% is not taxed.				Please see footnote (1), (2) and (3)	
EE	EUR				16.92	20				20		8.46 hl/°Alc	20		If annual amount of	



Standard rates						Reduced rates									
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)			"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)						
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)	0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)												
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
					9.96	21	Basis of assessment: hectolitres of finished product. Products with plate degree of not less than 11 and not more than 15								
					13.56	21	Basis of assessment: hectolitres of finished product. Products with a plate degree greater than 15 and not more than 19								
			0.91			21	Products with a plate degree greater than 19								
FI	EUR				35.55	24			8	24			17.775 hl/°Alc	24	<=5,000 hl

Standard rates						Reduced rates												
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)			"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)									
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)		(Article 1 of Directive 92/83/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)									
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		VAT %	Additional comments			
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR					
													24.885 hl/°Alc	24	<=30,000 hl			
													28.44 hl/°Alc	24	<=55,000 hl			
													31.995 hl/°Alc	24	<=100,000 hl			
													35.55 hl/°Alc	24	<=150,000 hl			
FR	EUR				7.42	20			3.71	20			3.71 hl/°Alc	20				
HR	HRK			40	5.3355	25							20 hl/°Alc	2.6677 hl/°Alc	25	yearly production <= 5,000 hl		
														22 hl/°Alc	2.9345 hl/°Alc	25	yearly production 5,001 - 25,000 hl	
															24 hl/°Alc	3.2013 hl/°Alc	25	yearly production 25,001 - 75,000 hl
															26 hl/°Alc	3.4681 hl/°Alc	25	yearly production

		Standard rates						Reduced rates							
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)			"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)				
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)				(Article 1 of Directive 92/83/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)				
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
															75,001 - 125,000 hl
HU	HUF			1,620	5.2016	27						810 hl/°Alc	2.6008 hl/°Alc	27	Yearly production < 200,000 hl beer
IE	EUR				22.55	23	Exceeding 2.8% volume		0	23	Exceeding 0.5% but not exceeding 1.2%		11.27 hl/°Alc	23	Yearly production <=40,000 hl
									11.27	23	Exceeding 1.2% but not exceeding 2.8%				
IT	EUR		3.02			22									
LT	EUR				7.11	21									
LU	EUR		0.7933			17	> 200,000 hl (cat. 3)			17			0.3966 hl/°Plato	17	annual production <= 50,000 hl (cat. 1)
													0.4462 hl/°Plato	17	annual production <= 200,000 hl (cat. 2)
LV	EUR				6.8	21	Minimum level of taxation 12.5 EUR per 100 litres.						3.4 hl/°Alc	21	Tax rate for the first 10 thousand hectolitres beer produced in one calendar

Standard rates								Reduced rates							
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)								"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)			"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)				
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)				(Article 1 of Directive 92/83/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)				
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
															year. Minimum level of taxation 12.5 EUR per 100 litres.
MT	EUR		1.93			18			0.45	18			0.965 hl/°Plato	18	
NL	EUR		8.83			21	<7% Plato		8.83	21	<= 1.2% alcohol		26.35 hl/°Plato	21	7-11% Plato
			28.49			21	7-11% Plato						35.11 hl/°Plato	21	11-15% Plato
			37.96			21	11-15% Plato						43.92 hl/°Plato	21	>15% Plato
			47.48			21	>15% Plato								
PL	PLN	7.79	1.8061			23						3.895 hl/°Plato	0.903 hl/°Plato	23	
PT	EUR		10.44			23	strength by vol.>1.2%. Plato <=7°		8.34	23	strength by vol.>0.5% and <=1.2%.		4.17 hl/°Alc	23	strength by vol.>0.5% and <=1.2%.
			16.7			23	strength by vol.>1.2%. Plato >7° and <= 11°.						5.22 hl/°Plato	23	strength by vol.>1.2%. Plato <=7°.
			20.89			23	strength by vol.>1.2%.						8.35 hl/°Plato	23	strength by vol.>1.2%.



Standard rates						Reduced rates										
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)			"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)	0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)			(Article 1 of Directive 92/83/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)							
	MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		VAT %	Additional comments
			Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
							alcohol by volume									

- AT: The AT standard rate is € 2 / hectolitre / degrees Plato. A reduction in Austria will only be granted to independent breweries with a maximum annual production volume of 50 000 hl and the tax difference may be reimbursed at the request of the person who has paid the tax (standard rate) in Austria. The production quantities, as well as the taxation on the standard tax rate in Austria must be proven in order to receive a refund.
- CY: As from 28/7/2017, a reduced rate of €3 per hl per ° Alcohol on beer produced by independent small breweries with yearly production of up to 1,000 hl, has been introduced.
- DK: The reduction depends on the brewery's annual amount of beer released for consumption.  
1) < 3,700 hl - reduce the excise duty with DKK 77.08 per hl  
2) >= 3,700 and < 20,000 - reduce the excise duty with DKK 259,939 divided by the released amount in hl + DKK 6.83  
3) > 20,000 hl - reduce the excise duty with DKK 22.02 per hl reduced by dividing the released amount in hl by 9,083
- LU: An additional duty is imposed on products containing a mixture of beer and non-alcoholic drinks.  
Rates: 600€ / HL
- LV: Planned standard tax rate from 01.03.2019. - 7.4 EUR per hl per °Alcohol, minimum level 13.6 EUR per hl.  
Planned standard tax rate from 01.03.2020. - 8.1 EUR per hl per °Alcohol, minimum level 14.9 EUR per hl.
- PL:
- SI: Small breweries (yearly production <= 20,000 hl).  
Exemption is for natural person use of beer if yearly production is less then 500 l.
- UK: See "General comments" field for more details.



