



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

REF
July 2003

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EXCISE DUTY TABLES

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Special version I

with information from

the Candidate countries to the European Union

Can be consulted at:
http://europa.eu.int/comm/taxation_customs/publications/info_doc/info_doc.htm

Incorporates all amendments received up to 18 July 2003)

INTRODUCTORY NOTE

In collaboration with the new Member States of the European Union, the European Commission has established the “EXCISE DUTY TABLES” showing rates in force in these countries (*i.e. the countries joining the Union on 1 May 2004 + Bulgaria and Romania).*

This publication aims to provide up-to-date information on these countries’ main excise duty rates as they apply to typical products.

It is intended that Member States of the European Union 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 at regular intervals.

To this end, it is vital that all changes to duty structures or rates are advised by present and future 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 Tove Mogensen:

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This document together with general information about the Taxation and Customs Union can be found at:

http://europa.eu.int/comm/taxation_customs/publications/info_doc/info_doc.htm

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UPDATE SITUATION - EXCISE DUTY TABLES

Latvia and Slovenia have not confirmed their information in July 2003.

EUR Exchange Rate

Page printed in May/2003

Value of National Currency in EUR at 1 October 2002		
Member State	National Currency	Currency value*
BG	BGN	1,9462
CY	CYP	0,57323
CZ	CZK	30,385
EE	EEK	15,6466
HU	HUF	243,27
LT	LTL	3,4523
LV	LVL	0,5951
MT	MTL	0,4128
PL	PLN	4,0811
RO	ROL	32619
SI	SIT	227,9173
SK	SKK	41,69

*Official Journal of the European communities C 237, 2/10/2002.

ALCOHOLIC BEVERAGES

Alcoholic Beverages

Standard rates					Reduced rates									
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.) (Article 2 of Directive 92/83/EEC)					"Independent small breweries" (Yearly production limited to 200.000 hl.) (Article 4.1 of Directive 92/83/EEC)				"Low alcohol" (Not exceeding 2,8% .) (Article 5.1 of Directive 92/83/EEC)					
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0.748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)			1.87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)				(Article 1 of Directive 92/83/EEC)		
CC	Nat Curr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
BG	BGN	1,05	0,539	20,00										
CY	CYP				per hl	12,65	22,06	15,00						
CZ	CZK	24,00	0,789	22,00					<=10.000 hl	12,00	0,394	22,00		
									<=50.000 hl	14,40	0,473	22,00		
									<=100.000 hl	16,80	0,552	22,00		
									<=150.000 hl	19,20	0,631	22,00		
									<=200.000 hl	21,60	0,710	22,00		
EE	EEL					55,00	3,50	18,00						
HU	HUF	365,00	1,500	25,00										
LT	LTL					7,00	2,03	18,00		3,50	1,01	18,00		
LV	LVL				2,8% - 4%	4,70	7,89	18,00					0,5%-2,8%	
					4 % - 5,5%	6,40	10,75	18,00					3,30	
					5,5% - 7%	8,10	13,61	18,00					5,55	
					> 7%	42,00	70,57	18,00					18,00	
MT	MTL	0,32	0,775	15,00						0,16	0,387	15,00	*	
PL	PLN	6,86	1,68	22,00									0,08	
RO	ROL	20735,00	0,64	19,00					<=50.000 hl	19981,00	0,61	19,00		
									<=100.000 hl	18850,00	0,58	19,00		
									<=200.000 hl	17719,00	0,54	19,00		
SI	SIT					1643,00	7,2087	20,00						
SK	SKK	30,00	0,719	20,00					<=200.000 hl	23,00	0,551	20,00		

PL : *Independent small breweries:

- up to 20.000 hl/of beer may lower the output tax by 20,00 PLN/hl (4,90 EUR/hl)
- up to 70.000 hl/of beer may lower the output tax by 10,00 PLN/hl (2,45 EUR/hl)
- up to 150.000 hl/of beer may lower the output tax by 8,00 PLN/hl (1,96 EUR/hl)
- up to 200.000 hl/of beer may lower the output tax by 6,00 PLN/ hl (1,47 EUR/hl)

LV : All rates for beer are given per 1 hl of beer.

MT : *Products containing a mixture of beer with non-alcoholic drinks.

Wine

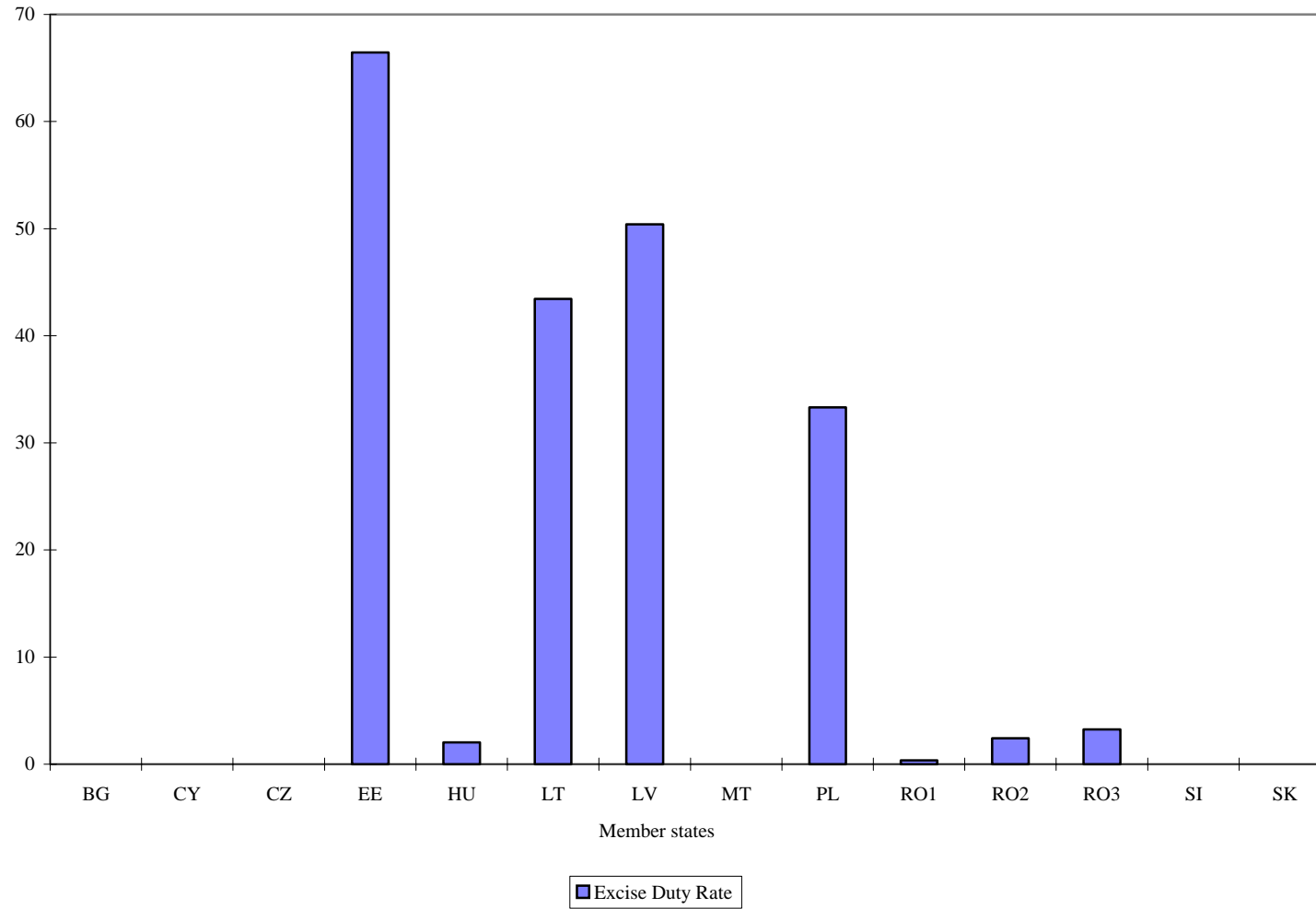
Alcoholic Beverages

		Standard rates						Reduced rate			
		Still Wine			Sparkling Wine			Still Wine - Sparkling Wine			
		(Article 8.1 of Directive 92/83/EEC)			(Article 8.2 of Directive 92/83/EEC)			(Not exceeding 8.5% vol.) (Article 9.3 of Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product. (Article 5 of Directive 92/84/EEC)			0 EUR per hectolitre of product. (Article 5 of Directive 92/84/EEC)			0 EUR per hectolitre of product. (Article 5 of Directive 92/84/EEC)			
CC	Nat Curr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
BG	BGN		0	0	20,00	0	0	20,00			
CY	CYP		0	0	15,00	ad valorem	30,00	30,00	15,00		
CZ	CZK		0	0	22,00		2340,00	77,01	22,00		
EE	EEK		1040,00	66,46	18,00		1040,00	66,46	18,00	325,00	20,77
HU	HUF		500,00	2,05	25,00		7930,00	32,59	25,00		
LT	LTL		150,00	43,44	18,00		150,00	43,44	18,00	150,00	43,44
LV	LVL		30,00	50,41	18,00		30,00	50,41	18,00		
MT	MTL		0	0	15,00		0	0	15,00		
PL	PLN		136,00	33,32	22,00		136,00	33,32	22,00		
RO	ROL		11310,00	0,35	19,00						
		wines made from directly producing hybrids (DPH)	79170,00	2,43	19,00						
		Special wines	105560,00	3,24	19,00		105560,00	3,24	19,00		
SI	SIT		0	0	20,00		0	0	20,00		
SK	SKK		0	0	20,00		2400,00	57,56	20,00	per hl	1700,00
											40,77
											20,00

BG: There is no excise duty to charge for the production of wine by individuals using their own raw materials for personal consumption and for volumes up to 400 litres of wine annually per family. Excise duty shall only be calculated and charged for volumes exceeding 400 litres.

