



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

EXCISE DUTY TABLES

Part III - Manufactured Tobacco

This document can be consulted on DG TAXUD Web site:

http://ec.europa.eu/taxation_customs/index_en.htm or

"Taxes in Europe" online database:

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

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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).

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EURO EXCHANGE RATES

Value of National Currency in EUR at the first working day of October ¹		
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

¹ 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.

MANUFACTURED TOBACCO

Update Situation - Excise Duty Tables

01/07/2018

All Member States: Update / corrigendum of all tables, footnotes and contact data

All Member States: Insertion of the specific, ad valorem and VAT rates of 2018 additionally to the rates applicable as from 1 July 2014 in order to allow the correct calculation of the excise incidence for cigarettes and fine-cut tobacco (see pages 7 and 13).

According to Articles 8(2) and 14(2) of Council Directive 2011/64/EU the weighted average price (WAP) for cigarettes and fine-cut tobacco has to be calculated by reference to the total value of all cigarettes/fine-cut tobacco released for consumption, based on the retail selling price including all taxes, divided by the total quantity of cigarettes/fine-cut tobacco released for consumption on the basis of data relating to all such releases for consumption made in the preceding calendar year.

CIGARETTES

Situation as at 01/07/2018

	Specific excise (per 1000 cigarettes)				Ad valorem excise in %	VAT in %	Ad valorem excise + VAT	Total tax (incl VAT)	Current MPPC per 1000 cigarettes (only for the purpose of comparison - not applied for calculation)		WAP per 1000 cigarettes pursuant to Art. 8(2) Dir. 2011/64/EU (*)		Excise yield*	Minimum excise duty Article 8 (6) Directive 2011/64/EU	Overall minimum excise duty* Specific +ad valorem (excl. VAT)
	NatCurr	EUR	as % of WAP	As % of total tax (specific +ad valorem +VAT)					(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(as % of WAP)			
MS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
AT	-	58	24.36	31.02	37.5	16.67	54.17	78.53	-	-	-	238.1	147.2875	144.34	61.86
BE	-	64.5991	21.97	27.69	40.04	17.36	57.4	79.37	-	325	-	293.9787	182.3082	182.3082	62.01
BG	109	55.7317	43.43	51.03	25	16.67	41.67	85.09	245	125.268 4	251	128.3362	87.8157	90.5001	68.43
CY	-	55	25.7	33.97	34	15.97	49.97	75.67	-	195	-	214	127.76	121.5	59.7
CZ	1,460	56.1646	33.95	43.36	27	17.36	44.36	78.31	4,300	165.416 4	4,300	165.4164	100.8271	101.1733	60.95
DE	-	98.2	34.84	48.06	21.69	15.97	37.66	72.49	-	285.71	-	281.88	159.3398	155.05	56.53
DK	1,182.5	158.899 7	58.9	73.72	1	20	21	79.9	2,081.25	279.670 2	2,007.81	269.8017	161.5977	-	59.9
EE	-	69.5	39.15	45.62	30	16.67	46.67	85.82	-	177.5	-	177.5	122.75	113.38	69.15
EL	-	82.5	40.29	47.04	26	19.35	45.35	85.64	-	210	-	204.78	135.7428	117.5	66.29
ES	-	24.7	10.93	13.78	51	17.36	68.36	79.28	-	247.5	-	226	139.96	131.5	61.93
FI	-	58	17.32	19.53	52	19.35	71.35	88.67	-	-	-	334.9	232.148	248	69.32
FR	-	59.9	17.6	20.69	50.8	16.67	67.47	85.07	-	400	-	340.33	232.7876	261	68.4
HR	310	41.3499	25.91	32.42	34	20	54	79.91	1,350	180.072	1,196.64	159.6158	95.6193	92.8371	59.91
HU	16,200	52.0164	28.96	38.5	25	21.26	46.26	75.22	-	-	55,936	179.6044	96.9175	93.758	53.96

