

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

REF 1.006
March 2000



EXCISE DUTY TABLES



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

(Incorporates all amendments received up to 29 February 2000)

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

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Date Posted: Tuesday, February 29, 2000 5:13:15 AM

Subject: Excise Duty Tables - REF 1.006 - March 2000 - (First report of this year)

Message to:

- Member States (national administrations and ministries)
- European institutions

Including all amendments received up to 29 February 2000.
 First report sent out in year 2000.

New figures late in 1999 not mentioned on page 3:

November 1999 - Portugal -
 Alcohol... - Intermediate products
 Mineral Oils - Petrol/Gas Oil
 Tobacco - Cigarettes

2 December 1999 - Ireland -
 Mineral Oils - Kerosene
 Tobacco - All categories

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* Year 2000 - What is new?- info on page 3 as usual.

* Corrections compared to previous version - several euro-rates.

* Revenues:

Info showed - 1996, 1997 = all Member States
 Info showed - 1998 = DK, FR, IE, LU, PT, SE, UK

Info received - 1999 = None (yet)

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Any comments - new info/corrections - are Welcome!

Best regards,
 Tove Mogensen
 DG TAXUD - C4
 Brussels

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

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

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

*EL Mineral Oils
(Kerosene "heating")*

*EL Manufactured Tobacco
(Cigarettes)*

*ES Manufactured Tobacco
(Cigarettes)*

*SE Mineral Oils
(All figures)*

1 March 2000

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

... ♠and... Minor modifications, some of them cosmetic, added up to 29 February 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 value