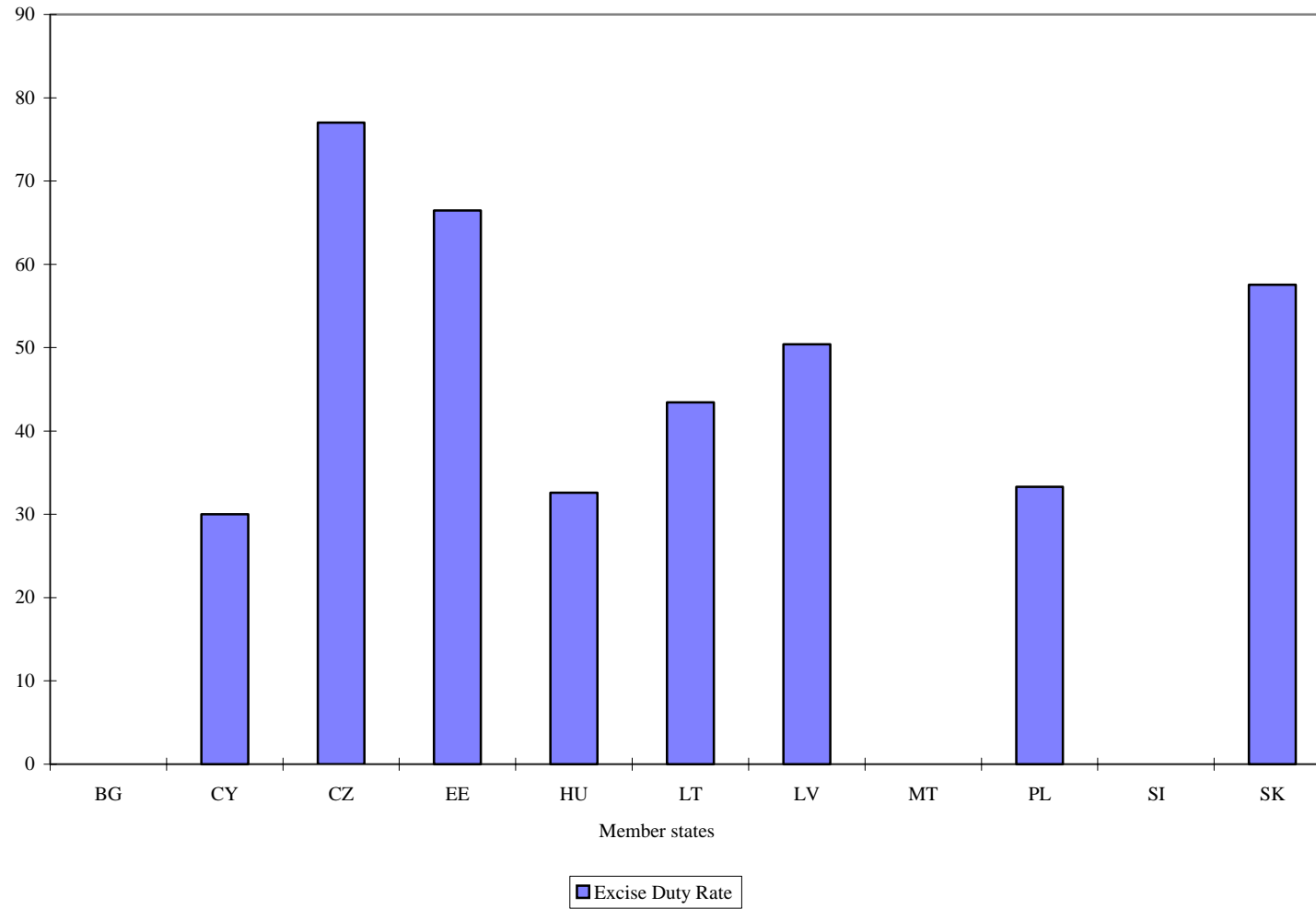
RO: All rates are per hectolitre/alcoholic degree.

Still wine



Minimum excise duty: 0 EUR per hectolitre of product

Sparkling wine



Minimum excise duty: 0 EUR per hectolitre of product

Alcoholic Beverages

		Standard rates					Reduced rates					
		Other still fermented beverages.			Other sparkling fermented beverages.		Other still fermented beverages. Other sparkling fermented beverages.					
		(Article 12.1 of Directive 92/83/EEC)			Article 12.2 of Directive 92/83/EEC)		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)					
CC	Nat Curr	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR	
BG	BGN	0	0	20,00	0	0	20,00					
CY	CYP	0	0	15,00	0	0	15,00					
CZ	CZK	cider and perry*...	0	22,00	cider and perry**...	1640,00	53,97	22,00	cider and perry***...	240,00	7,89	22,00
EE	EEK	650,00	41,54	18,00	650,00	41,54	18,00		325,00	20,77	18,00	
HU	HUF	8000,00	32,88	25,00	7930,00	32,59	25,00					
LT	LTL	130,00*	37,66	18,00	130,00*	37,66	18,00		40,00	11,59	18,00	
LV	LVL	30,00	50,41	18,00	30,00	50,41	18,00					
MT	MTL	0	0	15,00	0	0	15,00					
PL	PLN	273,00	66,89	22,00	273,00	66,89	22,00					
RO	ROL	88595,00	2,72	19,00	88595,00	2,72	19,00					
SI	SIK	0	0	20,00	0	0	20,00					
SK	SKK	0	0	20,00	2400,00	57,56	20,00		1700,00	40,77	20,00	

CZ : *Cider and Perry - enclosed in a container and producing overpressure exceeding 0.3 MPa at a temperature of 20°C, with a spirit content exceeding 7% of alcohol by volume.

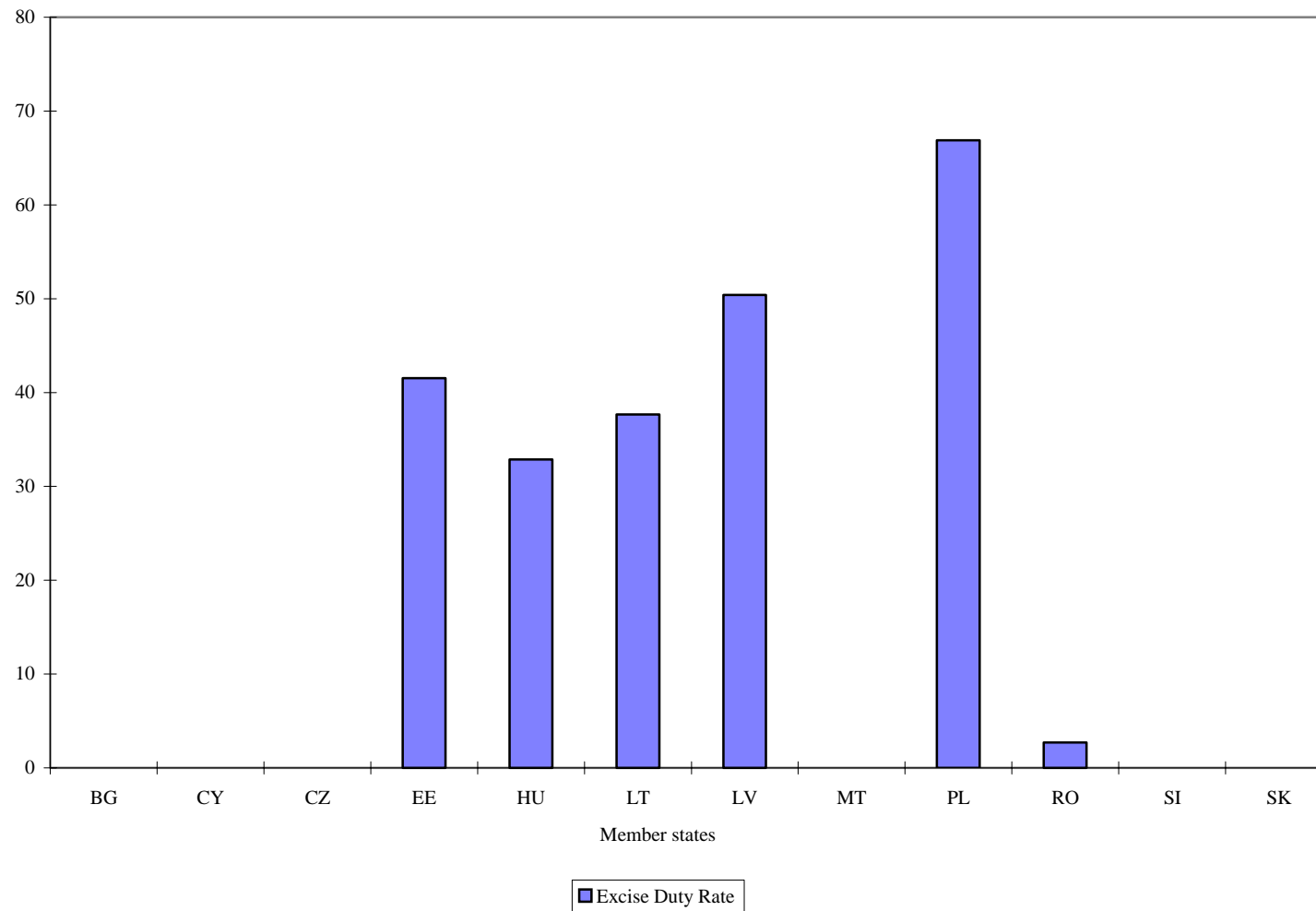
**Cider and Perry - enclosed in a container and producing overpressure exceeding 0.3 MPa at a temperature of 20°C, irrespective of spirit content.

***Cider and Perry – enclosed in a container and producing overpressure not exceeding 0.3 MPa at a temperature of 20°C, with spirit content not exceeding 7% of alcohol by volume.

LT: *From 2004 – LTL 150 (EUR 43,45).

RO: All rates are per hectolitre/alcoholic degree.