	Specific excise (per 1000 cigarettes)				Ad valorem excise in %	VAT in %	Ad valorem excise + VAT	Total tax (incl VAT)	Current MPPC per 1000 cigarettes (only for the purpose of comparison - not applied for calculation)		WAP per 1000 cigarettes pursuant to Art. 8(2) Dir. 2011/64/EU (*)		Excise yield*	Minimum excise duty Article 8 (6) Directive 2011/64/EU	Overall minimum excise duty* Specific +ad valorem (excl. VAT)
	NatCurr	EUR	as % of WAP	As % of total tax (specific +ad valorem +VAT)					(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(as % of WAP)			
MS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
IE	-	309.04	61.38	68.87	9.04	18.7	27.74	89.12	-	600	-	503.5	354.5564	344.07	70.42
IT	-	19.2759	8.1	10.5	51.	18.03	69.03	77.13	-	250	-	238	140.6599	-	59.1
LT	-	59	37.11	46.7	25	17.36	42.36	79.46	-	-	-	159	98.75	96	62.11
LU	-	18.8914	8.22	11.84	46.65	14.53	61.18	69.4	-	210	-	229.89	126.1351	116	54.87
LV	-	74.6	46.63	55.52	20	17.36	37.36	83.99	-	143.99	-	159.98	106.596	109.2	66.63
MT	-	107	40.74	51.31	23.4	15.25	38.65	79.4	-	275	-	262.63	168.4554	165	64.14
NL	-	173.1	55.94	71.45	5	17.36	22.36	78.29	-	-	-	309.45	188.5725	188.99	60.94
PL	206.76	47.9366	29.93	37.4	31.41	18.7	50.11	80.04	-	-	690.76	160.1502	98.2398	98.2403	61.34
PT	-	94.89	42.46	55.75	15	18.7	33.7	76.16	-	220	-	223.5	128.415	134.65	57.46
RO	337.727	73.6142	42.59	58.7	14	15.97	29.97	72.56	800	174.375 5	792.95	172.8388	97.8116	94.8771	56.59
SE	1,540	160.324 8	53.16	71.68	1	20	21	74.16	-	-	2,896.86	301.5835	163.3406	-	54.16
SI	-	71.3238	40.64	50	22.61	18.03	40.64	81.28	-	175.5	-	175.5	111.	111	63.25
SK	-	61.8	38.21	49.07	23	16.67	39.67	77.88	-	160	-	161.73	98.9979	96.5	61.21
UK	217.23	245.679 7	55.63	62.65	16.5	16.67	33.17	88.8	-	-	390.5	441.6422	318.5507	316.8401	72.13

This table has been modified in order to take account of the amended and new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification),

TIRSP = Tax included retail selling price (Retail selling price, all taxes included)

MPPC = Most popular price category

WAP = Weighted average price

** Columns 13 and 15: if applicable, the tax rates indicated on page 7 are based for calculation due to the fact that the WAP is calculated on data relating to the releases for consumption made in the preceding calendar year.*

Cigarettes - Additional comments to the tables on previous page

Situation as at 01/07/2018

Calculation of the WAP:

$$\frac{\text{Total value of all cigarettes released for consumption (TIRSP) in 2017}}{\text{Total quantity of cigarettes released for consumption in 2017}}$$

BE:

DE:

FI: WAP calculated on data relating to releases for consumption made in 2017.

LV:

Indication of excise duty rates (specific and ad valorem) and VAT rates applicable in the year 2018

