



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

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EXCISE DUTY TABLES

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

(Incorporates all amendments received up to 30 June 2000)

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

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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UPDATE SITUATION - EXCISE DUTY TABLES

1	January 2000	New start
		<i>DE Mineral Oils</i>
		<i>DK Mineral Oils</i>
		<i>NL Mineral Oils</i>
		<i>EL Alcoholic Beverages</i> <i>(Intermediate products, Ethyl alcohol)</i>
		<i>EL Mineral Oils</i> <i>(Kerosene "heating")</i>
		<i>EL Manufactured Tobacco</i> <i>(Cigarettes)</i>
		<i>ES Manufactured Tobacco</i> <i>(Cigarettes)</i>
		<i>FI Manufactured Tobacco</i>
		<i>IT Manufactured Tobacco</i> <i>(Cigars and Cigarillos - adjustment)</i>
		<i>SE Mineral Oils</i>
11	January 2000	<i>FR Mineral Oils</i>
1	March 2000	<i>NL Manufactured Tobacco</i> <i>(Fine cut...)</i>
21	March 2000	<i>UK Mineral Oils</i> <i>(Petrol and Gas Oil)</i>
		<i>UK Manufactured Tobacco</i>
1	April 2000	<i>UK Alcoholic Beverages</i> <i>(Wine, Fermented Beverages, Intermediate products)</i>
29	April 2000	<i>EL Mineral Oils</i> <i>(Petrol and Gas Oil "heating, Kerosene "heating")</i>
1	May 2000	<i>BE Manufactured Tobacco</i> <i>(Cigars, (Cigarettes?? – new figures to be confirmed))</i>
1	May 2000	<i>LU Mineral Oils</i> <i>(Petrol)</i>
1	July 2000	<i>SV Manufactured Tobacco</i> <i>(Cigarettes)</i>

+ some new revenue figures (EL and IE)

... ♠and... Minor modifications, some of them cosmetic, added up to 30 June 2000 ♠...

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Euro Exchange Rate

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Value of National Currency in euro at 1 October 1999		
Member State	National Currency	Currency val
AT	OS	
BE	BFR	
DE	DM	
DK	DKR	
EL	DRA	
ES	PTA	
FI	FMK	
FR	FF	
UK	UKL	
IE	IRL	
IT	LIT	
LU	LFR	
NL	HFL	
PT	ESC	
SE	SKR	

**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

Beer

Alcoholic Beverages

Standard rates													
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%) (Article 2 Directive 92/83/EEC)					"Independent small breweries" (Yearly production limited to 200.000 hl.) (Article 4.1 Directive 92/83/EEC)								
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0.748 euro per hl/degree Plato of finished product. (Article 6 Directive 92/84/EEC)			1.87 euro per hl/degree of alcohol of finished product. (Article 6 Directive 92/84/EEC)			Rate may not be set more than 50% be standard national rate. (Article 4.1 Directive 92/83/EEC)					
MS	Nat Curr	Excise duty/hl/°Plato			VAT %	Excise duty/hl/°alc.			VAT %	Excise duty/hl/°Plato			
		NatCurr	EURO			NatCurr	EURO			NatCurr	EURO		
AT	OS	20,00	1,45	20,00						<12500 hl	12,00	0,87	
BE	BFR	69,00	1,71	21,00						<25000 hl	14,00	1,02	
										<37500 hl	16,00	1,16	
										<= 50000 hl	18,00	1,31	
										<= 12500 hl	60,00	1,49	
										<= 25000 hl	62,00	1,54	
DE	DM	1,54	0,79	16,00						<= 50000 hl	64,00	1,59	
										<= 75000 hl	66,00	1,64	
										<= 200000 hl	68,00	1,69	
										<= 10000 hl	0,77	0,39	
										<= 20000 hl	0,92	0,47	
DK	DKR	<= 11° Plato	268,50	36,12	25,00					<= 40000 hl	1,08	0,55	
										> 11° <= 14° Plato	345,75	46,51	25,00
										> 14° <= 18° Plato	460,75	61,98	25,00
										> 18° <= 22° Plato	510,25	68,64	25,00
										>22° Plato	27,00	3,63	25,00
EL	DRA	384	1,17	18,00									
ES	PTA	128	0,77	16,00									
FI	FMK					170,00	28,59	22,00		<=2000 hl	119,00	20,01	
FR	FF				>2,8%	17,00	2,59	20,60		<= 20000 hl	136,00	22,87	
										<=55000 hl	153,00	25,73	

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

...Beer...

Alcoholic Beverages

Standard rates												
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%) (Article 2 Directive 92/83/EEC)					"Independent small breweries" (Yearly production limited to 200.000 hl.) (Article 4.1 Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir92/84/EEC)		0.748 euro per hl/degree Plato of finished product. (Article 6 Directive 92/84/EEC)			1.87 euro per hl/degree of alcohol of finished product. (Article 6 Directive 92/84/EEC)			Rate may not be set more than 50% bel standard national rate. (Article 4.1 Directive 92/83/EEC)				
MS	Nat Curr	Excise duty/hl/°Plato			VAT %	Excise duty/hl/°alc.			VAT %	Excise duty/hl/°Plato or /°alcohol		
		NatCurr	EURO			NatCurr	EURO			NatCurr	EURO	
UK	UKL					11,50	17,70	17,50				
IE	IRL					15,65	19,87	21,00				
IT	LIT	2710	1,40	20,00								
LU	LFR	32	0,79	15,00								
NL	HFL	<= 7° Plato	20,00	9,08	17,50					<= 50000 hl	16	0,40
		> 7° <= 11° Plato	35,20	15,97	17,50					<= 200000 hl	18	0,45
		> 11° <= 15° Plato	46,90	21,28	17,50					>7°<=11° Plato	18,50	8,39
		>15° Plato	58,65	26,61	17,50					>11°<= 15° Plato	32,56	14,78
										>15° Plato	43,38	19,68
PT	ESC	<=8°Plato	1410,00	7,03	17,00	>0,5%<1,2%vol	1125,00	5,61	17,00	>15° Plato	54,25	24,62
		>8° <=11°Plato	2250,00	11,22	17,00					>0,5%<1,2%vol	562,50	2,81
		>11° <=13°Plato	2820,00	14,07	17,00					<=8°Plato	705,00	3,52
		>13° <=15°Plato	3380,00	16,86	17,00					>8° <=11°Plato	1125,00	5,61
		>15°Plato	3950,00	19,70	17,00					>11° <=13°Plato	1410,00	7,03
SE	SKR				>2,8%	147,00	16,81	25,00	>13° <=15°Plato	1690,00	8,43	
									>15°Plato	1975,00	9,85	

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".