Fermented beverages



Minimum excise duty: 0 EUR per hectolitre of product

Intermediate products

Alcoholic Beverages

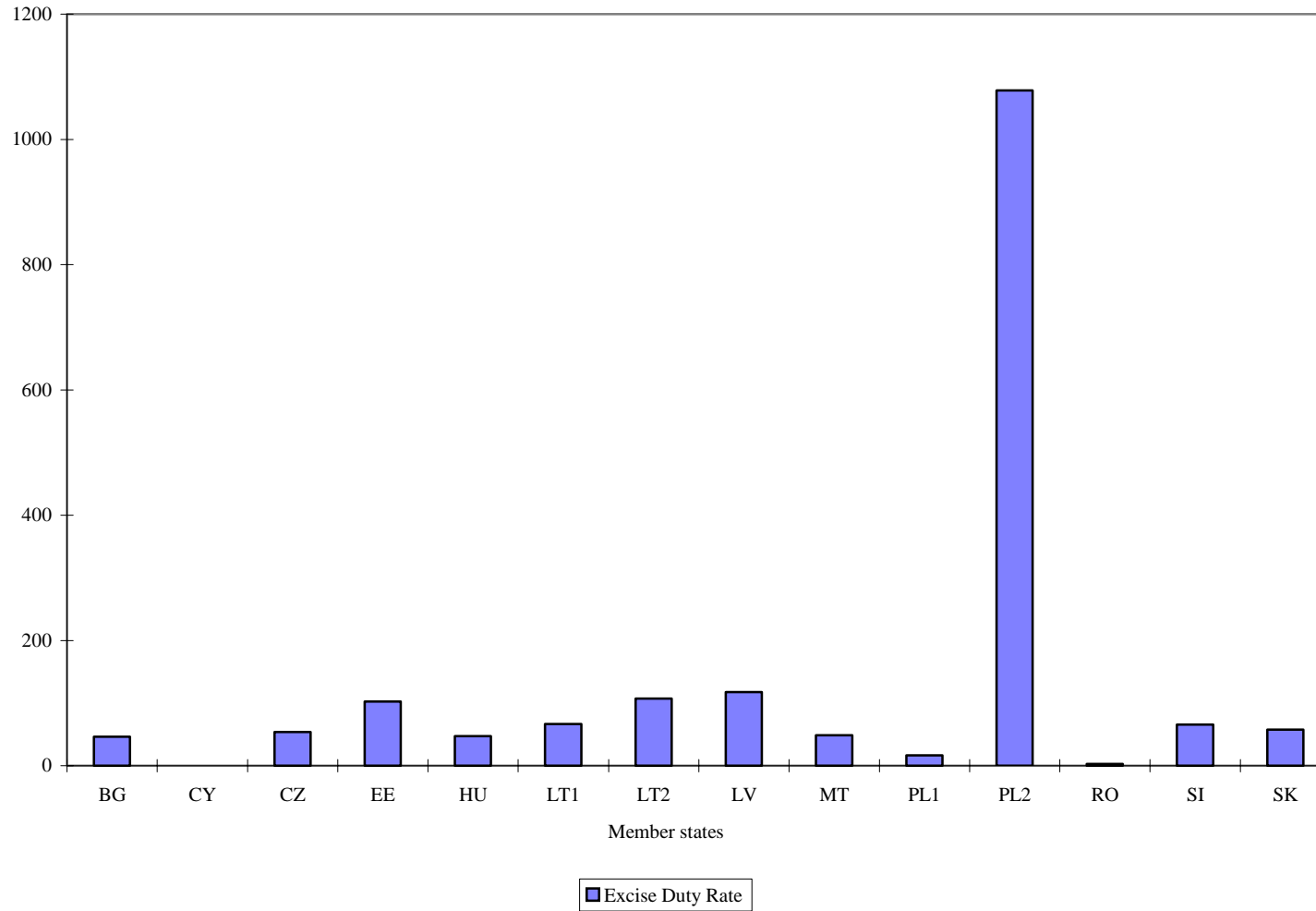
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		Standard rates			Reduced rates		
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		(Article 17 of Directive 92/83/EEC)			(Article 18.3 of Directive 92/83/EEC)		
		45 EUR per hectolitre of product.			Not exceeding 15% vol.		
		(Article 4 of Directive 92/84/EEC)			(Article 18.3 of Directive 92/83/EEC)		
CC	Nat Curr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR		NatCurr	EUR	
BG	BGN	90,00	46,24	20,00			
CY	CYP	0	0	15,00			
CZ	CZK	1640,00	53,97	22,00			
EE	EEK	1600,00	102,25	18,00			
HU	HUF	11500,00	47,27	25,00			
LT	LTL	230,00	66,62	18,00	250,00	72,42	18,00
		370,00	107,17	18,00	150,00	43,44	18,00
LV	LVL	70,00	117,62	18,00	42,00	70,57	18,00
MT	MTL	20,00	48,44	15,00			
PL	PLN	<=18% *	67,00*	16,41			
		>18% - 22%	4400,00	1078,14	22,00		
RO	ROL	80595,00	2,72	19,00			
SI	SIK	15000,00	65,81	20,00			
SK	SKK	2400,00	57,56	20,00			

PL: *Honey liqueur to which has been added ethyl alcohol with a strength of up to 18%. (Full alignment in this area will be put into effect.)

RO: All rates are per hectolitre/alcoholic degree.

Intermediate products



Minimum excise duty: 45 EUR per hectolitre of product

Alcoholic Beverages

		Standard rates			Reduced rates					
					For low strength spirits, particular regions, etc.			"Small distilleries"		
								Yearly production limited to 10 hl of pure alcohol.		
		(Article 20 of Directive 92/83/EEC)						(Article 22.1 of Directive 92/83/EEC)		
Minimum excise duty adopted by the Council on 19-10-1992		550 EUR or 1000 EUR per hectolitre of pure alcohol.						The reduced rates shall not be set more than 50% below the standard national rate of excise duty.		
(Dir. 92/84/EEC)		(Article 3.1 of Directive 92/84/EEC)						(Article 22.1 of Directive 92/83/EEC)		
CC	Nat Curr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
BG	BGN	500,00	256,91	20,00						
CY	CYP	Imported	50,00	87,22	15,00					
		locally produced	119,00	207,59	15,00					
CZ	CZK	23400,00	770,11	22,00			<=30 litres*	9500,00	312,65	22,00
EE	EEK	14500,00	926,71	18,00						
HU	HUF	167000,00	686,48	25,00						
LT	LTL	mead brandies	1200,00	347,59	18,00					
			3200,00	926,92	18,00	3200,00	926,92	18,00	3200,00	926,92
LV	LVL	550,00	924,21	18,00						
MT	MTL	1000,00	2422,48	15,00						
PL	PLN	4400,00	1078,14	22,00						
RO	ROL	5655000,00	173,37	19,00						
SI	SIT	166500,00	730,53	20,00						
SK	SKK	25000,00	599,66	20,00						

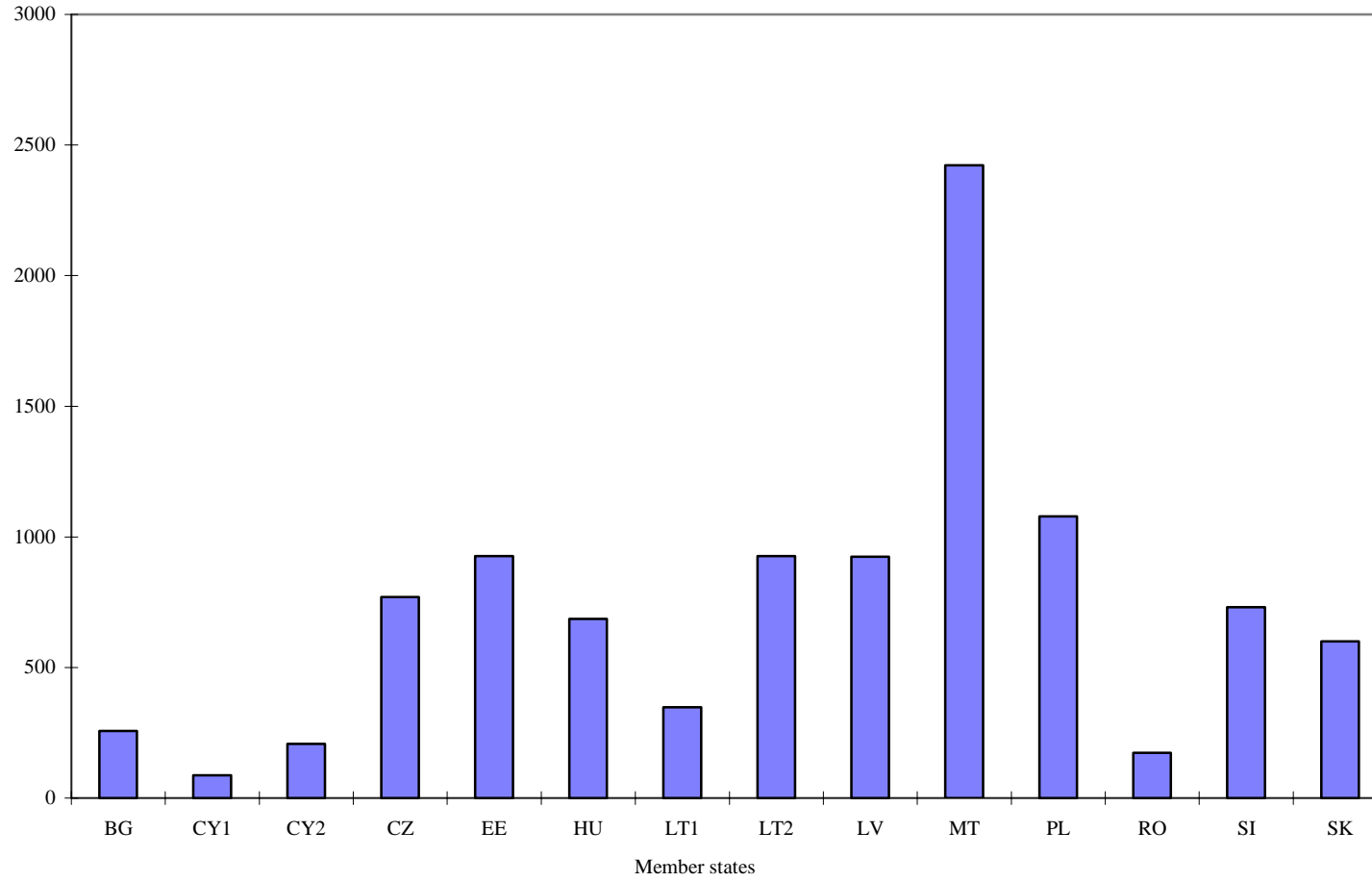
BG: No excise duty is charged for the production of *rakiya* (brandy) by individuals using their own raw materials for personal consumption and for amounts up to 2000 alcohol degrees annually per family (equal to 50 litres at 40 degrees). Excise duty calculated at the standard rate shall only be calculated and charged for volumes exceeding the above mentioned approximately 50 litres.