- Only if different to the rates indicated in the table on previous page -

	Rates applicable as from x/x/2018 until x/x/2018	Specific excise (per 1000 cigarettes)			Ad valorem excise in %	VAT in %
		NatCurr	EUR	As % of total tax (specific +ad valorem +VAT)	(as % of TIRSP)	(as % of TIRSP)
MS	Period	1	2	3	4	5
AT	01/04/2016 - 31/03/2017	-	50	-	39	16.67
AT	01/04/2017 - 31/03/2018	-	53	-	39	16.67
AT	01/04/2018 - -	-	58	-	37.5	16.67
BE	01/01/2016 - 30/06/2016	-	39.52	18.49	45.84	17.36
BE	01/01/2017 - 31/12/2017	-	42.6694	19.08	45.84	17.36
BE	01/07/2016 - 31/12/2016	-	39.52	18.49	45.84	17.36
BG	---	-	-	-	-	16.67
CY	---	-	-	-	-	-
CZ	01/01/2017 - 31/12/2017	1,420	54.6259	43.27	27	17.36
DE	15/02/2017 - 31/12/2017	-	98.2	50.1	21.69	15.97
DK	---	-	-	-	-	20
EE	01/01/2017 - 31/12/2017	-	63.5	44.74	30	16.67
EL	01/01/2018 - 31/01/2018	-	82.5	44.05	26	19.35
ES	---	-	-	-	-	17.36
FI	01/01/2018 - 30/06/2018	-	53.75	18.36	52	19.35
FR	01/01/2017 - 28/02/2018	-	48.75	-	49.7	16.67
HR	01/12/2016 - 18/12/2017	275	36.6813	29.1	36	20
HU	---	-	-	-	-	21.26
IE	01/01/2017 - 10/10/2017	-	288.22	66.95	9.52	18.7
IT	---	-	-	-	-	18.03
LT	01/03/2017 - 28/02/2018	-	56	45.4	25	17.36
LU	-- 31/01/2017	-	18.3914	11.79	46.65	14.53
LV	01/07/2017 - 30/06/2018	-	67	54.23	20	17.36
MT	---	-	-	-	-	15.25
NL	01/01/2018 - 31/03/2018	-	166.46	70.75	5	17.36

	Rates applicable as from x/x/2018 until x/x/2018	Specific excise (per 1000 cigarettes)			Ad valorem excise in %	VAT in %
		NatCurr	EUR	As % of total tax (specific +ad valorem +VAT)	(as % of TIRSP)	(as % of TIRSP)
MS	Period	1	2	3	4	5
PL	01/01/2017 - 31/12/2017	206.76	47.9366	37.71	31.41	18.7
PT	---	-	-	-	-	-
RO	24/07/2017 - 31/03/2018	333.582	72.7107	59.44	14	15.97
SE	01/01/2017 - 31/12/2017	1,520	158.2427	-	1	20
SI	---	-	-	-	-	18.03
SK	01/10/2012 - 31/01/2017	-	59.5	-	23	16.67
UK	08/03/2017 - 21/11/2017	207.99	235.2296	60.26	16.5	16.67

Calculation of the WAP:

$$\frac{\text{Total value of all cigarettes released for consumption (TIRSP) in 2017}}{\text{Total quantity of cigarettes released for consumption in 2017}}$$

