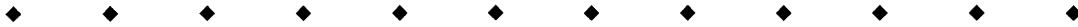




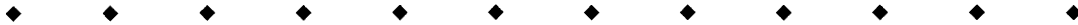
EUROPEAN COMMISSION  
DIRECTORATE GENERAL  
TAXATION AND CUSTOMS UNION  
TAX POLICY  
Excise duties and transport, environment and energy taxes

**REF 1.007**

**April 2000**



# EXCISE DUTY TABLES



**Internet: Modified address from 3 November 1999: [Tove.Mogensen@cec.eu.int](mailto:Tove.Mogensen@cec.eu.int)**

**(Incorporates all amendments received up to 15 April 2000)**

The ECU was replaced by the EURO on 1 January with a conversion rate of 1:1.

Rue de la Loi 200, B-1049 Bruxelles/Wetstraat 200, B-1049 Brussel - Belgium - Office: MO59 4/11.  
Telephone: direct line (+32-2)299.06.59, switchboard 299.11.11. Fax: (+32-2)296.19.31.  
Telex: COMEU B 21877. Telegraphic address: COMEUR Brussels.

X.400: G=Tove; S=Mogensen; I=TM; P=CEC; A=RTT; C=BE Internet:

**Internet: Modified address from 3 November 1999: [Tove.Mogensen@cec.eu.int](mailto:Tove.Mogensen@cec.eu.int)**

0  
-  
Pierrot.Reding@do.etat.lu  
r.f.bek@minfin.nl  
RENAUX Jean-Michel (CEC, DG3)  
-  
skm@skm.dk  
STEPHEN.johnson@dti.gsi.gov.uk  
susanne.akerfeldt@finance.ministry.se  
SWEENEY Ann (CEC, DELUSW)  
timo.aaltonen@dg17.cec.be  
TODD Jonathan (CEC, SPP)  
UITTERDIJK Erik (CEC, DG10-BUR)  
valentina.petricciuolo@rome.mail.fco.gov.uk  
vinea.telser@wanadoo.fr  
VIS Peter (CEC, DG11)  
WALTON-GEORGE Ian (CEC, OLAF)

**Date Posted:** Friday, April 14, 2000 5:06:33 AM

**Subject:** Excise Duty Tables - REF 1.007 - April 2000 - (Second report of this year)

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Message to:  
- Member States (national administrations and ministries)  
- European institutions

Including all amendments received up to 15 April 2000.  
Second report sent out in year 2000.

Page 3 of the report = Update situation

Many thanks for precious assistance from officials in Denmark and Germany.

Any comments - new info/corrections - are always Welcome!

++++  
Happy Easter - Joyeuses Paques - Frohe Ostern - Glad Påsk!  
++++

Best regards,  
Tove Mogensen  
DG TAXUD - C4  
Brussels

**Data file:** REF\_1007.doc  
**File type:** W4W  
**Computer:** MS Windows  
**Updated:** Fri 14 Apr 00 03:32  
**Length:** 843k

## **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:*  
*e-mail .....Tove.Mogensen@cec.eu.int*  
*fax.....Int-32-2-296.19.31;*  
*telephone.....Int-32-2-299.06.59.*

**Internet: Modified address from 3 November 1999: Tove.Mogensen@cec.eu.int**

**UPDATE SITUATION - EXCISE DUTY TABLES**

**1 January 2000**

***New start***

*DE Mineral Oils*

*DK Mineral Oils*

*NL Mineral Oils*

*EL Alcoholic Beverages*  
*(Intermediate products, Ethyl alcohol)*

*EL Mineral Oils*  
*(Kerosene "heating")*

*EL Manufactured Tobacco*  
*(Cigarettes)*

*ES Manufactured Tobacco*  
*(Cigarettes)*

*FI Manufactured Tobacco*  
*(Fine cut..., Other...)*

*SE Mineral Oils*

**11 January 2000**

***FR Mineral Oils***

**1 March 2000**

***NL Manufactured Tobacco***  
***(Fine cut...)***

... ♠*and*... Minor modifications, some of them cosmetic, added up to 15 April 2000 ♠...

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### Euro Exchange Rate

Page printed 29/10/99

Value of National Currency in euro at 1 October 1999		
Member State	National Currency	Currency value
AT	OS	13,7603
BE	BFR	40,3399
DE	DM	1,95583
<b>DK</b>	<b>DKR</b>	<b>7,4335*</b>
<b>EL</b>	<b>DRA</b>	<b>328,65*</b>
ES	PTA	166,386
FI	FMK	5,94573
FR	FF	6,55957
<b>UK</b>	<b>UKL</b>	<b>0,6499*</b>
IE	IRL	0,787564
IT	LIT	1936,27
LU	LFR	40,3399
NL	HFL	2,20371
PT	ESC	200,482
<b>SE</b>	<b>SKR</b>	<b>8,7425*</b>

*\*Four national currencies (DKR, DRA, UKL and SKR) not irrevocably fixed.*

The other 11 national currencies were irrevocably fixed as of 1 January 1999. For these currencies "rate 1 January 1999" = "rate 1 October 1999".  
(Official Journal L359/98, 31/12/98, Council Regulation (EC) 2866/98)

**ALCOHOLIC BEVERAGES**

## Alcoholic Beverages

		Standard rates						Reduced rates					
		Minimum excise duty adopted by the Council on 19-10-1992			Minimum excise duty adopted by the Council on 19-10-1992			Minimum excise duty adopted by the Council on 19-10-1992			Minimum excise duty adopted by the Council on 19-10-1992		
MS	Nat Curr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO	
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)		1.87 euro per hl/degree of alcohol of finished product.			1.87 euro per hl/degree of alcohol of finished product.			1.87 euro per hl/degree of alcohol of finished product.			1.87 euro per hl/degree of alcohol of finished product.		
(Article 2 Directive 92/83/EEC)		0.748 euro per hl/degree Plato of finished product.		0.748 euro per hl/degree Plato of finished product.		0.748 euro per hl/degree Plato of finished product.		0.748 euro per hl/degree Plato of finished product.		0.748 euro per hl/degree Plato of finished product.		0.748 euro per hl/degree Plato of finished product.	
(Dir 92/84/EEC)		(Article 6 Directive 92/84/EEC)		(Article 6 Directive 92/84/EEC)		(Article 6 Directive 92/84/EEC)		(Article 6 Directive 92/84/EEC)		(Article 6 Directive 92/84/EEC)		(Article 6 Directive 92/84/EEC)	
AT	OS	20,00	1,45	20,00									
BE	BFR	69,00	1,71	21,00									
DE	DM	1,54	0,79	16,00									
DK	DKR	268,50 345,75 460,75 510,25 27,00 384 128	36,12 46,51 61,98 68,64 3,63 1,17 0,77	25,00 25,00 25,00 25,00 25,00 18,00 16,00									
EL	DRA												
ES	PTA												
FI	FMK												
FR	FF												

DK: Beer (degree Plato): The first four rates are given "per hl", the last one "per hl per degree Plato".



Alcoholic Beverages

		Standard rates					Reduced rates						
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)					"Independent small breweries" (Yearly production limited to 200.000 hl.)						
		(Article 2 Directive 92/83/EEC) 0,748 euro per hl/degree Plato of finished product.					(Article 4.1 Directive 92/83/EEC) Rate may not be set more than 50% below the standard national rate.						
		(Article 6 Directive 92/84/EEC)					(Article 4.1 Directive 92/83/EEC)						
		(Article 6 Directive 92/84/EEC)					(Article 5.1 Directive 92/83/EEC)						
		1,87 euro per hl/degree of alcohol of finished product.					"Low alcohol" (Not exceeding 2,8%.)						
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT		Excise duty/hl/°alcohol		Excise duty/hl/°alc.			
		NatCurt	EURO	NatCurt	EURO	NatCurt	EURO	NatCurt	EURO	NatCurt	EURO		
UK	UKL												
IE	IRL	2710	1,40	11,50	17,70	17,50							
IT	LJT	32	0,79	15,65	19,87	21,00							
LU	LFR												
NL	HFL												
		<= 7° Plato	20,00	9,08	17,50								
		> 7° <= 11° Plato	35,20	15,97	17,50								
		> 11° <= 15° Plato	46,90	21,28	17,50								
		> 15° Plato	58,65	26,61	17,50								
PT	ESC	<= 8° Plato	1410,00	7,03	17,00								
		> 8° <= 11° Plato	2250,00	11,22	17,00								
		> 11° <= 13° Plato	2820,00	14,07	17,00								
		> 13° <= 15° Plato	3380,00	16,86	17,00								
		> 15° Plato	3950,00	19,70	17,00								
SE	SKR												
			> 2,8%	147,00	16,81	25,00							
				1125,00	5,61	17,00							
		> 0,5% <= 1,2% vol		1125,00									
		<= 8° Plato	705,00	3,52	17,00								
		> 8° <= 11° Plato	1125,00	5,61	17,00								
		> 11° <= 13° Plato	1410,00	7,03	17,00								
		> 13° <= 15° Plato	1690,00	8,43	17,00								
		> 15° Plato	1975,00	9,85	17,00								

NL: Beer (degree Plato): All the four rates are given "per hl".

NL: The reduced rates above « Independent small breweries » are calculated as 92,5% of the corresponding standard rates.

PT: Beer (degree Plato): All Portuguese rates are given "per hl".

## 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)	
		0 euro per hectolitre of product.		0 euro per hectolitre of product.		0 euro per hectolitre of product.		0 euro per hectolitre of product.	
		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)	
MS	Nat Curr	Excise duty per hectolitre		Excise duty per hectolitre		Excise duty per hectolitre		Excise duty per hectolitre	
		Nat	Curr	Nat	Curr	Nat	Curr	Nat	Curr
		EURO	%	EURO	%	EURO	%	EURO	%
AT	OS	0,00	20,00	145,35	20,00	1000,00	20,00	72,67	20,00
BE	BFR	1900,00	21,00	161,13	21,00	600,00	21,00	14,87	21,00
DE	DM	0,00	16,00	136,00	16,00	100,00	16,00	51,13	16,00
DK	DKR	705,00	25,00	141,93	25,00	450,00	25,00	60,54	25,00
		1055,00	25,00	189,01	25,00	800,00	25,00	107,62	25,00
EL	DRA	0	18,00	0,00	18,00	0	18,00	0,00	16,00
ES	PTA	0	16,00	0,00	16,00	0	16,00	4,54	22,00
FI	FMK	1400,00	22,00	235,46	22,00	1400,00	22,00	134,55	22,00
FR	FF	22,00	20,60	8,34	20,60	54,80	20,60	70,80	17,50
UK	UKL	149,28	17,50	328,16	17,50	213,27	17,50	97,34	17,50
IE	IRL	215,01	21,00	546,01	21,00	430,02	21,00	284,04	17,50
IT	LIT	0	20,00	0,00	20,00	0	20,00	90,99	21,00
LU	LFR	0	12,00	0,00	15,00	0	15,00		
NL	HFL	107,50	17,50	166,31	17,50	366,50	17,50	53,75	17,50
PT	ESC	0	5,00	0,00	17,00	0	17,00	24,39	17,50
								31,54	17,50

