



EUROPEAN COMMISSION

DIRECTORATE GENERAL
TAXATION AND CUSTOMS UNION
TAX POLICY

Excise duties and transport, environment and energy taxes

EXCISE DUTY TABLES

REF 1.011

April 2001

Can be consulted at:

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

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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 .

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

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 at regular intervals.

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

(Note by ASH - Action on Smoking and Health - non-tobacco information has been omitted)

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Manufactured tobacco

Cigarettes

		Specific Excise (1000 pieces)				Ad Valorem Excise (as % of TIRSP)	VAT % (as % of TIRSP)	Ad Valorem Excise + VAT (as % of TIRSP)	Total Tax (specific exc. + ad valorem + VAT) (as % of TIRSP)	Current most popular price category per 1000 cigarettes		Excise Yield (EURO per 1000 cigarettes)	Overall Minimum Excise Duty specific + ad valorem (exclud.VAT)
		NatCurr	EURO	as % of TIRSP	as % of total taxation (specific +ad valorem +VAT)					NatCurr	EURO		
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)													57% of the TIRSP
MS	NatCurr	1	2	3	4	5	6	7	8	9	10	11	12
AT	OS	263,00	19,11	15,03%	20,39%	42,00%	16,67%	58,67%	73,70%	1750,00	127,18	72,53	57,03%
BE	BFR	634,00	15,72	11,16%	15,01%	45,84%	17,36%	63,20%	74,36%	5680,00	140,80	80,25	57,00%
DE	DM	96,90	49,54	33,47%	48,61%	21,60%	13,79%	35,39%	68,86%	289,47	148,00	81,51	*55,07%
DK	DKR	606,80	81,40	40,45%	49,53%	21,22%	20,00%	41,22%	81,67%	1500,00	201,21	124,09	61,67%
EL	DRA	1182,19	3,48	3,64%	5,09%	53,86%	15,25%	69,11%	72,75%	32500,00	95,77	55,07	57,50%
ES	PTA	500,00	3,01	3,39%	4,76%	54,00%	13,79%	67,79%	71,18%	14750,00	88,64	50,87	57,39%
FI	FMK	90,00	15,14	8,00%	10,52%	50,00%	18,03%	68,03%	76,03%	1125,00	189,21	109,74	58,00%
FR	FF	37,99	5,79	3,92%	5,19%	54,50%	17,08%	71,58%	75,50%	970,00	147,88	86,38	58,42%
UK	UKL	92,25	153,98	42,61%	59,59%	22,00%	14,89%	36,89%	79,50%	216,50	361,38	233,48	64,61%
IE	IRL	81,68	103,71	43,45%	54,99%	18,89%	16,67%	35,56%	79,01%	188,00	238,71	148,80	62,34%
IT	LIT	7467,00	3,86	3,73%	5,00%	54,26%	16,67%	70,93%	74,67%	200000,00	103,29	59,91	58,00%
LU	LFR	427,00	10,59	10,17%	15,01%	46,84%	10,71%	57,55%	67,72%	4200,00	104,12	59,35	57,01%
NL	HFL	110,20	50,01	36,49	50,01	20,51	15,97%	36,48	72,97	302,00	137,04	78,11	57,00%

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PT	ESC	7035,00	35,09	40,20%	49,80%	26,00%	14,53%	40,53%	80,73%	17500,00	87,29	57,79	66,20%
SE	SKR	200,00	23,45	11,27%	15,99%	39,20%	20,00%	59,20%	70,47%	1775,00	208,16	105,05	50,47%

All the figures in this table should reflect the current situation (and not as previously when some figures were “as at 1 January...”).