Wine

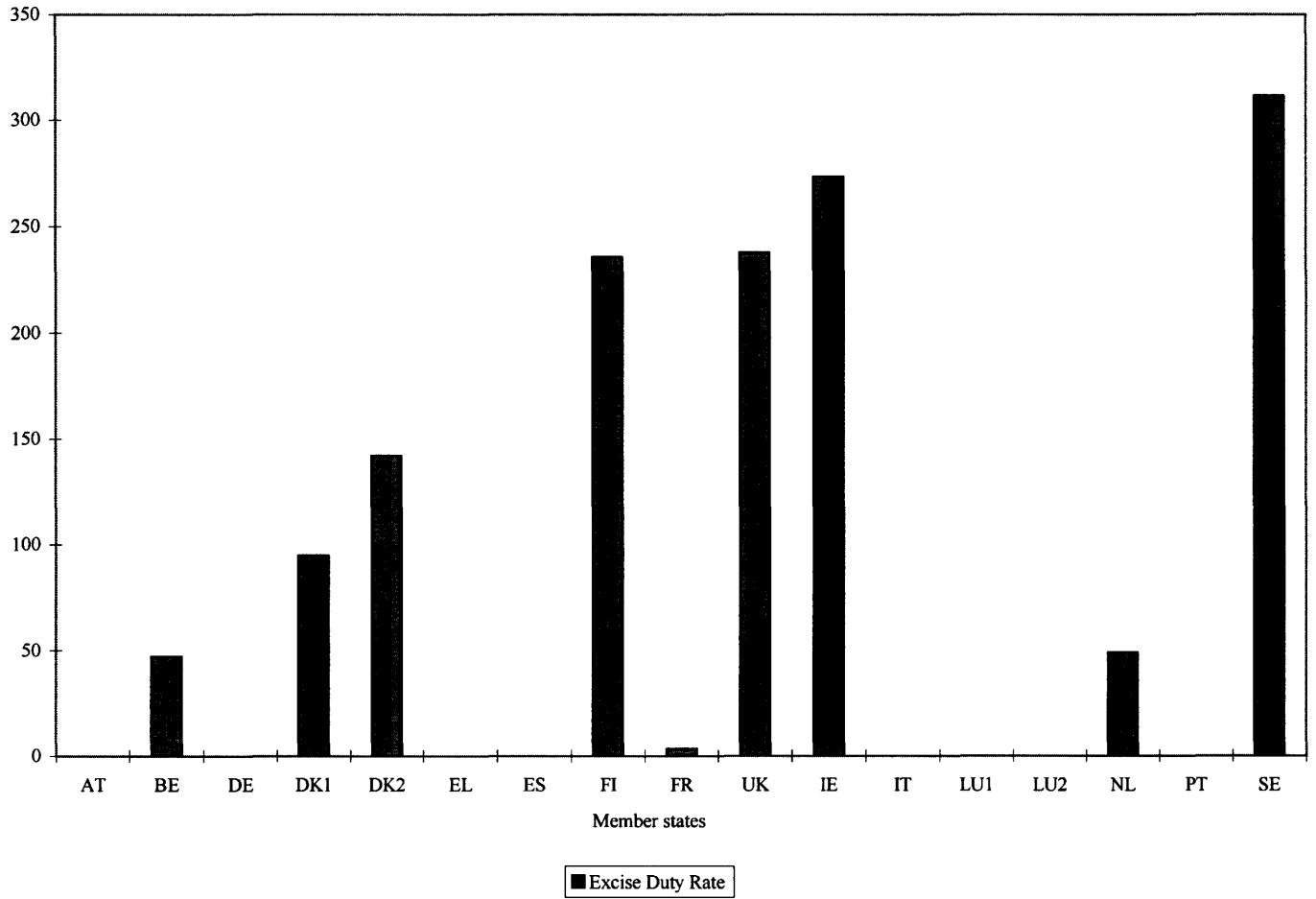
Alcoholic Beverages

		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)			(Article 9.3 of Directive 92/83/EEC)				
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/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			VAT %	Excise duty per hectolitre			VAT %	Excise duty per hectolitre		
		NatCurr	EURO			NatCurr	EURO			NatCurr	EUR	
AT	OS	0,00	0,00	20,00		2000,00	145,35	20,00		1000,00	72	
BE	BFR	1900,00	47,10	21,00		6500,00	161,13	21,00		600,00	14	
DE	DM	0,00	0,00	16,00		266,00	136,00	16,00	Spark < 6%	100,00	51	
DK	DKR	6%-15%vol	705,00	94,84	25,00	6%-15%vol	1055,00	141,93	25,00	Still 1,2%-6%vol	450,00	60
		15%-22%vol	1055,00	141,93	25,00	15%-22%vol	1405,00	189,01	25,00	Spark 1,2%-6%vol	800,00	107
EL	DRA	0	0,00	18,00		0	0,00	18,00		0	0	
ES	PTA	0	0,00	16,00		0	0,00	16,00		0	0	
FI	FMK	1400,00	235,46	22,00		1400,00	235,46	22,00	>1,2%<2,8%	27,00	4	
									>2,8%<5,5%	800,00	134	
									>5,5%<8,0%	1100,00	185	
FR	FF	22,00	3,35	20,60		54,80	8,34	20,60				
UK	UKL	154,37	237,53	17,50		220,54	339,34	17,50	Still >1,2% <=4%	47,58	73	
									Still >4% <=5,5%	65,42	100	
IE	IRL	215,01	273,01	21,00		430,02	546,01	21,00	Spark >5,5% < 8,5%	166,70	256	
									<5.5%	71,66	90	
IT	LIT	0	0,00	20,00		0	0,00	20,00				
LU	LFR	<=13%vol	0	0,00	12,00		0	0,00	15,00			
		>13%vol	0	0,00	15,00							
NL	HFL	107,50	48,78	17,50		366,50	166,31	17,50	Still	53,75	24	
PT	ESC	0	0,00	5,00		0	0,00	17,00	Sparkling	69,50	31	

...Wine...

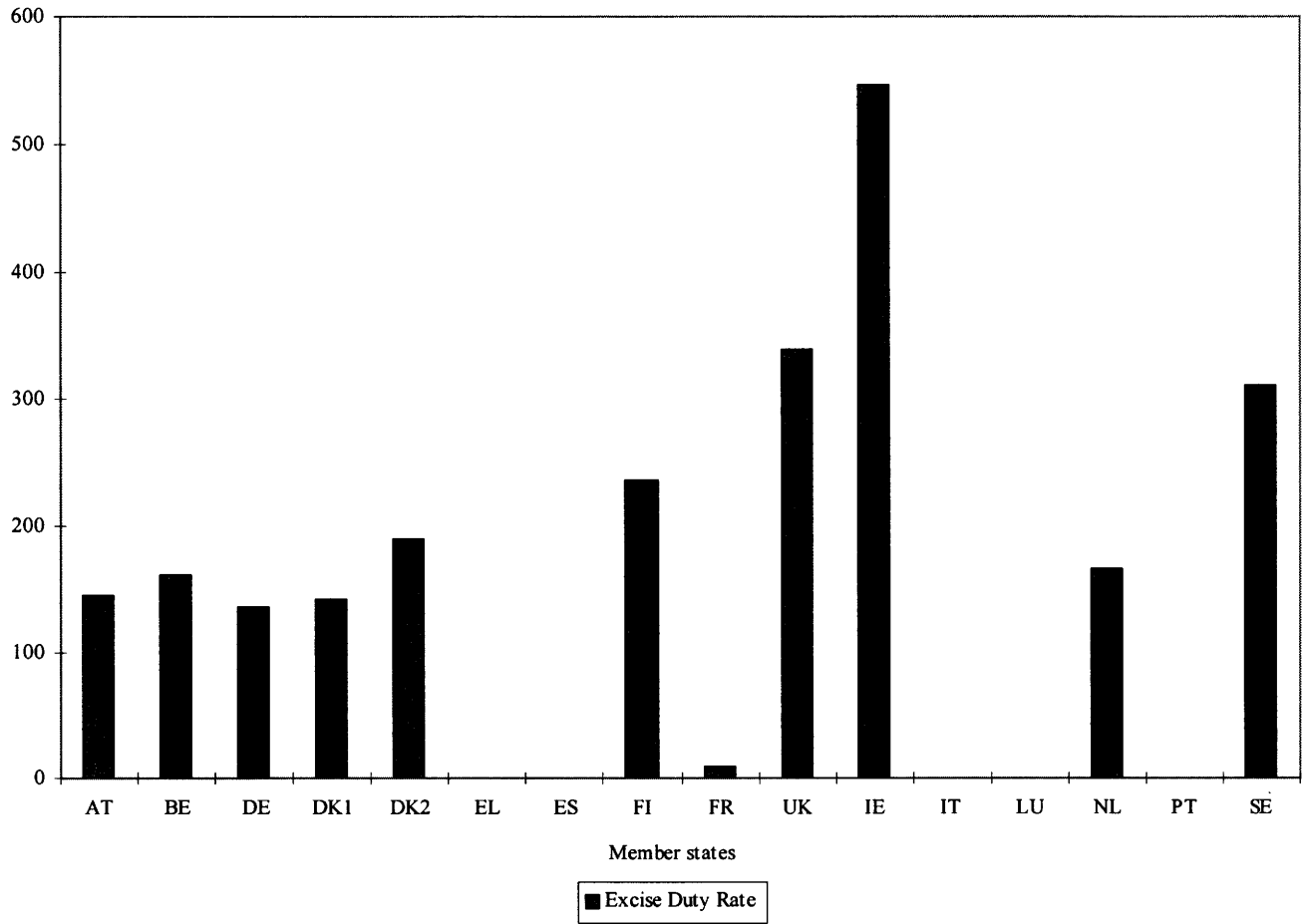
Alcoholic Beverages

		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)		(Article 9.3 of Directive 92/83/EEC)			
		0 euro per hectolitre of product.		0 euro per hectolitre of product.		(Not exceeding 8.5% vol.)			
		(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		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre	
		NatCurr	EURO		NatCurr	EURO		NatCurr	E
SE	SKR	2720,00	311,12	25,00	2720,00	311,12	25,00	Still&Spark <2,25%	0,00
								Still&Spark 2,25%-4,5%	934,00
								Still&Spark 4,5%-7%	1380,00
								Still&Spark 7%-8,5%	1898,00



Minimum excise duty: 0 euro per hectolitre of product

Sparkling Wine



Minimum excise duty: 0 euro per hectolitre of product

Fermented beverages other than wine and beer

Alcoholic Beverages

Standard 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 euro per hectolitre of product.			0 euro per hectolitre of product.			0 euro per hectolitre of product.	
(Article 5 of Directive 92/84/EEC and...Article 15 of Directive 92/83/EEC)					(Article 5 of Directive 92/84/EEC and...Article 15 of Directive 92/83/EEC)			(Article 5 of Directive 92/84/EEC and...Article 15 of Directive 92/83/EEC)		(Article 5 of Directive 92/84/EEC and...Article 15 of Directive 92/83/EEC)		
MS	Nat Curr	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			VAT %	Excise duty		
		NatCurr	EURO			NatCurr	EURO					
AT	OS	0	0,00	20,00	2000,00	145,35	20,00	Sparkling				
BE	BFR	1900,00	47,10	21,00	6500,00	161,13	21,00					
DE	DM	0,00	0,00	16,00	266,00	136,00	16,00	Sparkling < 6% vol				
DK	DKR	705,00	94,84	25,00			16,00	Still 1,2%-6% vol				
EL	DRA	0	0,00	18,00	0	0,00	18,00					
ES	PTA	0	0,00	16,00	0	0,00	16,00					
FI	FMK	1400,00	235,46	22,00	1400,00	235,46	22,00	>1,2%<2,8% >2,8%<5,5% >5,5%<8,0%				
FR	FF	22,00	3,35	20,60	22,00	3,35	20,60					
UK	UKL	154,37	237,53	17,50	220,54	339,34	17,50	Still>1,2%<=4% Still>4%<=5,5% Sparkling >5,5%<8,0% <=6% vol >6% <8,5% vol				
IE	IRL	215,01	273,01	21,00	430,02	546,01	21,00					
IT	LIT	0	0,00	20,00	0	0,00	20,00					
LU	LFR	0	0,00	15,00	0	0,00	15,00					
NL	HFL	107,50	48,78	17,50	366,50	166,31	17,50	Still Sparkling				
PT	ESC	0	0,00	17,00	0	0,00	17,00					
SE	SKR	2720,00	311,12	25,00	2720,00	311,12	25,00	Still&Sparkl <2,25% Still&Sparkl 2,25%-4% Still&Sparkl 4,5%-7% Still&Sparkl 7%-8,5%				