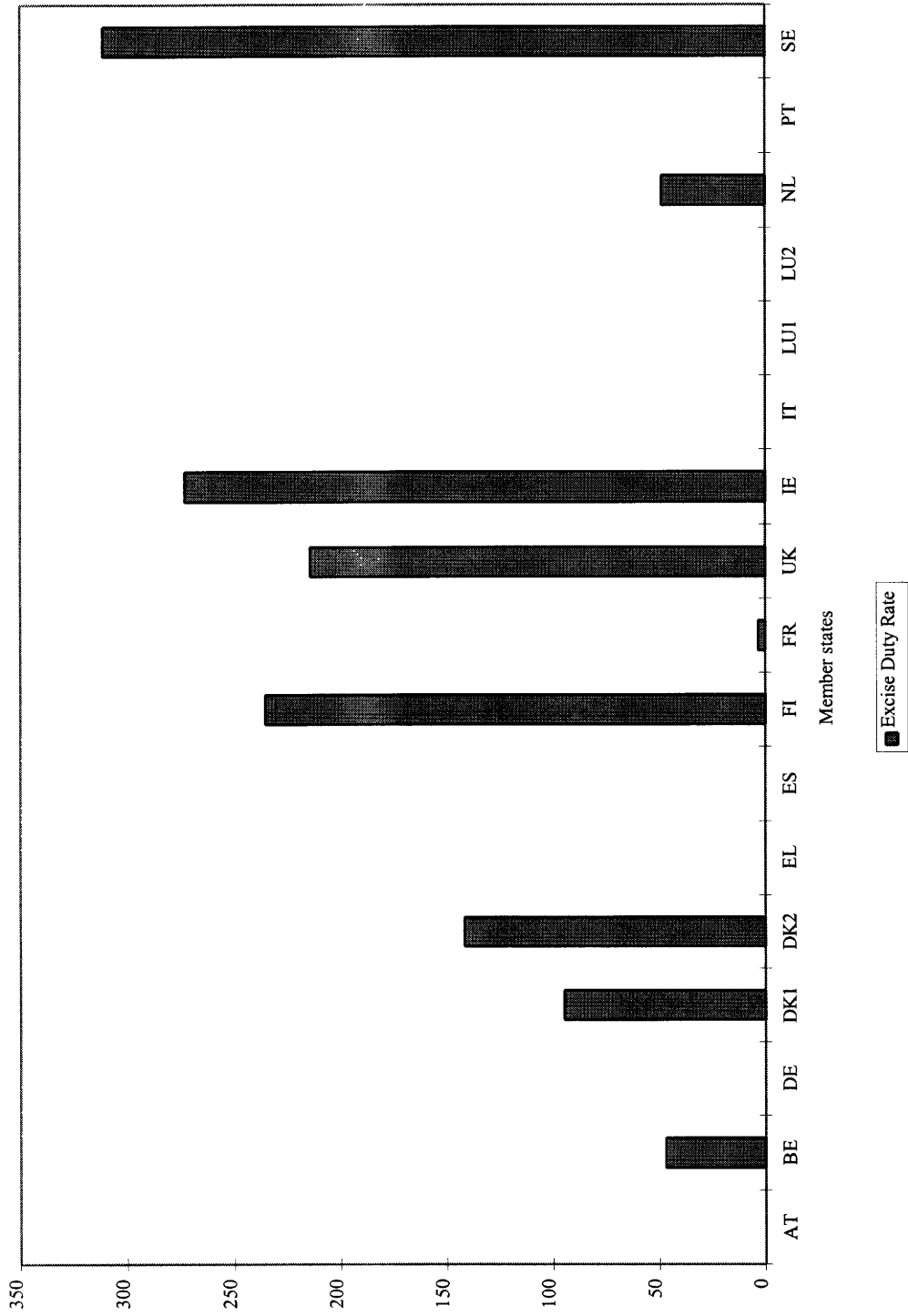
**Alcoholic Beverages**

		Standard rates				Reduced rate			
		Still Wine		Sparkling Wine		Still Wine - Sparkling Wine			
						(Not exceeding 8.5% vol.)			
		(Article 8.1 of Directive 92/83/EEC)		(Article 8.2 of Directive 92/83/EEC)		(Article 9.3 of Directive 92/83/EEC)			
		0 euro per hectolitre of product.		0 euro per hectolitre of product.		0 euro per hectolitre of product.			
		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)			
MS	Nat Curr	Excise duty per hectolitre		Excise duty per hectolitre		Excise duty per hectolitre		VAT %	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO		
SE	SKR	2720,00	311,12	2720,00	311,12	0,00	0,00	25,00	
						Still&Spark <2,25%	0,00	25,00	
						Still&Spark 2,25%-4,5%	934,00	25,00	
						Still&Spark 4,5%-7%	1380,00	25,00	
						Still&Spark 7%-8,5%	1898,00	25,00	

# Still wine

values in euro at 01/10/99

Page printed 3/02/2000

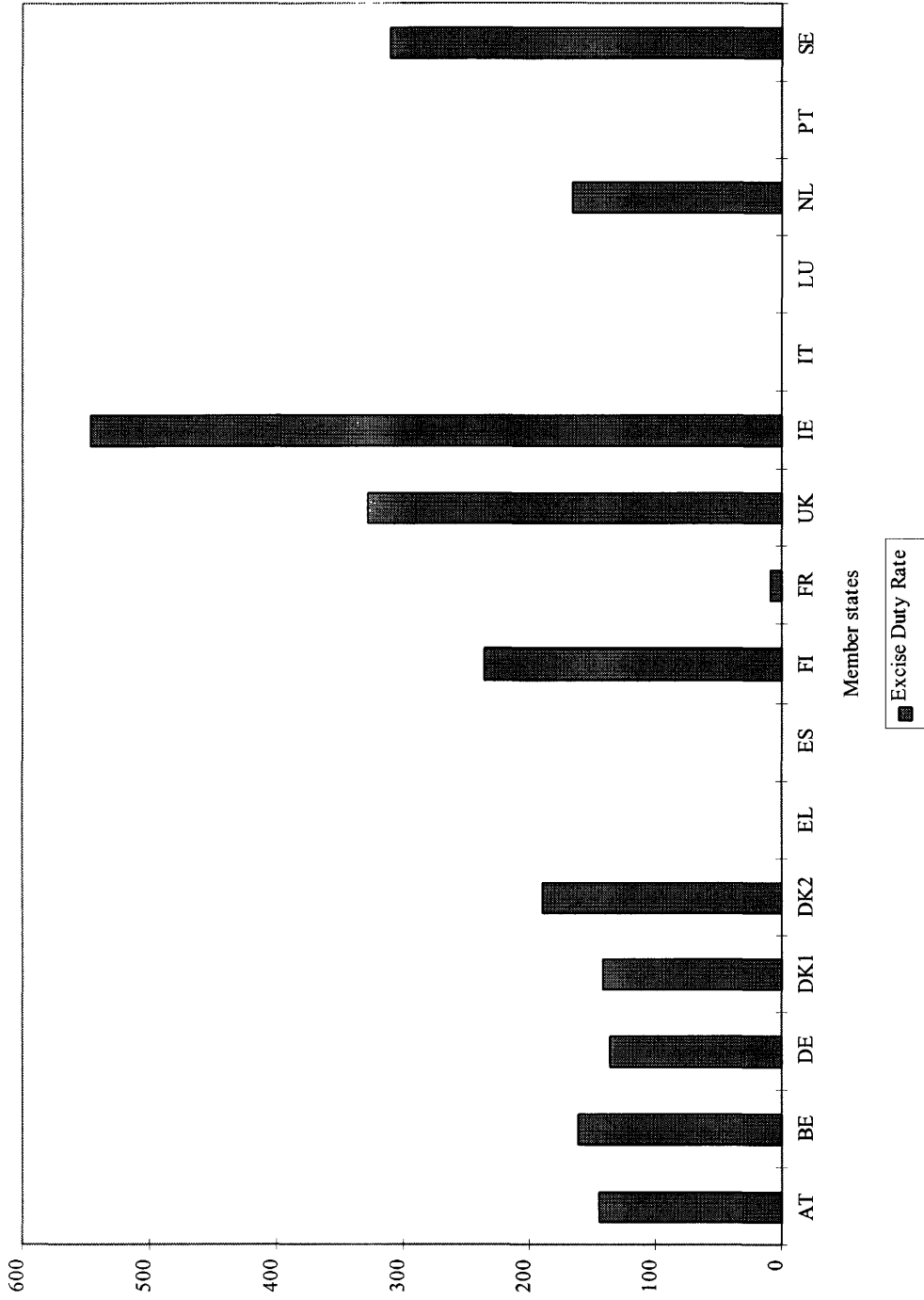


Minimum excise duty: 0 euro per hectolitre of product

# Sparkling Wine

values in euro at 01/10/99

Page printed 4/02/2000



Minimum excise duty: 0 euro 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.		
MS	Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %			
		Nat	Curr		Nat	Curr		Nat	Curr		Nat	Curr	
		EURO		EURO		EURO		EURO		EURO			
	(Article 12.1 of Directive 92/83/EEC)	0	0,00	20,00	2000,00	145,35	20,00	2000,00	145,35	20,00	1000,00	72,67	
AT		1900,00	47,10	21,00	6500,00	161,13	21,00	6500,00	161,13	21,00	600,00	14,87	
BE		0,00	0,00	16,00	266,00	136,00	16,00	266,00	136,00	16,00	100,00	51,13	
DE		705,00	94,84	25,00	0	0,00	18,00	0	0,00	18,00	450,00	60,54	
DK	Still 6%-15% vol	0	0,00	18,00	0	0,00	16,00	0	0,00	16,00	0	0,00	
EL		0	0,00	16,00	1400,00	235,46	22,00	1400,00	235,46	22,00	27,00	4,54	
ES		1400,00	235,46	22,00							800,00	134,55	
FI											1100,00	185,01	
FR		22,00	3,35	20,60	22,00	3,35	20,60	22,00	3,35	20,60	46,01	70,80	
UK		149,28	229,70	17,50	213,27	328,16	17,50	213,27	328,16	17,50	63,26	97,34	
											161,20	248,04	
											25,27	38,88	
											37,92	58,35	
IE		215,01	273,01	21,00	430,02	546,01	21,00	430,02	546,01	21,00	35,03	44,48	
											151,59	192,48	
IT		0	0,00	20,00	0	0,00	20,00	0	0,00	20,00	0	0,00	
LU		0	0,00	15,00	0	0,00	15,00	0	0,00	15,00	53,75	24,39	
NL		107,50	48,78	17,50	366,50	166,31	17,50	366,50	166,31	17,50	69,50	31,54	
PT		0	0,00	17,00	0	0,00	17,00	0	0,00	17,00	0	0,00	
SE		2720,00	311,12	25,00	2720,00	311,12	25,00	2720,00	311,12	25,00	0	0,00	
											934,00	106,83	
											1380,00	157,85	
											1898,00	217,10	

**Intermediate products**

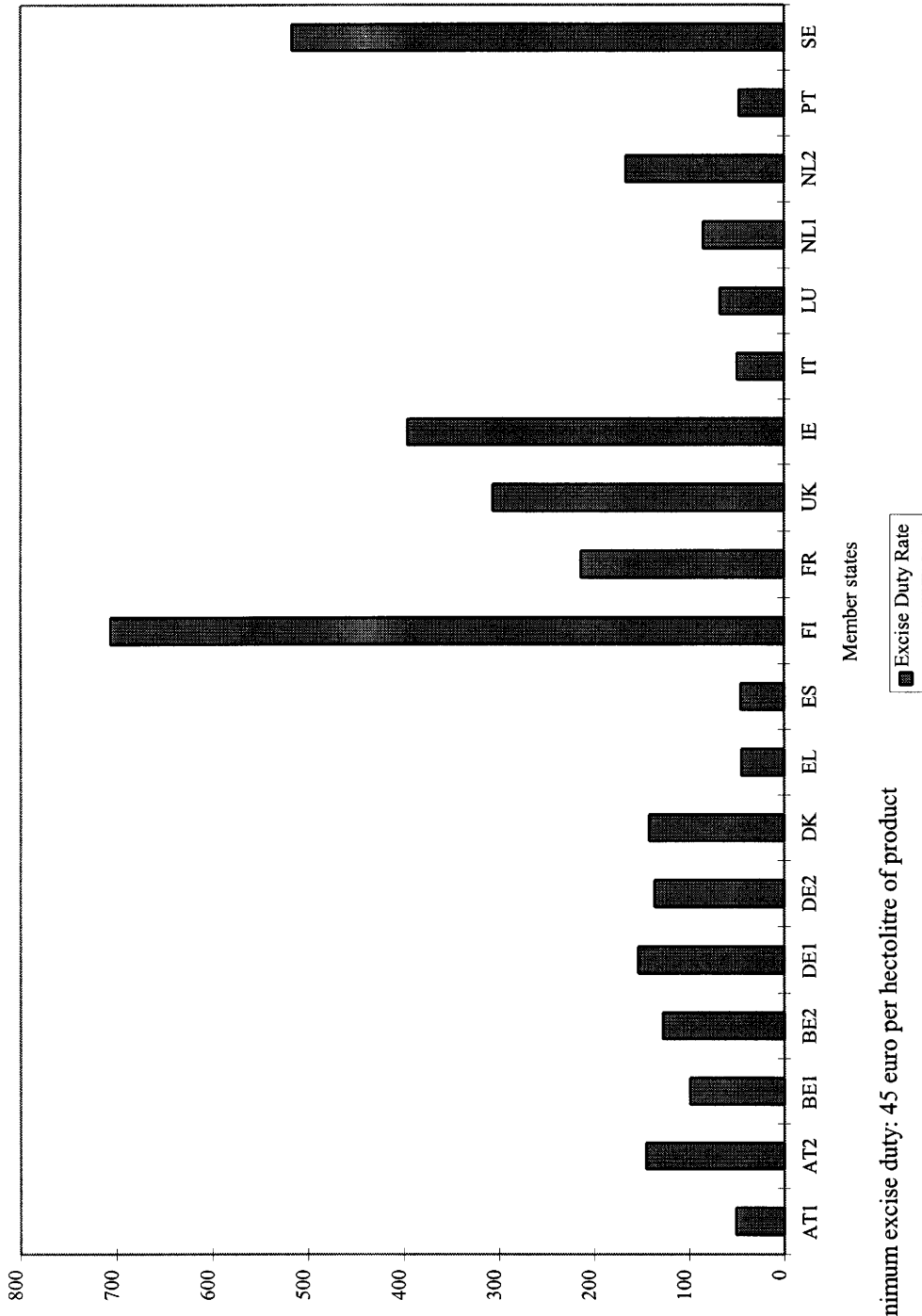
**Alcoholic Beverages**

		Standard rates			Reduced rates		
		Not exceeding 15% vol.			(Article 18.3 of Directive 92/83/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)		
		(Article 18.3 of Directive 92/83/EEC)			(Article 18.3 of Directive 92/83/EEC)		
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EURO		NatCurr	EURO	
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		45 euro per hectolitre of product. (Article 17 of Directive 92/83/EEC)					
AT	OS	700,00	50,87	20,00			
BE	BFR	2000,00	145,35	20,00	3000,00	74,37	21,00
DE	DM	4000,00	99,16	21,00	200,00	102,26	16,00
DK	DKR	5149,00	127,64	21,00	450,00	60,54	25,00
		300,00	153,39	16,00	705,00	94,84	25,00
		266,00	136,00	16,00	0	0,00	18,00
		1055,00	141,93	25,00	4575	27,50	16,00
EL	DRA	14789,00	45,00	18,00	2550,00	428,88	22,00
ES	PTA	7625,00	45,83	16,00	149,28	229,70	17,50
FI	FMK	4200,00	706,39	22,00	215,01	273,01	21,00
FR	FF	1400,00	213,43	20,60	1900	47,10	15,00
UK	UKL	199,03	306,25	17,50	132,75	60,24	17,50
IE	IRL	311,97	396,12	21,00	2720,00	311,12	25,00
IT	LIT	96000,00	49,58	20,00			
LU	LFR	2700,00	66,93	15,00			
NL	HFL	187,00	84,86	17,50			
PT	ESC	366,50	166,31	17,50			
SE	SKR	9500,00	47,39	17,00			
		4517,00	516,67	25,00			

EL, FR: Reduced rate for "Vin doux naturel": Greece = DRA 7395 ( 22,50), France = FF 350 ( 53,36) (Article 18.4 Directive 92/83/EEC).