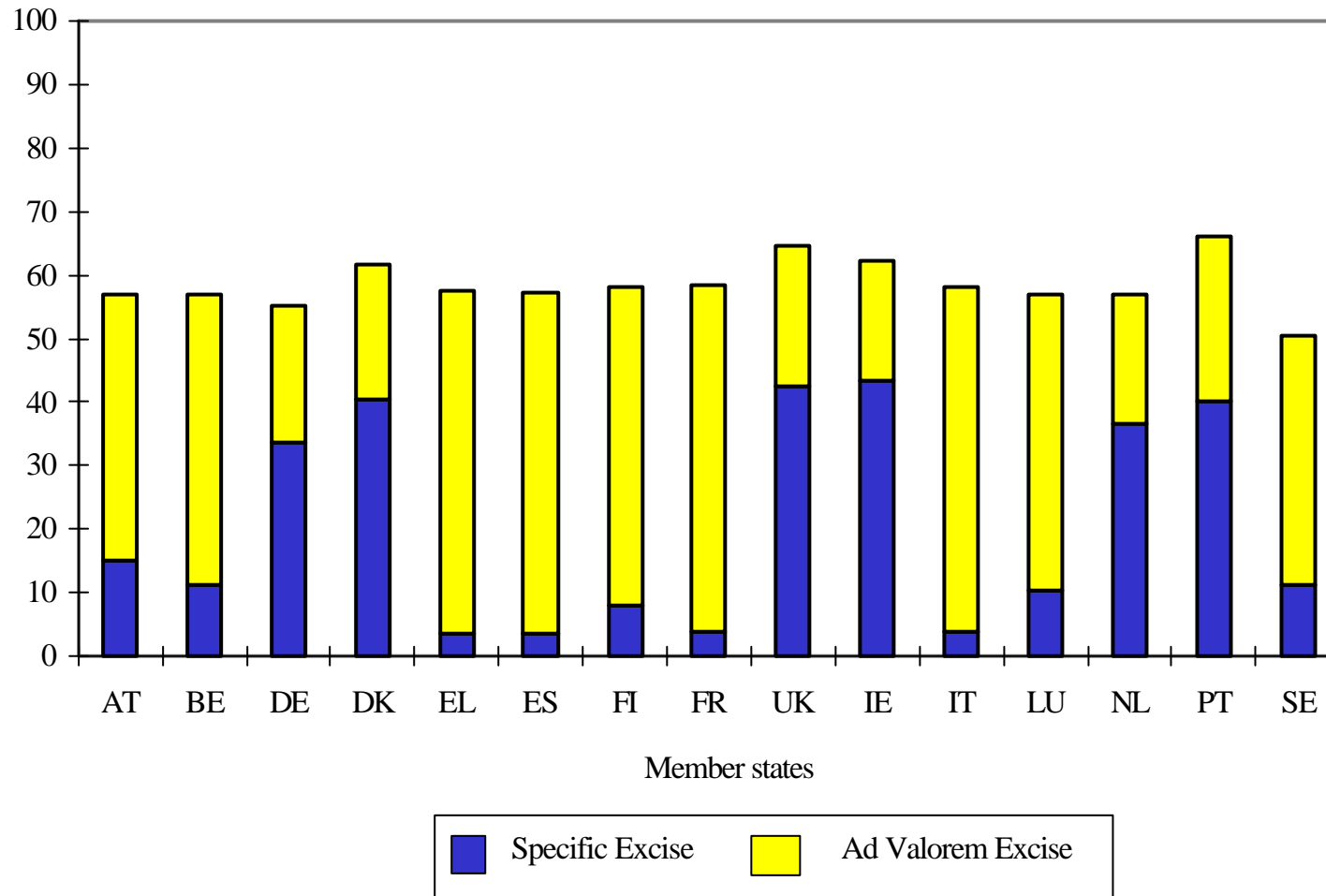
DE: The overall minimum excise duty figure is not definitive – this item is now discussed in Parliament.