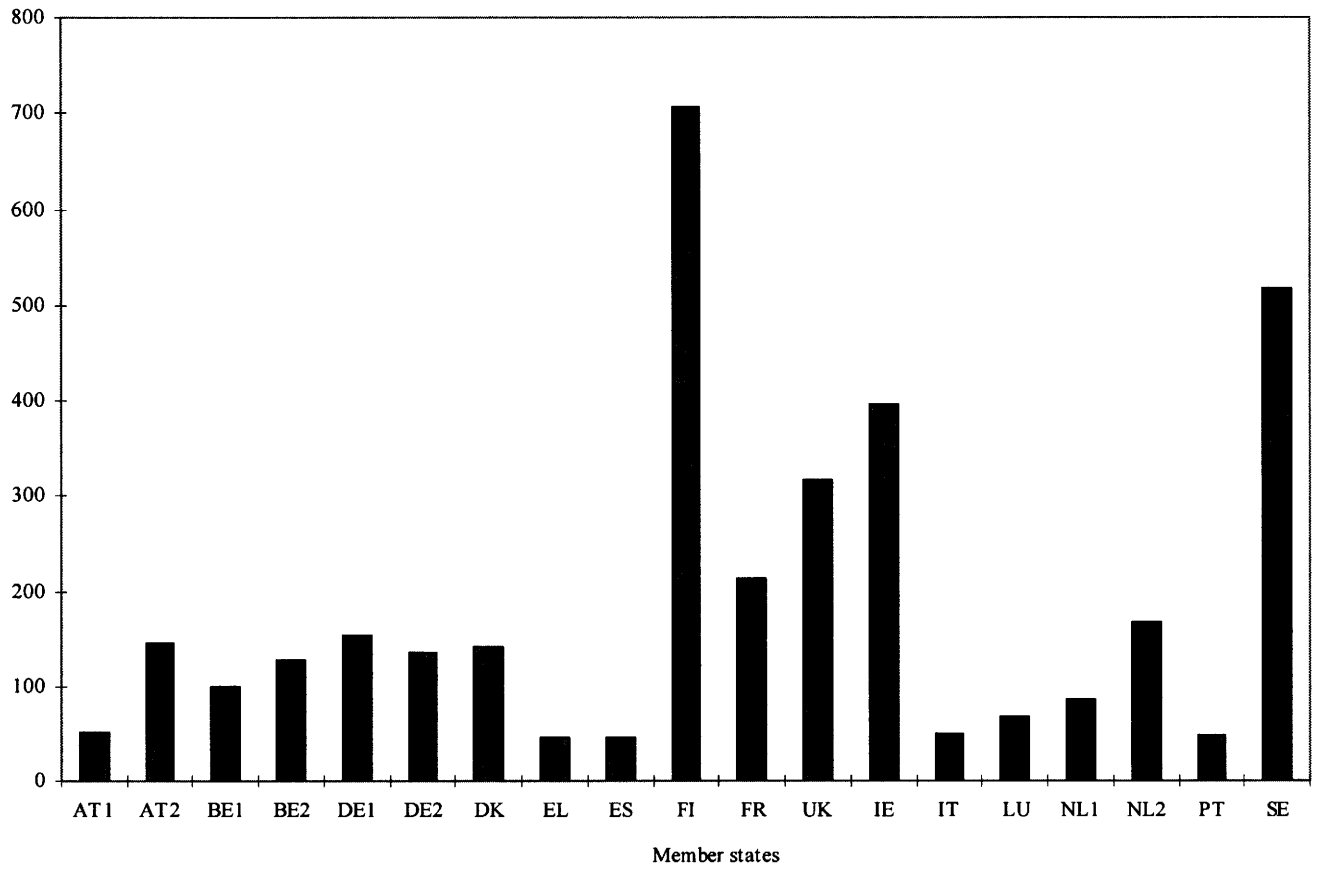
Intermediate products

Alcoholic Beverages

		Standard rates			Reduced rates		
		(Article 17 of Directive 92/83/EEC)			Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)		
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		45 euro per hectolitre of product. (Article 4 of Directive 92/84/EEC)			Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc. (Article 18.3 of Directive 92/83/EEC)		
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EURO		NatCurr	EURO	
AT	OS	700,00	50,87	20,00			
BE	BFR	Sparkling	2000,00	145,35	20,00		
			4000,00	99,16	21,00	3000,00	74,37
DE	DM	Sparkling	5149,00	127,64	21,00		
			300,00	153,39	16,00	200,00	102,26
DK	DKR	Sparkling	266,00	136,00	16,00		
		Still 15%-22%vol	1055,00	141,93	25,00	Still 1,2%-6% vol Still 6%-15% vol	450,00 705,00
EL	DRA	14789,00	45,00	18,00		0	0,00
ES	PTA	7625,00	45,83	16,00		4575	27,50
FI	FMK	4200,00	706,39	22,00		2550,00	428,88
FR	FF	1400,00	213,43	20,60			
UK	UKL	205,82	316,69	17,50		154,37	237,53
IE	IRL	311,97	396,12	21,00		215,01	273,01
IT	LIT	96000,00	49,58	20,00			
LU	LFR	2700,00	66,93	15,00		1900	47,10
NL	HFL	Still	187,00	84,86	17,50	132,75	60,24
		Sparkling	366,50	166,31	17,50		
PT	ESC	9500,00	47,39	17,00			
SE	SKR	4517,00	516,67	25,00		2720,00	311,12

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).



Minimum excise duty: 45 euro per hectolitre of product

■ Excise Duty Rate

Ethyl alcohol

Alcoholic Beverages

Standard rates					Reduced rates						
(Article 20 of Directive 92/83/EEC)					For low strength spirits, particular regions, etc.					“Small distilleries”	
										Yearly production limited to 10 hl alcohol.	
(Dir. 92/84/EEC)					(Article 3.1 of Directive 92/84/EEC)					(Article 22.1 of Directive 92/83/EEC)	
										The reduced rates shall not be set more than below the standard national rate of excise	
Minimum excise duty adopted by the Council on 19-10-1992										(Article 22.1 of Directive 92/83/EEC)	
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty			
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		
AT	OS	10000,00	726,73	20,00				*5400,00	392,43		
BE	BFR	67000,00	1660,89	21,00							
DE	DM	2550,00	1303,79	16,00				1428,00	730,12		
DK	DKR	27500,00	3699,47	25,00							
EL	DRA	298414,00	908,00	18,00		*149207,00	454,00	18,00			
ES	PTA	114000	685,15	16,00				99760	599,57		
FI	FMK	others	30000,00	5045,64	22,00	>1,2% <2,8%	*1000,00	168,19	22,00		
						>2,8% <10%	*26500,00	4456,98	22,00		
							*5474,00	834,51	20,60		
FR	FF	9510,00	1449,79	20,60							
UK	UKL	1956,00	3009,69	17,50							
IE	IRL	2175,00	2761,68	21,00	>5,5%	15,65	19,87	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	81600,00		
SE	SKR	50141,00	5735,32	25,00					407,02		

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).

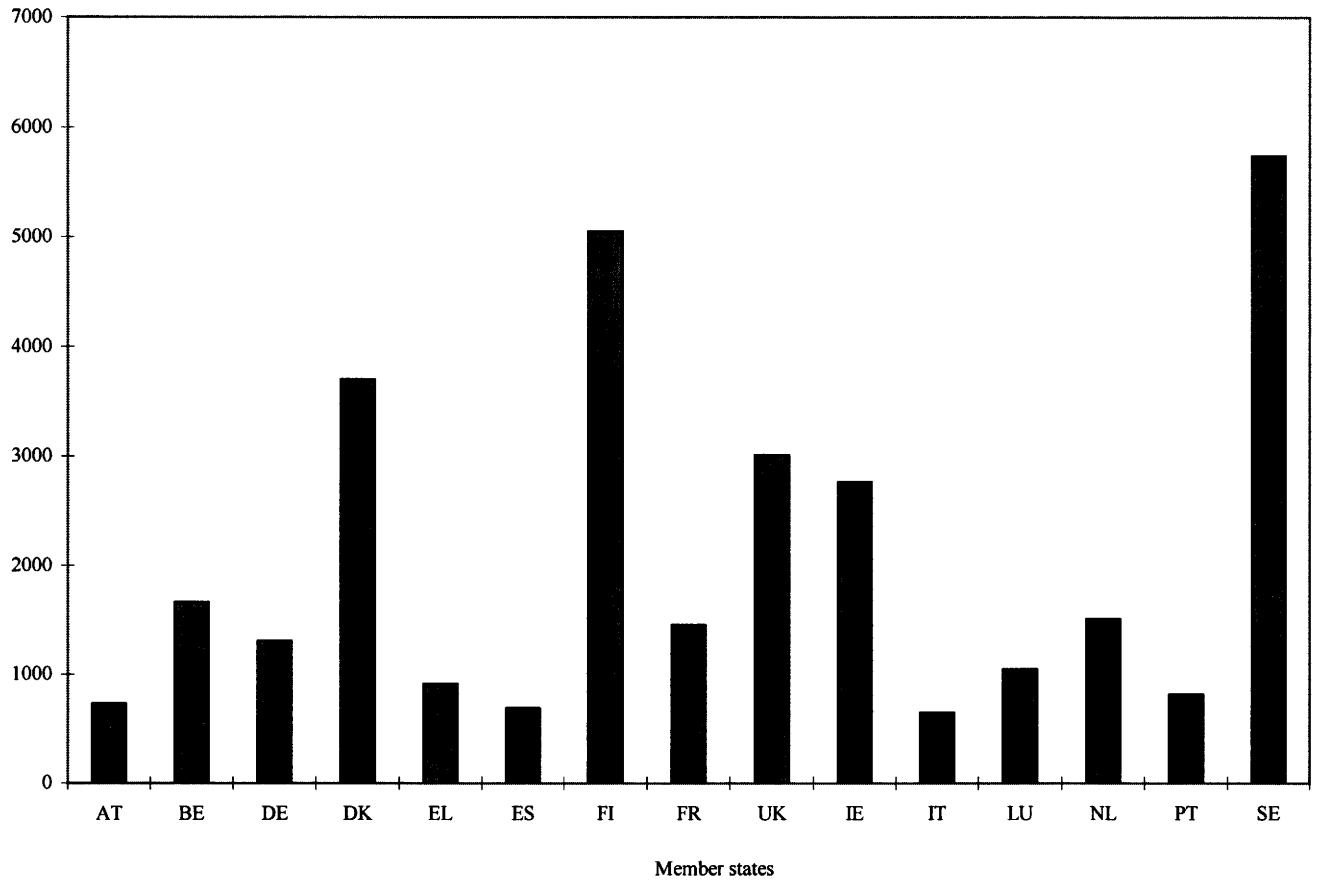
FR: Plus a levy of 8.40 FF per litre (840 FF/hl =128,06 €/hl) on drinks of a strength exceeding 25% to the benefit of the National Sickness Insurance scheme.