PT: Reduced rate for "Vinho da Madeira" for the Autonomous Regions of Madeira: = ESC 4250 ( 21,20) (Article 7.3 Directive 92/84/EEC).

### Intermediate Products



Minimum excise duty: 45 euro 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 22.1 of Directive 92/83/EEC)				
		(Article 22.1 of Directive 92/83/EEC)				(Article 22.1 of Directive 92/83/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)				
		(Article 22.1 of Directive 92/83/EEC)				(Article 22.1 of Directive 92/83/EEC)				
		(Article 20 of Directive 92/83/EEC)				(Article 22.1 of Directive 92/83/EEC)				
		550 euro or 1000 euro per hectolitre of pure alcohol.				(Article 22.1 of Directive 92/83/EEC)				
		(Article 3.1. of Directive 92/84/EEC)				(Article 22.1 of Directive 92/83/EEC)				
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat	Curr		Nat	Curr		Nat	Curr	
AT	OS	10000,00	726,73	20,00				*5400,00	392,43	20,00
BE	BFR	67000,00	1660,89	21,00						
DE	DM	2550,00	1303,79	16,00				1428,00	730,12	16,00
DK	DKR	27500,00	3699,47	25,00						
EL	DRA	298414,00	908,00	18,00		*149207,00	454,00	99760	599,57	16,00
ES	PTA	114000	685,15	16,00						
FI	FMK	30000,00	5045,64	22,00						
FR	FF	9510,00	1449,79	20,60						
UK	UKL	1956,00	3009,69	17,50						
IE	IRL	2175,00	2761,68	21,00						
IT	LIT	1249600	645,36	20,00						
LU	LFR	42000	1041,15	15,00						
NL	HFL	3315,00	1504,28	17,50						
PT	ESC	163200,00	814,04	17,00				81600,00	407,02	12,00
SE	SKR	50141,00	5735,32	25,00						

AT: \*Small distilleries producing not more than 4hl pure alcohol per year.

EL: \*Ouzo (Article 23.2 Directive 92/83/EEC) + For the departments of Dodecanese (Article 7 Directive 92/84/EEC).

FI: \*Products falling within CN Code 2208 and not exceeding 10% vol. (Article 22.5 Directive 92/83/EEC).

FR: \*For rum from the overseas departments of the French Republic (Council decision of 30.10.95).

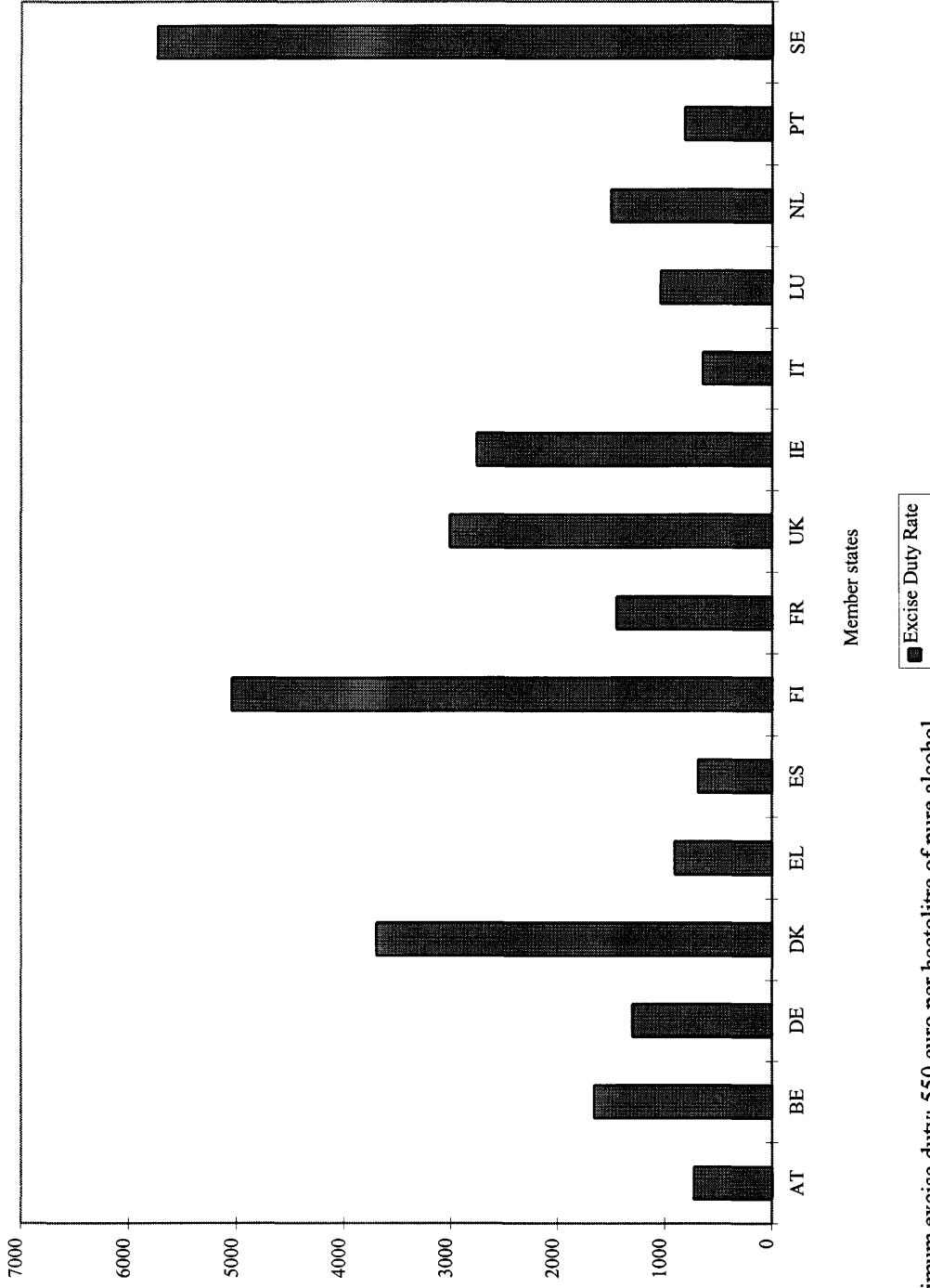
FR: Plus a levy of 8.40 FF per litre (840 FF/hl =128,06 /hl) on drinks of a strength exceeding 25% to the benefit of the National Sickness Insurance scheme.

PT: \*For the autonomous regions of the Azores and Madeira (Article 7 Directive 92/84/EEC).

# Ethyl Alcohol

values in euro at 01/10/99

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Minimum excise duty: 550 euro per hectolitre of pure alcohol

**National tax - Alcoholic Beverages**

Member State		Tax		Description
Tax type	Nat. Curr.	EURO	Unit	
<b>*Finland</b> Parafiscal tax	<b>FMK</b> 4,00	0,67	per litre of finished product	Additional duty on the retail containers of alcohol. Not levied if the container is refillable according to rules by the Ministry of the Environment.
<b>France</b> Parafiscal tax	<b>FF</b> 20,00	3,05	per hectolitre of pure alcohol	CFPC tax (Comité des Fruits à Cidre et Produits Cidricoles) for Calvados, 'eaux-de-vie' from cider and perry, pommeau and aperitifs containing cider and perry.
	1,10	0,17	per hectolitre	CFPC tax (Comité des Fruits à Cidre et Produits Cidricoles) for Calvados, 'eaux-de-vie' from cider and perry, pommeau and aperitifs containing cider and perry.
	25,00	3,81	per hectolitre of pure alcohol	BNICE tax (Bureau National Interprofessionnel du Calvados, du pommeau et des eaux de vie de cidre et de poiré) for 'eaux-de-vie' with regulated appellation of origin "Calvados" and "Calvados du pays d'Auge".
	12,40	1,89	per hectolitre of pure alcohol	BNICE tax (Bureau National Interprofessionnel du Calvados, du pommeau et des eaux de vie de cidre et de poiré) on pommeau, 'eaux-de-vie' from cider and perry with the regulated appellation of origin "Normandie", "Bretagne" and "Maine".
	4,83	0,74	per hectolitre of wine	Tax to the benefit of wine producers' organisations (d'organismes interprofessionnels du vin ou du comité interprofessionnel des vins doux naturels et vins de liqueur à appellations contrôlées, CIV).
	0,77	0,12	per hectolitre of wine	Tax on 'other wines' to the benefit of ANDA (Association Nationale pour le Développement Agricole).
	2,60	0,40	per hectolitre of wine	Tax on "vins à appellation d'origine contrôlée" to the benefit of ANDA (Association Nationale pour le Développement Agricole).
	1,69	0,26	per hectolitre of wine	Tax on "vins délimités de qualité supérieure" to the benefit of ANDA ( Association Nationale pour le Développement Agricole).
	36,4	5,55	per decilitre of pure alcohol	Tax "Premix" on mixed beverages (alcoholic beverages mixed with non-alcoholic beverages).

\*Finland: If the container can be recycled as a material the tax is the FIM 1,00 per litre of finished product.

MINERAL OILS

**Petrol and Gas Oil**

**Mineral oils**

		Petrol				Gas Oil					
		Leaded Petrol		Unleaded Petrol		Used as propellant		Used for ind./comm. purposes		Used for heating purposes	
		Excise duty NatCurr	EURO	Excise duty NatCurr	EURO	Excise duty NatCurr	EURO	Excise duty NatCurr	EURO	Excise duty NatCurr	EURO
		VAT %	VAT %	VAT %	VAT %	VAT %	VAT %	VAT %	VAT %	VAT %	VAT %
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)											
AT	OS	6600,00	479,64	5610,00	407,69	3890,00	282,70	3890,00	282,70	950,00	69,04
BE	BFR	22260,00	551,81	19910,00	493,56	11700,00	290,04	11700,00	290,04	210,00	5,21
DE	DM	1200,00	613,55	1100,00	562,42	740,00	378,36	740,00	378,36	120,00	61,36
DK	DKR	4453,00	599,04	3808,00	512,28	2833,00	381,11	2833,00	381,11	1987,00	267,30
EL	DRA	114000,00	346,87	98000,00	298,19	83000,00	252,55	83000,00	252,55	6100,00	18,56
ES	PTA	67352,00	404,79	61844,00	371,69	44901,00	269,86	44901,00	269,86	13097,00	78,71
FI	FMK	3783,00	636,25	3333,00	560,57	1935,00	325,44	1935,00	325,44	379,00	63,74
FR	FF	3733,00	627,85	3283,00	552,16	1785,00	300,22	1785,00	300,22	517,30	78,86
UK	UKL	528,80	813,66	472,10	726,42	502,10	772,58	502,10	772,58	30,30	43,62

DK: Includes CO2 tax.

FI: Includes CO2 tax.

EL: "Leaded" and "Unleaded Petrol": Diminished rates of duty valid from 5 August 99 up to 30 June 2000. Normal rates are under suspension. "Gas Oil...heating": Normal rate of duty DRA 42 000 during the winter period, starting 1 Nov. each year and ending 10 April the year after. For the winter period starting 1 October 1999 and ending 28 April 2000 a diminished rate of DRA 6100 is applied.

...Petrol and Gas Oil...