PT: Portugal may apply a reduced rate of up to 50% less than the overall minimum rate to cigarettes consumed in the most remote regions of the Azores and Madeira, made by small-scale manufacturers each of whose annual production does not exceed 500 tonnes. (Article 3.2 of Directive 92/79/EEC)

Cigarettes

Overall Minimum Excise Duty

% of Retail Selling Price



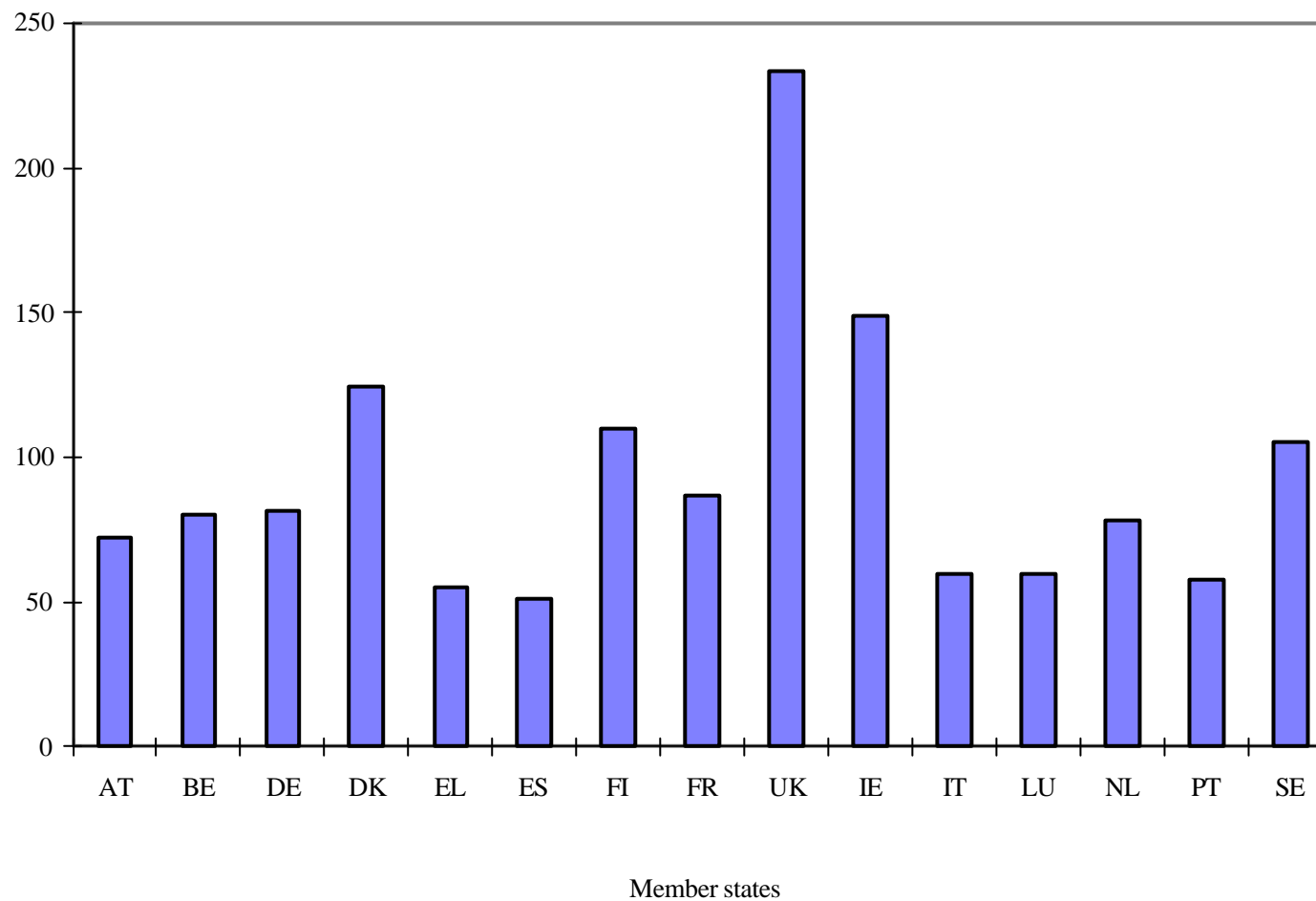
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Cigarettes Excise Yield