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

Page printed 23/03/2000



Minimum excise duty: 550 euro per hectolitre of pure alcohol

■ Excise Duty Rate

National tax - Alcoholic Beverages

Page printed 1/02/2000

Member State	Tax			Description	
	Tax type	Nat. Curr.	EURO		Unit
*Finland	Parafiscal tax	FMK 4,00	0,67	per litre of finished product	Additional duty on the retail containers of alcohol. Not levied by the Ministry of the Environment.
France	Parafiscal tax	FF 20,00	3,05	per hectolitre of pure alcohol	CFCPC tax (Comité des Fruits à Cidre et Produits Cidricol perry, pommeau and aperitifs containing cider and perry.
		1,10	0,17	per hectolitre	
		25,00	3,81	per hectolitre of pure alcohol	BNICE tax (Bureau National Interprofessionnel du Calvados, poiré) for 'eaux-de-vie' with regulated appellation of origin "C&B
		12,40	1,89	per hectolitre of pure alcohol	
		4,83	0,74	per hectolitre of wine	Tax to the benefit of wine producers' organisations (d'organ
		0,77	0,12	per hectolitre of wine	Tax on 'other wines' to the benefit of ANDA (Association Nati
		2,60	0,40	per hectolitre of wine	
		1,69	0,26	per hectolitre of wine	Tax on "vins délimités de qualité supérieure" to the benef
		36,4	5,55	per decilitre of pure alcohol	Tax "Premix" on mixed beverages (alcoholic beverages mixed

*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 purpo:					
		CN 2710 00 26, CN 2710 0034 CN 2710 00 36			CN 2710 00 27, CN 2710 00 29 CN 2710 00 32			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 Direc					
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)		337 euro per 1000 litres.			287 euro per 1000 litres			245 euro per 1000 litres		18 euro per 1000					
		(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 (Article 5.2 of Dir					
MS	National Currency	Excise duty		VAT %	Excise duty			Excise duty			Excise duty				
		NatCurr	EURO		NatCurr	EURO	VAT %	NatCurr	EURO	VAT %	NatCurr	EU			
AT	OS	6600,00	479,64	20,00	5610,00	407,69	20,00	3890,00	282,70	20,00	3890,00	282			
BE	BFR	22260,00	551,81	21,00	19910,00	493,56	21,00	11700,00	290,04	21,00	750,00	18			
DE	DM	1200,00	613,55	16,00	1100,00	562,42	16,00	740,00	378,36	16,00	88,00	44			
DK	DKR	4453,00	599,04	25,00	3808,00	512,28	25,00	norm	2833,00	381,11	25,00	1987,00	267		
								light	2733,00	313,18	25,00				
								low sulph	2554,00	343,58					
EL	DRA	114000,00	346,87	18,00	<=96,5oct.I.O	98000,00	298,19	18,00	83000,00	252,55	18,00	83000,0	252		
					>=96,5oct.I.O	108000,00	328,62	18,00							
ES	PTA	67352,00	404,79	16,00	<97oct.I.O	61844,00	371,69	16,00	44901,00	269,86	16,00	13097,0	78		
					>=97 oct.I.O	67040,00	402,92	16,00							
FI	FMK	norm	3783,00	636,25	22,00	norm	3333,00	560,57	22,00	norm	1935,00	325,44	22,00	379,00	63
		envm friend	3733,00	627,85	22,00	envm friend	3283,00	552,16	22,00	envm friend	1785,00	300,22	22,00		
FR	FF				<95 oct.	3846,20	586,35	20,60	2551,80	389,02	20,60	517,30	78		
					=>97oct.+	4176,80	636,75	20,60							
UK	UKL	546,80	841,36	17,50	Additif ordin unl	488,20	751,19	17,50	norm	518,20	797,35	17,50	31,30	48	
					super unl	508,90	783,04	17,50	low sulph	488,20	751,19	17,50			

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 (and this period will probably be extended up to 31 March 2001). 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.

...Petrol and Gas Oil...

Mineral oils

		Petrol						Gas Oil						
		Leaded Petrol			Unleaded Petrol			Used as propellant			Used for ind./comm			
		CN 2710 00 26, CN 2710 0034 CN 2710 00 36			CN 2710 00 27, CN 2710 00 29 CN 2710 00 32			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			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)		337 euro per 1000 litres.			287 euro per 1000 litres			245 euro per 1000 litres			18 euro per 1000 l			
		(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. (Article 5.2 of Dir.			
MS	National Currency	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT	Excise duty			
		NatCurr	EURO	%	NatCurr	EURO	%	NatCurr	EURO	%	NatCurr	EU		
IE	IRL	361,36	458,83	21,00	ordin unl	294,44	373,86	21,00	256,14	325,23	21,00	37,30	47	
					high-oct	357,22	453,56	21,00						
IT	LIT	1119629,00	578,24	20,00	1049153,0	541,84	20,00	780731	403,21	20,00	234219,0	120		
LU	LFR	17110,00	424,15	15,00	15010,00	372,09	12,00	10200,00	252,85	15,00	750,00	18		
NL	HFL	1426,10	647,14	17,50	1278,00	579,93	17,50	735,50	333,76	17,50	102,60	46		
PT	ESC	97400,00	485,83	17,00	70000,00	349,16	17,00	49300,00	245,91	17,00	49300,00	245		
SE	SKR	5130,00	586,79	25,00	Class1	4470,00	511,30	25,00	Class1	2922,00	334,23	25,00	1801,00*	206
					Class2	4500,00	514,73	25,00	Class2	3148,00	360,08	25,00		
					Class3				Class3	3446,00	394,17	25,00		

LU: Monitoring charge.

SE: Includes CO2 tax.

SE: Gas Oil normal rate « ind./comm. » and « heating » = SKR 1801 per m³.

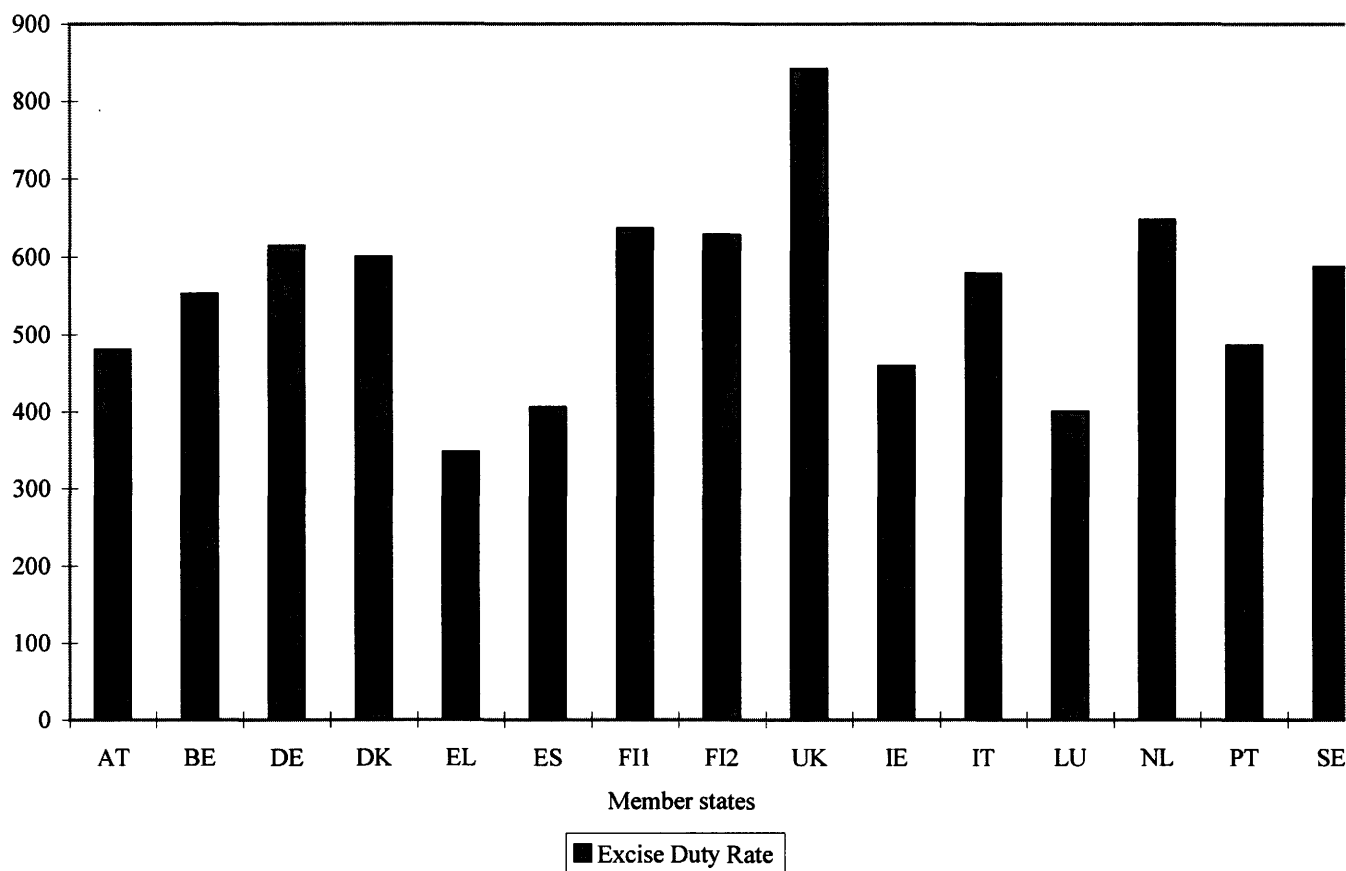
... Petrol and Gas Oil...-Additional comments

Page printed 14/04/2000

- 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 m³.
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 m³ 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