Mineral oils

		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) 337 euro per 1000 litres.			(Article 3 of Directive 94/74/EC) 287 euro per 1000 litres			(Article 3 of Directive 94/74/EC) 245 euro per 1000 litres			(Article 3 of Direct. 94/74/EC) 18 euro per 1000 litres.			(Article 3 of Directive 94/74/EC) 18 euro 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)			(Article 8.3 of Dir. 92/81/EEC) (Article 5.2 of Dir. 92/82/EEC)			(Article 5.3 of Dir.92/82/EEC)		
MS	Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %
IE	IRL	361,36	458,83	21,00	294,44	373,86	21,00	256,14	325,23	21,00	37,30	47,36	12,50	37,30	47,36	12,50
IT	LIT	1119629,00	578,24	20,00	357,22	453,56	21,00	780731	403,21	20,00	234219,0	120,96	20,00	780731,0	403,21	20,00
LU	LFR	16110,00	399,36	15,00	14010,00	347,30	12,00	10200,00	252,85	15,00	750,00	18,59	15,00	210,00	5,21	12,00
NL	HFL	1426,10	647,14	17,50	1278,00	579,93	17,50	735,50	333,76	17,50	102,60	46,56	17,50	102,60	46,56	17,50
PT	ESC	97400,00	485,83	17,00	70000,00	349,16	17,00	49300,00	245,91	17,00	49300,00	245,91	17,00	15000,00	74,82	12,00
SE	SKR	5130,00	586,79	25,00	4470,00	511,30	25,00	2922,00	334,23	25,00	1801,00*	206,01	25,00	1801,00*	206,01	25,00
					Class2	4500,00	514,73	25,00	3148,00	360,08	25,00	3446,00	394,17	25,00		
					Class3											

LU: Monitoring charge.

SE: Includes CO2 tax.

SE: Gas Oil normal rate « ind./comm. » and « heating » = SKR 1801 per m<sup>3</sup>.

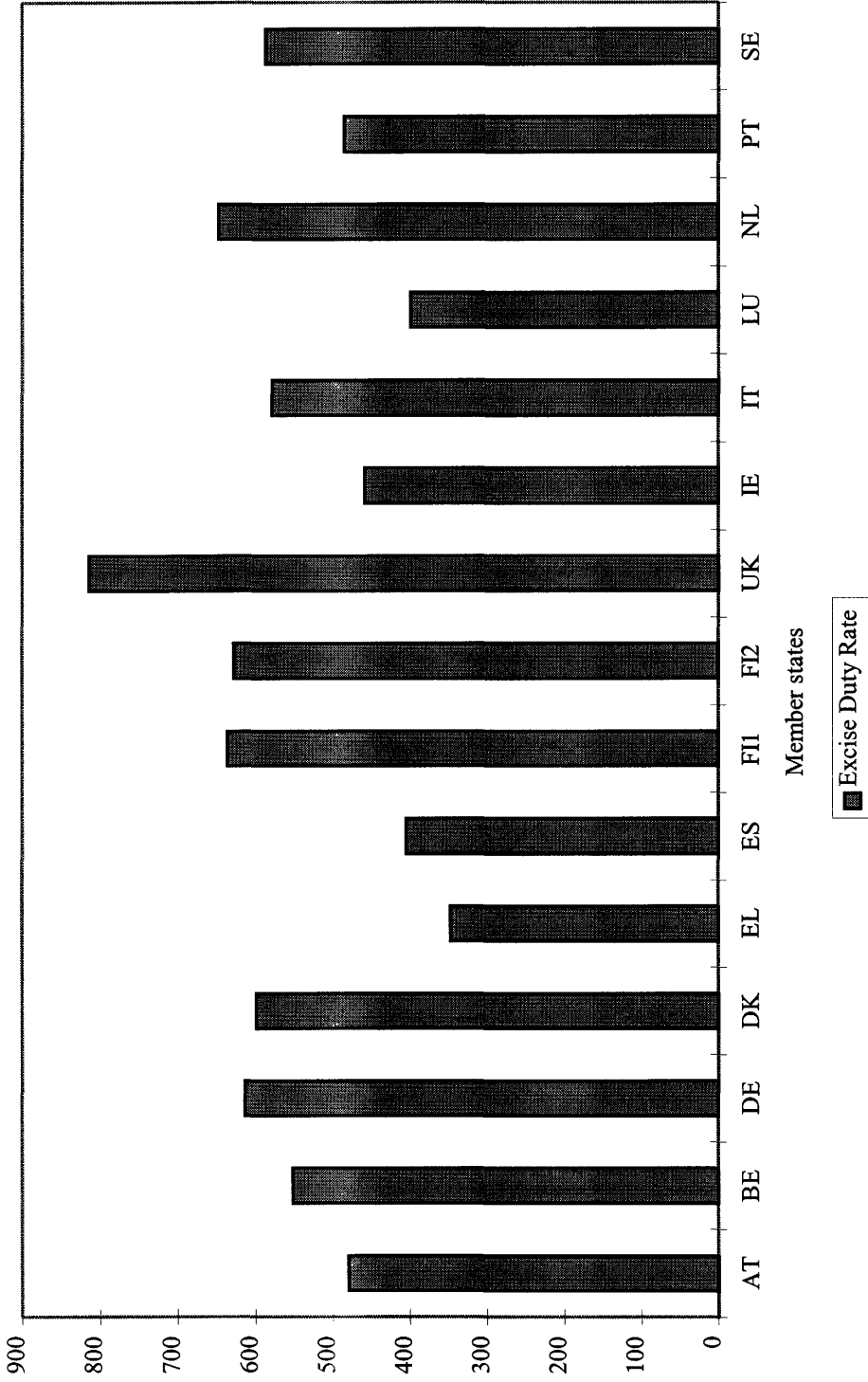
- BE: An energy charge is collected in addition to the excise duty and in addition to the control licence fee of 0,21 BFR/litre for gas oil used for heating. This charge amounts to 0,55 BFR/litre for petrol and kerosene used as motor fuel, 0,52 BFR/litre for kerosene used for heating, 0,34 BFR/litre for domestic fuel oil, 0,69 BFR/kg for butane used for heating and 0,70 BFR/kg for propane used for heating.
- BE/LU: The Member States which on 1 January 1991 did not apply excise duty to heating gas oil are authorized to continue to apply a zero rate provided that they levy a monitoring charge of euro 5 per 1000 litres from 1 January 1993. (Article 5.3 of Directive 92/82/EEC)
- DE: Gas oil used in combined heat and power plants with an annual utilisation exceeding 70 % or with a electrical efficiency at least of 57,7 %: 0. Gas oil used in combined heat and power plants with an annual utilisation exceeding 60 %: DM 80 ( 40,90).
- DK: Leaded and unleaded petrol - equipment making it possible to recover the vapour.
- DK: Denmark has three categories of gas oil used as propellant: "normal", "light" and "low sulphur". The "low sulphur" gas oil is a new quality with max. 50 ppm sulphur. The total tax consists of a *mineral oils tax* and a *CO2-tax*.
- EL: Greece may apply rates of excise duty up to euro 22 lower than the minimum rates laid down on gas oil used as propellant and on petrol consumed in the departments of Lesbos, Chios, Samos, the Dodecanese and the Cyclades and on the following islands in the Aegean: Thasos, North Sporados, Samothrace and Skiros. (Article 9.2 of Directive 92/82/EEC)
- UK: VAT rate of 17,5% - non domestic use. Domestic use for deliveries of less than 2300 litres - VAT rate of 5%.
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of HFL 26,07( 11,83) for petrol and HFL 28,76 ( 13,05) for gas oil "propellant"; a *regulatory energy charge* of HFL 175,60 ( 79,68) for gas oil "heating".
- PT: Heating gas oil does not exist in Portugal. Figure "Gas Oil...heating purposes" = domestic fuel.
- PT: Portugal may apply rates of excise duty on mineral oils, consumed in the Autonomous Region of the Azores, lower than the minimum rates. This is to compensate transport costs incurred as a result of the insular and dispersed nature of this region. (Article 9.1 Directive 92/82/EEC)
- SE: Gas oil used by industry for other purposes than as a propellant is taxed at a reduced rate: SKR 529 ( 60,51) per m<sup>3</sup>.
- SE: The sulphur tax on peat, coal, petroleum coke and other solid or gaseous products is set at SKR 30 ( 3,43) per kg of sulphur in the fuel. The sulphur tax on liquid fuels - such as diesel oils, heating gas oils and heavy fuel oils - is SKR 27 ( 3,09) per m<sup>3</sup> of oil for each tenth of a per cent by weight of the sulphur content. However, oil products with a sulphur content of a maximum of 0,1 per cent by weight is exempted from tax. Since all motor fuels have a sulphur content below 0,1 % the sulphur tax on motor fuels is zero. When measures are taken to reduce emissions the tax can be repaid by SKR 30 ( 3,43) per kg of reduced emission.