CZ: *Reduced rate for small fruit growers' distilleries producing not more than 30 litres of fruit spirit per year per household.

HU: Reduced rate for fruit spirits produced by fruit grower's distillery for the quantity up to 50 litres of pure alcohol annually per fruit grower.

SK: Spirit shall be exempt from duty if produced from fruit from the grower up to 18 litres of pure spirit per year.(?)

Ethyl alcohol



Excise Duty Rate

Minimum excise duty: 550 EUR per hectolitre of product

National tax - Alcoholic Beverages

Member State	Tax			Description
Tax type	Nat. Curr.	EUR	Unit	
Estonia Packages of alcoholic beverages	0,25 to 2,00	0,02 to 0,13	Per package depending on the material and per litre of alcoholic beverage in each package	The purpose of the taxation is to protect the environment. There are no tax obligations for recycled packages.

MINERAL OILS

Petrol and Gas Oil

Mineral oils

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		Petrol							Gas Oil											
		Leaded Petrol			Unleaded Petrol				Used as propellant			Used for ind./comm. Purposes			Used for heating purposes					
		CN 2710 00 26, CN 2710 00 34 CN 2710 00 36			CN 2710 00 27, CN 2710 00 29 CN 2710 00 32				CN 2710 00 69			CN 2710 00 69			CN 2710 00 69					
		(Article 3 of Directive 94/74/EC)			(Article 3 of Directive 94/74/EC)				(Article 3 of Directive 94/74/EC)			(Article 3 of Direct. 94/74/EC)			(Article 3 of Direct. 94/74/EC)					
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)		337 EUR per 1000 litres.			287 EUR per 1000 litres				245 EUR per 1000 litres			18 EUR per 1000 litres.			18 EUR per 1000 litres.					
		(Article 3 of Directive 92/82/EEC)			(Article 4 of Directive 92/82/EEC)				(Article 5.1 of Directive 92/82/EEC)			(Art. 8.3 of Dir. 92/81/EEC Art. 5.2 of Dir. 92/82/EEC)			(Article 5.3 of Dir.92/82/EEC)					
CC	Nat Curr	Excise Duty per 1000 litres			Excise Duty per 1000 litres				Excise Duty per 1000 litres			Excise Duty per 1000 l.			Excise Duty per 1000 l.					
		NatCurr	EUR	VAT %	NatCurr	EUR	VAT %	NatCurr	EUR	VAT %	NatCurr	EUR	VAT %	NatCurr	EUR	VAT %				
BG	BGN	<98oct =>98oct	297,20 482,95	152,71 248,15	20,00 20,00	<98oct =>98oct	300,80 451,20	154,56 231,84	20,00 20,00		175,77 90,31	20,00		175,77 90,31	20,00		175,77 90,31	20,00		
CY	CYP		194,80	339,80	15,00		174,80	304,90	15,00		110,00 0*	15,00 15,00		110,00 191,89	15,00 15,00		110,00 191,89	15,00		
CZ	CZK		10840,00	356,75	22,00		10840,00	356,75	22,00		8150,00	268,22	22,00	8150,00	268,22	22,00	8150,00	268,22	22,00	
EE	EEK		3500,00	223,69	18,00		3500,00	223,69	18,00		2554,00	163,23	18,00	420,00	26,84	18,00	420,00	26,84	18,00	
HU	HUF		111800,00	459,57	25,00		103500,00	425,45	25,00		85000,00	349,40	25,00	85000,00	349,40	25,00	85000,00	349,40	25,00	
						CN27100032	111800,00	459,57	25,00											
LT	LTL		939,85	272,24	18,00		939,85	272,24	18,00		725,74	210,22	18,00	725,74	210,22	18,00	67,51	19,56	18,00	
LV	LVL		210,00	352,88	18,00		160,00	268,86	18,00		100,00	168,03	18,00				13,00	21,84	18,00	
MT	MTL		(154,00)	373,06	15,00		133,00	322,18	15,00		102,00	247,09	15,00	maritime* fishing**	61,00 0	147,77 15,00	N/A*			
PL	PLN		1672,00	409,69	22,00		1498,00	367,06	22,00		1003,00 ¹ 1051,00 ² 1129,00 ³	245,77 ¹ 257,53 ² 276,64 ³	22,00 22,00 22,00	1003,00 ¹ 1051,00 ² 1129,00 ³	245,77 ¹ 257,53 ² 276,64 ³	22,00 22,00 22,00	195,00	47,78	22,00	
RO	ROL	/1000 kg	15230800,00	466,93	19,00	/1000 kg	13081900,00	401,05	19,00	/1000kg	8331700,00	255,42	19,00	/1000 kg	8331700,00	255,42	19,00	8331700,00	255,42*	19,00
SI	SIT		80641,00	353,81	20,00		90954,00	399,06	20,00		63456,00	278,41	20,00		31728,00	139,20	20,00	7500,00	32,90	20,00
SK	SKK		14500,00	347,80	20,00		12400,00	297,43	20,00		11800,00	283,04	20,00		4100,00	98,34	20,00	4100,00*	98,34	20,00

CY: *Gas oil «propellant»: Exemption when used for agricultural purposes, fishing purposes or bunkering operations.

CZ: Gas oil «heating»: There is a procedure to reimburse paid excise duty when it has been proved that the gas oil has been used for heating purposes.

HU: Unleaded petrol (CN 2710 00 32) : With a sulphur content above 50 ppm (>50ppm) together with an aromatic content above 35% (>35%).

LV: Leaded petrol: Reduced rates for petrol when *ethanol* has been added (LVL 180 = EUR 302,47).

LV: Unleaded petrol: Reduced rates for petrol when *ethanol* has been added (LVL 130 = EUR 218,45).

LV: Gas oil «propellant» : Reduced rate for gas oil when *biofuel (rape oil)* has been added. The normal rate is lowered by LVL 5 (EUR 8,4) for each batch of 5% of added biofuel.

MT: Leaded petrol is not sold any longer. A new product – *LRP (Lead Replacement Petrol)* is available since 1-1-2003.

MT: *Maritime commercial activities (harbour cruises, tugging, bunkering and dredging operations). The «Conveyance of goods and passengers between shore and ocean going vessels» will be added to the list by means of a new Legal Notice to be published soon.

MT: **Fishing purposes as laid down by the Ministry of Agriculture and Fisheries.

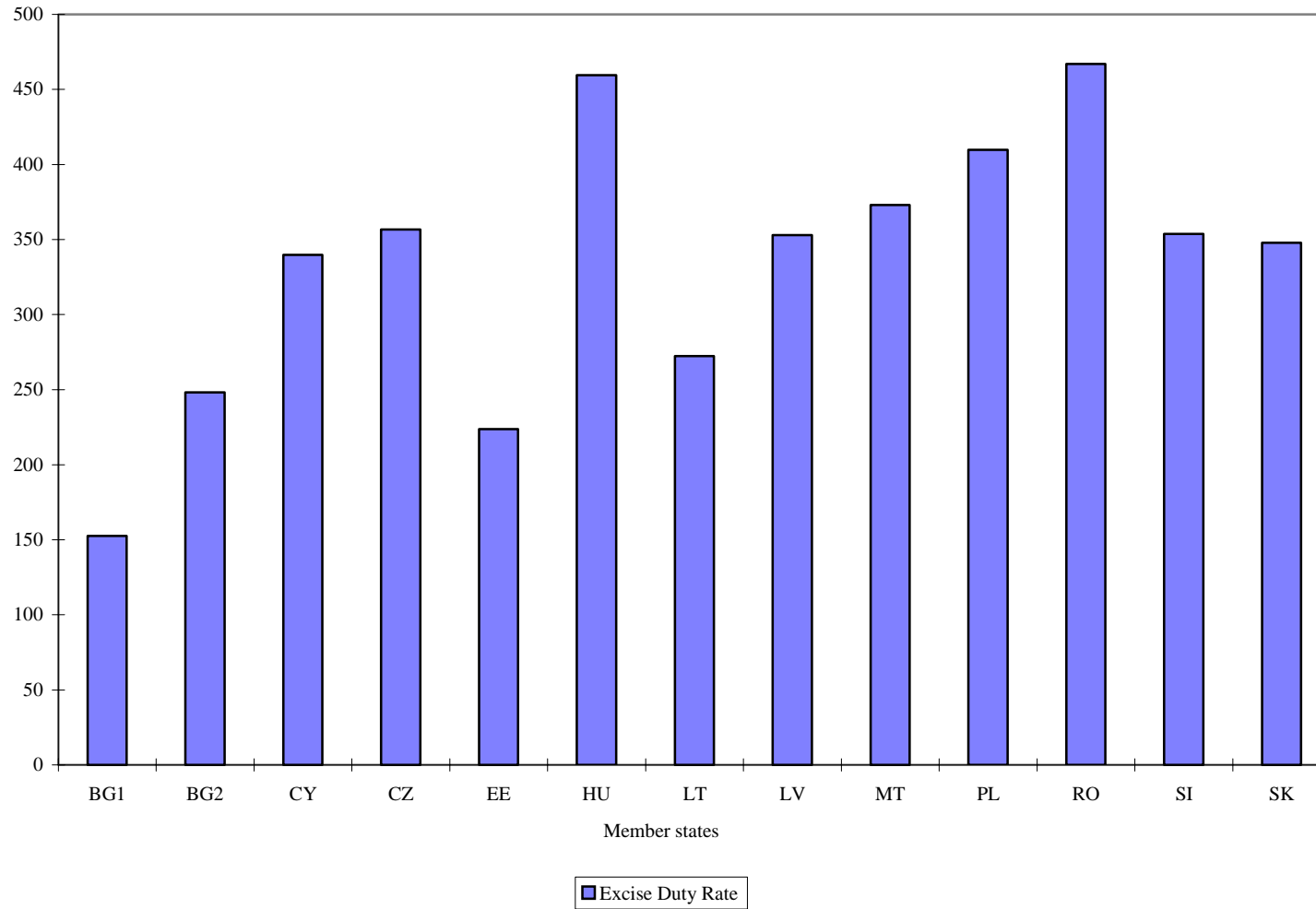
MT: N/A = not applicable.