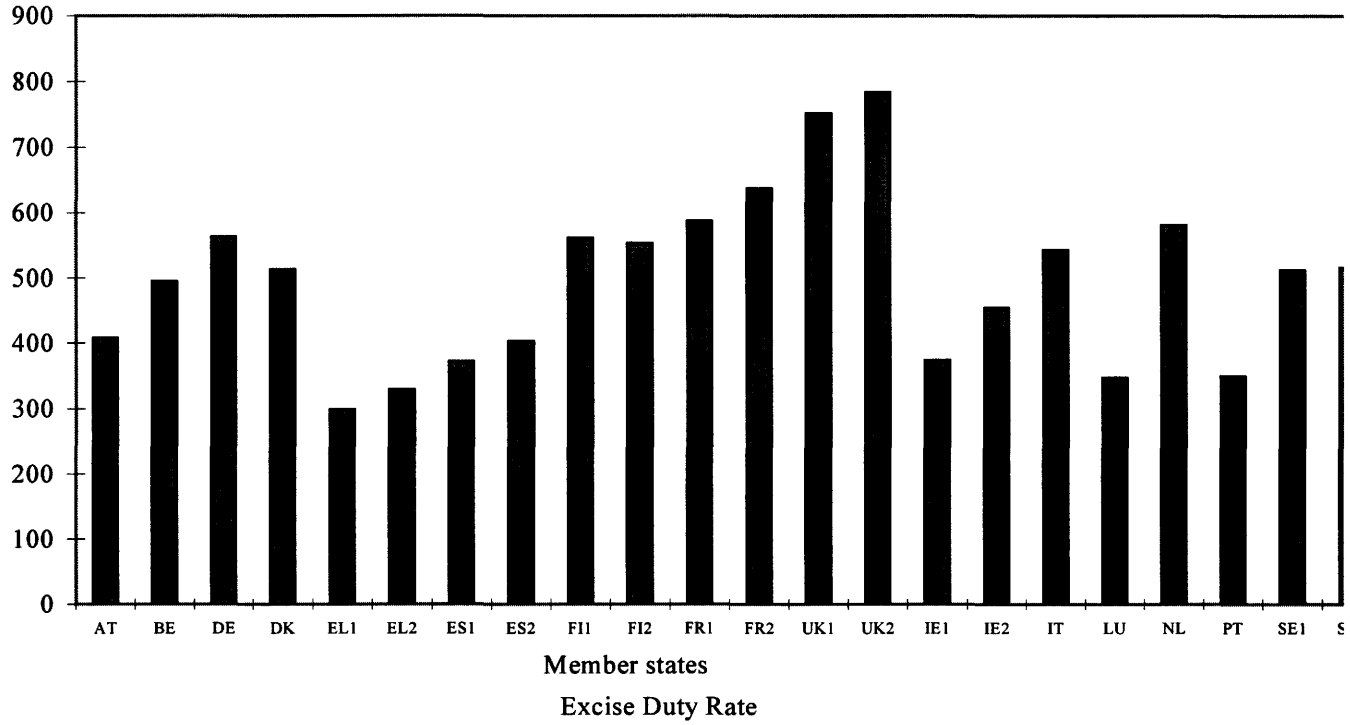
values in euro at 01/10/99



Minimum excise duty: 337 euro per 1000 litres

Unleaded Petrol

values in euro at
01/10/99

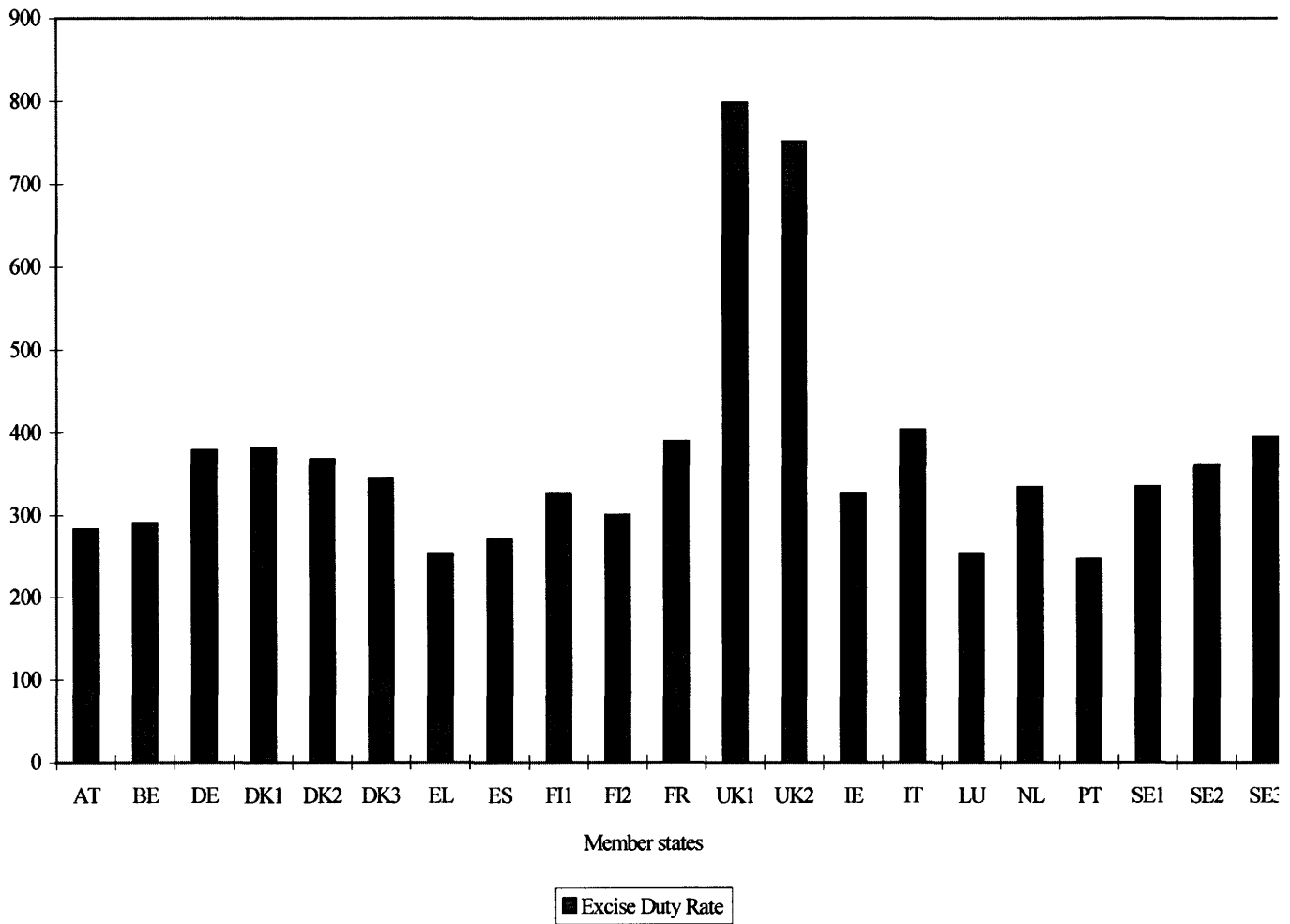


Minimum excise duty: 287 euro per 1000 litres

Diesel
(Gas Oil "Propellant")

values in euro at 01/10/99

Page printed 21/06



Minimum excise duty: 245 euro per 1000 litres

Liquid Petroleum Gas (LPG) and Methane

Mineral oils

Liquid Petroleum Gas and Methane										
Used as propellant					Used for industrial and commercial 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)					36 euro per 1000 kg. (Article 8.3 of Directive 92/81/EEC) (Article 7.2 of Directive 92/82/EEC)					0 euro per 10 (Article 7.3 c)
MS	National Currency	Excise duty			VAT %	Excise duty				
		NatCurr	EURO			NatCurr	EURO			
AT	OS		3600,00	261,62	20,00		3600,00	261,62	20,00	
BE	BFR		0,00	0,00	21,00		1500,00	37,18	21,00	
DE	DM	LPG	687,50	351,51	16,00	LPG	30,00	15,34	16,00	
		Natural gas	20,90	10,69	16,00	Natural gas	4,24	2,17	16,00	N
DK	DKR		3220,00	433,17	25,00		2510,00	337,66	25,00	
EL	DRA		34000	103,45	18,00		100,00	0,30	18,00	
ES	PTA	LPG	132313	795,22	16,00	LPG	9562,00	57,47	16,00	
		Methane	2800,00	16,83	16,00					
FI	FMK		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	
UK	UKL		150,00	230,80	17,50		0,00	0,00	17,50	
IE	IRL	LPG	82,46	104,70	21,00	LPG	28,24	35,86	12,50	
IT	LIT	LPG	551396	284,77	20,00	LPG	0,00	0,00	12,50	
		Methane	21,00	0,01	20,00	Methane	24,2	0,01	20,00	
LU	LFR		4100,00	101,64	6,00		1500,00	37,18	6,00	
NL	HFL	LPG	228,66	103,76	17,50		0,00	0,00	17,50	
PT	ESC		20000,00	99,76	17,00		20000,00	99,76	17,00	
SE	SKR	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	

DK: Includes CO2 tax.

SE: Includes CO2 tax.

...Liquid Petroleum Gas (LPG) and Methane...- Additional comments

Page printed 11/04/2000

- 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 m³. 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						
		CN 2710 00 74 to CN 2710 00 78 (Article 3 of Directive 94/74/EC)			Used as propellant CN 2710 00 51 CN 2710 00 55 (Article 3 of Directive 94/74/EC)			Used for industrial and commercial (Article 8.3 of Directive 92/81/EEC) (Article 8.2 of Directive 92/82/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)		13 euro per 1000 kg. (Article 6 of Directive 92/82/EEC)			245 euro per 1000 litres. (Article 8.1 of Directive 92/82/EEC)			18 euro per 1000 litres. (Article 8.3 of Directive 92/81/EEC) (Article 8.2 of Directive 92/82/EEC)			
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty			
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		
AT	OS	heating	500,00	36,34	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	
		> 1% sulphur	750,00	18,59	21,00						
DE	DM	heating	35,00	17,90	16,00	1100,00	562,42	16,00			
DK	DKR		2270,00	305,37	25,00	2833,00	381,11	25,00	1988,00	267,00	
EL	DRA		13000,00	39,56	18,00	83000,00	252,55	18,00	83000,00	252,55	
ES	PTA		2235,00	13,43	16,00	48549,00	291,79	16,00	48549,00	291,79	
FI	FMK		321,00	53,99	22,00	1785,00	300,22	22,00	321,00	53,99	
FR	FF	>2% sulphur	152,30	23,22	20,60	2122,50	323,57	20,60	145,60	22,00	
UK	UKL		26,50	40,78	17,50	528,80	813,66	17,50	30,30	46,00	
IE	IRL		10,60	13,46	12,50	256,14	325,23	12,50	25,00	31,00	
IT	LIT	heating	248361,00	128,27	10,00	653473,00	337,49	20,00	0,00	0,00	
		industrial	123444,00	63,75	10,00						
LU	LFR	<=1% sulphur	250,00	6,20	15,00	11900,00	294,99	15,00	750,00	18,00	
		>1% sulphur	750,00	18,59	15,00						
NL	HFL		34,24	15,54	17,50	735,50	333,76	17,50	102,60	46,00	
PT	ESC	<=1% sulphur	2500,00	12,47	12,00	59200,00	295,29	17,00	59200,00	295,29	
		>1% sulphur	5500,00	27,43	12,00						
SE	SKR	non-industrial	1896,00	216,87	25,00	Class1 Class2 Class3	2922,00 3148,00 3446,00	334,23 360,08 394,17	25,00 25,00 25,00	1801,00	206,00

DK: Includes CO2 tax.

FI: Includes CO2 tax.

SE: Includes CO2 tax.