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values in euro at 1/10/2000



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		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 3 of Directive 92/80/EEC)
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)		NatCurr	EURO	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	5% of TIRSP or euro 7 per 1000 items or euro 7 per kg (Article 3 of Directive 92/80/EEC)
MS	NatCurr						
AT	OS	0,00	0,00	13,00%	16,67%	29,67%	
BE	BFR	0,00	0,00	5,00%	17,36%	22,36%	
DE	DM	26,00*	13,29	1,00%	13,79%	14,79%	
DK	DKR	198,00*	26,56	10,00%	20,00%	30,00%	
EL	DRA	0,00	0,00	26,00%	15,25%	41,25%	
ES	PTA	0,00	0,00	12,50%	13,79%	26,29%	
FI	FMK	0,00	0,00	22,00%	18,03%	40,03%	
FR	FF	0,00	0,00	28,86%	17,08%	45,94%	
UK	UKL	134,69	224,82	0,00%	14,89%	14,89%	
IE	IRL	124,84	158,51	0,00%	16,67%	16,67%	
IT	LIT	0,00	0,00	23,00%	16,67%	39,67%	
LU	LFR	0,00	0,00	5,00%	10,71%	15,71%	
NL	HFL	0,00	0,00	5,00%	15,97%	20,97%	
PT	ESC	0,00	0,00	26,21%	14,53%	40,74%	
SE	SKR	560,00*	65,67	0,00%	20,00%	20,00%	

General remark: The rates and amounts shall be effective for all product belonging to the group of manufactured tobacco concerned, without distinction within each group as to quality, presentation, origin of the products, the materials used, the characteristics of the firms involved or any other criterion. (Article 3.2 of Directive 92/80/EEC)

DE, DK, SE: *The specific excise is given per /1000 items

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

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Manufactured tobacco

“TIRSP“
Retail Selling
Price, all
Taxes Included

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> . (Article 3 of Directive 92/80/EEC)	
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)	NatCurr	EURO	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	30% of TIRSP or euro 20 per kg (Article 3 of Directive 92/80/EEC)

MS	NatCurr					
AT	OS	0,00	0,00	47,00%	16,67%	63,67%
BE	BFR	0,00	0,00	37,55%	17,36%	54,91%
DE	DM	30,21	15,45	18,12%	13,79%	31,91%
DK	DKR	452,50	60,70	0,00%	20,00%	20,00%
EL	DRA	0,00	0,00	59,00%	15,25%	74,25%
ES	PTA	0,00	0,00	37,50%	13,79%	51,29%
FI	FMK	21,50	3,62	50,00%	18,03%	68,03%
FR	FF	0,00	0,00	51,00%	17,08%	68,08%
UK	UKL	96,81	161,59	0,00%	14,89%	14,89%
IE	IRL	105,35	133,77	0,00%	16,67%	16,67%
IT	LIT	0,00	0,00	54,00%	16,67%	70,67%
LU	LFR	0,00	0,00	31,50%	10,71%	42,21%
NL	HFL	46,85	21,26	14,66%	15,97%	30,63%
PT	ESC	0,00	0,00	30,00%	14,53%	44,53%
SE	SKR	630,00	73,88	0,00%	20,00%	20,00%

General remark: The rates and amounts shall be effective for all product belonging to the group of manufactured tobacco concerned, without distinction within each group as to quality, presentation, origin of the products, the materials used, the characteristics of the firms involved or any other criterion. (Article 3.2 of Directive 92/80/EEC)

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Other smoking tobaccos

Manufactured tobacco

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“TIRSP“
Retail Selling
Price, all
Taxes Included