# Leaded Petrol

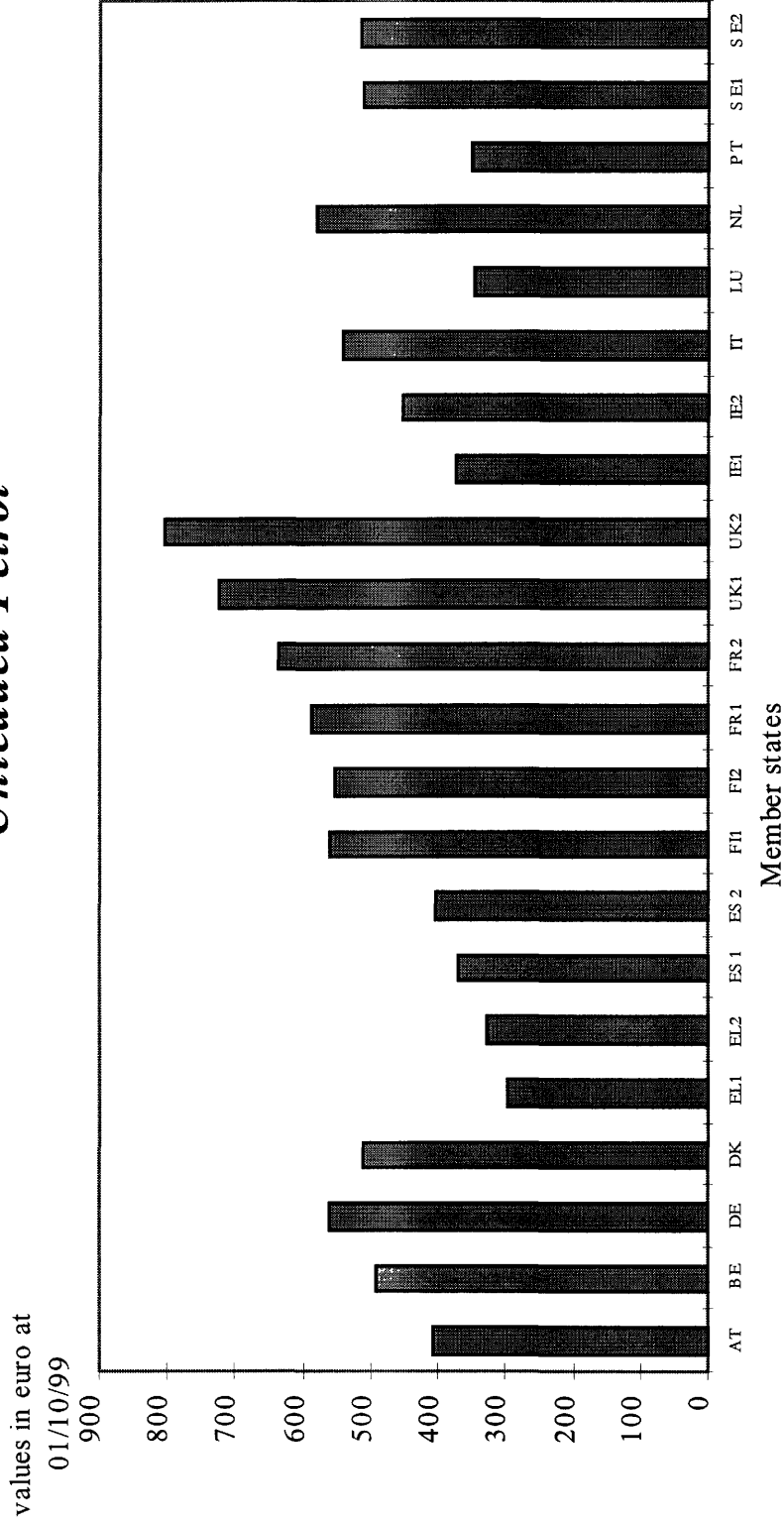
Page printed 11/04/2000

values in euro at 01/10/99



Minimum excise duty: 337 euro per 1000 litres

# Unleaded Petrol



Member states  
Excise Duty Rate

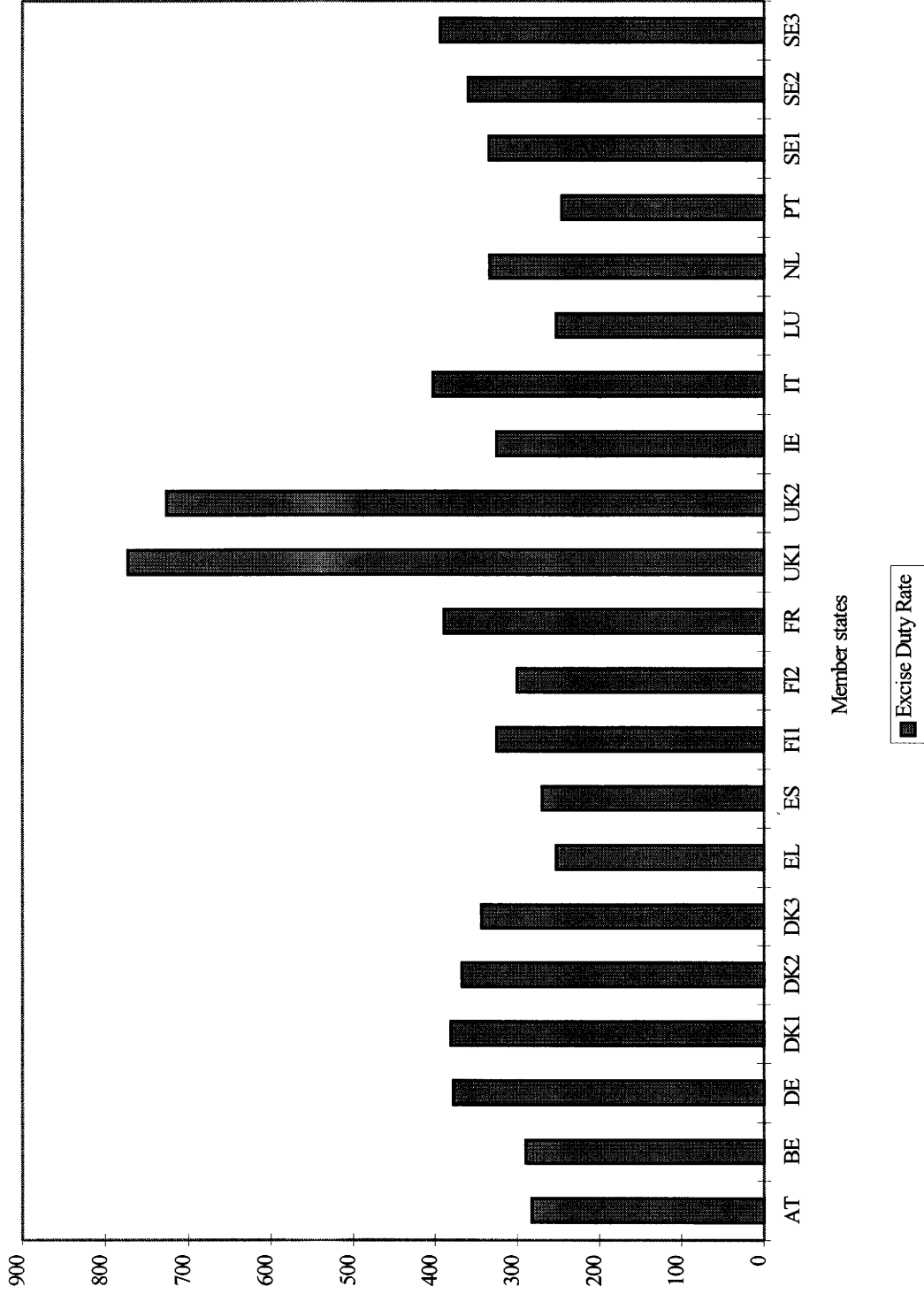
Minimum excise duty: 287 euro per 1000 litres

# Diesel

(Gas Oil "Propellant")

Page printed 13/04/2000

values in euro at 01/10/99



Minimum excise duty: 245 euro per 1000 litres

**Liquid Petroleum Gas (LPG) and Methane**  
**Mineral oils**

		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				CN 2711 29 00			
		(Article 3 of Directive 94/74/EC)				(Article 3 of Directive 94/74/EC)				(Article 3 of Directive 94/74/EC)			
		100 euro per 1000 kg.				36 euro per 1000 kg.				0 euro per 1000 kg.			
		(Article 7.1 of Directive 92/82/EEC)				(Article 8.3 of Directive 92/81/EEC) (Article 7.2 of Directive 92/82/EEC)				(Article 7.3 of Directive 92/82/EEC)			
MS	National Currency	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %
AT	OS	3600,00	261,62	20,00	3600,00	261,62	20,00	600,00	43,60	20,00	600,00	43,60	20,00
BE	BFR	0,00	0,00	21,00	1500,00	37,18	21,00	0,00	0,00	21,00	0,00	0,00	21,00
DE	DM	LPG 687,50	351,51	16,00	LPG 30,00	15,34	16,00	LPG 75,00	38,35	16,00	LPG 75,00	38,35	16,00
		Natural gas 20,90	10,69	16,00	Natural gas 4,24	2,17	16,00	Natural gas 6,80	3,48	16,00	Natural gas 6,80	3,48	16,00
DK	DKR	3220,00	433,17	25,00	2510,00	337,66	25,00	2510,00	337,66	25,00	2510,00	337,66	25,00
EL	DRA	34000	103,45	18,00	100,00	0,30	18,00	4500	13,69	18,00	4500	13,69	18,00
ES	PTA	LPG 132313	795,22	16,00	LPG 9562,00	57,47	16,00	0,00	0,00	16,00	0,00	0,00	7,00
		Methane 2800,00	16,83	16,00				Methane 25,84	0,16	16,00		0,16	16,00
FI	FMK	0,00	0,00	22,00	0,00	0,00	22,00	0,00	0,00	22,00	0,00	0,00	22,00
FR	FF	700,00	106,71	20,60	258,60	39,42	20,60	0,00	0,00	20,60	0,00	0,00	20,60
UK	UKL	150,00	230,80	17,50	0,00	0,00	17,50	0,00	0,00	17,50	0,00	0,00	5,00
IE	IRL	LPG 82,46	104,70	21,00	LPG 28,24	35,86	12,50	LPG 28,24	35,86	12,50	LPG 28,24	35,86	12,50
IT	LIT	LPG 551396	284,77	20,00	LPG 0,00	0,00	12,50	LPG 367784	189,94	10,00	LPG 367784	189,94	10,00
		Methane 21,00	0,01	20,00	Methane 24,2	0,01	20,00	Methane 335,57	0,17	20,00	Methane 335,57	0,17	20,00
LU	LFR	4100,00	101,64	6,00	1500,00	37,18	6,00	0,00	0,00	6,00	0,00	0,00	6,00
NL	HFL	228,66	103,76	17,50	0,00	0,00	17,50	0,00	0,00	17,50	0,00	0,00	17,50
PT	ESC	20000,00	99,76	17,00	20000,00	99,76	17,00	1500,00	7,48	17,00	1500,00	7,48	17,00
SE	SKR	LPG 1257,00	143,78	25,00	LPG 1257,00	143,78	25,00	LPG 1257,00	143,78	25,00	LPG 1257,00	143,78	25,00
		Methane 1033,00	118,16	25,00	Methane 1033,00	118,16	25,00	Methane 1033,00	118,16	25,00	Methane 1033,00	118,16	25,00

DK: Includes CO2 tax.

SE: Includes CO2 tax.

- AT: LPG used for local public transport and for production of electricity is exempted.
- DE: LPG and natural gas used in combined heat and power plants with an annual utilisation exceeding 70 % or with a electrical efficiency at least of 57,7 %: 0. LPG and natural gas used in combined heat and power plants with an annual utilisation exceeding 60 %: LPG - DM 50 ( 25,56), Natural gas – DM 3,60 ( 1,84).
- EL: LPG and methane: Only agricultural and industrial uses.
- ES: Methane – rates per gigajoule.
- FI: LPG and methane are exempted through the Accession Treaty.
- UK: LPG and methane are chargeable only when for use in road vehicles. For domestic heating and deliveries less than 2300 litres - VAT rate of 5%.
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of HFL 34,34 ( 15,58) for LPG “propellant” and a *regulatory energy charge* of HFL 207,80 ( 94,30) for LPG “heating”. There are different rates of environmental fuel charges and regulatory energy charges for natural gas and other kinds of gas, which are governed by the delivery amount or calorific value. No taxation for methane.
- IE: LPG and methane: Rate per 1000 litres - IRL 41,75 ( 53,01).
- PT: Portugal may apply rates of excise duty on mineral oils, consumed in the Autonomous Region of the Azores, lower than the minimum rates, in order to compensate transport costs incurred as a result of the insular and dispersed nature of this region. (Article 9.1 of Directive 92/82/EEC)
- IT: Methane for heating purposes - rate per cubic metre.
- SE: LPG and methane used by industry for other purposes than as propellant are taxed at a reduced rate: LPG at SKR 556 ( 63,60) per 1000 kg; Methane at SKR 396 ( 45,30) per 1000 m<sup>3</sup>. Biologically produced methane is exempted from taxes.
- NL: The rate for LPG used for public transport is reduced - HFL 125,56 ( 56,98).

**Heavy fuel oil and Kerosene  
Mineral oils**

		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)				0 euro per 1000 litres.			
		13 euro per 1000 kg.				(Article 8.1 of Directive 92/82/EEC)				(Article 8.2 of Directive 92/82/EEC)			
		(Article 6 of Directive 92/82/EEC)				(Article 8.3 of Directive 92/81/EEC) (Article 8.2 of Directive 92/82/EEC)				(Article 8.3 of Directive 92/82/EEC)			
MS	Nat Curr	Excise duty		EURO	VAT %	Excise duty		EURO	VAT %	Excise duty		EURO	VAT %
		Nat	Curr			Nat	Curr			Nat	Curr		
AT	OS	heating	500,00	36,34	20,00	3890,00	282,70	20,00	3890,00	282,70	20,00	3890,00	282,70
BE	BFR	<=1% sulphur	250,00	6,20	21,00	22260,00	551,81	21,00	0,00	0,00	21,00	0,00	0,00
DE	DM	> 1% sulphur	750,00	18,59	21,00	1100,00	562,42	16,00	1988,00	267,44	25,00	1988,00	267,44
DK	DKR	heating	35,00	17,90	16,00	2833,00	381,11	25,00	83000,00	252,55	18,00	6100,00	18,56
EL	DRA		2270,00	305,37	25,00	83000,00	252,55	18,00	48549,00	291,79	16,00	24051	144,55
ES	PTA		13000,00	39,56	18,00	48549,00	291,79	16,00	321,00	53,99	22,00	321,00	53,99
FI	FMK		2235,00	13,43	16,00	1785,00	300,22	22,00	145,60	22,20	20,60	510,10	77,76
FR	FF	>2% sulphur	152,30	23,22	20,60	2122,50	323,57	20,60	30,30	46,62	17,50	0,00	0,00
UK	UKL		26,50	40,78	17,50	528,80	813,66	17,50	25,00	31,74	12,50	25,00	31,74
IE	IRL		10,60	13,46	12,50	256,14	325,23	12,50	0,00	0,00	20,00	653473,00	337,49
IT	LIT	heating	248361,00	128,27	10,00	653473,00	337,49	20,00	750,00	18,59	15,00	0,00	0,00
LU	LFR	industrial	123444,00	63,75	10,00	11900,00	294,99	15,00	102,60	46,56	17,50	102,60	46,56
NL	HFL	<=1% sulphur	250,00	6,20	15,00	735,50	333,76	17,50	59200,00	295,29	17,00	20800,00	103,75
PT	ESC	>1% sulphur	750,00	18,59	15,00	59200,00	295,29	17,00	1801,00	206,01	25,00	1801,00	206,01
SE	SKR	<=1% sulphur	34,24	15,54	17,50	2922,00	334,23	25,00	3148,00	360,08	25,00	3148,00	360,08
		>1% sulphur	2500,00	12,47	12,00	3446,00	394,17	25,00					
		non-industrial	5500,00	27,43	12,00								
			1896,00	216,87	25,00								