# WINE

		Standard rates								Reduced Rates							
		Still Wine				Sparkling Wine				Still Wine			Sparkling Wine				
		(Article 8.1 of Directive 92/83/EEC)				(Article 8.2 of Directive 92/83/EEC)				(Not exceeding 8.5% vol.) (Article 9.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-992  (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)							
MS	Nat Curr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
AT	EUR		0	20			100	20									
BE	EUR		74.9086	21			256.3223	21			23.9119	21			23.9119	21	
BG	BGN	0	0	20		0	0	20				20				20	
CY	EUR		0	19			0	19									
CZ	CZK	0	0	21		2,340	90.0173	21									
DE	EUR		0	19			136	19						51	19	< 6 %vol.	
DK	DKK	1,161	156.0106	25	6-15% vol.	1,496	201.0266	25	6-15% vol.	534	71.7568	25	1.2-6% vol.	869	116.7728	25	1.2-6% vol.
		1,555	208.9548	25	15-22% vol.	1,890	253.9708	25	15-22% vol.								
EE	EUR		147.82	20			147.82	20			84.41	20	If ethanol content is up to 6%vol		84.41	20	If ethanol content is up to 6%vol
EL	EUR		20	24			20	24					Not applied				Not applied
ES	EUR		0	21			0	21			0	21			0	21	
FI	EUR		383	24			383	24			268	24	>5.5%<=8.0%		268	24	>5.5%<=8.0%
											187	24	>2.8%<=5.5%		187	24	>2.8%<=5.5%
												24	24	>1.2%<=2.8%		24	24



		Standard rates								Reduced Rates								
		Still Wine				Sparkling Wine				Still Wine				Sparkling Wine				
		(Article 8.1 of Directive 92/83/EEC)				(Article 8.2 of Directive 92/83/EEC)				(Not exceeding 8.5% vol.) (Article 9.3 of Directive 92/83/EEC)								
Minimum excise duty adopted by the Council on 19-10-992  (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)								
MS	Nat Curr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			
RO	RON	0	0	19		47.38	10.3274	19					not applicable				not applicable	
SE	SEK	2,618	272.5522	25	5,479 SEK if ABV is 15-18 %	2,618	272.5522	25	5,479 SEK if ABV is 15-18 %	0	0	25	<2.25%	0	0	25	<2.25%	
										919	95.6744	25	2.25-4.5%	919	95.6744	25	2.25-4.5%	
											1,358	141.3773	25	4.5-7%	1,358	141.3773	25	4.5-7%
											1,869	194.576	25	7-8.5%	1,869	194.576	25	7-8.5%
SI	EUR		0	22			0	22			0	22	The small producer of wine owns and uses at least 0.1 hectares and a maximum of 20 hectares of vineyard, and annually does not produce more than 100,000 liters of wine.		0	22		
SK	EUR		0	20			79.65	20							54.16	20		
UK	GBP	288.65	326.4533	20	Exceeding 5.5% - not	369.72	418.1407	20	8.5% and above - not	88.93	100.5768	20	Exceeding 1.2% - not	279.46	316.0597	20	Exceeding 5.5% - less than 8.5% abv	

Standard rates								Reduced Rates					
Still Wine				Sparkling Wine				Still Wine			Sparkling Wine		
(Article 8.1 of Directive 92/83/EEC)				(Article 8.2 of Directive 92/83/EEC)				(Not exceeding 8.5% vol.) (Article 9.3 of Directive 92/83/EEC)					
Minimum excise duty adopted by the Council on 19-10-992  (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)					
MS	Nat Curr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
					exceeding 15% abv				exceeding 15% abv				exceeding 4% abv
										122.3	138.3171	20	Exceeding 4% - not exceeding 5.5% abv

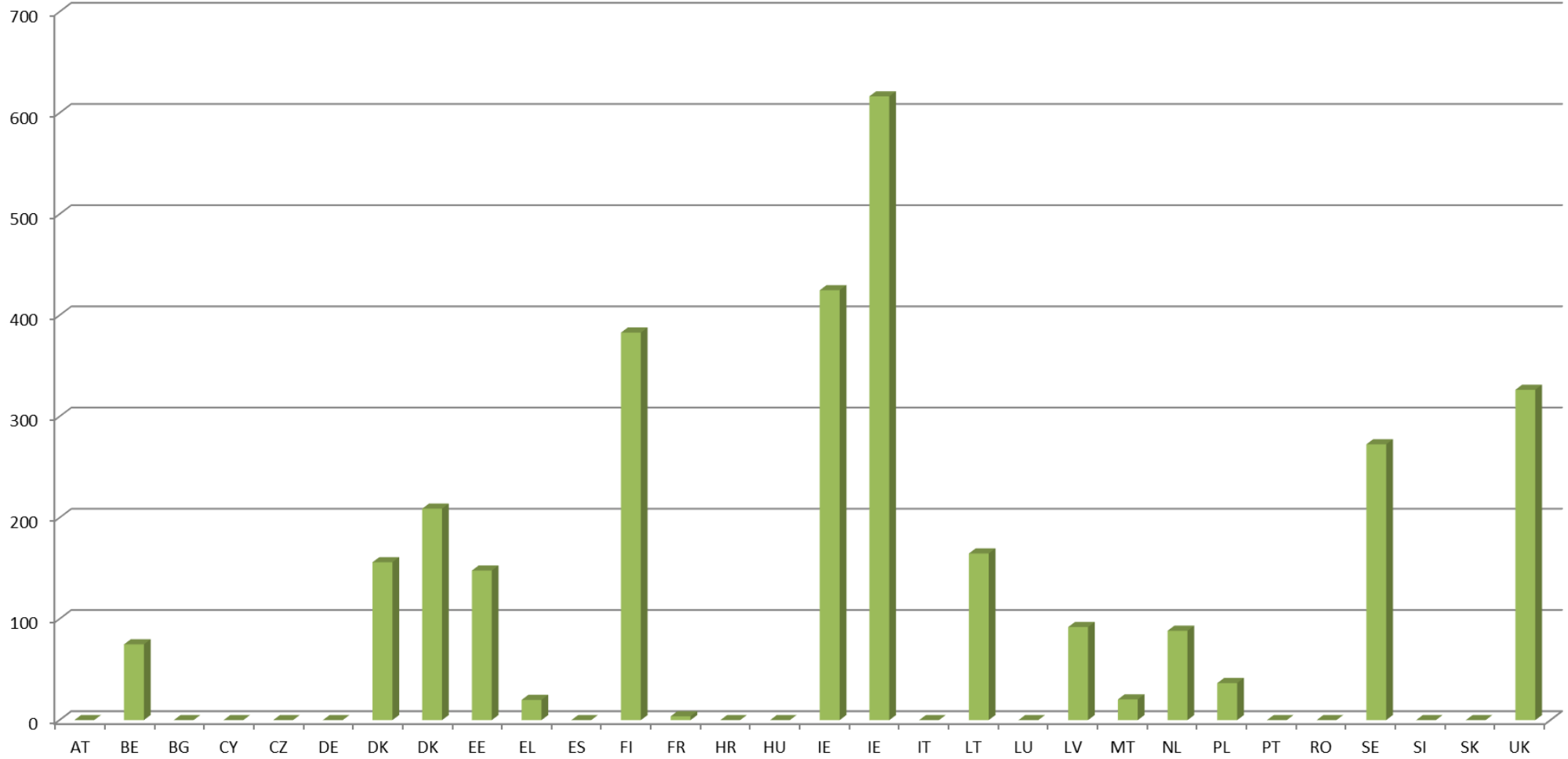
LU: VAT for still wine is 14% if the alcoholic strength is lower or equal than 13°  
An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks.  
Rates: 600€ / HL