PL: Gas oil «propellant» + «ind./comm.»: Sulphur content [¹ ≤ 0,005% (=PLN 1003)], [² > 0,005% ≤ 0,035% (=PLN 1051)], [³ > 0,035% = PLN 1129].

RO: All the rates are per 1000 kg.

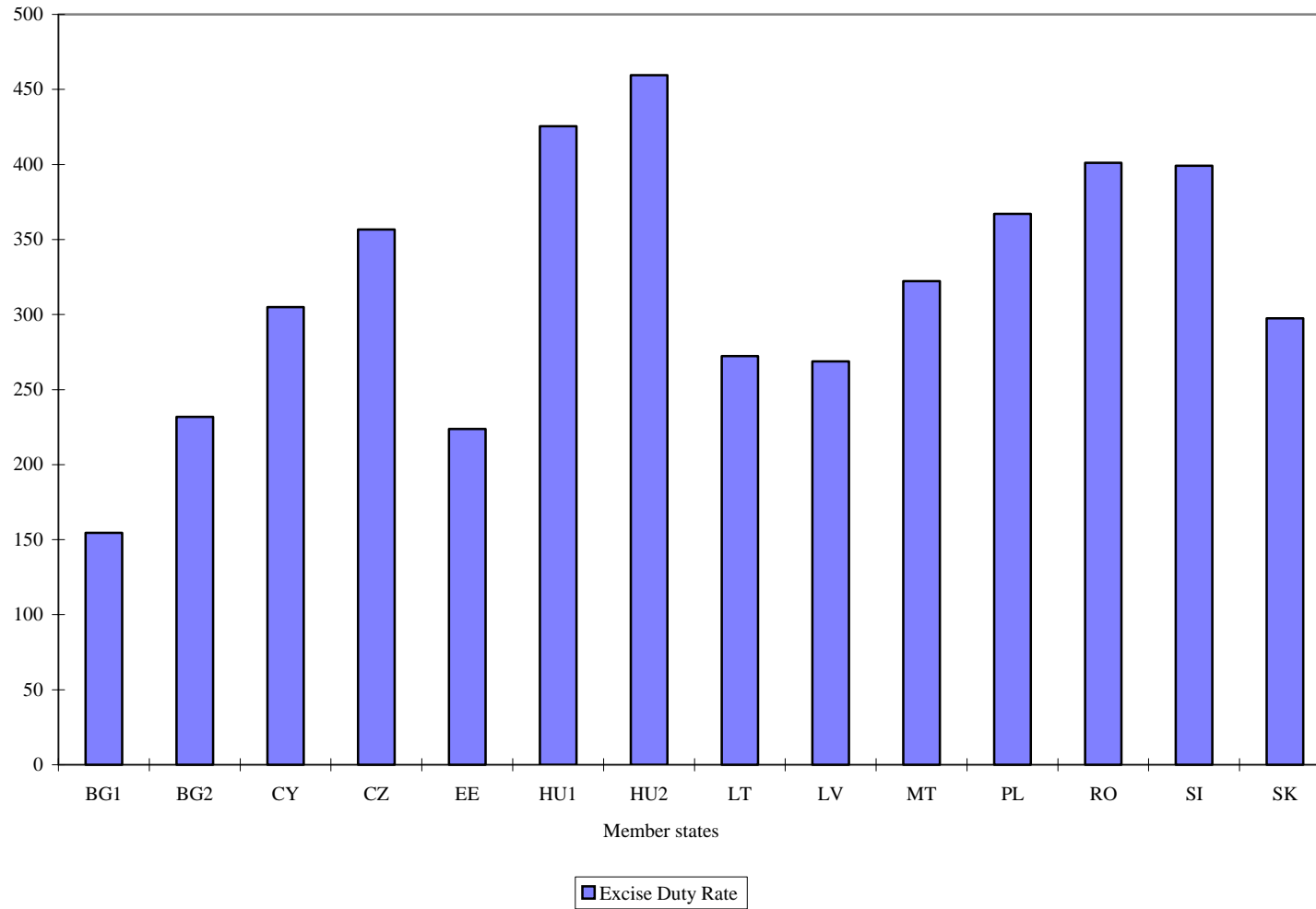
SK: Gas oil «ind./comm.»: Fiscal marked gas oil in accordance with Council Directive 95/60/EC and Commission Decision 2001/574/EC.

Leaded petrol



Minimum excise duty: 337 EUR per 1000 litres of product

Unleaded petrol

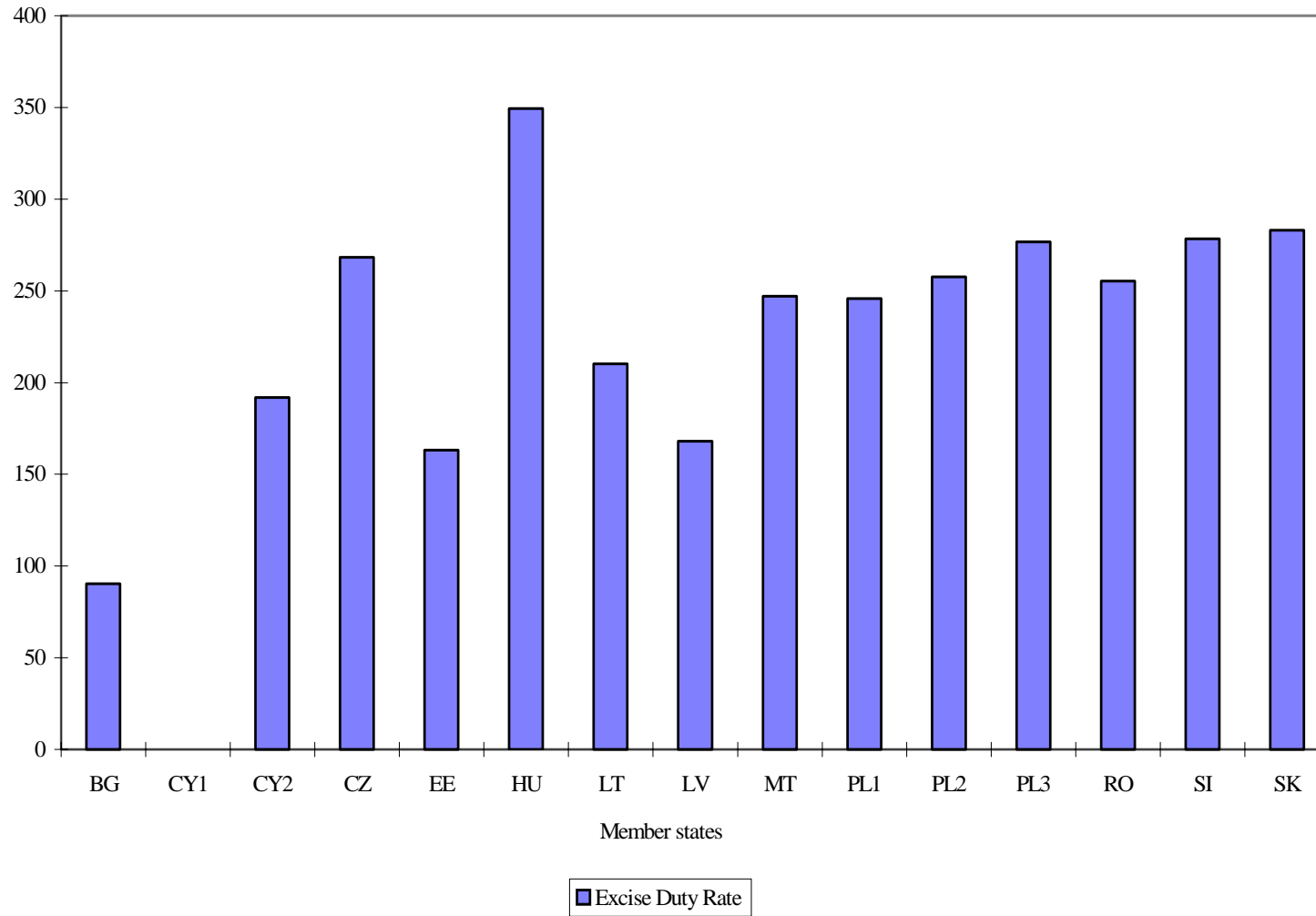


Minimum excise duty: 287 EUR per 1000 litres of product

Diesel
(Gas Oil "Propellant")