AT	OS	13,7603
BE	BFR	40,3399
DE	DM	1,95583
DK	DKR	7,4335*
EL	DRA	328,65*
ES	PTA	166,386
FI	FMK	5,94573
FR	FF	6,55957
UK	UKL	0,6499*
IE	IRL	0,787564
IT	LIT	1936,27
LU	LFR	40,3399
NL	HFL	2,20371
PT	ESC	200,482
SE	SKR	8,7425*

**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

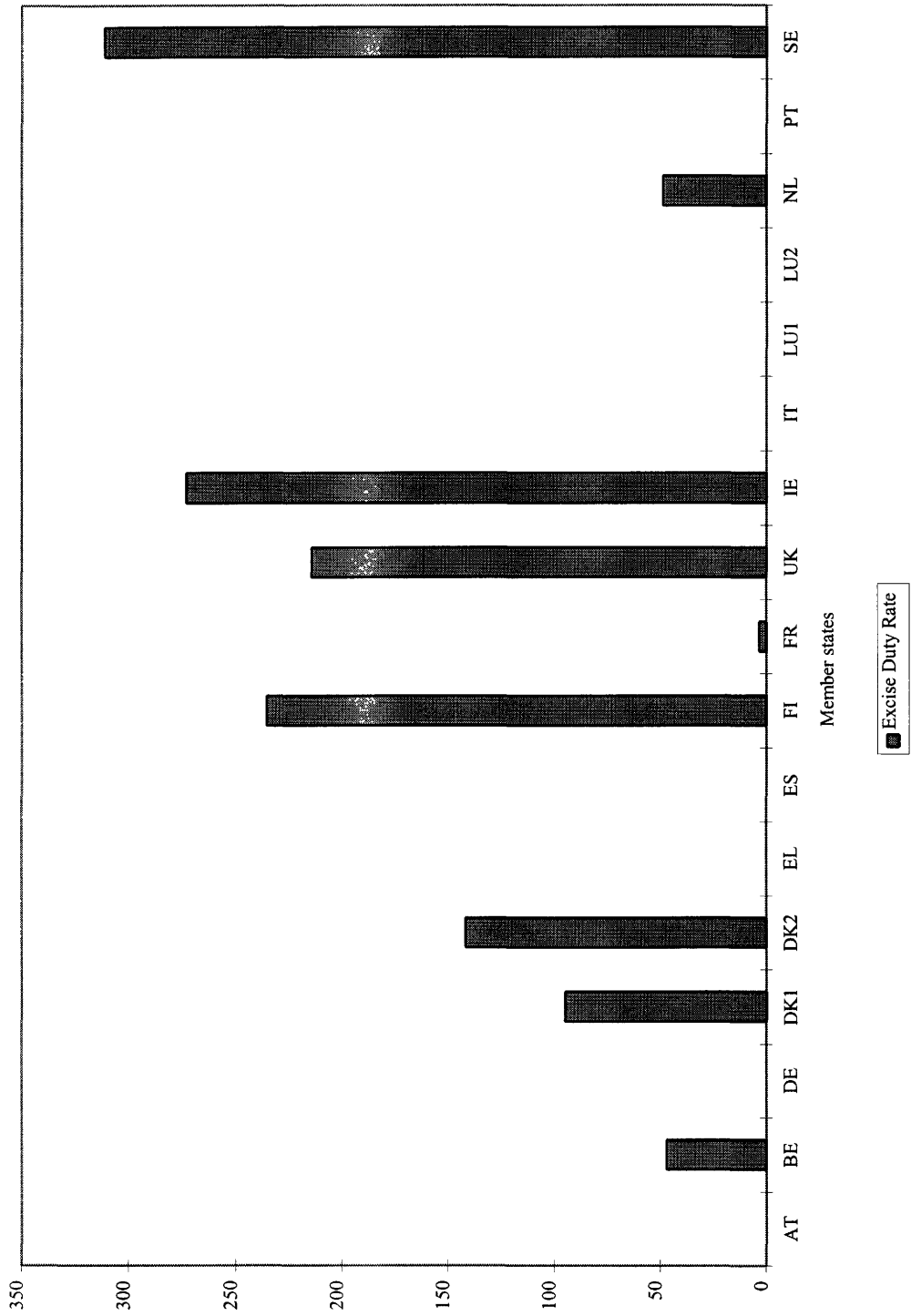
		Standard rates				Reduced rates									
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)				"Independent small breweries" (Yearly production limited to 200.000 hl.)				"Low alcohol" (Not exceeding 2,8%.)					
		(Article 2 Directive 92/83/EEC) 0.748 euro per hl/degree Plato of finished product.				1.87 euro per hl/degree of alcohol 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 6 Directive 92/84/EEC)				(Article 4.1 Directive 92/83/EEC)					
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT		Excise duty/hl/°Plato		VAT		Excise duty/hl/°alc.		V	
		NatCurr	EURO	NatCurr	EURO	NatCurr	%	NatCurr	EURO	NatCurr	%	NatCurr	EURO	NatCurr	EURO
AT	OS	20,00	1,45	20,00	20,00			12,00	0,87	20,00	20,00				
BE	BFR	69,00	1,71	21,00				14,00	1,02	20,00	20,00				
DE	DM	1,54	0,79	16,00				16,00	1,16	20,00	20,00				
DK	DKR	<= 11° Plato > 11° <= 14° Plato > 14° <= 18° Plato > 18° <= 22° Plato > 22° Plato	268,50 345,75 460,75 510,25 27,00	36,12 46,51 61,98 68,64 3,63	25,00 25,00 25,00 25,00 25,00			60,00 62,00 64,00 66,00 68,00	1,49 1,54 1,59 1,64 1,69	21,00 21,00 21,00 21,00 21,00	25,00 25,00 25,00 25,00 25,00			0,00	0,00
EL	DRA	384	1,17	18,00				0,77	0,39	16,00	16,00				
ES	PTA	128	0,77	16,00				0,92	0,47	16,00	16,00				
FI	FMK							1,08	0,55	16,00	16,00				
FR	FF							1,16	0,59	16,00	16,00				
								16,36 22,72	2,20 3,06	25,00 25,00	25,00 25,00			0,5%-2,8%	0,00
														0,5%-1,2%	0
														1,2%-2,8%	386
														0,5%-2,8%	10,00
														0,5%-2,8%	8,50
														0,5%-2,8%	1,30