LV: Planned tax rate from 01.03.2019. - 101 EUR per hl.  
Planned tax rate from 01.03.2020. - 111 EUR per hl.

Values in EUR at 02/10/2017

## Still wine

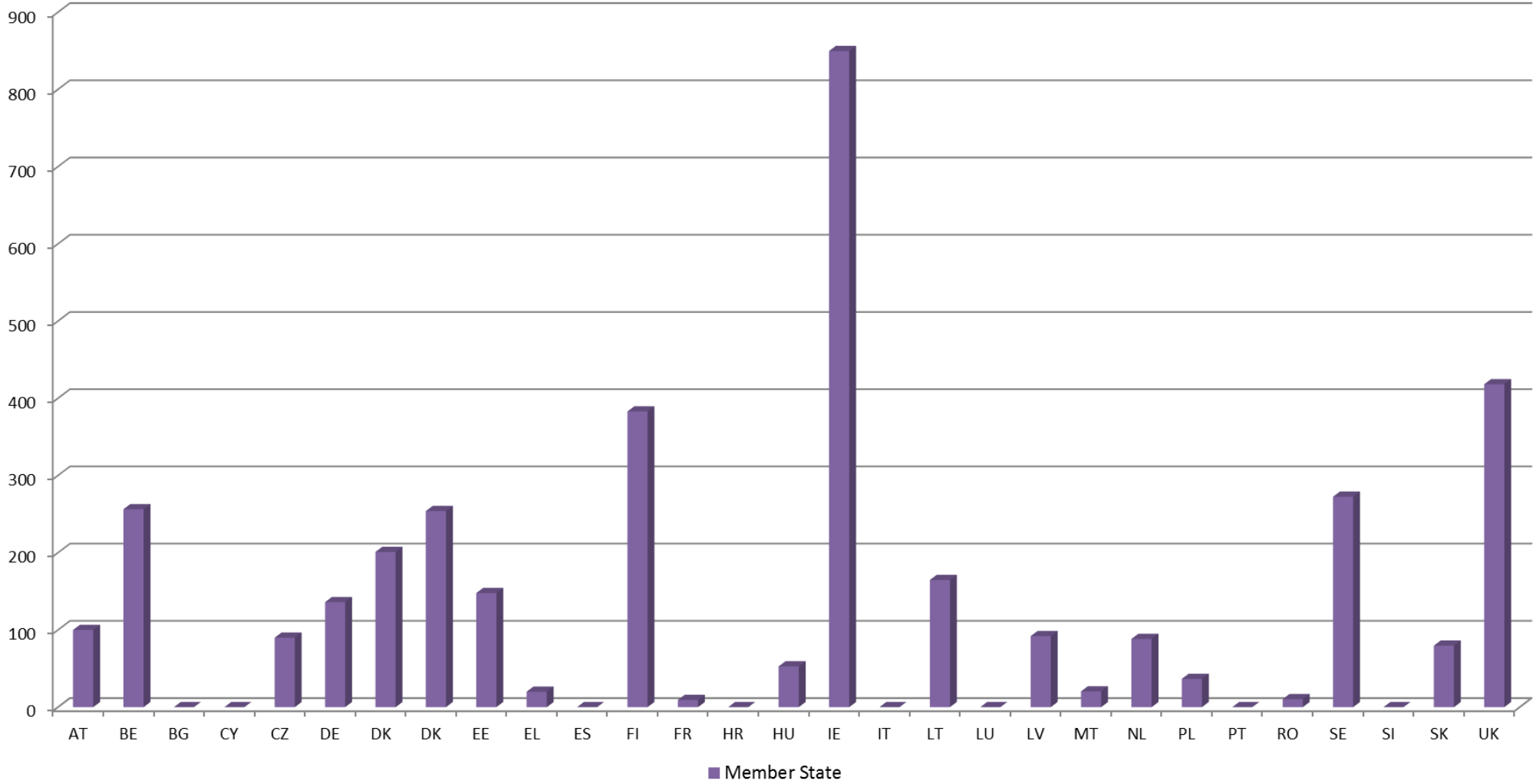
Situation as at 01/07/2018



Minimum Excise Duty: 0 EUR per hectolitre of product

■ Member State

# Sparkling wine



## FERMENTED BEVERAGES OTHER THAN WINE AND BEER

		Standard rates								Reduced rates							
		Other still fermented beverages.				Other sparkling fermented beverages.				Other still fermented beverages.				Other sparkling fermented beverages.			
		(Article 12.1 of Directive 92/83/EEC)				(Article 12.2 of Directive 92/83/EEC)				Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)							
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
AT	EUR		0	20			100	20									
BE	EUR		74.9086	21			256.3223	21			23.9119	21		23.9119	21		
BG	BGN	0	0	20		0	0	20				20				20	
CY	EUR		0	19			0	19									
CZ	CZK	0	0	21		2,340	90.0173	21									
DE	EUR		0	19			136	19						51	19		< 6 %vol.
DK	DKK	1,161	156.0106	25	6-15% vol.	1,496	201.0266	25	6-15% vol.	534	71.7568	25	1.2-6% vol.	869	116.7728	25	1.2-6% vol.
EE	EUR		147.82	20			147.82	20			84.41	20	If ethanol content is up to 6%vol	84.41	20		If ethanol content is up to 6%vol
EL	EUR		20	24			20	24					Not applied				Not applied
ES	EUR		0	21			0	21			0	21			0	21	
FI	EUR		383	24			383	24			268	24	>5.5%<=8.0%	268	24		>5.5%<=8.0%
											187	24	>2.8%<=5.5%	187	24		>2.8%<=5.5%
											24	24	>1.2%<=2.8%	24	24		>1.2%<=2.8%