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values in EUR at 1/10/2002



Minimum excise duty: 245 EUR per 1000 litres of product

Liquid Petroleum Gas (LPG) and Methane

Mineral oils

Liquid Petroleum Gas and Methane

Liquid Petroleum Gas and Methane															
Used as propellant				Used for industrial and commercial purposes				Used for heating purposes							
CN 2711 12 11 to CN 2711 19 00 CN 2711 29 00 (Article 3 of Directive 94/74/EC)															
Minimum excise duty adopted by The Council on 19-10-1992 (Dir. 92/82/EEC)				100 EUR per 1000 kg. (Article 7.1 of Directive 92/82/EEC)				36 EUR per 1000 kg. (Article 8.3 of Directive 92/81/EEC) (Article 7.2 of Directive 92/82/EEC)				0 EUR per 1000 kg. (Article 7.3 of Directive 92/82/EEC)			
MS	National Currency	Excise duty			VAT %	Excise duty			VAT %	Excise duty					
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR				
BG	BGN	120,00	61,65	20,00	120,00	61,65	20,00	120,00	61,65	20,00					
CY	CYP	0	0	15,00	0	0	15,00*	0	0	15,00*	0	0			
CZ	CZK	LPG	2850,00	93,79	22,00	LPG	2850,00	93,79	22,00	LPG	0	0			
		CNG	0	0	22,00	CNG	0	0	22,00	CNG	0	0			
EE	EEK	LPG	1500,00	95,86	18,00		0	0	18,00		0	0			
		methane	1300,00	83,08	18,00						0	0			
HU	HUF	LPG	47900,00	196,90	12,00	LPG	0	0	12,00	LPG	0	0			
		natural gas (per nm ³)*	24,50	0,1	12,00	natural gas	0	0	12,00	natural gas	0	0			
LT	LTL	per 1000 litres	200,00	57,94	18,00	per 1000 litres	200,00	57,94	18,00		0	0			
			377,40	109,32	18,00		377,40	109,32	18,00		0	0			
LV	LVL	50,00	84,01	18,00						0	0				
MT	MTL	*	*		15,00	36,33	15,00	15,00	36,33	15,00	36,33				
PL	PLN	“road vehicles”*	450,00	110,26	22,00	0	0	22,00	0	0	22,00				
RO	ROL		3770000,00	115,58	19,00	0	0	19,00	0	0	19,00				
SI	SIK		32200,00	141,27	20,00	LPG	32200,00	141,27	20,00	LPG	0	0			
						methane	32200,00	141,27	20,00	methane	0	0			
SK	SKK		4300,00	103,14	20,00		4300,00	103,14	20,00	natural gas	1,50	0,0065			
											0	0			

CY: *Industrial/commercial gas: Gas used in cylinders benefits from a zero rate on VAT.

HU: *1 nm³ of natural gas = 0,7168 kg. 1 nm³ corresponds to 1 m³ of natural gas at 1 bar and 0° C.

MT: *Not used as propellant at present.

PL: *Excise duty on LPG is only charged when used in road vehicles.

Heavy fuel oil and Kerosene

Mineral oils

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		Heavy fuel oil			Kerosene								
					Used as propellant			Used for industrial and commercial purposes			Used for heating purposes		
		CN 2710 00 74 to CN 2710 00 78 (Article 3 of Directive 94/74/EC)			CN 2710 00 51 CN 2710 00 55 (Article 3 of Directive 94/74/EC)								
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)		13 EUR per 1000 kg. (Article 6 of Directive 92/82/EEC)			245 EUR per 1000 litres. (Article 8.1 of Directive 92/82/EEC)			18 EUR per 1000 litres. (Article 8.3 of Directive 92/81/EEC) (Article 8.2 of Directive 92/82/EEC)			0 EUR per 1000 litres. (Article 8.3 of Directive 92/82/EEC)		
MS	Nat Curr	Excise duty per 1000 kg		VAT %	Excise duty per 1000 litres		VAT %	Excise duty per 1000 litres		VAT %	Excise duty per 1000 litres		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
BG	BGN	25,00	12,84	20,00	260,98	134,09	20,00	260,98	134,09	20,00	260,98	134,09	20,00
CY	CYP	0	0	15,00	110,00	191,89	15,00*	110,00	191,89	15,00**	110,00	191,89	15,00
CZ	CZK	0	0	22,00	8150,00	268,22	22,00	8150,00	268,22	22,00	8150,00	268,22	22,00
EE	EEK	0	0	18,00	3150,00	201,32	18,00	3150,00	201,32	18,00	3150,00	201,32	18,00
HU	HUF	CN 2710 0074	0	25,00	111800,00	456,33	25,00	111800,00	456,33	25,00	111800,00	456,33	25,00
		85000,00*	349,40	25,00									
		CN 2710 0076 to ..CN 2710 0078	40000,00	25,00									
		85000,00*	349,40	25,00									
LT	LTL	45,00	13,03	18,00	607,59	176,00	18,00	607,59	176,00	18,00	607,59	176,00	18,00
LV	LVL	7,00	11,76	18,00	100,00	168,03	18,00				13,00	21,84	18,00
MT	MTL	power generation	0	15,00	102,00	247,09	15,00	air navig*	31,00	75,09	0	0	0
		6,00	14,53	15,00									
PL	PLN				1743,00	427,09	22,00	1743,00	427,09	22,00			
RO	ROL	0	0	19,00	per 1000 kg 15230800,00	466,93	19,00	per 1000kg 15230800,00	466,93	19,00	15230800,00	466,93*	19,00
SI	SIT	3000,00	13,16	20,00	62600,00	274,66	20,00	31300,00	137,33	20,00	5000,00	21,93	20,00
SK	SKK	600,00	14,39	20,00	11800,00	283,04	20,00	11800,00	283,04	20,00	11800,00	283,04	20,00

CY: *Kerosene supplied to airplanes for international transport of goods and passengers is charged with a zero-rate of VAT.

**Kerosene supplied for industrial purposes to industries situated in a free trade zone is charged with a zero-rate of VAT.

CZ: Kerosene «heating»: There is a procedure to reimburse paid excise duty when it has been proved that the kerosene has been used for heating purposes.

HU: *Oil with a viscosity below 4,5mm² at 40° C **or** *in respect of distillation testing*, the quantity of the portion distilled up to a temperature of 250° C is in excess of 25% **or** the quantity of the portion distilled up to a temperature of 350° C is in excess of 80% **or** the density is below 860 kg/ m³ at 15° C.

MT: *Air navigation between Malta and Gozo.

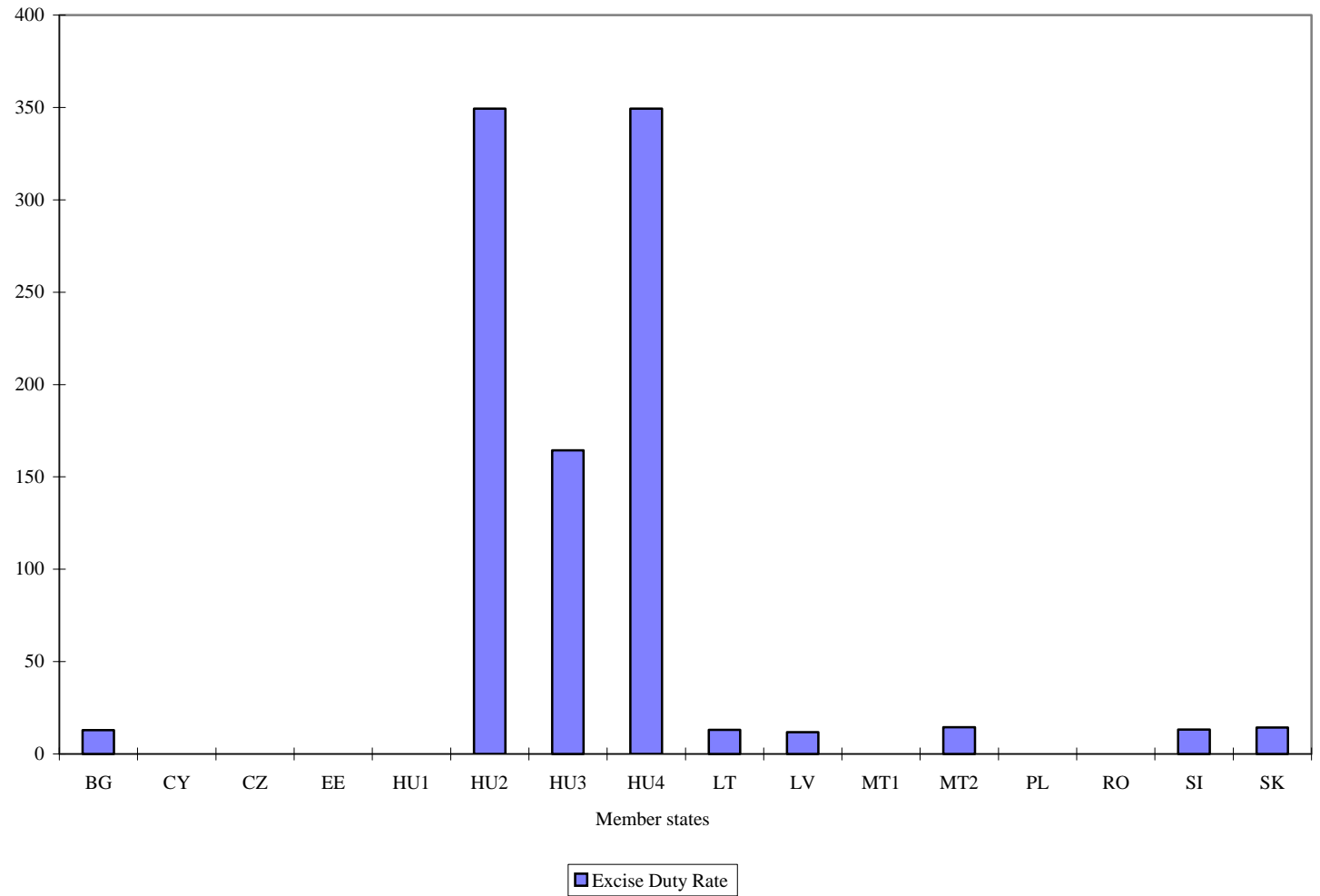
PL: Kerosene 'all uses' : one single excise duty rate for all purposes.