		Other smoking tobaccos					
		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> .	
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)	NatCurr	EURO	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	20% of TIRSP or euro 15 per kg (Article 3 of Directive 92/80/EEC)	
MS	NatCurr						
AT	OS	0,00	0,00	34,00%	16,67%	50,67%	
BE	BFR	0,00	0,00	37,55%	17,36%	54,91%	
DE	DM	21,00	10,74	13,50%	13,79%	27,29%	
DK	DKR	402,50	53,99	0,00%	20,00%	20,00%	
EL	DRA	0,00	0,00	59,00%	15,25%	74,25%	
ES	PTA	0,00	0,00	22,50%	13,79%	36,29%	
FI	FMK	21,50	3,62	48,00%	18,03%	66,03%	
FR	FF	0,00	0,00	46,74%	17,08%	63,82%	
UK	UKL	59,21	98,83	0,00%	14,89%	14,89%	
IE	IRL	86,61	109,97	0,00%	16,67%	16,67%	
IT	LIT	0,00	0,00	54,00%	16,67%	70,67%	
LU	LFR	0,00	0,00	31,50%	10,71%	42,21%	
NL	HFL	46,85	21,26	14,66%	15,97%	30,63%	
PT	ESC	0,00	0,00	30,00%	14,53%	44,53%	
SE	SKR	630,00	73,88	0,00%	20,00%	20,00%	

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REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT

Manufactured tobacco

(All revenue figures are expressed in million euro)

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MS	Year	NatCurr	I		II		III		IV	
			Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
AT	1996	OS	12310,00	927,15	*Cigarettes		*Cigarettes		*Cigarettes	
	1997	OS	13235,00	966,67	*Cigarettes		*Cigarettes		*Cigarettes	
	1998	OS	15077,50	1095,72	*Cigarettes		*Cigarettes		*Cigarettes	
	1999	OS	15926,30	1157,41	*Cigarettes		*Cigarettes		*Cigarettes	
BE	1996	BFR	36021,18	928,33	105,24	2,71	308,43	7,95	5690,84	146,66
	1997	BFR	37739,24	941,31	117,15	2,92	347,93	8,68	7283,68	181,67
	1998	BFR	38631,01	957,34	116,64	2,89	334,94	8,30	7619,24	188,88
	1999	BFR	43343,56	1074,46	146,05	3,62	365,95	9,07	6974,52	172,89
DK	1996	DKR	6276,41	859,22	81,40	11,14	*Cigars		878,60	120,28
	1997	DKR	6170,88	829,11	80,25	10,78	*Cigars		881,01	118,37
	1998	DKR	5094,10	683,76	81,81	10,98	*Cigars		840,64	112,84
	1999	DKR	6713,77	901,17	79,11	10,62	*Cigars		809,66	108,68
FI	1996	FMK	2668,60	469,55	32,80	5,77	*Cigars		235,70	41,47
	1997	FMK	2872,31	492,92	33,51	5,75	*Cigars		240,44	41,26
	1998	FMK	2981,49	498,35	37,35	6,24	*Cigars		270,43	45,20
	1999	FMK	3030,53	509,70	41,49	6,98	*Cigars		317,45	53,39
FR	1996	FF	41906,00	6501,90	*Cigarettes		*Cigarettes		*Cigarettes	
	1997	FF	43441,00	6621,13	*Cigarettes		*Cigarettes		*Cigarettes	
	1998	FF	36700,00	5550,31	*Cigarettes		*Cigarettes		*Cigarettes	
	1999	FF	43800,00	6677,27	*Cigarettes		*Cigarettes		*Cigarettes	
DE	1996	DM	19858,20	10521,46	49,00	25,96	*Cigars		636,00	336,97
	1997	DM	20240,60	10401,45	59,50	30,58	*Cigars		652,40	335,26
	1998	DM	20863,77	10667,48	68,00	34,77	*Cigars		690,12	352,85
	1999	DM	22043,65	11270,74	71,16	36,38	*Cigars		704,42	360,16
EL	1996	DRA	406336,00	1306,35	*Cigarettes		*Cigarettes		*Cigarettes	
	1997	DRA	459746,00	1488,23	*Cigarettes		*Cigarettes		*Cigarettes	