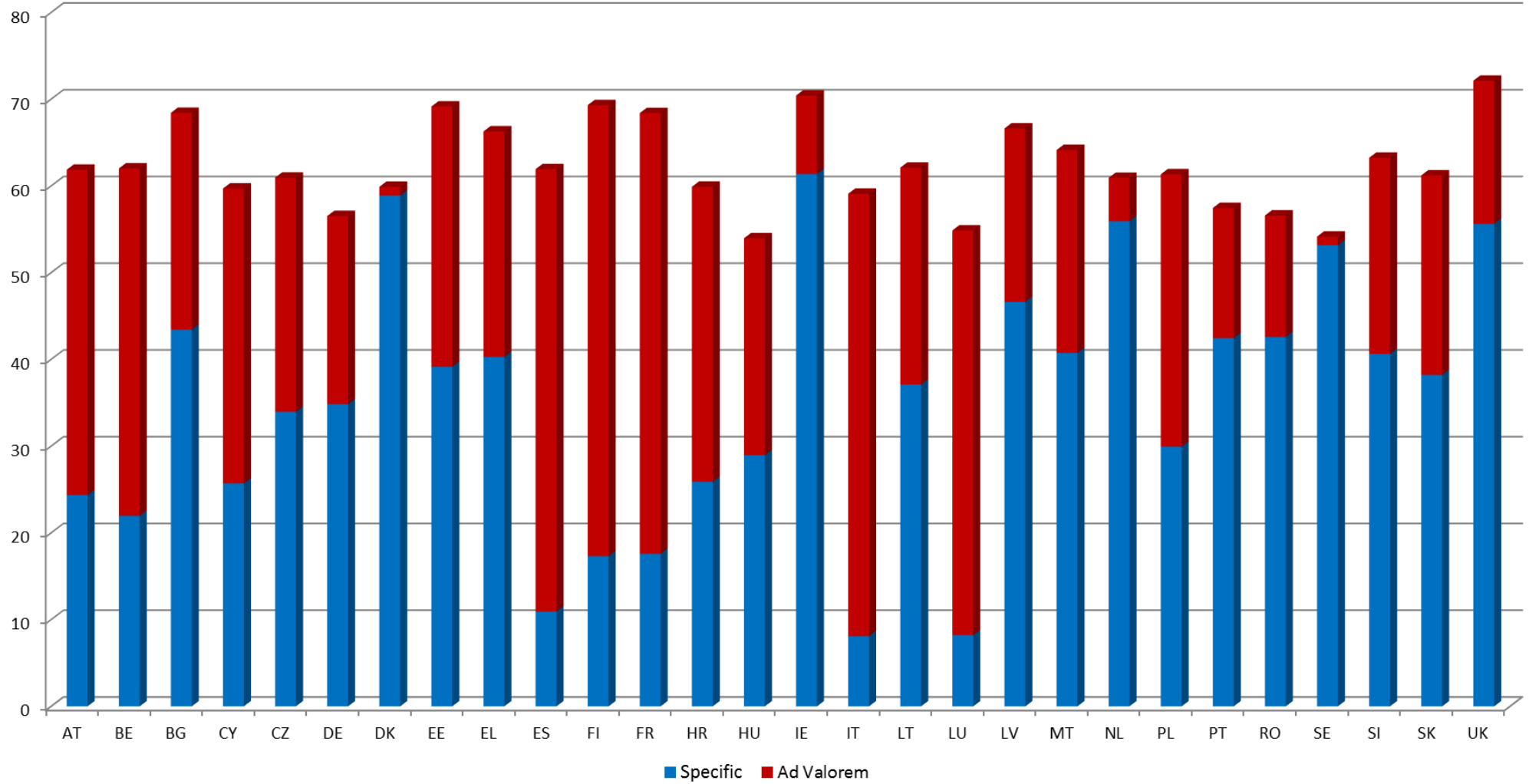
- BE: On the 1st of July 2016, there was no change of the excise rates or VAT rates, but only of the minimum excise duty rate for cigarettes:
- from 1st January 2016 to 30 June 2016: minimum excise duty rate of 161.4645 EUR per 1,000 pieces
- from 1st July 2016 to 31 December 2016: minimum excise duty rate of 161.9645 EUR per 1,000 pieces
- DE: Since 02/2016 there are no more specific excise rates/VAT rates or minimum rates applicable during certain periods of the year.
- FI: In the first half of 2018, minimum excise duty 235.5 EUR per 1,000.
- LV: Minimum excise duty per 1,000 pcs:
01/07/2016-30/06/2017 - 93.7 EUR
01/07/2017-30/06/2018 - 99 EUR
Planned tax rates from 01/07/2019:
Specific excise (per 1,000) - 78.7 EUR
Ad valorem excise - 20%
Minimum excise duty per 1,000 pcs - 114.7 EUR