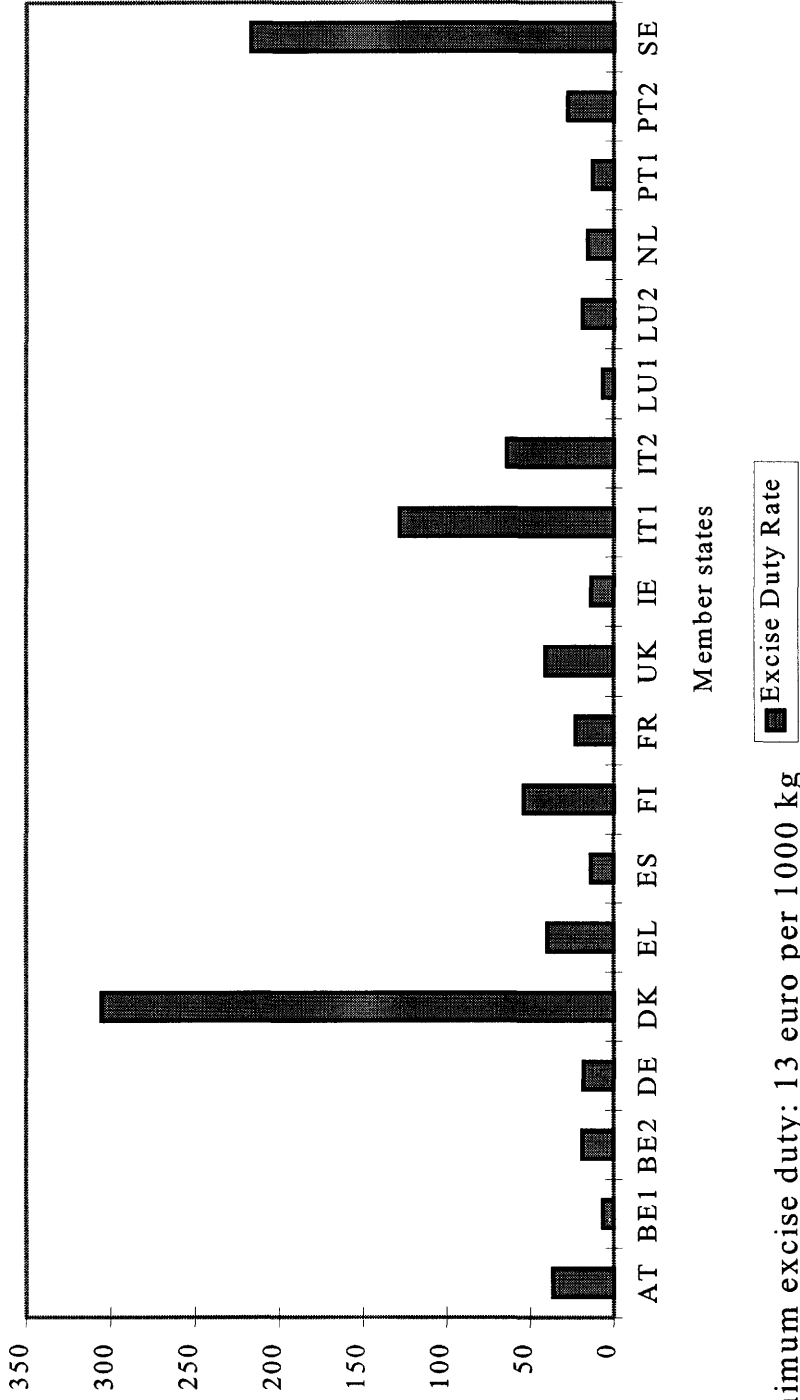
DK: Includes CO2 tax.  
 FL: Includes CO2 tax.  
 SE: Includes CO2 tax.

- AT: Heavy fuel oil used for production of electricity is exempted.  
AT: Heavy fuel oil used as a propellant is taxed at a rate of OS 3890 per 1000 litres ( 282,70).
- DE: Heavy fuel oil used in combined heat and power plants with an annual utilisation exceeding 70 % or with a electrical efficiency at least of 57,7 %: 0.
- FI: Includes CO2 tax. (1 January 1998 the CO2 tax was raised from FMK 70 ( 11,77) to FMK 82 ( 13,79) per ton CO2. The additional tax rates of energy products rose accordingly approximating 17%.)  
FI: Kerosene used for all air navigation purposes is exempted.
- UK: VAT rate of 17,5% - non domestic use. Domestic use for deliveries of less than 2 300 litres - VAT rate of 5%.
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of HFL 33,57 ( 15,23) for heavy fuel oil and a *regulatory energy charge* of HFL 174,30 ( 79,09) for kerosene "heating".
- SE: Heavy fuel oil and kerosene used by industry for other purposes than as propellant are taxed at a reduced rate: Heavy fuel oil at SKR 557 ( 63,71) per 1000 kg; Kerosene at SKR 529 ( 60,51) per m<sup>3</sup>.

# Heavy fuel oil

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values in euro at  
01/10/99



Minimum excise duty: 13 euro per 1000 kg



Member State	Tax			Description
	Tax type	NatCurr	EURO	
<b>Belgium</b>				
Parafiscal tax	BFR	550,00	13,63	Energy tax on leaded petrol, unleaded petrol and gas oil for heating purposes.
<b>Germany</b>				
Warehousing-charge	DM	7,50	3,83	Charge on gas oil used as a propellant and for heating purposes.
		7,90	4,04	Charge on heavy fuel oil.
		8,90	4,55	Charge on leaded and unleaded petrol.
<b>Finland</b>				
Parafiscal tax	FMK	40,00	6,73	Strategic stockpile on petrol
		17,00	2,86	Strategic stockpile tax on heavy fuel oil
		21,00	3,53	Strategic stockpile tax on gasoil used as propellant and for heating purposes.
<b>France</b>				
Parafiscal tax	FF			(Taxes "IFP" = Taxes to the benefit of the "Institut français du pétrole").
		1,17	0,18	Tax "IFP" on heavy fuel oil.
		1,92	0,29	Tax "IFP" on "supercarburants", petrol, "carburacteur", gas oil, kerosene used as motor fuel.
		1,10	0,17	Tax "IFP" on heating gasoil and white spirit.
		6,00	0,91	Tax "IFP" on natural gas used as motor fuel.
		0,4	0,06	Tax "IFP" on natural gas used for other purposes.
		4,84	0,74	Tax "IFP" on LPG (GPLC).
		0,115	0,02	Tax "CPDC" on "supercarburants", petrol and gas oil.
		150	22,87	(Tax "CPDC" = Tax to the benefit of "Comité professionnel de la distribution de carburants").
<b>Other taxes</b>				Tax "ADEME" on 'super heavy' oils.
		0,39	0,06	(Tax "ADEME" = Tax to the benefit of the "Agence de l'environnement et de la maîtrise de l'énergie").
		Rate change	every three	Tax "FSH" on "supercarburants", petrol and gas oil.
<b>Netherlands</b>				(Tax "FSH" = Tax to the benefit of "Fonds de soutien aux hydrocarbures")
		HFL		Tax "CPSSP" to the benefit of 'Comité professionnel des stocks stratégiques pétroliers'.
		11,00	4,99	"COVA-levy" on petrol, diesel, gas oil and kerosene.
		28,28	12,83	Fuel tax on gas oil ("propellant" and "heating") and on kerosene.
		25,63	11,63	Fuel tax on petrol.
		33,77	15,32	Fuel tax on LPG.
		33,01	14,98	Fuel tax on heavy fuel oil.
		127,85	58,02	Regulatory energy tax on gas oil (when used for other purposes than as "propellant" and only when used as a substitute for natural gas)*.
		151,25	68,63	Regulatory energy tax on LPG (... * ...).
		126,80	57,54	Regulatory energy tax on kerosene(... * ...).
<b>Sweden</b>				
Parafiscal tax	SKR	27,00	3,09	A sulphur tax on all mineral oils, coal, petroleum coke, peat and natural gas. Liquid and gaseous fuels with a sulphur content of a maximum of 0,1% by weight of sulphur content are exempted from tax.

Sulphur tax: Per 1000 litres for each 0,1% by weight of sulphur content (per 1000lit/w.s.c.).

COVA-levy: A levy on petroleum products subject to excise duty on mineral oils which is based on the law: "Wet voorraadvorming aardolieproducten". The levy is payable by the same person responsible for the excise duty on mineral oils.

MANUFACTURED TOBACCO

## Manufactured tobacco

"TIRSP" Retail Selling Price, all Taxes Included		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)	Current most popular price category per 1000 cigarettes (as at 1 January of each year).		Excise Yield (EURO per 1000 cigarettes)	Overall Minimum Excise Duty		
		NatCurr	EURO					NatCurr	EURO				
MS	NatCurr	2	3	4	5	6	7	8	9	10	11	12	
AT	OS	246,00	15,38%	20,77%	42,00%	16,67%	58,67%	74,04%	1600,00	116,28	66,71	57,38%	
BE	BFR	521,00	9,87%	13,23%	47,36%	17,36%	64,72%	74,58%	5280,00	130,89	74,90	57,23%	
DE	DM	92,20	35,04%	49,49%	21,96%	13,79%	35,75%	70,79%	263,16	134,55	76,69	57,00%	
DK	DKR	606,80	40,45%	49,53%	21,22%	20,00%	41,22%	81,67%	1500,00	201,79	124,45	61,67%	
EL	DRA	1182,19	3,64%	5,09%	53,86%	15,25%	69,11%	72,75%	32500,00	98,89	56,86	57,50%	
ES	PTA	500,00	3,57%	5,00%	54,00%	13,79%	67,79%	71,36%	14000,00	84,14	48,44	57,57%	
FI	FMK	90,00	8,18%	10,74%	50,00%	18,03%	68,03%	76,21%	1100,00	185,01	107,64	58,18%	
FR	FF	37,99	3,92%	5,19%	54,50%	17,08%	71,58%	75,50%	970,00	147,88	86,38	58,42%	
UK	UKL	82,59	49,16%	57,13%	22,00%	14,89%	36,89%	86,05%	168,00	258,50	183,95	71,16%	
IE	IRL	80,99	43,90%	54,99%	18,57%	17,36%	35,93%	79,83%	184,50	234,27	146,34	62,47%	
IT	LIT	6909,67	3,73%	5,00%	54,26%	16,67%	70,93%	74,66%	185000,00	95,54	55,41	57,99%	
LU	LFR	344,00	9,35%	13,62%	48,57%	10,71%	59,28%	68,63%	3680,00	91,22	52,84	57,92%	
NL	HFL	96,35	35,95%	50,01%	21,05%	14,89%	35,94%	71,90%	268,00	121,61	69,32	57,00%	
PT	ESC	5800,00	33,14%	41,60%	32,00%	14,53%	46,53%	79,67%	17500,00	87,29	56,86	65,14%	
SE	SKR	200,00	11,11%	15,80%	39,20%	20,00%	59,20%	70,31%	1800,00	205,89	103,59	50,31%	

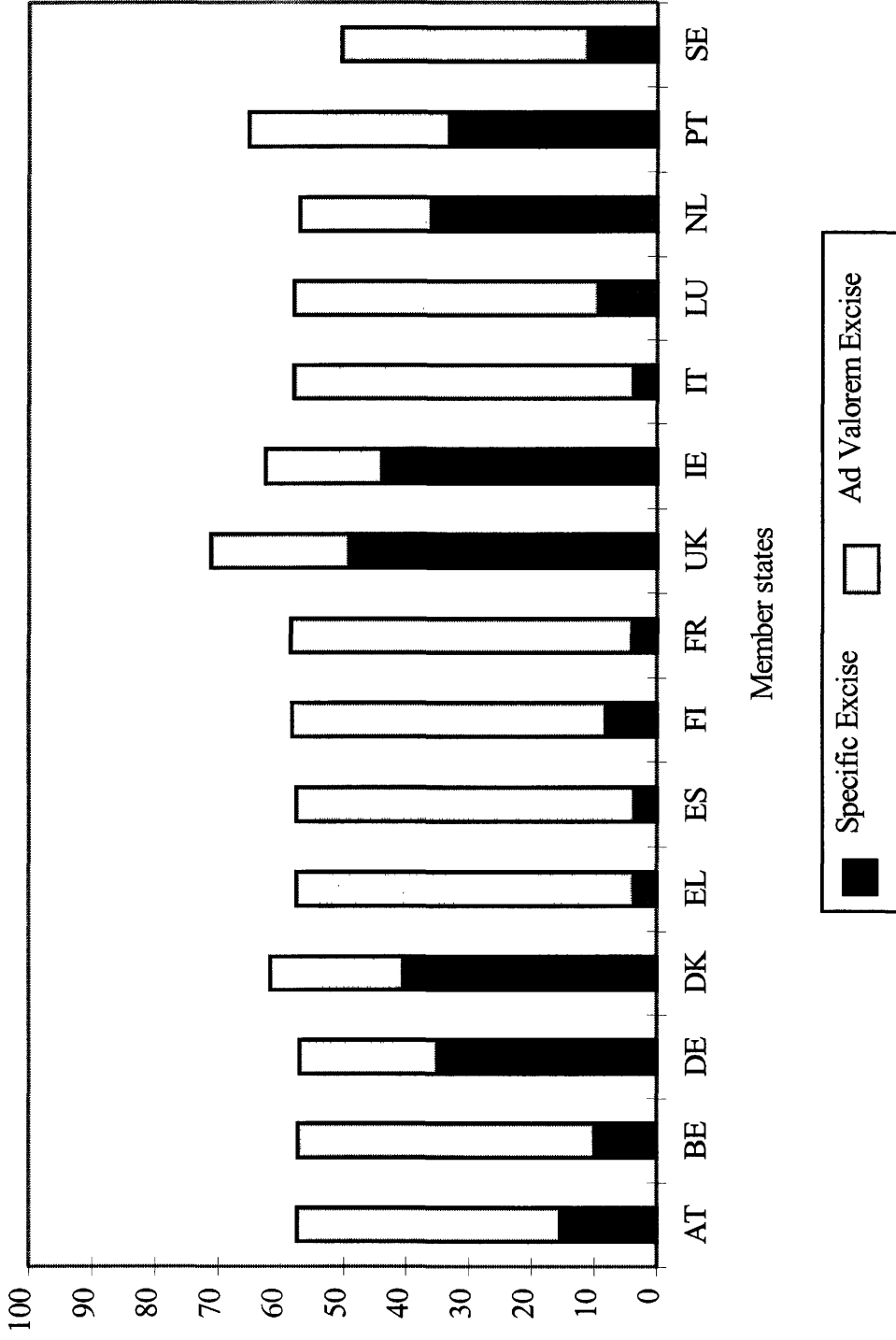
PT: Portugal may apply a reduced rate of up to 50% less than the overall minimum rate to cigarettes consumed in the most remote regions of the Azores and Madeira, made by small-scale manufacturers each of whose annual production does not exceed 500 tonnes. (Article 3.2 of Directive 92/79/EEC)