...Heavy fuel oil and Kerosene...- Additional comments

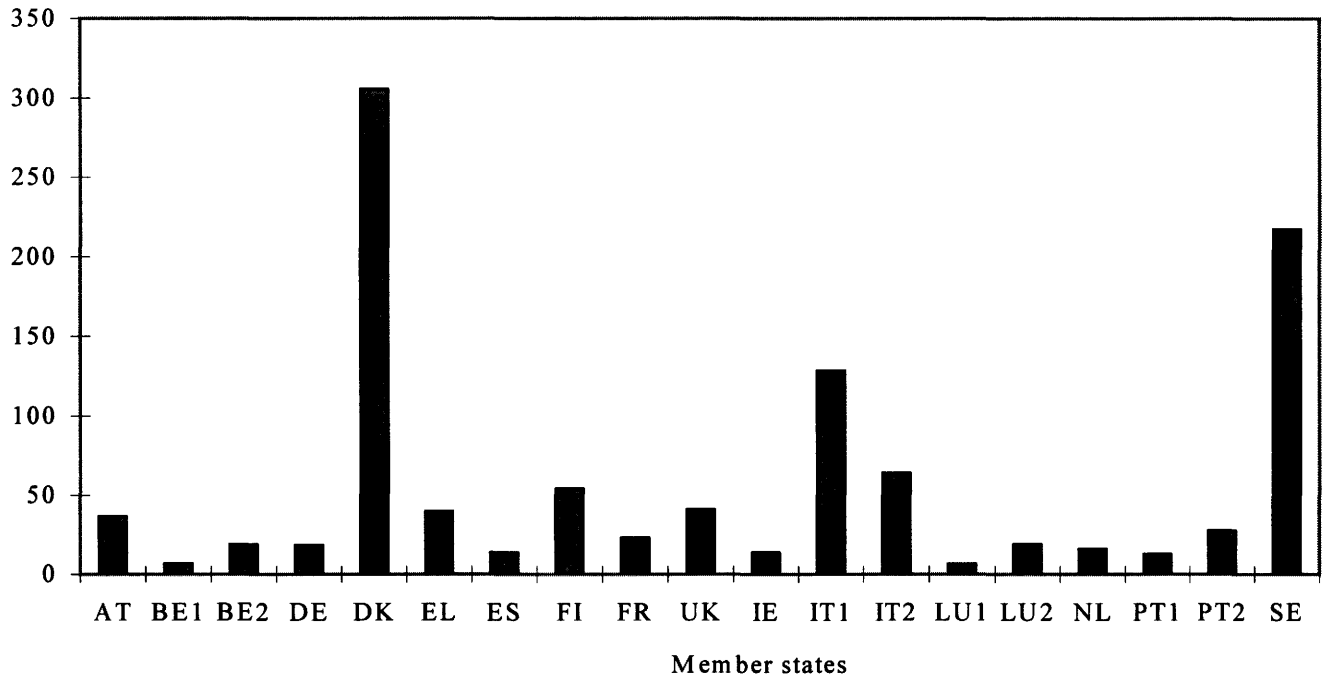
Page printed 14/04/2000

- 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 m³.

values in euro at
01/10/99

Heavy fuel oil

Page printed 13/04/2000



Minimum excise duty: 13 euro per 1000 kg

■ Excise Duty Rate

National tax - Mineral Oil
Page printed 1/02/2000

Member State	Tax			Description
	Tax type	NatCurr	EURO	
Belgium		BFR		
Parafiscal tax	550,00	13,63		per 1000 litres
Germany		DM		
Warehousing-charge	7,50	3,83		per 1000 kg
	7,90	4,04		per 1000 kg
	8,90	4,55		per 1000 kg
Finland		FMK		
Parafiscal tax	40,00	6,73		per 1000 litres
	17,00	2,86		per 1000 kg
	21,00	3,53		per 1000 litres
France		FF		
Parafiscal tax				
	1,17	0,18		per 1000 kg
	1,92	0,29		per 100 litres
	1,10	0,17		per 100 litres
	6,00	0,91		per 1000 m3
	0,4	0,06		per 1000 kWh
	4,84	0,74		per 100 kg
	0,115	0,02		per 100 litres
	150	22,87		per 1000 kg
Other taxes	0,39	0,06		per 100 litres
	Rate change	every three		months.
Netherlands		HFL		
	11,00	4,99		per 1000 litres
	28,28	12,83		per 1000 litres
	25,63	11,63		per 1000 litres
	33,77	15,32		per 1000 kg
	33,01	14,98		per 1000 kg
	127,85	58,02		per 1000 litres
	151,25	68,63		per 1000 kg
	126,80	57,54		per 1000 litres
Sweden		SKR		
Parafiscal tax	27,00	3,09		per 1000lit/0,1% w. s. c.

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

Cigarettes

Manufactured tobacco

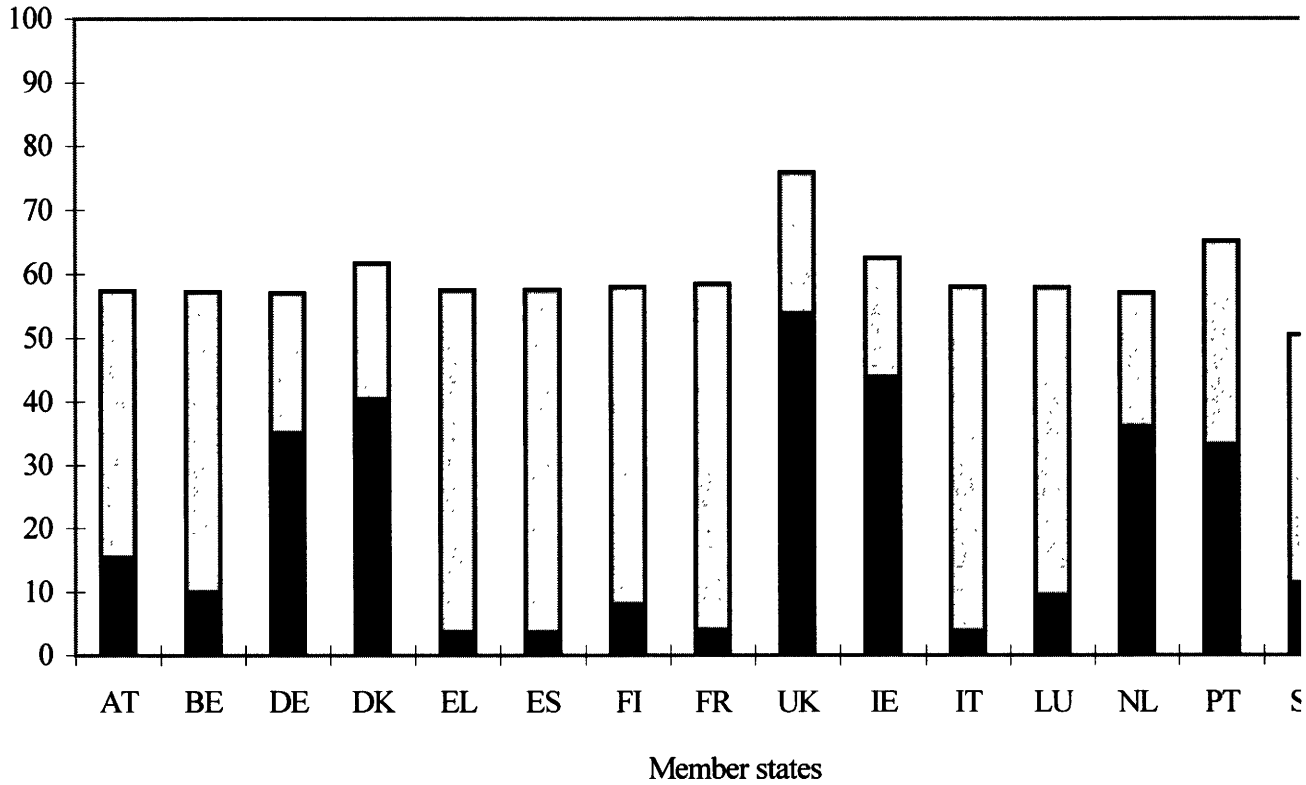
		Cigarettes								
		Specific Excise (1000 pieces)				Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Total Tax (specific exc. + ad valorem + VAT)	Current most preferred category per 100 (as at 1 January (Article 2 Dir. 9
		NatCurr	EURO	as % of TIRSP	as % of total taxation (specific +ad valorem +VAT)	(as % of TIRSP	(as % of TIRSP	(as % of TIRSP	(as % of TIRSP	NatCurr
"TIRSP" Retail Selling Price, all Taxes Included										
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC										
MS	NatCurr	1	2	3	4	5	6	7	8	9
AT	OS	246,00	17,88	15,38%	20,77%	42,00%	16,67%	58,67%	74,04%	1600,00
BE	BFR	2521,00	12,92	9,87%	13,23%	47,36%	17,36%	64,72%	74,58%	5280,00
DE	DM	92,20	47,14	35,04%	49,49%	21,96%	13,79%	35,75%	70,79%	263,16
DK	DKR	606,80	81,63	40,45%	49,53%	21,22%	20,00%	41,22%	81,67%	1500,00
EL	DRA	1182,19	3,60	3,64%	5,09%	53,86%	15,25%	69,11%	72,75%	32500,00
ES	PTA	500,00	3,01	3,57%	5,00%	54,00%	13,79%	67,79%	71,36%	14000,00
FI	FMK	90,00	15,14	8,00%	10,52%	50,00%	18,03%	68,03%	76,03%	1125,00
FR	FF	37,99	5,79	3,92%	5,19%	54,50%	17,08%	71,58%	75,50%	970,00
UK	UKL	90,43	139,14	53,83%	59,33%	22,00%	14,89%	36,89%	90,72%	168,00
IE	IRL	80,99	102,84	43,90%	54,99%	18,57%	17,36%	35,93%	79,83%	184,50
IT	LIT	6909,67	3,57	3,73%	5,00%	54,26%	16,67%	70,93%	74,66%	185000,00
LU	LFR	344,00	8,53	9,35%	13,62%	48,57%	10,71%	59,28%	68,63%	3680,00
NL	HFL	96,35	43,72	35,95%	50,01%	21,05%	14,89%	35,94%	71,90%	268,00
PT	ESC	5800,00	28,93	33,14%	41,60%	32,00%	14,53%	46,53%	79,67%	17500,00
SE	SKR	200,00	22,88	11,27	15,99%	39,20%	20,00%	59,20%	70,47%	1775,00