Standard rates										Reduced rates							
Other still fermented beverages.					Other sparkling fermented beverages.					Other still fermented beverages.				Other sparkling fermented beverages.			
(Article 12.1 of Directive 92/83/EEC)					(Article 12.2 of Directive 92/83/EEC)					Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)							
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
FR	EUR		3.78	20	autres boissons fermentées		1.33	20	Cidre, poiré et pétillant de raisin								
			1.33	20	hydromel		3.78	20	autres boissons fermentées mousseuses								
HR	HRK	0	0	25		0	0	25									
HU	HUF	9,870	31.6915	27		16,460	52.8513	27		0	0	27	Still blend of more than 50% wine and sparkling mineral water without added flavouring				
IE	EUR		309.84	23	Cider and Perry exceeding 8.5% volume		619.7	23	Cider and Perry exceeding 8.5% volume		47.23	23	Cider and Perry not exceeding 2.8% volume		47.23	23	Cider and Perry not exceeding 2.8% volume
			424.84	23	Other than Cider and Perry exceeding 5.5% volume		849.68	23	Other than Cider and Perry exceeding 5.5% volume		94.46	23	Cider and Perry exceeding 2.8% but not exceeding 6.0% volume		94.46	23	Cider and Perry exceeding 2.8% but not exceeding 6.0% volume





		Standard rates								Reduced rates							
		Other still fermented beverages.				Other sparkling fermented beverages.				Other still fermented beverages.				Other sparkling fermented beverages.			
		(Article 12.1 of Directive 92/83/EEC)				(Article 12.2 of Directive 92/83/EEC)				Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)							
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
		158	36.6317	23	other fermented beverages	158	36.6317	23	other fermented beverages								
PT	EUR		10.44	23			10.44	23									
RO	RON	396.84	86.499	19		47.38	10.3274	19					not applicable				not applicable
		0	0	19	cider and perry, hydromel	0	0	19	cider and perry								
SE	SEK	2,618	272.5522	25		2,618	272.5522	25		0	0	25	<2.25%	0	0	25	<2.25%
										919	95.6744	25	2.25-4.5%	919	95.6744	25	2.25-4.5%
										1,358	141.3773	25	4.5-7%	1,358	141.3773	25	4.5-7%
										1,869	194.576	25	7-8.5%	1,869	194.576	25	7-8.5%
SI	EUR		0	22			0	22			0	22			0	22	
SK	EUR		0	20			79.65	20						54.16	20		
UK	GBP									61.04	69.0342	20	Cider and perry exceeding 7.5% - less than 8.5% abv	40.38	45.6684	20	Cider and perry exceeding 1.2% - not exceeding 5.5% abv
										40.38	45.6684	20	Cider and perry exceeding 1.2% - not	279.46	316.0597		Cider and perry exceeding 5.5% - less

		Standard rates							Reduced rates								
		Other still fermented beverages.				Other sparkling fermented beverages.			Other still fermented beverages.				Other sparkling fermented beverages.				
		(Article 12.1 of Directive 92/83/EEC)				(Article 12.2 of Directive 92/83/EEC)			Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)								
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)								
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
														exceeding 7.5% abv			

DK:

LU: An additional duty is imposed on products containing a mixture of fermented beverages and non-alcoholic drinks. Rates: 600€ / HL

LV: Planned tax standard rate from 01.03.2019. - 101 EUR per hl.

Planned tax standard rate from 01.03.2020. - 111 EUR per hl.

# INTERMEDIATE PRODUCTS

		Standard rates								Reduced rates							
		Still Intermediate products				Sparkling Intermediate products				Still Intermediate products				Sparkling Intermediate products			
		(Article 17 of Directive 92/83/EEC)								Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		45 EUR per hectolitre of product.  (Article 4 of Directive 92/84/EEC)								Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc.  (Article 18.3 of Directive 92/83/EEC)							
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
AT	EUR		80	20			100	20									
BE	EUR		157.7792	21			256.0948	21			118.5944	21			256.0948	21	
BG	BGN	90	46.017	20	per 1 hectolitre of finished product	90	46.017	20	per 1 hectolitre of finished product			20				20	
CY	EUR		45	19			45	19									
CZ	CZK	2,340	90.0173	21		2,340	90.0173	21									
DE	EUR		153	19	> 15 %vol. - 22 %vol.						102	19	<= 15 %vol.		136	19	sparkling
DK	DKK	1,555	208.9548	25	15-22% vol.	1,890	253.9708	25	15-22% vol.	534	71.7568	25	1.2-6% vol.	869	116.7728	25	1.2-6% vol.
										1,161	156.0106	25	6-15% vol.	1,496	201.0266	25	6-15% vol.
EE	EUR		289.33	20			289.33	20				20				20	
EL	EUR		102	24			102	24			51	24	Products defined at paragraph 6 and 7 of Part B, Annex III of		51	24	Products defined at paragraph 6 and 7 of Part B, Annex III of



		Standard rates								Reduced rates							
		Still Intermediate products				Sparkling Intermediate products				Still Intermediate products				Sparkling Intermediate products			
		(Article 17 of Directive 92/83/EEC)								Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		45 EUR per hectolitre of product.  (Article 4 of Directive 92/84/EEC)								Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc.  (Article 18.3 of Directive 92/83/EEC)							
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
IE	EUR		616.45	23	Exceeding 15% volume		849.68	23			424.84	23	Not exceeding 15% volume				No reduced rate
IT	EUR		88.67	22			88.67	22									
LT	EUR		264.52	21			264.52	21			185.82	21			185.82	21	
LU	EUR		66.9313	17	> 15° alc		66.9313	17	> 15° alc		47.0998	17	<= 15° alc		47.0998	17	<= 15° alc
LV	EUR		150	21			150	21			92	21			92	21	
MT	EUR		152	18			152	18					N/A				N/A
NL	EUR		149.3	21	>15%		149.3	21	>15%		105.98	21	<=15%		105.98	21	<=15%
PL	PLN	318	73.7272	23		318	73.7272	23									
PT	EUR		76.1	23							0	23					
			38.05	23	Liqueur wine from Madeira												
RO	RON	396.84	86.499	19		396.84	86.499	19					not applicable				not applicable
SE	SEK	5,479	570.4024	25		5,479	570.4024	25		3,299	343.4491	25		3,299	343.4491	25	
SI	EUR		132	22			132	22									
SK	EUR		84.24	20			84.24	20									
UK	GBP	384.82	435.2183	20	Exceeding 15% - not					288.65	326.4533	20	Not exceeding 15% abv				