RO: All the kerosene rates are per 1000 kg.

values in EUR at 1/10/2002

Heavy fuel oil

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Minimum excise duty: 13 EUR per 1000 kg of product

Member State	Tax			Description
Tax type	NatCurr	EUR	Unit	
Bulgaria	BGN			
	37,00	19,01	per 1000 kg	For leaded petrol (<98 oct).
	48,00	24,66	per 1000 kg	For leaded petrol (=>98 oct).
Environmental charges	24,00	12,33	per 1000 kg	For unleaded petrol.
	14,00	7,19	per 1000 kg	For gas oil "propellant".
	13,00	6,67	per 1000 kg	For gas oil "ind./comm"..
Road charges	180,00	92,49	per 1000 kg	For leaded petrol, unleaded petrol and gas oil "propellant".
Road charges	140,00	71,94	per 1000 kg	For LPG.

MANUFACTURED TOBACCO

Manufactured tobacco

Cigarettes													
		Specific Excise (1000 pieces)				Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Total Tax (specific incl. + ad valorem + VAT)	Current most popular price category per 1000 cigarettes		Excise Yield	Overall Minimum Excise Duty
		NatCurr	EUR	as % of TIRSP	As % of Total taxation (specific +ad valorem +VAT)	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	NatCurr	EUR	(EUR per 1000 cigarettes)	Specific + ad valorem (exclud.VAT)
													57% of the TIRSP and >= EUR 60 /1000 it.
													Or >=EUR 95 /1000 it.
													(Art 1. of Dir 2002/10/EC)
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/79/EEC last amended by Dir. 2002/10/EC)													
CC	NatCurr	1	2	3	4	5	6	7	8	9	10	11	12
BG(filtered)	BGN	2,00	1,03	3,33%	5,56%	40,00%	16,67%	56,67%	60%	60,00	30,83	13,36	43,33%
BG(un-filtered)	BGN	1,00	0,51	4,44%	12,31%	15,00%	16,67%	31,67%	36,11%	22,50	11,56	2,24	19,44%
CY	CYP	*	*	60,95%	82,36%	-	13,04%	-	74,01%	63,50	110,77	67,52	60,95%
CZ	CZK	360,00	11,85	18,00%	31,02%	22,00%	18,03%	40,03%	58,03%	2000,00	65,82	26,33	40,00%
EE	EEK	210,00	13,42	25,45%	39,34%	24,00%	15,25%	39,25%	64,70%	825,00	52,73	26,08	49,45%
HU	HUF	4950,00	20,35			20,00% ²	20,00%	40,00%					
LT	LTL	42,60	12,34	32,15%	56,01%	10,00%	15,25%	25,25%	57,41%	132,50	38,38	16,18	42,15%
LV(filtered)	LVL	5,80	9,75	37,42%	71,04%	-	15,25%	15,26%	52,67%	15,50	26,05	9,75	37,42%
LV(un-filtered)	LVL	6,10	10,25	39,35%	72,07%	-	15,25%	15,25%	52,61%	-	-	10,25	39,35%
MT	MTL	3,85	9,33	6,16%	8,52%	53,10%	13,04%	66,14%	72,30%	62,50	151,41	89,72	59,26%
PL	PLN	57,00	13,97	31,67%	42,39%	25,00%	18,03%	43,03%	74,70%	180,00	44,11	24,99	56,67%
RO	ROL	168519,00	5,17	16,05%	23,94%	32,00%	19,00%	51,00%	67,04%	1050000,00	32,19	15,47	48,05%
SI	SIK	2369,00	10,39	13,94%	20,00%	39,07%	16,67%	55,74%	69,67%	17000,00	74,59	39,46	53,00%
SK	SKK	950,00	22,79	42,22%			16,70%		58,89%	2250,00	53,97	22,78	42,22%

CY: Information about the tax structure in Cyprus, see *Additional comments** on next page.

EE: Updated as of 1-7-2003.

HU: Updated as of 1-4-2003.

LT: Updated as of 1-3-2003.

LV: Information about the tax structure in Latvia, see *Additional comments* on next page.

LV: Updated as of 1-7-2003.

RO: [MPPC = ROL 21000 (EUR 0,64)] per packet of 20 cigarettes (on 1-7-2003).

SK: [MPPC = SKK 45 (EUR 1,08)] per packet of 20 cigarettes (on 2-1-2003)..

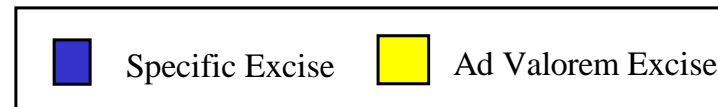
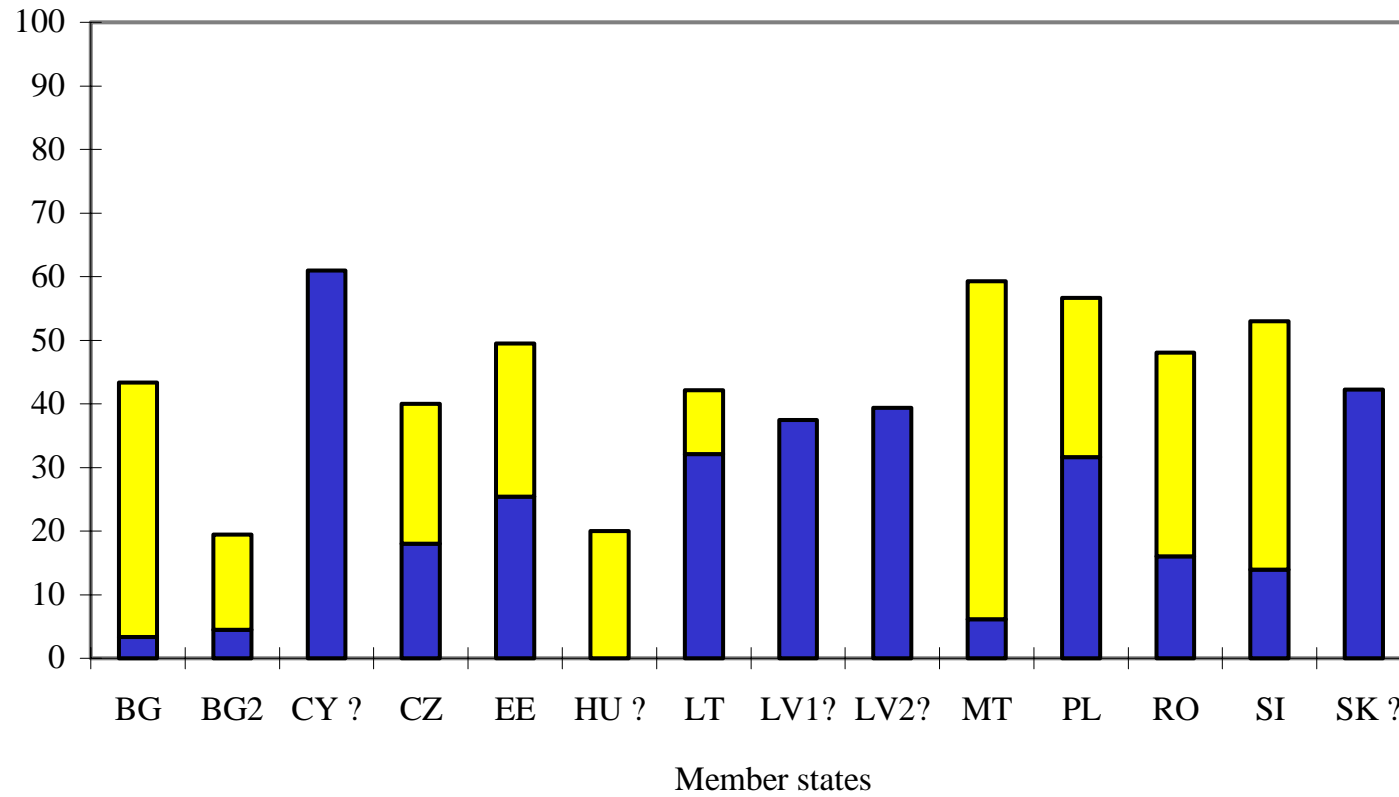
- BG: In Bulgaria there are two rates for cigarettes depending on whether they are filtered or un-filtered.
- CY: *The excise tax structure in Cyprus does not correspond to the (EU) Council Directive 92/79/EEC (amended by Directive 2002/10/EC). The excise duty is charged as follows:
- Home produced: [CYP 3,19 per 1000 cig. (EUR 5,56)] if manufactured with tobacco from Cyprus or an EU country.
[CYP 6,38 per 1000 cig. (EUR 11,12)] if manufactured with tobacco from another country (= *not Cyprus, not EU*).
- Addition: [CYP 0,68 (EUR 1,18)] +[CYP 0,76 (EUR 1,32)] +[CYP 0,84 (EUR 1,46)] per packet of 20 cigarettes according to specific selling price bands.
- Imported: [CYP 3,19 (EUR 5,56)] per 1000 cigarettes if manufactured with tobacco from Cyprus or an EU country.
[CYP 6,38 (EUR 11,12)] per 1000 cigarettes if manufactured with tobacco from another country (= *not Cyprus, not EU*).
- Addition: [CYP 0,84 (EUR 1,46)] per packet of 20 cigarettes irrespective of their selling price.
- LV: In Latvia there is only a specific rate for cigarettes and this differs depending on if the cigarettes are filtered or unfiltered.
The first rate in the tables corresponds to filtered cigarettes and the second rate to unfiltered cigarettes.
On 1-7-2003 a new combined excise duty rate comes into force (the figure already shown in the table). The rate will be the same for all cigarettes.
(The MPPC in 2002 was based on a special market research study ordered by the Latvian Ministry of finance.)
- RO: [MPPC = ROL 1.050.000 (EUR 32,19) per 1000 cig.].
- SK: Only the specific excise rate is set per 1000 items (by the national *Act on Excise Duty on Tobacco and Tobacco Products*). In 2002 the most popular price category was PETRA.
Since 1-1-2003 the distinction between «*short*» (= 70 mm) and «*long*» cigarettes has been abolished. The excise duty rate of short cigarettes were increased to reach the same tax level as the long cigarettes [MPPC = SKK 950 (EUR 22,79) per 1000 cig.].