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

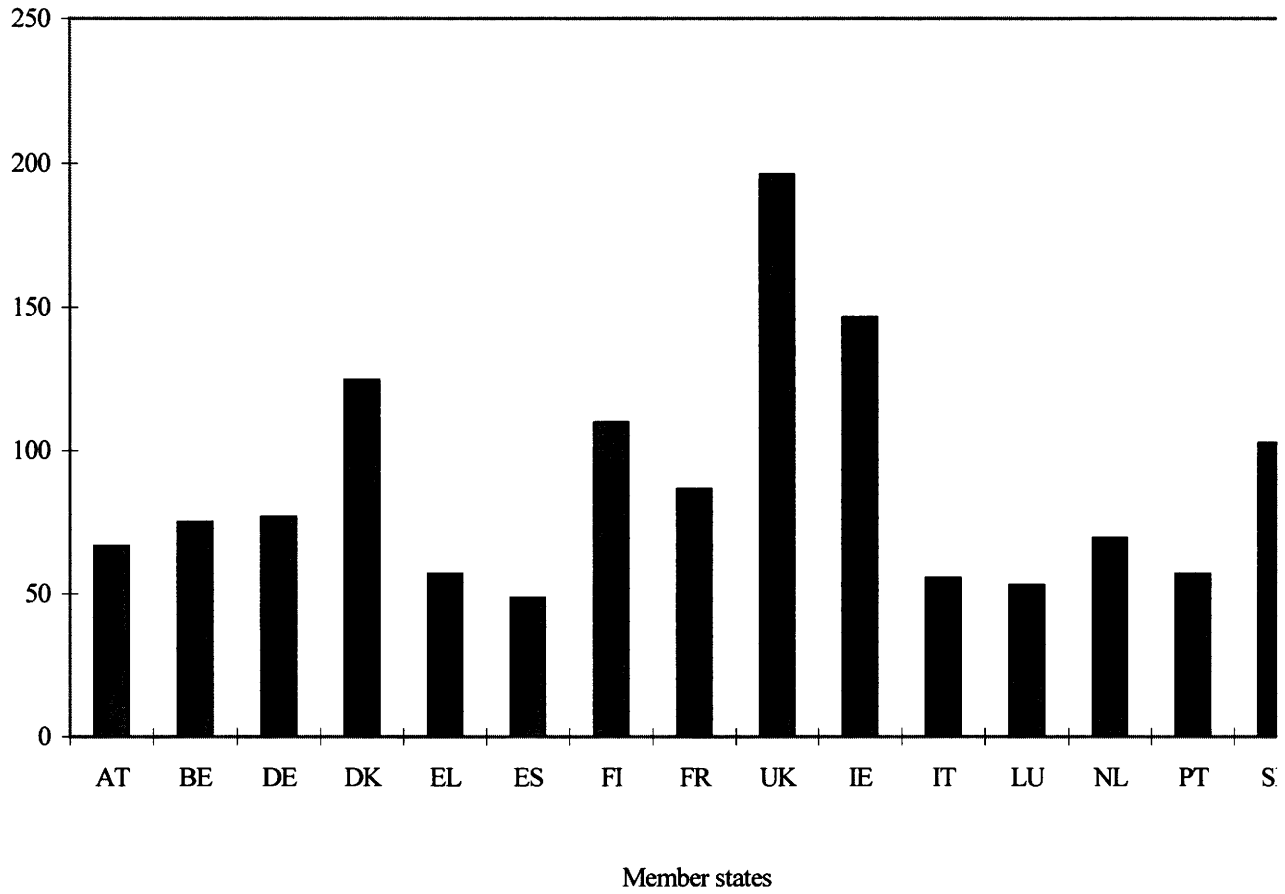
Overall Minimum Excise Duty

% of Retail Selling Price



Cigarettes Excise Yield

values in euro at 01/10/99



Cigars and Cigarillos

Manufactured tobacco

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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)		(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*	26,64	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	132,33	203,62	0,00%	14,89%	14,89%
IE	IRL	123,47	156,77	0,00%	17,36%	17,36%
IT	LIT	0,00	0,00	23,00%	16,67%	39,67%
LU	LFR	0,00	0,00	10,00%	10,71%	20,71%
NL	HFL	0,00	0,00	5,00%	14,89%	19,89%
PT	ESC	0,00	0,00	26,21%	14,53%	40,74%
SE	SKR	560,00*	64,05	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

		Fine-Cut Smoking Tobacco (intended for the rolling of cigarettes)					Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount 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)	30% of TIRSP or euro 20 per kg (Article 3 of Directive 92/80/EEC)
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/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%	13,04%	31,16%	
DK	DKR	400,00	53,81	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	95,12	146,36	0,00%	14,89%	14,89%	
IE	IRL	104,19	132,29	0,00%	17,36%	17,36%	
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	43,10	19,22	15,48%	14,89%	30,90%	
PT	ESC	0,00	0,00	30,00%	14,53%	44,53%	
SE	SKR	630,00	72,06	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)

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)
		Specific excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	
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	350,00	47,08	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	58,17	89,51	0,00%	14,89%	14,89%	
IE	IRL	85,66	108,77	0,00%	17,36%	17,36%	
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	42,35	19,22	16,01%	14,89%	30,90%	
PT	ESC	0,00	0,00	30,00%	14,53%	44,53%	
SE	SKR	630,00	72,06	0,00%	20,00%	20,00%	

REVENUES FROM TAXES ON CONSUMPTION

EURO Exchange Rates

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Value of National Currencies in euro at 1 January 1996 - 1 January 1997 - 1 January 1998 - 1 January 1999 -					
Member State	Currency	EURO	EURO	EURO	
		1996	1997	1998	
AT	OS	13,2772	13,6914	13,9027	
BE	BFR	38,8023	40,0922	40,7646	
DE	DM	1,887400	1,945940	1,976150	
DK	DKR	7,30477	7,44277	7,52528	
EL	DRA	311,05	308,92	312,29	
ES	PTA	158,999	164,030	167,312	
FI	FMK	5,683310	5,827130	5,982730	
FR	FF	6,445190	6,560960	6,612240	
UK	UKL	0,844929	0,738778	0,666954	
IE	IRL	0,818865	0,747690	0,771418	
IT	LIT	2059,96	1913,10	1942,62	
LU	LFR	39,2162	40,0922	40,7646	
NL	HFL	2,11308	2,18388	2,22743	
PT	ESC	196,359	195,714	202,077	
SE	SKR	8,65465	8,64758	8,72357	

**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)

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(in millions)

MS	Year	NatCurr	I		II		III		IV		B
			Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	
AT	1996	OS	1261,00	94,97	17,00	1,28	0,00	0,00	301,10	22,68	1997,0
	1997	OS	1179,00	86,11	16,00	1,17	0,00	0,00	308,00	22,50	2044,0
	1998	OS									
	1999	OS									
BE	1996	BFR	7360,36	189,69	898,38	23,15	2748,00	70,82	679,81	17,52	7414,0
	1997	BFR	8250,13	205,78	1259,23	31,41	3710,00	92,54	860,40	21,46	9129,0
	1998	BFR									
	1999	BFR									
DK	1996	DKR	1675,80	229,41	33,40	4,57	947,89	129,76	16,60	2,27	1641,0
	1997	DKR	1608,19	216,07	32,38	4,35	1030,22	138,42	17,39	2,34	1672,0
	1998	DKR	1632,19	219,08	31,98	4,29	1046,95	140,53	18,39	2,47	1586,0
	1999	DKR									
FI	1996	FMK	2982,50	524,78	174,20	30,65	758,70	133,50	*Still Wine		3246,0
	1997	FMK	2970,10	509,70	167,00	28,66	867,00	148,79	*Still Wine		3223,0
	1998	FMK									
	1999	FMK									
FR	1996	FF	11281,00	1750,30	1223,00	189,75	684,00	106,13	139,00	21,57	1454,0
	1997	FF	11569,00	1763,31	1206,00	183,81	689,00	105,02	146,00	22,25	1991,0
	1998	FF	11846,00	1805,91	1221,00	186,14	701,00	106,87	149,00	22,71	2018,0
	1999	FF									
DE	1996	DM	5084,70	2694,02	52,07	27,59	-----		1063,56	563,51	1699,0
	1997	DM	4662,21	2395,87	55,78	28,66	-----		1094,82	562,62	1690,0
	1998	DM									
	1999	DM									
EL	1996	DRA	42989,00	138,21	*Ethyl Alcohol		-----		-----		16508,0
	1997	DRA	59641,00	193,06	*Ethyl Alcohol		-----		-----		17305,0
	1998	DRA	57310,05	183,52	*Ethyl Alcohol		-----		-----		18300,0
	1999	DRA	61087,59	186,73	*Ethyl Alcohol		-----		-----		20506,0
IE	1996	IRL	137,63	168,07	17,45	21,67	53,50	65,33	1,75	2,14	340,0
	1997	IRL	144,12	192,75	19,05	25,48	60,40	80,77	2,09	2,79	353,0
	1998	IRL	147,66	188,27	22,25	28,38	70,12	89,40	2,52	3,21	365,0
	1999	IRL	171,62	217,91	25,80	32,76	78,98	100,28	4,20	5,33	376,0

(*) = Figure included in...

...Revenues - Alcoholic beverages...

(All revenue figures are expressed in euro)

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(in millions)

MS	Year	NatCurr	I		II		III		IV		I
			Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	
IT	1996	LIT	822200,00	399,13	29800,00	14,47	0	0	0	0	423300,0
	1997	LIT	828900,00	433,28	28800,00	15,05	0	0	0	0	442900,0
	1998	LIT									
	1999	LIT									
LU	1996	LFR	883,00	22,52	33,00	0,84	-----		-----		105,0
	1997	LFR	998,00	25,44	36,00	0,91	-----		-----		121,0
	1998	LFR	977,00	24,22	37,00	0,92					110,0

NL	1999	LFR									
	1996	HFL	905,00	428,28	322,00	152,38					611,
	1997	HFL	944,00	432,26	356,00	163,01					655,
	1998	HFL									
PT	1999	HFL									
	1996	ESC	15935,60	81,16	*Ethyl Alcohol		*Ethyl Alcohol		*Ethyl Alcohol		16706,
	1997	ESC	16149,50	82,52	2081,90	10,64	*Intern Prod		*Intern Prod		16708,
	1998	ESC	16959,15	84,59	2117,57	10,56	-----		-----		17038,
ES	1999	ESC									
	1996	PTA	105139,00	633,00	4663,00	28,07	-----		-----		34998,
	1997	PTA	111577,00	671,76	4278,00	25,76	-----		-----		29467,
	1998	PTA									
SE	1999	PTA									
	1996	SKR	2455,00	283,66	266,00	30,73	2699,00	311,86	*Still Wine		3302,
	1997	SKR	4682,00	541,42	207,00	23,94	2885,00	333,62	*Still Wine		2069,
	1998	SKR	4674,00	493,58	148,00	15,63	2998,00	316,54	*Still Wine		2141,
UK	1999	SKR									
	1996	UKL	1585,00	1875,90	Cider+Perr 136,00	160,96	1172,00	1387,10	70,00	82,85	2606,
	1997	UKL	1556,00	2106,18	Cider+Perr 134,00	181,38	1267,00	1714,99	79,00	106,93	2682,
	1998	UKL	1605,00	2257,07	Cider+Perry 138,00	194,07	1382,00	1943,47	83,00	116,72	2698,
1999	UKL										