Standard rates									Reduced rates											
Still Intermediate products				Sparkling Intermediate products					Still Intermediate products			Sparkling Intermediate products								
(Article 17 of Directive 92/83/EEC)									Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)											
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)									45 EUR per hectolitre of product. (Article 4 of Directive 92/84/EEC)						Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc. (Article 18.3 of Directive 92/83/EEC)					
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments			
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR					
					exceeding 22% abv															

DK:

HR: **More explanation on intermediate product:**

For the purposes of Excise Duty Act, intermediate products shall be deemed to be all products having an actual alcoholic strength by volume exceeding 1.2%vol., but not exceeding 22% vol. and falling within CN codes 2204, 2205 and 2206, other than those considered as beer, wine and fermented beverages other than beer and wine.

LV: Planned standard tax rate increase:

from 01.03.2019. - 168 EUR per hl.

from 01.03.2020. - 185 EUR per hl.

Planned reduced tax rate (<= 15% vol.) increase:

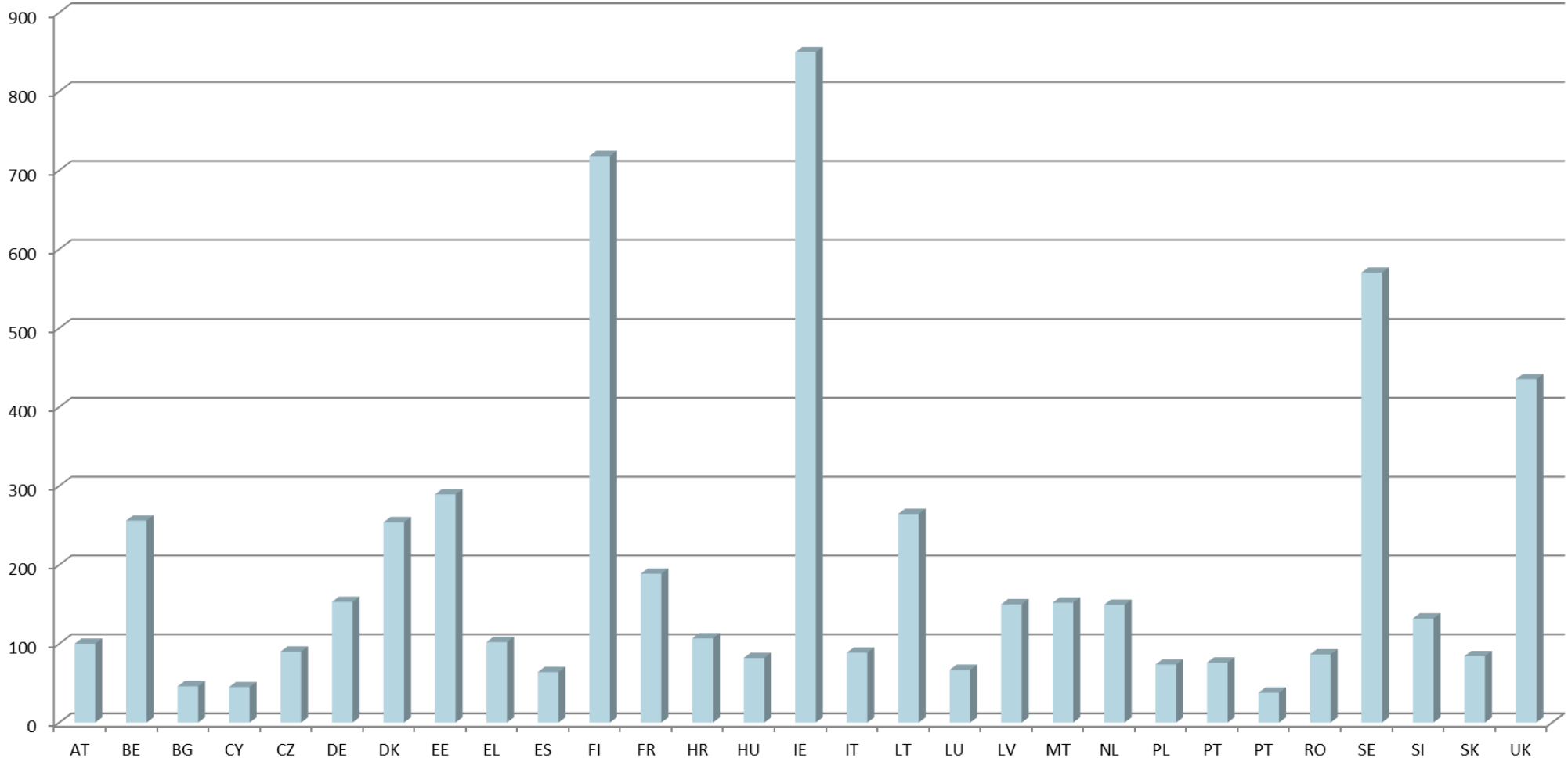
from 01.03.2019. - 101 EUR per hl.

from 01.03.2020. - 111 EUR per hl.

PT: The reduced rate is only applied in Madeira autonomous region.

RO: In Romania the level of excise duty is not established on basis of the product type (still or sparkling).