% of retail selling price

Cigarettes

Overall minimum Excise Duty

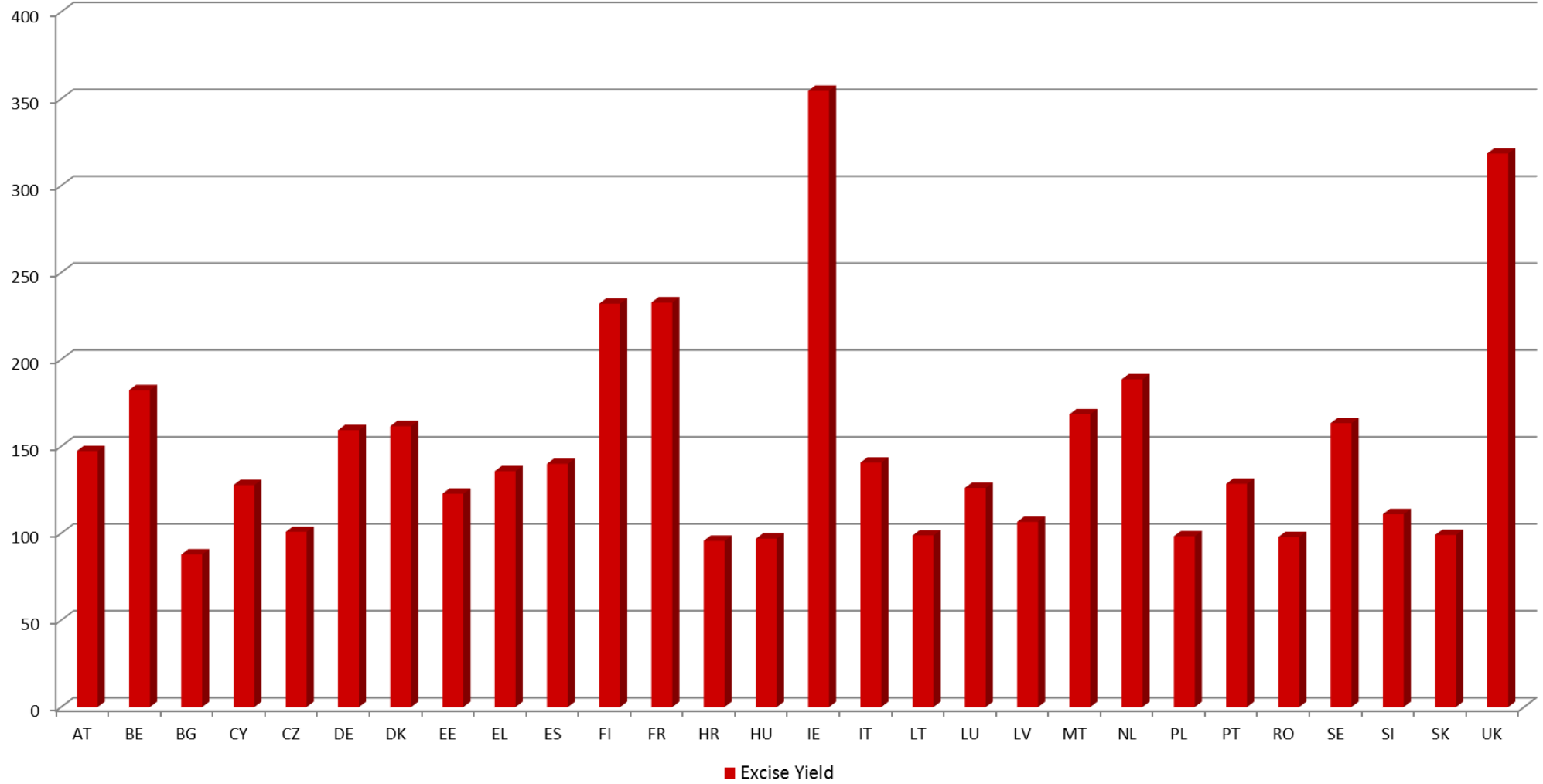
Situation as at 01/07/2018



Values in EUR as at 02/10/2017

Cigarettes Excise Yield

Situation as at 01/07/2018



CIGARS AND CIGARILLOS

Situation as at 01/07/2018

	Specific Excise per 1,000		Specific Excise per kg		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum Duty Article 14(1) of Dir. 2011/64/EU	
	NatCurr	EUR	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/1000 pcs	EUR/kg
MS	1	2	3	4	5	6	7	8	9
AT	-	-	-	-	13	16.67	29.67	100	-
BE	-	0	-	0	10	17.36	27.36	87.5	-
BG	270	138.0509	-	-	-	-	-	-	-
CY	-	-	-	90	-	-	-	-	-
CZ	1,710	65.7819	-	-	-	-	-	-	-
DE	-	14	-	-	1.47	15.97	17.44	-	-
DK	518	69.6068	-	-	10	20	30	-	-
EE	-	151	-	-	10	16.67	26.67	211	-
EL	-	-	-	-	35	19.35	54.35	-	-
ES	-	-	-	-	15.8	17.36	33.16	41.5	-
FI	-	15	-	-	34	19.35	53.35	240	-
FR	-	24.7	-	-	26.9	16.67	43.57	143	-
HR	600	80.032	-	-	0	20	20	-	-
HU	-	-	-	-	14	21.26	35.26	13.4215	-
IE	-	-	-	355.238	-	-	-	-	-
IT	-	-	-	-	23	18.03	41.03	-	25
LT	-	-	-	37	-	-	-	-	-
LU	-	-	-	-	10	14.53	24.53	23.5	-
LV	-	73	-	-	-	-	-	-	-
MT	-	25.24	-	-	-	-	-	-	-
NL	-	-	-	-	6	17.36	23.36	-	-
PL	-	-	393	91.1156	-	-	-	-	-
PT	-	-	-	-	25	18.7	43.7	405.6	-
RO	303.23	66.0949	-	-	-	-	-	-	-

	Specific Excise per 1,000		Specific Excise per kg		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum Duty Article 14(1) of Dir. 2011/64/EU	
	NatCurr	EUR	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/1000 pcs	EUR/kg
MS	1	2	3	4	5	6	7	8	9
SE	1,360	141.5855	-	-	-	-	-	-	-
SI	-	-	-	-	6.3	18.03	24.33	42	-
SK	-	-	-	71.11	-	-	-	-	-
UK	-	-	270.96	306.4465	-	-	-	-	-

This table has been modified in order to take account of the new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification).

TIRSP: Tax Included Retail Selling Price (Retail Selling Price, **all** taxes included)

Additional comments to this table