# Cigarettes

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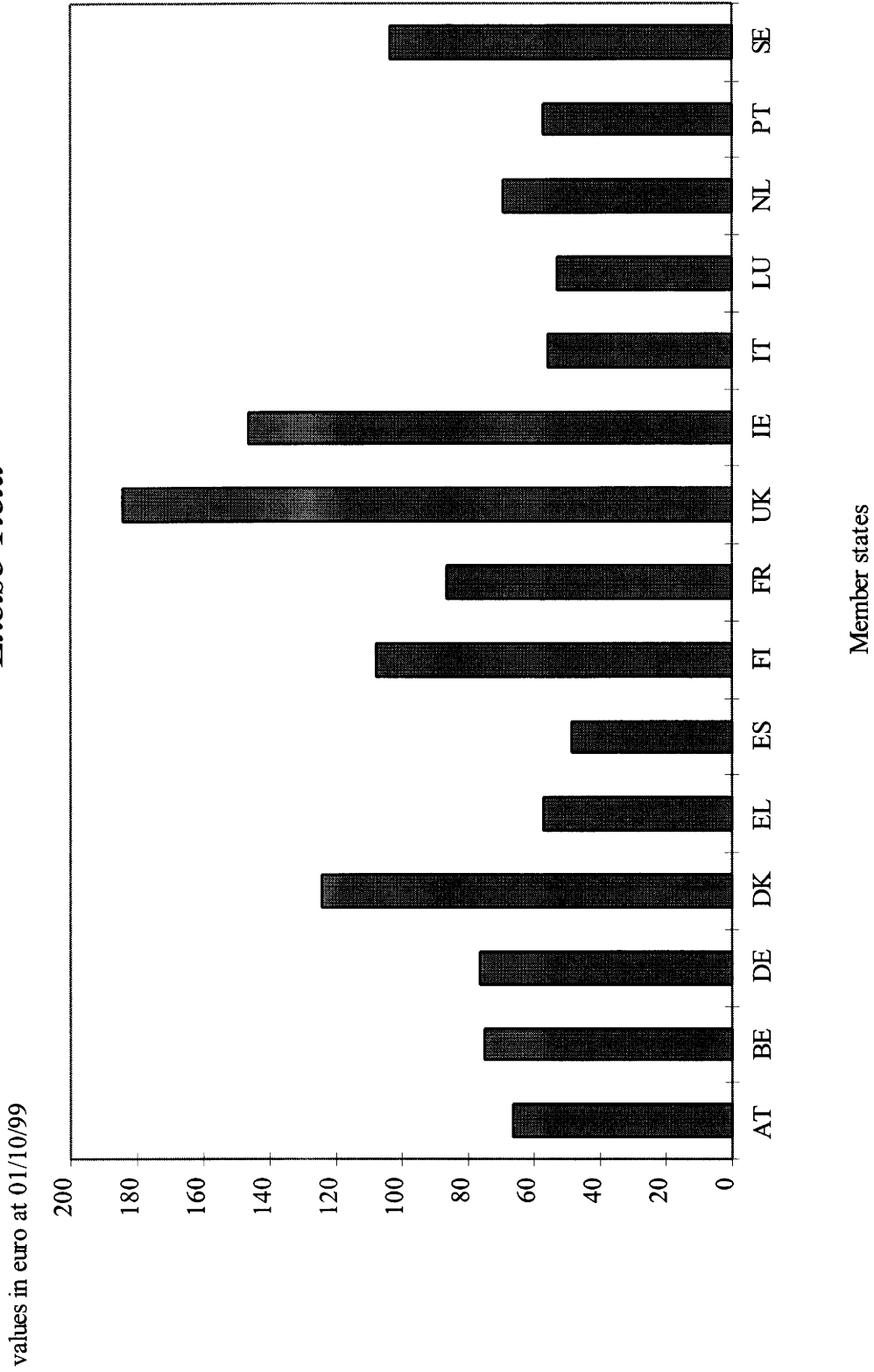
## Overall Minimum Excise Duty

% of Retail Selling Price



# Cigarettes Excise Yield

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Specific Excise		Cigars and Cigarillos				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)
		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT		
Retail Selling Price, all Taxes Included	TIRSP*	EURO		(as % of TIRSP)	(as % of TIRSP)	(Article 3 of Directive 92/80/EEC)
		NatCurr				
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)	MS					
	NatCurr					
AT	OS	0,00	13,00%		16,67%	29,67%
BE	BFR	0,00	10,00%		17,36%	27,36%
DE	DM	26,00*	1,00%		13,79%	14,79%
DK	DKR	198,00*	10,00%		20,00%	30,00%
EL	DRA	0,00	26,00%		15,25%	41,25%
ES	PTA	0,00	12,50%		13,79%	26,29%
FI	FMK	0,00	22,00%		18,03%	40,03%
FR	FF	0,00	28,86%		17,08%	45,94%
UK	UKL	122,06	0,00%		14,89%	14,89%
IE	IRL	123,47	0,00%		17,36%	17,36%
IT	LIT	0,00	23,00%		16,67%	39,67%
IT	LIT	0,00	46,00%		16,67%	62,67%
LU	LFR	0,00	10,00%		10,71%	20,71%
NL	HFL	0,00	5,00%		14,89%	19,89%
PT	ESC	0,00	26,21%		14,53%	40,74%
SE	SKR	560,00*	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

**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 percentage (%) of TIRSP <b>or</b> as an amount per kg.
	NatCurr	EURO	(as % of TIRSP	(as % of TIRSP	(as % of TIRSP	(Article 3 of Directive 92/80/EEC) <b>or</b> euro 20 per kg
Minimum excise duty adopted by the Council on 19-10-1992						
(Directive 92/79/EEC)	MS	NatCurr				(Article 3 of Directive 92/80/EEC)
AT		0,00				
BE		0,00		16,67%	63,67%	
DE		30,21		17,36%	54,91%	
DK		400,00		13,04%	31,16%	
EL		0,00		20,00%	20,00%	
ES		0,00		15,25%	74,25%	
FI		21,50		13,79%	51,29%	
FR		0,00		18,03%	68,03%	
UK		87,74		17,08%	68,08%	
IE		104,19		14,89%	14,89%	
IT		0,00		17,36%	17,36%	
LU		0,00		16,67%	70,67%	
NL		43,10		10,71%	42,21%	
PT		0,00		14,89%	30,90%	
SE		630,00		14,53%	44,53%	
				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)

**Other smoking tobaccos**

**Manufactured tobacco**

"TIRSP" Retail Selling Price, all Taxes included	Other smoking tobaccos					Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg.  (Article 3 of Directive 92/80/EEC)  20% of TIRSP or euro 15 per kg  (Article 3 of Directive 92/80/EEC)
	Specific excise	Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT		
	NatCurr	EURO	(as % of TIRSP	(as % of TIRSP	(as % of TIRSP	
Minimum excise duty adopted by the Council on 19-10-1992  (Directive 92/79/EEC)	MS					
	NatCurr					
AT	OS	0,00	34,00%	16,67%	50,67%	
BE	BFR	0,00	37,55%	17,36%	54,91%	
DE	DM	10,74	13,50%	13,79%	27,29%	
DK	DKR	47,08	0,00%	20,00%	20,00%	
EL	DRA	0,00	59,00%	15,25%	74,25%	
ES	PTA	0,00	22,50%	13,79%	36,29%	
FI	FMIK	21,50	48,00%	18,03%	66,03%	
FR	FF	0,00	46,74%	17,08%	63,82%	
UK	UKL	82,57	0,00%	14,89%	14,89%	
IE	IRL	108,77	0,00%	17,36%	17,36%	
IT	LIT	0,00	54,00%	16,67%	70,67%	
LU	LFR	0,00	31,50%	10,71%	42,21%	
NL	HFL	19,22	16,01%	14,89%	30,90%	
PT	ESC	0,00	30,00%	14,53%	44,53%	
SE	SKR	72,06	0,00%	20,00%	20,00%	



REVENUES FROM TAXES ON CONSUMPTION

## EURO Exchange Rates

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Member State	Currency	Value of National Currencies in euro at 1 January 1996 - 1 January 1999 - 1 January 1998 - 1 January 1999 - 1 January 2000				
		EURO	EURO	EURO	EURO	EURO
AT	OS	13,2772	13,6914	13,9027	13,7603	13,7603
BE	BFR	38,8023	40,0922	40,7646	40,3399	40,3399
DE	DM	1,887400	1,945940	1,976150	1,95583	1,95583
DK	DKR	7,30477	7,44277	7,52528	7,4501	<b>7,4404*</b>
EL	DRA	311,05	308,92	312,29	327,15	<b>329,85*</b>
ES	PTA	158,999	164,030	167,312	166,386	166,386
FI	FMK	5,683310	5,827130	5,982730	5,94573	5,94573
FR	FF	6,445190	6,560960	6,612240	6,55957	6,55957
UK	UKL	0,844929	0,738778	0,666954	0,7111	<b>0,6246*</b>
IE	IRL	0,818865	0,747690	0,771418	0,787564	0,787564
IT	LIT	2059,96	1913,10	1942,62	1936,27	1936,27
LU	LFR	39,2162	40,0922	40,7646	40,3399	40,3399
NL	HFL	2,11308	2,18388	2,22743	2,20371	2,20371
PT	ESC	196,359	195,714	202,077	200,482	200,482
SE	SKR	8,65465	8,64758	8,72357	9,4696	<b>8,552*</b>

*\*Four national currencies (DKR, DRA, UKL and SKR) not irrevocably fixed. (Official Journal C1, 4/01/2000.)*

The other 11 national currencies were irrevocably fixed as of 1 January 1999. For these currencies "rate 1 January 1999" = "rate 1 October 1999".  
(Official Journal L359/98, 31/12/1998, Council Regulation (EC) 2866/98)

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

*Alcoholic beverages*

*(All revenue figures are expressed in euro)*

*Page printed 28/02/2000*

*(in millions)*

MS	Year	I		II		III		IV		V		
		NatCurt	EURO	NatCurt	EURO	NatCurt	EURO	NatCurt	EURO	NatCurt	EURO	
AT												
	1996	OS	1261,00	94,97	17,00	1,28	0,00	0,00	301,10	22,68	1997,00	150,41
	1997	OS	1179,00	86,11	16,00	1,17	0,00	0,00	308,00	22,50	2044,00	149,29
	1998	OS										
BE	1999	OS										
	1996	BFR	7360,36	189,69	898,38	23,15	2748,00	70,82	679,81	17,52	7414,24	191,08
	1997	BFR	8250,13	205,78	1259,23	31,41	3710,00	92,54	860,40	21,46	9129,95	227,72
	1998	BFR										
DK	1999	BFR										
	1996	DKR	1675,80	229,41	33,40	4,57	947,89	129,76	16,60	2,27	1641,80	224,76
	1997	DKR	1608,19	216,07	32,38	4,35	1030,22	138,42	17,39	2,34	1672,48	224,71
	1998	DKR	1632,19	219,08	31,98	4,29	1046,95	140,53	18,39	2,47	1586,87	213,00
FI	1999	DKR										
	1996	FMK	2982,50	524,78	174,20	30,65	758,70	133,50	*Still Wine		3246,90	571,30
	1997	FMK	2970,10	509,70	167,00	28,66	867,00	148,79	*Still Wine		3223,20	553,14
	1998	FMK										
FR	1999	FMK										
	1996	FF	11281,00	1750,30	1223,00	189,75	684,00	106,13	139,00	21,57	1454,00	225,59
	1997	FF	11569,00	1763,31	1206,00	183,81	689,00	105,02	146,00	22,25	1991,00	303,46
	1998	FF	11846,00	1805,91	1221,00	186,14	701,00	106,87	149,00	22,71	2018,00	307,64
DE	1999	FF										
	1996	DM	5084,70	2694,02	52,07	27,59	-----	-----	1063,56	563,51	1699,70	900,55
	1997	DM	4662,21	2395,87	55,78	28,66	-----	-----	1094,82	562,62	1690,40	868,68
	1998	DM										
EL	1999	DM										
	1996	DRA	42989,00	138,21	*Ethyl Alcohol		-----	-----	-----	-----	16508,00	53,07
	1997	DRA	59641,00	193,06	*Ethyl Alcohol		-----	-----	-----	-----	17305,00	56,02
	1998	DRA										
IE	1999	DRA										
	1996	IRL	137,63	168,07	17,45	21,67	53,50	65,33	1,75	2,14	340,98	416,41
	1997	IRL	144,12	192,75	19,05	25,48	60,40	80,77	2,09	2,79	353,87	473,28
	1998	IRL	147,10	187,56	23,05	29,39	68,50	87,34	2,30	2,93	365,90	466,53
1999	IRL											

(\*) = Figure included in...