(*) = 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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(in millions)

MS	Year	NatCurr	I		II		III		IV		Heavy
			Leaded petrol		Unleaded Petrol		Diesel		LPG and Methane		
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	
AT	1996	OS	36230,00	2728,74	*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petr
	1997	OS	34629,00	2529,25	*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petr
	1998	OS									
	1999	OS									
BE	1996	BFR	20225,73	521,25	48857,18	1259,13	55665,79	1434,60	11,47	0,30	389,0
	1997	BFR	17067,75	425,71	53470,27	1333,68	59665,76	1488,21	13,43	0,33	443,0
	1998	BFR									
	1999	BFR									
DK	1996	DKR	1,06	0,14	8217,50	1124,95	4118,00	563,74	325,00	43,37	2978,0
	1997	DKR	116,66	15,67	8423,93	1131,82	3838,00	515,67	80,79	10,85	1912,0
	1998	DKR	-1,12	-0,15	8888,97	1193,13	3838,00	515,16	294,73	39,56	2004,0
	1999	DKR									
FI	1996	FMK	1,20	0,21	7805,30	1373,37	3193,80	561,96	627,60	110,43	267,0
	1997	FMK	1,50	0,26	8170,80	1402,20	3315,03	568,90	854,20	146,59	241,0
	1998	FMK									
	1999	FMK									
FR	1996	FF	39132,00	6071,50	36761,00	5703,63	57096,00	8858,70	52,00	8,07	626,0
	1997	FF	30339,00	4624,17	44228,00	6741,09	65434,00	9973,24	64,00	9,75	581,0
	1998	FF	153923,00	23465,41	*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petr
	1999	FF									
DE	1996	DM	1170,00	619,90	38471,00	20383,07	19037,00	10086,36	3315,00	1756,38	93,0
	1997	DM	49,00	25,18	39584,00	20341,84	19393,00	9965,88	3275,00	1682,99	84,0
	1998	DM									
	1999	DM									
EL	1996	DRA	452721,00	1455,47	*Leaded Petrol		343733,00	1105,08	2361,00	7,59	38347,0
	1997	DRA	474421,00	1535,73	*Leaded Petrol		338430,00	1095,52	2246,00	7,27	35681,0
	1998	DRA	483584,00	1548,51	*Leaded Petrol		326783,00	1046,41	2270,00	7,27	34444,0
	1999	DRA	457236,00	1397,63	*Leaded Petrol		303304,00	927,11	1876,00	5,73	33584,0
IE	1996	IRL	157,93	192,86	264,22	322,67	288,22	351,97	4,87	5,95	10,0
	1997	IRL	134,49	179,87	339,62	440,25	337,64	451,58	4,04	5,40	11,0
	1998	IRL	98,07	125,04	435,10	554,76	476,10	607,03	4,13	5,26	15,0
	1999	IRL	52,72	66,94	503,81	639,71	515,73	654,84	3,86	4,90	17,0

(*) = 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...

(All revenue figures are expressed in euro)

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(in millions)

MS	Year	NatCurr	I		II		III		IV		Heavy
			Leaded Petrol		Unleaded Petrol		Diesel		LPG and Methane		
			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	411700,0
	1997	LIT	12701300,00	6639,12	11939500,00	6240,92	12742400,00	6660,60	9051800,00	4731,48	410800,0
	1998	LIT									
	1999	LIT									
LU	1996	LFR	1352,00	34,47	5889,00	150,18	6228,00	158,81	0,00	0,01	9,0
	1997	LFR	1063,00	27,11	6341,00	161,69	6266,00	159,79	1,00	0,02	6,0
	1998	LFR	834,00	20,67	6389,00	158,38	6745,00	167,20	1,00	0,02	2,0
	1999	LFR									
NL	1996	HFL	6118,00	2895,30	*Leaded Petrol		3669,00	1736,33	*Diesel		*Dies

PT	1997	HFL	6839,00	3131,58	*Leaded Petrol		4354,00	1993,70	*Diesel		*Dies
	1998	HFL									
	1999	HFL									
ES	1996	ESC	148303,00	755,26	93944,00	478,43	196627,00	1001,36	48,00	0,24	7244,0
	1997	ESC	137020,20	700,10	109047,20	557,18	193847,50	990,46	1649,80	8,43	7133,0
	1998	ESC	127781,65	637,37	133829,48	667,54	234535,32	1169,86	1861,41	9,28	7005,0
	1999	ESC									
SE	1996	PTA	482539,00	2905,18	♦223055,00	1342,93	567075,00	3414,14	3859,00	23,23	6567,0
	1997	PTA	426578,00	2568,26	♦276543,00	1664,96	615614,00	3706,37	3245,00	19,54	6147,0
	1998	PTA									
	1999	PTA									
UK	1996	SKR	0,00	0,00	23757,00	2745,00	10995,00	1270,42	236,00	27,27	1905,0
	1997	SKR	0,00	0,00	24197,00	2798,12	10871,00	1257,11	234,00	27,06	1833,0
	1998	SKR	0,00	0,00	24161,00	2551,43	11827,00	1248,94	254,00	26,82	2049,0
	1999	SKR									
UK	1996	UKL	3716,00	4398,00	7043,00	8335,61	5888,00	6968,63	0,00	0,00	82,0
	1997	UKL	3393,00	4592,72	8073,00	10927,50	6674,00	9033,84	0,37	0,50	58,0
	1998	UKL	2983,50	4195,61	9897,06	13917,96	7893,79	11100,82	0,73	1,03	54,0
	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**

Manufactured tobacco

(All revenue figures are expressed in euro)

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(in millions)

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						
	1997	OS	13235,00	966,67	*Cigarettes		*Cigarettes		*Cigarettes	
	1998	OS			*Cigarettes		*Cigarettes		*Cigarettes	
	1999	OS								
BE	1996	BFR	36021,18	928,33	105,24	2,71	308,43	7,95	5690,84	14
	1997	BFR	37739,24	941,31	117,15	2,92	347,93	8,68	7283,68	14
	1998	BFR								
	1999	BFR								
DK	1996	DKR	6276,41	859,22	81,40	11,14	*Cigars		878,60	17
	1997	DKR	6170,88	829,11	80,25	10,78	*Cigars		881,01	17
	1998	DKR	5094,10	683,76	81,81	10,98	*Cigars		840,64	17
	1999	DKR								
FI	1996	FMK	2668,60	469,55	32,80	5,77	*Cigars		235,70	4
	1997	FMK	2868,33	492,24	33,51	5,75	*Cigars		240,44	4
	1998	FMK								
	1999	FMK								
FR	1996	FF	41906,00	6501,90	*Cigarettes		*Cigarettes		*Cigarettes	
	1997	FF	43441,00	6621,13	*Cigarettes		*Cigarettes		*Cigarettes	
	1998	FF	40672,00	6200,41	*Cigarettes		*Cigarettes		*Cigarettes	
	1999	FF								
DE	1996	DM	19858,20	10521,46	49,00	25,96	*Cigars		636,00	33
	1997	DM	20240,60	10401,45	59,50	30,58	*Cigars		652,40	33
	1998	DM								
	1999	DM								
EL	1996	DRA	406336,00	1306,35	*Cigarettes		*Cigarettes		*Cigarettes	
	1997	DRA	459746,00	1488,23	*Cigarettes		*Cigarettes		*Cigarettes	
	1998	DRA	514412,11	1647,23	*Cigarettes		*Cigarettes		*Cigarettes	
	1999	DRA	559423,92	1709,99	*Cigarettes		*Cigarettes		*Cigarettes	
IE	1996	IRL	521,22	697,29	6,84	8,35	*Cigars		5,02	
	1997	IRL	560,37	749,47	7,40	9,90	*Cigars		4,84	
	1998	IRL	603,51	769,48	7,72	9,84	*Cigars		5,12	
	1999	IRL	665,53	845,07	8,25	10,48	*Cigars		4,69	

(*) = Figure included in...

...Revenues - Manufactured tobacco...

(in millions)

(All revenue figures are expressed in 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
IT	1996	LIT	10544700,00	5118,89	34200,00	16,60	7400,00	3,59	45400,00	:
	1997	LIT	11165300,00	5836,23	37700,00	19,71	8100,00	4,23	45500,00	:
	1998	LIT								
	1999	LIT								
LU	1996	LFR	7191,00	183,38	13,00	0,32	18,00	0,46	300,00	
	1997	LFR	9790,00	249,65	16,00	0,40	26,00	0,67	503,00	
	1998	LFR	1008,00	24,99	24,00	0,59	24,00	0,59	478,00	
	1999	LFR								
NL	1996	HFL	2142,00	1013,69	13,00	6,15	*Cigars		792,00	3:
	1997	HFL	2946,00	1348,98	*Cigarettes		*Cigarettes		*Cigarettes	
	1998	HFL								
	1999	HFL								
PT	1996	ESC	164945,00	840,02	411,00	2,09	*Cigars		342,00	
	1997	ESC	176460,00	901,62	534,00	2,73	*Cigars		329,00	
	1998	ESC	192028,48	957,83	947,90	4,73	*Cigars		502,22	
	1999	ESC								
ES	1996	PTA	442639,00	2664,96	3525,00	21,22	*Cigars		1037,00	
	1997	PTA	516056,00	3106,97	4849,00	29,19	*Cigars		1426,00	
	1998	PTA								
	1999	PTA								
SE	1996	SKR	6126,00	707,83	29,00	3,35	*Cigars		495,00	:
	1997	SKR	6496,00	751,19	35,00	4,05	*Cigars		607,00	:
	1998	SKR	5842,00	616,92	40,00	4,22	*Cigars		707,00	:
	1999	SKR								:
UK	1996	UKL	7680,00	10876,07	137,00	162,14	*Cigars		246,00	2:
	1997	UKL	8035,00	10964,05	139,00	188,15	*Cigars		216,00	2:
	1998	UKL	7976,00	11216,43	136,00	191,25	*Cigars		208,00	2:
	1999	UKL								

(*) = Figure included in...

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

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