Specific excise per 1000 items: BG,CZ,DE,DK,EE,FI,FR,HR,LV,MT,RO,SE

Specific excise per kg: CY,IE,LT,PL,SK,UK

Minimum duty per 1000 items: AT,BE,EE,ES,FI,FR,HU,LU,PT,SI

Minimum duty per kg: IT

IT: Minimum excise duty (per Kg - pursuant to Art. 14(1) Dir. 2011/64/EU) of Cigarillos is 30 EUR starting from 19th June 2017.

LT: Rates applicable for cigars/cigarillos from 2018/03/01

LV: *Planned tax rate from 01.01.2019 - 88 EUR per 1,000;*
Planned tax rate from 01.01.2020 - 95.2 EUR per 1,000.

PT: For cigarillos Minimum excise duty (per 1,000 - pursuant to Art. 14(1) Dir. 2011/64/EU) is 60,84 EUR.

SK: Changes from 1.2.2019: Specific excise (per kg) 76.7 EUR

FINE CUT SMOKING TOBACCO (INTENDED FOR THE ROLLING OF CIGARETTES)

Situation as at 01/07/2018

	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Current WAP per kg		Minimum Duty Article 14(1) of Dir. 2011/64/EU
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	NatCurr	EUR	EUR/kg or 1000 pcs
MS	1	2	3	4	5	6	7	8
AT	-	-	56	16.67	72.67	-	171.6	110
BE	-	42.3465	31.5	17.36	48.86	-	147.4009	88.7778
BG	152	77.7176	-	-	-	-	-	-
CY	-	150	-	-	-	-	-	-
CZ	2,236	86.0165	-	-	-	-	-	-
DE	-	48.49	14.76	15.97	30.73	-	144.91	71.872
DK	788.5	105.9555	0	20	20	-	-	-
EE	-	76.84	-	-	-	-	-	-
EL	-	170	-	-	-	-	-	-
ES	-	23.5	41.5	17.36	58.86	-	171	98.75
FI	-	39	52	19.35	71.35	-	202.75	151
FR	-	68.5	44.5	16.67	61.17	-	283.19	218
HR	600	80.032	0	20	20	-	-	-
HU	17,300	55.5484	-	-	-	31,962	102.6265	-
IE	-	335.342	-	-	-	-	-	-
IT	-	-	58.5	18.03	76.53	-	-	120
LT	-	60.24	-	-	-	-	-	-
LU	-	15.85	33.15	14.53	47.68	-	106.5	50
LV	-	66	-	-	-	-	-	-
MT	-	122	-	-	-	-	-	-
NL	-	106.65	-	-	-	-	178.01	106.65
PL	141.29	32.7576	31.41	18.7	50.11	474.8	110.0807	-
PT	-	80	15	18.7	33.7	-	259.28	171
RO	398.7	86.9044	-	-	-	-	-	-
SE	1,884	196.1376	-	-	-	-	-	-
SI	-	42	37	18.03	55.03	-	159.32	92
SK	-	73.9	-	-	-	-	-	-
UK	221.18	250.147	-	-	-	-	-	-