Cigarettes

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% of Retail Selling
Price

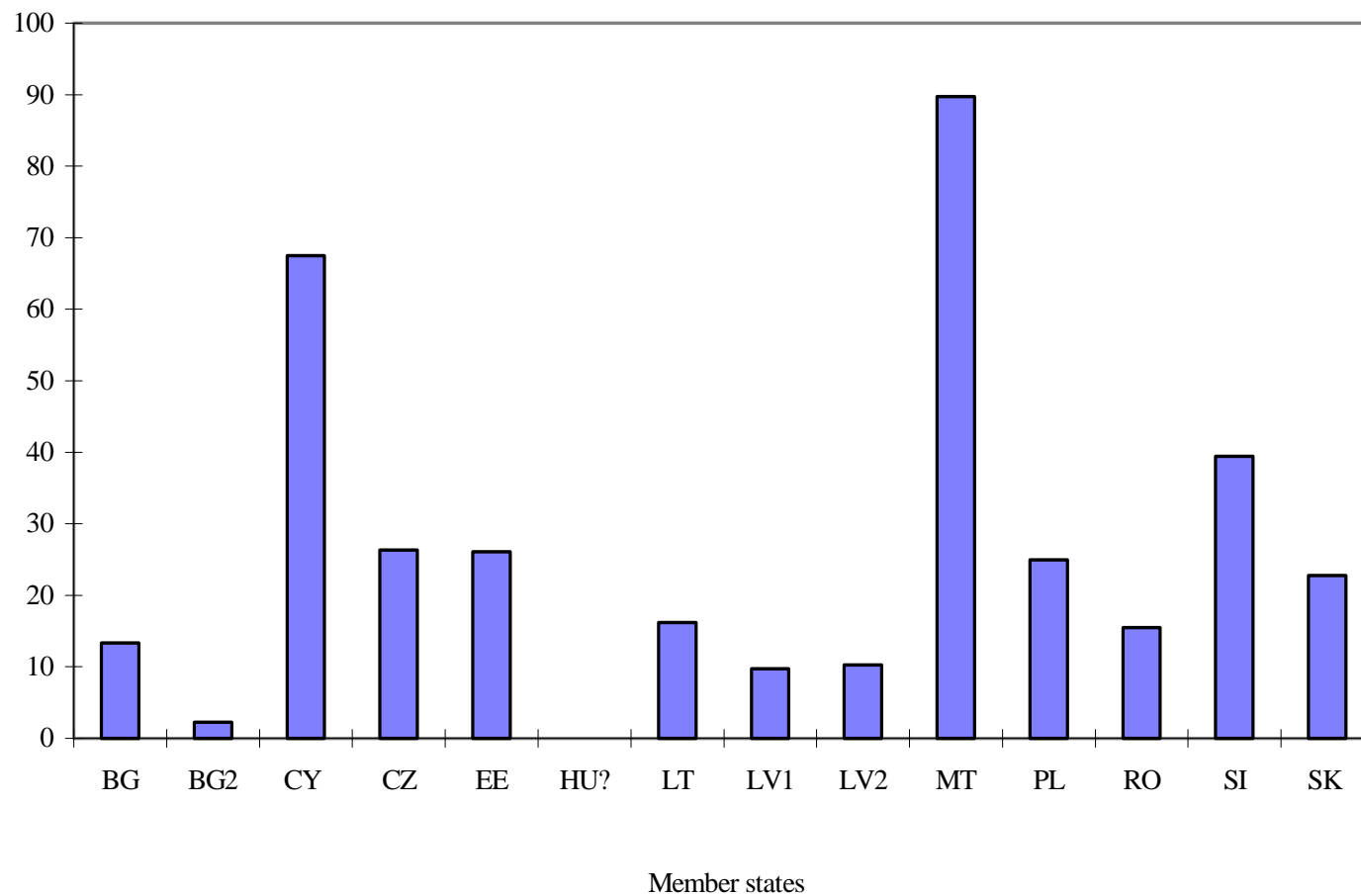
Overall Minimum Excise Duty



Cigarettes Excise Yield

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values in EUR at 1/10/2002



“TIRSP“
Retail Selling
Price, all
Taxes Included

Cigars and Cigarillos							
Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg or for a given number of items. (Article 2 of Directive 1999/81/EC)		
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/79/EEC last amended by Dir. 2002/10/EC)		NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	5% of TIRSP or EUR 11 per 1000 items or EUR 11 per kg (Article 2 of Directive 2002/10/EC)
CC	NatCurr						
BG	BGN	cigars..1000	513,82	10,00%	16,67	26,67	
		cigarillos..200	102,70	10,00%	16,67	26,67	
CY	CYP	-	-	30,00%*	13,05%	N/A	
CZ	CZK	360	11,84	5,00%	18,03%	23,03%	
EE	EEK	cigars..5000	319,55	0%	15,25%	15,25%	
		cigarillos..1000	63,90	0%	15,25%	15,25%	
HU	HUF			25,00%	20,00%	45,00%	
LT	LTL	30,00	8,69		15,25%		
LV	LVL	11,00	18,48				
MT	MTL	5,00	12,11		15,00%	15,00%	
PL	PLN	123,00	30,13	0%	18,03%	18,03%	
RO	ROL	301600,00	9,25		19,00%		
SI	SIK	0	0	5,00%	16,67%	21,67%	
SK	SKK	950,00	22,78				

CY: The *Ad valorem* excise duty is based on the CIF value (and not on the *retail selling price*).

EE: Updated as of 1-7-2003.

LT: The specific excise is given per kg.

➔ (Specific excise/per 1000 items: BG, LV, MT, PL, RO, SK):

BG: The specific excise is given per 1000 items

LV: The specific excise is given per 1000 items

MT: The specific excise is given per 1000 items.

PL: The specific excise is given per 1000 items.

RO: The specific excise is given per 1000 items.

SK: *Only* the specific excise is set per 1000 items.

Fine Cut Smoking Tobacco (intended for the rolling of cigarettes)

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Manufactured tobacco

Fine-Cut Smoking Tobacco (intended for the rolling of cigarettes)						
Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Overall minimum excise duty expressed as a <u>percentage</u> (%) of TIRSP or as an <u>amount per kg.</u>	
		(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(Article 2 of Directive 1999/81/EC)	
					33% of TIRSP or EUR 29 per kg	
					(Article 2 of Directive 2002/10/EC)	
CC	NatCurr					
BG	BGN	45,00	23,12	10,00%	16,67	26,67
CY	CYP	0	0	0%	13,05%	13,05%
CZ	CZK	440,00	14,48	5,00%	18,03%	23,03%
EE	EEK	220,00	14,06	0%	15,25%	15,25%
HU	HUF			33,00%	20,00%	53,00%
LT	LTL	30,00	8,69		15,25%	
LV	LVL	16,60	27,89			
MT	MTL	22,25	53,90		15,00%	15,00%
PL	PLN			60,00%*	18,03%	68,03%
RO	ROL	414700,00	12,71		19,00%	
SI	SIK	0	0	30,00%	16,67%	46,67%
SK	SKK	1000,00	23,98			

BG: Tobacco used in cigarettes, pipes for chewing and snuffing.

EE: Updated as of 1-7-2003.

HU: Updated as of 1-4-2003.

LV: Updated as of 1-7-2003.

PL: *The rates for fine cut smoking tobacco are based on the turnover, i.e. the manufacture's selling price inclusive of excise duty and decreased by due VAT.

➔ (Specific excise/per kg: BG, LT, LV, RO, SK):

BG: The specific excise is given per kg.

LT: The specific excise is given per kg.

LV: The specific excise is given per kg.

MT: The specific excise is given per kg.

RO: The specific excise is given per kg.

SK: *Only* the specific excise is set per kg.

Manufactured tobacco

		Other smoking tobaccos				
		Specific excise	Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg. (Article 2 of Directive 1999/81/EC)
		NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/79/EEC last amended by Dir. 2002/10/EC)						20% of TIRSP or EUR 20 per kg (Article 2 of Directive 2002/10/EC)
CC	NatCurr					
BG	BGN	-	-	-	-	-
CY	CYP	0	0	0%	13,05%	13,05%
CZ	CZK	440,00	14,48	5,00%	18,03%	23,03%
EE	EEK	180,00	11,50	0%	15,25 %	15,25%
HU	HUF			25,00%	20,00%	45,00%
LT	LTL	30,00	8,69		15,25%	
LV	LVL	11,40	19,15			
MT	MTL	8,00	19,37		15,00%	15,00%
PL	PLN			60,00%*	18,03%	68,03%
RO	ROL	603200,00	18,49		19,00%	
SI	SIK	0	0	20,00%	16,67%	36,67%
SK	SKK	880,00	21,10			

EE: Updated as of 1-7-2003.

LV: Updated as of 1-7-2003

PL: *The rates for domestically manufactured smoking tobacco are based on the turnover, i.e. the manufacture' s selling price inclusive of excise duty and decreased by due VAT. The rates for imported smoking tobacco are based on the customs value increased by the customs duty.

➔ (Specific excise/per kg: LT, LV, RO, SK):

LT: The specific excise is given per kg.

LV: The specific excise is given per kg.

MT: The specific excise is given per kg.

RO: The specific excise is given per kg.

SK: Only the specific excise is set per kg.

REVENUES FROM TAXES ON CONSUMPTION

This “*revenues*” section will be added in 2004.

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