...Revenues - Alcoholic beverages...

(All revenue figures are expressed in euro)

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(in millions)

MS	Year	I		II		III		IV		V	
		Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		Beer	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IT	1996	822200,00	399,13	29800,00	14,47	0	0	0	0	423300,00	205,49
	1997	828900,00	433,28	28800,00	15,05	0	0	0	0	442900,00	231,51
	1998										
	1999										
LU	1996	883,00	22,52	33,00	0,84	-----	-----	-----	-----	105,00	2,69
	1997	998,00	25,44	36,00	0,91	-----	-----	-----	-----	121,00	3,08
	1998	977,00	24,22	37,00	0,92					110,00	2,73
	1999										
NL	1996	905,00	428,28	322,00	152,38	*Interm Prod		*Interm Prod		611,00	289,15
	1997	944,00	432,26	356,00	163,01	*Interm Prod		*Interm Prod		655,00	299,92
	1998										
	1999										
PT	1996	15935,60	81,16	*Ethyl Alcohol		*Ethyl Alcohol		*Ethyl Alcohol		16706,60	85,08
	1997	16149,50	82,52	2081,90	10,64	*Interm Prod		*Interm Prod		16708,90	85,37
	1998	16959,15	84,59	2117,57	10,56	-----	-----	-----	-----	17038,96	84,99
	1999										
ES	1996	105139,00	633,00	4663,00	28,07	-----	-----	-----	-----	34998,00	210,71
	1997	111577,00	671,76	4278,00	25,76	-----	-----	-----	-----	29467,00	177,41
	1998										
	1999										
SE	1996	2455,00	283,66	266,00	30,73	2699,00	311,86	*Still Wine		3302,00	381,53
	1997	4682,00	541,42	207,00	23,94	2885,00	333,62	*Still Wine		2069,00	239,26
	1998	4674,00	493,58	148,00	15,63	2998,00	316,54	*Still Wine		2141,00	226,09
	1999										
UK	1996	1585,00	1875,90	Cider+Perr 136,00	160,96	1172,00	1387,10	70,00	82,85	2606,00	3084,28
	1997	1556,00	2106,18	Cider+Perr 134,00	181,38	1267,00	1714,99	79,00	106,93	2682,00	3630,32
	1998	1605,00	2257,07	Cider+Perry 138,00	194,07	1382,00	1943,47	83,00	116,72	2698,00	3794,12
1999											

(\*) = Figure included in

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

**Mineral oils**

(All revenue figures are expressed in euro)

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MS	Year	I		II		III		IV		V	
		Leaded petrol		Unleaded Petrol		Diesel		LPG and Methane		Heavy fuel oil	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
AT	1996	36230,00	2728,74								
	1997	34629,00	2529,25	*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petrol	
	1998	OS		*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petrol	
	1999	OS									
BE	1996	20225,73	521,25	48857,18	1259,13	55665,79	1434,60	11,47	0,30	389,57	10,04
	1997	17067,75	425,71	53470,27	1333,68	59665,76	1488,21	13,43	0,33	443,02	11,05
	1998										
	1999										
DK	1996	1,06	0,14	8217,50	1124,95	4118,00	563,74	325,00	43,37	2978,00	407,68
	1997	116,66	15,67	8423,93	1131,82	3838,00	515,67	80,79	10,85	1912,18	256,89
	1998	-1,12	-0,15	8888,97	1193,13	3838,00	515,16	294,73	39,56	2004,02	268,99
	1999										
FI	1996	1,20	0,21	7805,30	1373,37	3193,80	561,96	627,60	110,43	267,40	47,05
	1997	1,50	0,26	8170,80	1402,20	3315,03	568,90	854,20	146,59	241,89	41,51
	1998										
	1999										
FR	1996	39132,00	6071,50	36761,00	5703,63	57096,00	8858,70	52,00	8,07	626,00	97,13
	1997	30339,00	4624,17	44228,00	6741,09	65434,00	9973,24	64,00	9,75	581,00	88,55
	1998	153923,00	23465,41	*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petrol	
	1999										
DE	1996	1170,00	619,90	38471,00	20383,07	19037,00	10086,36	3315,00	1756,38	93,00	49,27
	1997	49,00	25,18	39584,00	20341,84	19393,00	9965,88	3275,00	1682,99	84,00	43,17
	1998										
	1999										
EL	1996	452721,00	1455,47	*Leaded Petrol		343733,00	1105,08	2361,00	7,59	38347,00	123,28
	1997	474421,00	1535,73	*Leaded Petrol		338430,00	1095,52	2246,00	7,27	35681,00	115,50
	1998										
	1999										
IE	1996	157,93	192,86	264,22	322,67	288,22	351,97	4,87	5,95	10,66	13,02
	1997	134,49	179,87	339,62	440,25	337,64	451,58	4,04	5,40	11,54	15,43
	1998	97,84	124,23	435,96	553,56	476,50	605,03	4,30	5,46	15,10	19,17
	1999										

(\*) = Figure included in...

FI: Column IV "LPG and Methane" = Gas Oil - heating purposes.

IE : Column III « Diesel » = Includes Gas Oil used for industrial/commercial and heating purposes.

...Revenues - Mineral oils...  
(in millions)

(All revenue figures are expressed in euro)

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MS	Year	NatCurr	I		II		III		IV		V	
			Leaded Petrol		Unleaded Petrol		Diesel		LPG and Methane		Heavy fuel oil	
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IT	1996	LIT	13959800,00	6776,73	10639900,00	5165,10	12902300,00	6263,37	8552500,00	4151,78	411700,00	199,86
	1997	LIT	12701300,00	6639,12	11939500,00	6240,92	12742400,00	6660,60	9051800,00	4731,48	410800,00	214,73
	1998	LIT										
	1999	LIT										
LU	1996	LFR	1352,00	34,47	5889,00	150,18	6228,00	158,81	0,00	0,01	9,00	0,23
	1997	LFR	1063,00	27,11	6341,00	161,69	6266,00	159,79	1,00	0,02	6,00	0,16
	1998	LFR	834,00	20,67	6389,00	158,38	6745,00	167,20	1,00	0,02	2,00	0,06
	1999	LFR										
NL	1996	HFL	6118,00	2895,30	*Leaded Petrol		3669,00	1736,33	*Diesel		*Diesel	
	1997	HFL	6839,00	3131,58	*Leaded Petrol		4354,00	1993,70	*Diesel		*Diesel	
	1998	HFL										
	1999	HFL										
PT	1996	ESC	148303,00	755,26	93944,00	478,43	196627,00	1001,36	48,00	0,24	7244,00	36,89
	1997	ESC	137020,20	700,10	109047,20	557,18	193847,50	990,46	1649,80	8,43	7133,80	36,45
	1998	ESC	127781,65	637,37	133829,48	667,54	234535,32	1169,86	1861,41	9,28	7005,60	34,94
	1999	ESC										
ES	1996	PTA	482539,00	2905,18	♦223055,00	1342,93	567075,00	3414,14	3859,00	23,23	6567,00	39,54
	1997	PTA	426578,00	2568,26	♦276543,00	1664,96	615614,00	3706,37	3245,00	19,54	6147,00	37,01
	1998	PTA										
	1999	PTA										
SE	1996	SKR	0,00	0,00	23757,00	2745,00	10995,00	1270,42	236,00	27,27	1905,00	220,11
	1997	SKR	0,00	0,00	24197,00	2798,12	10871,00	1257,11	234,00	27,06	1833,00	211,97
	1998	SKR	0,00	0,00	24161,00	2551,43	11827,00	1248,94	254,00	26,82	2049,00	216,38
	1999	SKR										
UK	1996	UKL	3716,00	4398,00	7043,00	8335,61	5888,00	6968,63	0,00	0,00	82,00	97,05
	1997	UKL	3393,00	4592,72	8073,00	10927,50	6674,00	9033,84	0,37	0,50	58,00	78,51
	1998	UKL	2983,50	4195,61	9897,06	13917,96	7893,79	11100,82	0,73	1,03	54,66	77,33
	1999	UKL										

(\*) = Figure included in...

DK: Column V "Heavy fuel oil" = Heating purposes.

DK: The figures in column IV "LPG and Methane" given by Denmark also includes natural gas.

ES: ♦Column II "Unleaded Petrol" given by Spain also includes high octane unleaded petrol.

SE: Total revenues from diesel, LPG/methane and heavy fuel oil are distributed according to their percentage share 1996.

UK : Other oils (1998 = 166,26 UKL = 233,81 EURO) – Includes gas oil, fuel oil, aviation gas, kerosen and other light oils.

**REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT**  
*(All revenue figures are expressed in euro)*

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**Manufactured tobacco**  
 (in millions)

MS	Year	NatCurr	I		II		III		IV	
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
AT	1996	OS	12310,00	927,15						
	1997	OS	13235,00	966,67						
	1998	OS								
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								
DK	1996	DKR	6276,41	859,22	81,40	11,14			878,60	120,28
	1997	DKR	6170,88	829,11	80,25	10,78			881,01	118,37
	1998	DKR	5094,10	683,76	81,81	10,98			840,64	112,84
FI	1996	FMK	2668,60	469,55	32,80	5,77			235,70	41,47
	1997	FMK	2868,33	492,24	33,51	5,75			240,44	41,26
	1998	FMK								
FR	1996	FF	41906,00	6501,90						
	1997	FF	43441,00	6621,13						
	1998	FF	40672,00	6200,41						
DE	1996	DM	19858,20	10521,46	49,00	25,96			636,00	336,97
	1997	DM	20240,60	10401,45	59,50	30,58			652,40	335,26
	1998	DM								
EL	1996	DRA	406336,00	1306,35						
	1997	DRA	459746,00	1488,23						
	1998	DRA								
IE	1996	IRL	521,22	697,29	6,84	8,35			5,02	6,13
	1997	IRL	560,37	749,47	7,40	9,90			4,84	6,69
	1998	IRL	603,90	766,79	7,80	9,90			4,60	5,84

(\*) = Figure included in...

...Revenues - Manufactured tobacco...

(in millions)

(All revenue figures are expressed in euro)

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MS	Year	I		II		III		IV	
		Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IT	1996	10544700,00	5118,89	34200,00	16,60	7400,00	3,59	45400,00	22,04
	1997	11165300,00	5836,23	37700,00	19,71	8100,00	4,23	45500,00	23,78
	1998								
	1999								
LU	1996	7191,00	183,38	13,00	0,32	18,00	0,46	300,00	7,66
	1997	9790,00	249,65	16,00	0,40	26,00	0,67	503,00	12,82
	1998	1008,00	24,99	24,00	0,59	24,00	0,59	478,00	11,86
	1999								
NL	1996	2142,00	1013,69	13,00	6,15	*Cigars		792,00	374,81
	1997	2946,00	1348,98	*Cigarettes		*Cigarettes		*Cigarettes	
	1998								
	1999								
PT	1996	164945,00	840,02	411,00	2,09	*Cigars		342,00	1,74
	1997	176460,00	901,62	534,00	2,73	*Cigars		329,00	1,68
	1998	192028,48	957,83	947,90	4,73	*Cigars		502,22	2,51
	1999								
ES	1996	442639,00	2664,96	3525,00	21,22	*Cigars		1037,00	6,24
	1997	516056,00	3106,97	4849,00	29,19	*Cigars		1426,00	8,59
	1998								
	1999								
SE	1996	6126,00	707,83	29,00	3,35	*Cigars		495,00	57,19
	1997	6496,00	751,19	35,00	4,05	*Cigars		607,00	70,19
	1998	5842,00	616,92	40,00	4,22	*Cigars		707,00	74,66
	1999								
UK	1996	7680,00	10876,07	137,00	162,14	*Cigars		246,00	291,15
	1997	8035,00	10964,05	139,00	188,15	*Cigars		216,00	292,37
	1998	7976,00	11216,43	136,00	191,25	*Cigars		208,00	292,50
	1999								

(\*) = Figure included in...

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



Rue de la Loi 200, B-1049 Bruxelles/Wetstraat 200, B-1049 Brussel - Belgium - Office: MO59 4/11.  
Telephone: direct line (+32-2)299.06.59, switchboard 299.11.11, Fax: (+32-2)296.19.31.  
Telex: COMEU B 21877. Telegraphic address: COMEUR Brussels.

X.400: G=Tove; S=Mogensen; I=TM; P=CEC; A=RTT; C=BE Internet: tove.mogensen@cec.eu.int