This table has been modified in order to take account of the new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification).

TIRSP: Tax Included Retail Selling Price (Retail Selling Price, **all** taxes included)
WAP: Weighted Average Price

Additional comments to this table

Calculation of the WAP:

$$\frac{\text{Total value of fine – cut tobacco released for consumption (TIRSP) in 2017}}{\text{Total quantity of fine cut tobacco release for consumption in 2017}}$$

- FI: WAP calculated on data relating to the releases for consumption made in 2017.
- LV: *Planned tax rate from 01.01.2019. - 70 EUR per 1 kg;*
Planned tax rate from 01.01.2018. - 75 EUR per 1 kg.
- NL: In fact NL doesn't have a minimum excise duty for smoking tobacco anymore since there's only a specific excise.
- SI: The WAP 159.32 EUR per kg was calculated on the basis of figures relating to the releases for consumption during the period 1/10/2016-30/9/2017.

Indication of excise duty rates (specific and ad valorem) and VAT rates applicable in the year 2018

- Only if different to the rates indicated in the table on previous page -

	Rates applicable as from x/x/2018 until x/x/2018	Specific excise		Ad valorem excise in %	VAT in %
		NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)
MS	Period	1	2	3	4
AT	08/03/2017 - 21/11/2017	-	-		16.67
BE	01/01/2016 - 30/06/2016	-	23.7	31.5	17.36
BE	01/01/2017 - 31/12/2017	-	32.3061	31.5	17.36
BE	01/07/2016 - 31/12/2016	-	23.7	31.5	17.36
BG	01/07/2016 - 31/12/2016	-	-		16.67
CY	01/07/2016 - 31/12/2016	-	-		15.97
CZ	01/01/2017 - 31/12/2017	2,185	84.0546		17.36
DE	15/02/2017 - 31/12/2017	-	48.49	14.76	15.97
DK	15/02/2017 - 31/12/2017	-	-		20
EE	01/01/2017 - 31/12/2017	-	71.15		16.67
EL	01/01/2017 - 31/12/2017	-	-		
ES	01/01/2017 - 31/12/2017	-	-		17.36
FI	01/01/2018 - 30/06/2018	-	33.5	52	19.35
FR	01/01/2017 - 28/02/2018	-	67.5	37.7	16.67
HR	01/01/2017 - 28/02/2018	-	-		20
HU	01/01/2017 - 28/02/2018	-	-		21.26
IE	01/01/2017 - 10/10/2017	-	310.189		18.7
IT	01/01/2017 - 10/10/2017	-	-		18.03
LT	01/03/2016 - 31/12/2017	-	54.16		

LU	01/02/2017 - 31/01/2018	-	14	33.15	14.53
LU	01/02/2017 - 31/01/2017	-	12.5	33.15	14.53
LV	01/01/2017 - 31/12/2017	-	62		17.36
MT	01/01/2017 - 31/12/2017	-	-		15.25
NL	01/01/2018 - 31/03/2018	-	99.25		17.36
PL	01/01/2017 - 31/12/2017	141.29	32.7576	31.41	18.7
PT	01/01/2017 - 31/12/2017	-	-		
RO	01/01/2018 - 30/06/2018	398.7	86.9044		15.97
SE	01/01/2017 - 31/12/2017	1,852	192.8062		20
SI	01/01/2017 - 31/12/2017	-	-		18.03
SK	01/10/2012 - 31/01/2017	-	71.11		16.67
UK	08/03/2017 - 21/11/2017	209.77	237.2427		16.67