# Intermediate products



Member State



# ETHYL ALCOHOL

		Standard rates				Reduced rates							
		(Article 20 of Directive 92/83/EEC)				For low strength spirits, particular regions, etc.				<b>"Small distilleries"</b>			
										Yearly production limited to 10 hl of pure alcohol. (Article 22.1 of Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		550 EUR or 1000 EUR per hectolitre of pure alcohol. (Article 3.1 of Directive 92/84/EEC)								The reduced rates shall not be set more than 50% below the standard national rate of excise duty. (Article 22.1 of Directive 92/83/EEC)			
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
AT	EUR		1,200	20							648	20	for the first hl
											1,080	20	for the second hl
BE	EUR		2,992.7928	21									
BG	BGN	1,100	562.4297	20				20		550	281.2148	20	
CY	EUR		956.82	19									
CZ	CZK	28,500	1,096.3647	21		14,300	550.1058	21					
DE	EUR		1,303	19							730	19	small destillerie; yearly production <= 4 hl of pure alcohol)
DK	DKK	15,000	2,015.6414	25	For spirit drinks with more than 1.2% alcohol and also wine and fruit-wine with more than 22% alcohol.				N.a.	7,500	1,007.8207	25	
EE	EUR		2,508	20				20				20	
EL	EUR		2,450	24			1,225	24	A reduced 50 % rate is applied when used for the production of "Ouzo".				Not applied
ES	EUR		958.94	21			226.36	21			839.15	21	

		Standard rates				Reduced rates							
		(Article 20 of Directive 92/83/EEC)				For low strength spirits, particular regions, etc.				<b>"Small distilleries"</b>			
										Yearly production limited to 10 hl of pure alcohol. (Article 22.1 of Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		550 EUR or 1000 EUR per hectolitre of pure alcohol. (Article 3.1 of Directive 92/84/EEC)								The reduced rates shall not be set more than 50% below the standard national rate of excise duty. (Article 22.1 of Directive 92/83/EEC)			
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
FI	EUR		4,785	24			880	24					
FR	EUR		1,741.04	20			871.01	20	Rhum traditionnel des DOM				
			559.02	20	Cotisation sécurité sociale pour alcool dont le TAV > 18% vol								
HR	HRK	5,300	706.9494	25									
HU	HUF	333,385	1,070.463	27									
IE	EUR		4,257	23				23	No reduced rate				No reduced rate
IT	EUR		1,035.52	22									
LT	EUR		1,665.04	21									
LU	EUR		1,041.1528	17				17				17	
LV	EUR		1,670	21									
MT	EUR		1,360	18					N/A				N/A
NL	EUR		1,686	21									
PL	PLN	5,704	1,322.452	23									
PT	EUR		1,386.93	23			346.73	23	Rate applied in Azores autonomous region.		693.47	23	
			1,237.58	23	Rate applied in Madeira autonomous region.		346.73	23	Rate applied in Madeira autonomous region.				
RO	RON	3,306.98	720.8204	19		1,653.49	360.4102	19	see art.22 alin. (7) - Dir.92/83/CEE	1,653.49	360.4102	19	see art.22 alin. (1) - Dir.92/83/CEE

Standard rates					Reduced rates									
(Article 20 of Directive 92/83/EEC)					For low strength spirits, particular regions, etc.			<b>"Small distilleries"</b>						
								Yearly production limited to 10 hl of pure alcohol. (Article 22.1 of Directive 92/83/EEC)						
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)					550 EUR or 1000 EUR per hectolitre of pure alcohol. (Article 3.1 of Directive 92/84/EEC)					The reduced rates shall not be set more than 50% below the standard national rate of excise duty. (Article 22.1 of Directive 92/83/EEC)				
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			
SE	SEK	51,659	5,378.0647	25										
SI	EUR		1,320	22							660	22	The small producer does not produce more than 150 liters of spirits per year.	
SK	EUR		1,080	20							540	20		
UK	GBP	2,874	3,250.3958	20										

AT: Small distilleries producing not more than 4hl pure alcohol per year - calculated as 54% of the standard rate.

CZ: Ethyl alcohol:  
50 % of standard rate for ethyl alcohol produced by fruit growers distilleries producing, on annual basis, more than 10 hl of ethyl alcohol from fruits supplied to them by fruit growers households. The application of the reduced rate shall be limited to 30 litres of fruit spirits per fruit growers' household per year, destined exclusively for their personal consumption.

EE:

FR: Rum produced in certain conditions in French overseas departments € 869.27/hl  
Non-alcoholic beverages : 0.54€/hl

**Important** : On January 1st of each year, all rates are automatically increased in the same proportion as the French Consumer Price Index excluding tobacco of the penultimate year. However, this increase may not exceed 1.75%.

HR: **Ethyl alcohol:**

Reduced rate for alcohol produced from small distilleries, for commercial purpose, with a production limited to 10 hl pure alcohol and small distilleries in other member States with a production limited to 10 hl of pure alcohol: 2,650.00 HRK.

Reduced level of taxation (flat rate) applies to Small producers of strong alcoholic beverages, for their own use and not for commercial purposes in a quantity not exceeding 20 litres of pure alcohol a year per household.