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MS	Year	NatCurr	I		II		III		IV	
			Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IE	1998	DRA	514412,11	1647,23	*Cigarettes		*Cigarettes		*Cigarettes	
	1999	DRA	559423,92	1709,99	*Cigarettes		*Cigarettes		*Cigarettes	
	1996	IRL	521,22	697,29	6,84	8,35	*Cigars		5,02	6,13
	1997	IRL	560,37	749,47	7,40	9,90	*Cigars		4,84	6,69
	1998	IRL	603,51	769,48	7,72	9,84	*Cigars		5,12	6,53
	1999	IRL	665,53	845,07	8,25	10,48	*Cigars		4,69	5,95
IT	1996	LIT	10544700,00	5118,89	34200,00	16,60	7400,00	3,59	45400,00	22,04
	1997	LIT	11165300,00	5836,23	37700,00	19,71	8100,00	4,23	45500,00	23,78
	1998	LIT	12044686,00	6200,23	42134,00	21,69	10018,00	5,17	49540,00	25,58
	1999	LIT	12981630,00	6704,45	44355,00	22,91	10565,00	5,46	48608,00	25,10
LU	1996	LFR	7191,00	183,38	13,00	0,32	18,00	0,46	300,00	7,66
	1997	LFR	9790,00	249,65	16,00	0,40	26,00	0,67	503,00	12,82
	1998	LFR	10008,00	245,51	24,00	0,59	24,00	0,59	478,00	11,86
	1999	LFR	11797,00	292,44	20,00	0,49	33,00	0,81	2040,00	50,57
NL	1996	HFL	2142,00	1013,69	13,00	6,15	*Cigars		792,00	374,81
	1997	HFL	2946,00	1348,98	*Cigarettes		*Cigarettes		*Cigarettes	
	1998	HFL	3071,00	1378,72	*Cigarettes		*Cigarettes		*Cigarettes	
	1999	HFL	3532,00	1602,75	*Cigarettes		*Cigarettes		*Cigarettes	
PT	1996	ESC	164945,00	840,02	411,00	2,09	*Cigars		342,00	1,74
	1997	ESC	176460,00	901,62	534,00	2,73	*Cigars		329,00	1,68
	1998	ESC	192028,48	957,83	947,90	4,73	*Cigars		502,22	2,51
	1999	ESC	200376,00	999,47	896,26	4,47	*Cigars		556,01	2,77
ES	1996	PTA	442639,00	2664,96	3525,00	21,22	*Cigars		1037,00	6,24
	1997	PTA	516056,00	3106,97	4849,00	29,19	*Cigars		1426,00	8,59
	1998	PTA	646363,00	3198,60	5236,00	25,91	*Cigars		1540,00	7,62
	1999	PTA	666680,00	3325,39	7497,00	37,39	*Cigars		2071,00	10,33
SE	1996	SKR	6126,00	707,83	29,00	3,35	*Cigars		495,00	57,19
	1997	SKR	6496,00	751,19	35,00	4,05	*Cigars		607,00	70,19
	1998	SKR	5842,00	616,92	40,00	4,22	*Cigars		707,00	74,66
	1999	SKR	6099,62	713,24	35,63	4,17	*Cigars		599,39	70,09
UK	1996	UKL	7680,00	10876,07	137,00	162,14	*Cigars		246,00	291,15
	1997	UKL	8045,00	10889,60	137,00	185,44	*Cigars		207,00	280,19
	1998	UKL	7974,00	11955,85	139,00	208,41	*Cigars		207,00	310,37
	1999	UKL	3388,00	4764,45	102,00	143,44	*Cigars		205,00	288,29

UK: Column IV "Other smoking tobaccos" includes two categories of tobacco (figures 1998): Handrolling = 159 UKL and Pipe tobacco = 49 UKL.

LU: Column IV: 1999 = a significant increase!

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