- BE:** On the 1st of July 2016, there was no change of the excise rates or VAT rates, but only of the minimum excise duty rate for fine cut tobacco and other smoking tobacco
- from 1st January 2016 to 30 June 2016: minimum excise duty rate of 59.0747 EUR per kg
- from 1st July 2016 to 31 December 2016: minimum excise duty rate of 61.0747 EUR per kg
- DE:** Since 02/2016 there are no more specific excise rates/VAT rates or minimum rates applicable during certain periods of the year.
- FI:** In the first half of 2018, Minimum excise duty 143.25 EUR per kg.
- SK:** Changes from 1.2.2019: Specific excise (per kg) 76.7 EUR

OTHER SMOKING TOBACCOS

Situation as at 01/07/2018

	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum Duty Article 14(1) of Dir. 2011/64/EU
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/kg or 1000 pcs
MS	1	2	3	4	5	6
AT	-	-	34	16.67	50.67	-
BE	-	42.3465	31.5	17.36	48.86	88.7778
BG	152	77.7176	-	-	-	-
CY	-	150	-	-	-	-
CZ	2,236	86.0165	-	-	-	-
DE	-	15.66	13.13	15.97	29.1	22
DK	738.5	99.2367	-	-	-	-
EE	-	76.84	-	-	-	-
EL	-	156.7	-	-	-	-
ES	-	-	28.4	17.36	45.76	22
FI	-	51.5	48	19.35	67.35	-
FR	-	21.5	48.1	16.67	64.77	99
HR	600	80.032	0	20	20	-
HU	17,300	55.5484	-	-	-	-
IE	-	246.449	-	-	-	-
IT	-	-	56	18.03	74.03	-
LT	-	60.24	-	-	-	-
LU	-	15.85	33.15	14.53	47.68	50
LV	-	66	-	-	-	-
MT	-	122	-	-	-	-
NL	-	106.65	-	-	-	106.65
PL	141.29	32.7576	31.41	18.7	50.11	-
PT	-	80	15	18.7	33.7	171
RO	398.7	86.9044	-	-	-	-
SE	1,884	196.1376	-	-	-	-
SI	-	42	-	-	-	-
SK	-	73.9	-	-	-	-
UK	119.13	134.732	-	-	-	-

This table has been modified in order to take account of the new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification).

TIRSP: Tax Included Retail Selling Price (Retail Selling Price, **all** taxes included)

Additional comments to this table

- BG: The same excise rate is applicable for the heated tobacco products.
- CY: As from 22/9/2017 excise duty is applied to heated tobacco. Tax rate = 150 EUR per kg.
- HR: From 18.04.2015 till 30.11.2016. specific excise duty for other smoking tobacco was 500.00 HRK per 1 kg
- LV: *Planned tax rate from 01.01.2019. - 70 EUR per 1 kg;*
Planned tax rate from 01.01.2018. - 75 EUR per 1kg.
"Other" - tobacco leaves and heated tobacco are taxed at the same level as other smoking tobacco.
- NL: In fact NL doesn't have a minimum excise duty for smoking tobacco anymore since there's only a specific excise.
- SK: Changes from 1.2.2019: Specific excise (per kg) 76.7 EUR

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
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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

NL	Ministerie van Financiën Directie Internationale Zaken en Verbruiksbelastingen	Mrs. Ingrid Bellemakers (Alcohol, Tobacco, Energy) Mr. Hans van Herwijnen (Alcohol, Tobacco, Energy)	+31 70 342 7358 +31 70 342 8245	+31 70 342 7938	i.s.w.bellemakers@minfin.nl j.herwijnen@minfin.nl
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
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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'