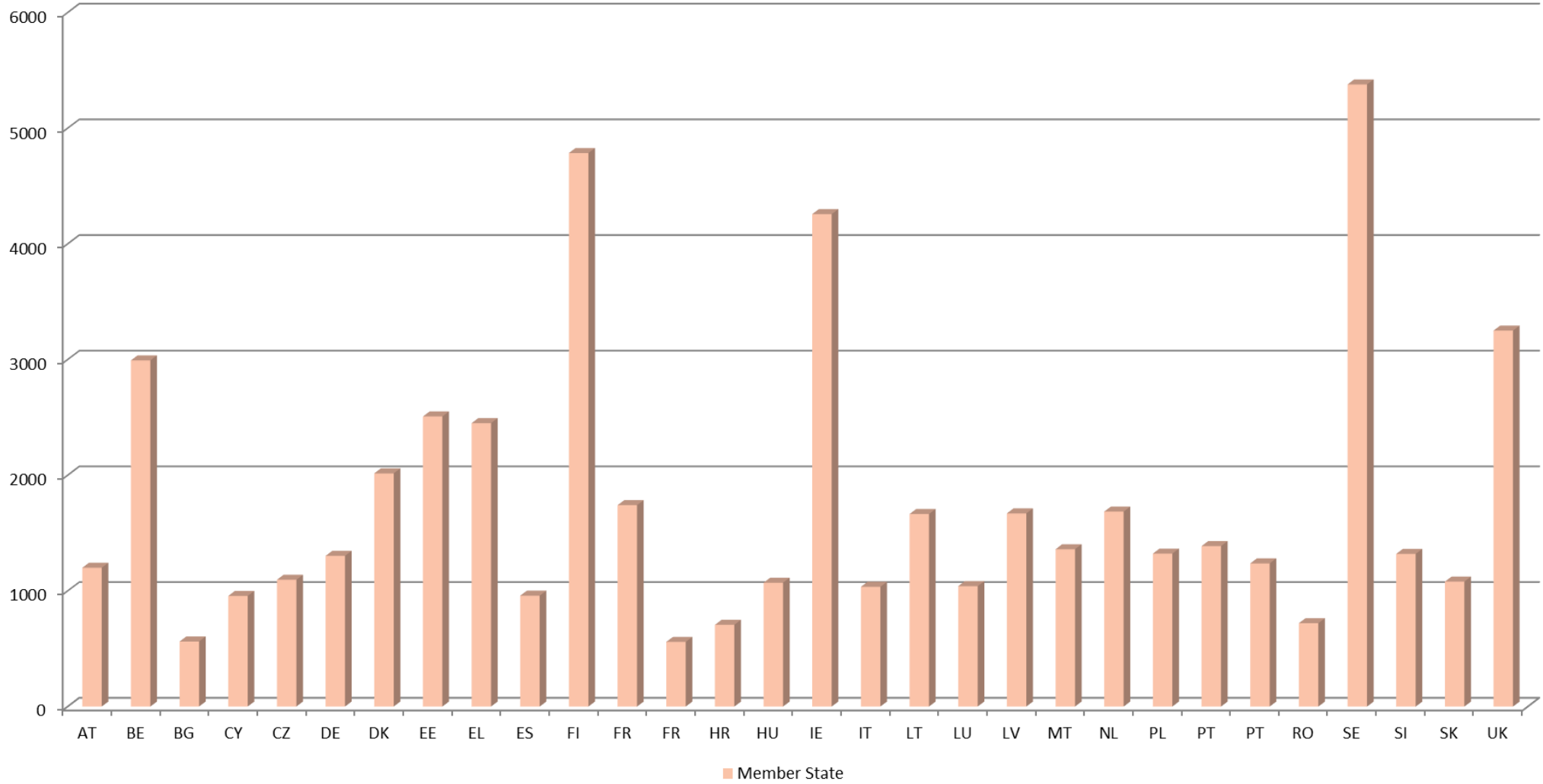
LU: An additional duty is imposed on products containing a mixture of ethyl alcohol and non-alcoholic drinks. Rates: 600€ / HL

LV: Planned tax rate increase from 01.03.2019. - 1,840 EUR per hl of pure alcohol.

Planned tax rate increase from 01.03.2020. - 2,025 EUR per hl of pure alcohol.

SK: Reduced tax rate shall apply to spirit produced in fruit growers distilleries up to 43 litres per year of produced spirit per grower and per production period. (Art. 22 (7) Directive 92/83/EEC).

# Ethyl alcohol



# NATIONAL TAXES

## Alcoholic Beverages

Member State	Tax type	Nat. Curr.	EUR	Unit	Description
Austria					
Belgium	packaging charge		9.86	per hectolitre product for non-reusable packages for alcoholic and non-alcoholic beverages	Reduced rate of packaging charge of 1.4100 EUR per hectolitre product for reusable packages for alcoholic and non-alcoholic beverages
Bulgaria					
Cyprus					
Czech Republic					
Germany					
Denmark					
Estonia					
Greece					
Spain					
Finland					
France	prémix		11	per deciliter of pure alcohol	article 1613 bis du code général des impôts, pour les boissons dont le TAV est compris entre 1.2 et 12 % vol et qui répondent aux critères de cet article.
Croatia					
Hungary					
Ireland					
Italy					
Lithuania					
Luxembourg	Surcharge on premix drinks		600	hl of finished product	See "General comments" field.
Latvia					

<b>Member State</b>	<b>Tax type</b>	<b>Nat. Curr.</b>	<b>EUR</b>	<b>Unit</b>	<b>Description</b>
Malta					
Netherlands					
Poland					
Portugal					
Romania					
Sweden					
Slovenia					
Slovak Republic					
United Kingdom					

## LIST OF MEMBER STATE CONTACT POINTS FOR EXCISE DUTY TABLES

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	FAX N°	E-MAIL
AT	Bundesministerium für Finanzen	Mr. Helmut SCHAMP (Alcohol, Tobacco, Energy)	+43 1 514 33 506 222	-	Helmut.schamp@bmf.gv.at post.iv-5@bmf.gv.at
BE	Algemene Administratie der douane en Accijnzen, Dienst Operationele Expertise en Ondersteuning, Expertise Wet- en Regelgeving, Dienst Accijnswetgeving	Dienst Operationele Expertise en Ondersteuning, Expertise Wet- en Regelgeving, Dienst Accijnswetgeving	-	+32.2.579.51.29	da.oeo.da.ca@minfin.fed.be
BG	Ministry of Finance Tax Policy Directorate	Mrs Lyudmila Petkova (Alcohol, Tobacco, Energy)	+359 2 9859 2850	+359 2 9859 2852	l.petkova@minfin.bg
CY	Ministry of Finance Dept. of Customs & Excise	Mr. Adonis CHRISTOFI (Energy) Mrs. Tzoulia Christodoulou	+357 22601875 +357 22601873	+357 22302031 +357 22302031	achristofi@customs.mof.gov.cy tchristodoulou@customs.mof.gov.cy
CZ	Ministry of Finance Excise Duty Unit	Ms Marie Hrdinová (Alcohol, Tobacco, Energy) Mr Vítezslav Píša ( Energy)	+420 2 5704 2575 +420 2 5704 2639	+420 2 5704 3048 +420 2 5704 3048	marie.hrdinova@mfcz.cz vitezslav.pisa@mfcz.cz
DE	Bundesministerium der Finanzen Referat III B 6 / III B 7	Mr. Benjamin HESS (Alcohol, Tobacco) Ms Eliane MEHNER (Energy)	+49 228 682 40 41 +49 228 682 48 03	+49 228 682 22 79 +49 228 682 22 79	Benjamin.Hess@bmf.bund.de Eliane.Mehner@bmf.bund.de
DK	Ministry of Taxation	Department of Environmental taxes	+45 33923392	+45 33149105	lovgivningogoekonomi@skm.dk
EE	Tax and Customs Board	Tax and Customs Board	+372 88 0814	+372 676 2709	tollinfo@emta.ee
EL	Ministry of Finance Directorate General of Customs and Excise Excise Duties & VAT Direction	Mrs Katerina MYRISIDOU (Alcohol) Mr Kiriakos KORAKIS (Energy) Mrs Katerina PANAGI (Tobacco)	+30.210.69 87 416 +30.210.69 87 421 +30.210.69 87 428	+30.210.69 87 424 +30.210.69 87 408	finexcis@otenet.gr
ES	Ministerio de Hacienda y Administraciones Públicas. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior	Ministerio de Hacienda y Administraciones Públicas. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior	+34 91 595.82.45	+34.91 595.85.58	especiales.tce@tributos.minhap.es
FI	Ministry of Finance	Ms Jenni OKSANEN (Alcohol, Tobacco, Energy)	+358 2955 30577	+358 9 160 34 748	votilastot@vm.fi

FR	Direction générale des douanes et droits indirects	Ms Aurélie Arnaud Ms Camille MOREL (Alcohol) Ms Marie LUCHI (Energy) Bureau F3 « contributions indirectes (Tobacco) Bureau F2 « Fiscalités de l'énergie, de l'environnement et lois de finances » (Energy)	+33 1 57 53 45 70	+33 1 57 53 42 88 +33 1 57 53 40 70	aurelie.arnaud@douane.finances.gouv.fr camille.morel@douane.finances.gouv.fr marie.luchi@douane.finances.gouv.fr dg-f3@douane.finances.gouv.fr dg-f2@douane.finances.gouv.fr
HR	Central Office, Customs Directorate, Excise Duty Sector	Mr. Goran Šekoranja Mr. Hrvoje Malic Mr. Mario Demirovic	+385 1 621 1212	-	Goran.Sekoranja@carina.hr Hrvoje.Malic@carina.hr Mario.Demirovic@carina.hr
HU	Ministry for National Economy	Ms. Zsuzsanna DEMETER (Alcohol, Energy, Tobacco) Mr. Viktor BOGDÁNY (Alcohol) Mr. Péter GYÜRE (Energy)	+36 1 795 1895 +36 1 795 1056 +36 1 795 7967	+36 1 795 0297	jovedeki@ngm.gov.hu
IE	Office of the Revenue Commissioners Indirect Taxes Division Excise Branch	Mr. Kristian REIMEN (Alcohol) Mr. Alan CUMMINS (Tobacco) Mr. Bill McENROE (Energy)	+353 1 858 99 13 +353 1 858 99 11 +353 1 858 99 17	+353 1 6793814 +353 1 6793814 +353 1 6793814	kreiman0@revenue.ie alan.cummins@revenue.ie wmcenroe@revenue.ie
IT	Agenzia delle Dogane e dei Monopoli	www.agenziadoganemonopoli.gov.it (Alcohol, Energy) "Telematic office for public relations" Mrs. Concetta DI PIETRO (Tobacco)	+39 06 5857.2828	-	only tobacco: concettaannadipietro@aams.it
LT	Ministry of Finance of Lithuania	Ms. Gintarė Meškėnaitė	+370 5 2194 498	+370 5 2390102	gintare.meskenaite@finmin.lt
LU	Direction des douanes et accises Division Taxation et union douanière	Mrs Marie-Paule Niederweis (Alcohol, Energy) Mr Guy Rollinger (Tobacco)	+352 2818 2218 +352 2818 2270	+352 2818 9230	marie-paule.niederweis@do.etat.lu guy.rollinger@do.etat.lu
LV	Ministry of Finance Indirect Tax Department	Ms. Gunta Pužule (Alcohol, Tobacco, Energy) Mr. Juris LUKSS (Alcohol, Tobacco, Energy)	+37 1 6709 55 21 +37 1 6708 38 46	+37 1 6709 54 21 +37 1 6709 54 21	Gunta.Puzule@fm.gov.lv Juris.Lukss@fm.gov.lv
MT	Ministry of Finance, the Economy & Investment Customs Department	Mr. Joseph Chetcuti (Alcohol, Tobacco, Energy Products) Mr Ludwig Attard (CELO-Alcohol, Tobacco, Energy Products)	+356 25 685 153 +356 25685 200	+356 25 685 118	joseph.l.chetcuti@gov.mt ludwig.attard@gov.mt



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PL	Ministry of Finance Excise Duty Department	Ms Ewa ZABIK (Alcohol, Tobacco, Energy)	+48 22 694 52-95	+48 22 694 45 16	Ewa.Zabik@mf.gov.pl
PT	Autoridade Tributária e Aduaneira /AT	Mr. Jorge Pinheiro (Alcohol, Tobacco, Energy)	+351 218 813 714	+351 218 813 982	jorge.fernandes.pinheiro@at.gov.pt
RO	Ministry of Public Finance Excise Duty Legislation Directorate	Mrs. Luminita NISTOR (Alcohol, Tobacco, Energy) Mr. Florin PREDA (Alcohol, Tobacco, Energy)	+40.21.226.21.98 +40.21.226.14.37	+40.21.317.15.45	luminita.nistor@mfinante.ro florin.preda@mfinante.ro
SE	Ministry of Finance	Mr Johan Westlund (Alcohol, Tobacco) Mr. Mats-Olof Hansson (Energy)	+46 8 405 11 13 +46 8 405 29 77	+46 8 20 28 51 +46 8 20 28 51	johan.westlund@gov.se mats-olof.hansson@gov.se
SI	Ministry of Finance	Mr. Marko POTOČNIK (Alcohol, Tobacco, Energy) Mr. Uroš GREGORIC (Alcohol, Tobacco, Energy)	+386 1 369 67 33 +386 1 369 67 42	+386 1 369 67 19	marko.potocnik@mf-rs.si uros.gregoric@mf-rs.si
SK	Ministry of Finance	Ms. Zuzana Füleová (Alcohol, Tobacco, Energy)	+421 2 59583492	+421 2 59583458	zuzana.fuleova@mfsr.sk
UK	H.M. Revenue & Customs	Excise: Enquiries or www.gov.uk 'contact us'	+44 300 200 200 3700	-	www.gov.uk 'contact us'