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 rate				
		Still Wine		Sparkling Wine		Still Wine - Sparkling Wine				
						(Not exceeding 8.5% vol.)				
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)	MS	Excise duty per hectolitre		Excise duty per hectolitre		Excise duty per hectolitre		Excise duty per hectolitre		VAT %
	SE	Nat	EURO	Nat	EURO	Nat	EURO	Nat	EURO	%
		Curr		Curr		Curr		Curr		
		SKR	311,12	SKR	311,12	SKR	311,12	SKR	311,12	25,00
			2720,00		2720,00		2720,00		2720,00	25,00
			25,00		25,00		25,00		25,00	25,00
			0,00		0,00		0,00		0,00	25,00
			934,00		934,00		934,00		934,00	25,00
			157,85		157,85		157,85		157,85	25,00
			217,10		217,10		217,10		217,10	25,00

Still wine

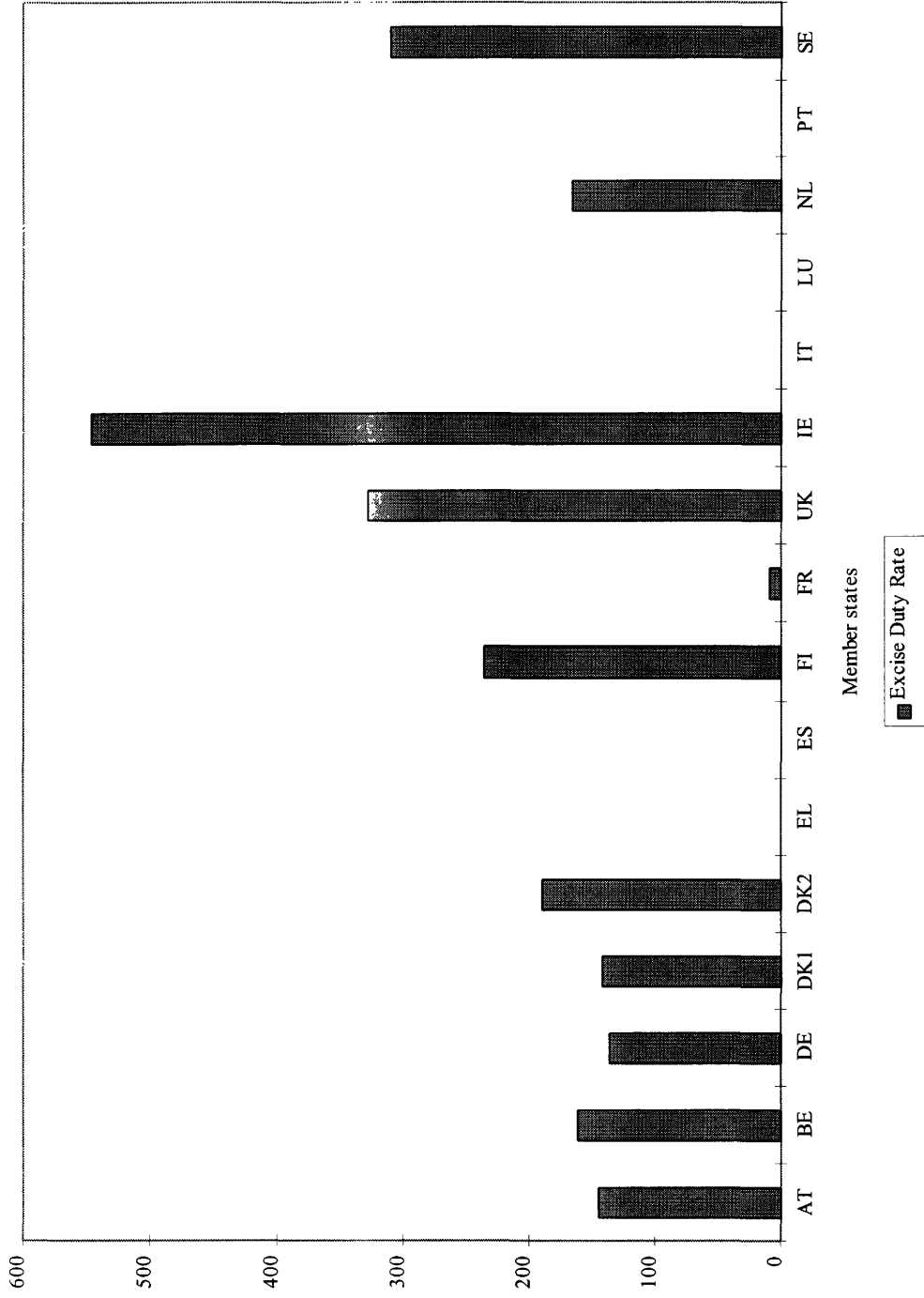


Minimum excise duty: 0 euro per hectolitre of product

Sparkling Wine

values in euro at 01/10/99

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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.				
		Other sparkling fermented beverages.				Other sparkling fermented beverages.				
		Not exceeding 8.5% vol.				Not exceeding 8.5% vol.				
		(Article 12.1 of Directive 92/83/EEC)				(Article 13.3 of Directive 92/83/EEC)				
		0 euro per hectolitre of product.				0 euro per hectolitre of product.				
		(Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)				(Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)				
MS	Nat Curr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO	
AT	OS	0	0,00	20,00	2000,00	145,35	20,00	1000,00	72,67	20,00
BE	BFR	1900,00	47,10	21,00	6500,00	161,13	21,00	600,00	14,87	21,00
DE	DM	0,00	0,00	16,00	266,00	136,00	16,00	100,00	51,13	16,00
DK	DKR	705,00	94,84	25,00				450,00	60,54	25,00
EL	DRA	0	0,00	18,00	0	0,00	18,00	0	0,00	18,00
ES	PTA	0	0,00	16,00	0	0,00	16,00	0	0,00	16,00
FI	FMK	1400,00	235,46	22,00	1400,00	235,46	22,00	27,00	4,54	22,00
FR	FF	22,00	3,35	20,60	22,00	3,35	20,60	800,00	134,55	22,00
UK	UKL	149,28	229,70	17,50	213,27	328,16	17,50	1100,00	185,01	22,00
IE	IRL	215,01	273,01	21,00	430,02	546,01	21,00	46,01	70,80	17,50
IT	LIT	0	0,00	20,00	0	0,00	20,00	63,26	97,34	17,50
LU	LFR	0	0,00	15,00	0	0,00	15,00	161,20	248,04	17,50
NL	HFL	107,50	48,78	17,50	366,50	166,31	17,50	25,27	38,88	17,50
PT	ESC	0	0,00	17,00	0	0,00	17,00	37,92	58,35	17,50
SE	SKR	2720,00	311,12	25,00	2720,00	311,12	25,00	161,20	248,04	17,50
								35,03	44,48	21,00
								151,59	192,48	21,00
								0	0,00	15,00
								53,75	24,39	17,50
								69,50	31,54	17,50
								0	0,00	17,00
								0	0,00	25,00
								934,00	106,83	25,00
								1380,00	157,85	25,00
								1898,00	217,10	25,00

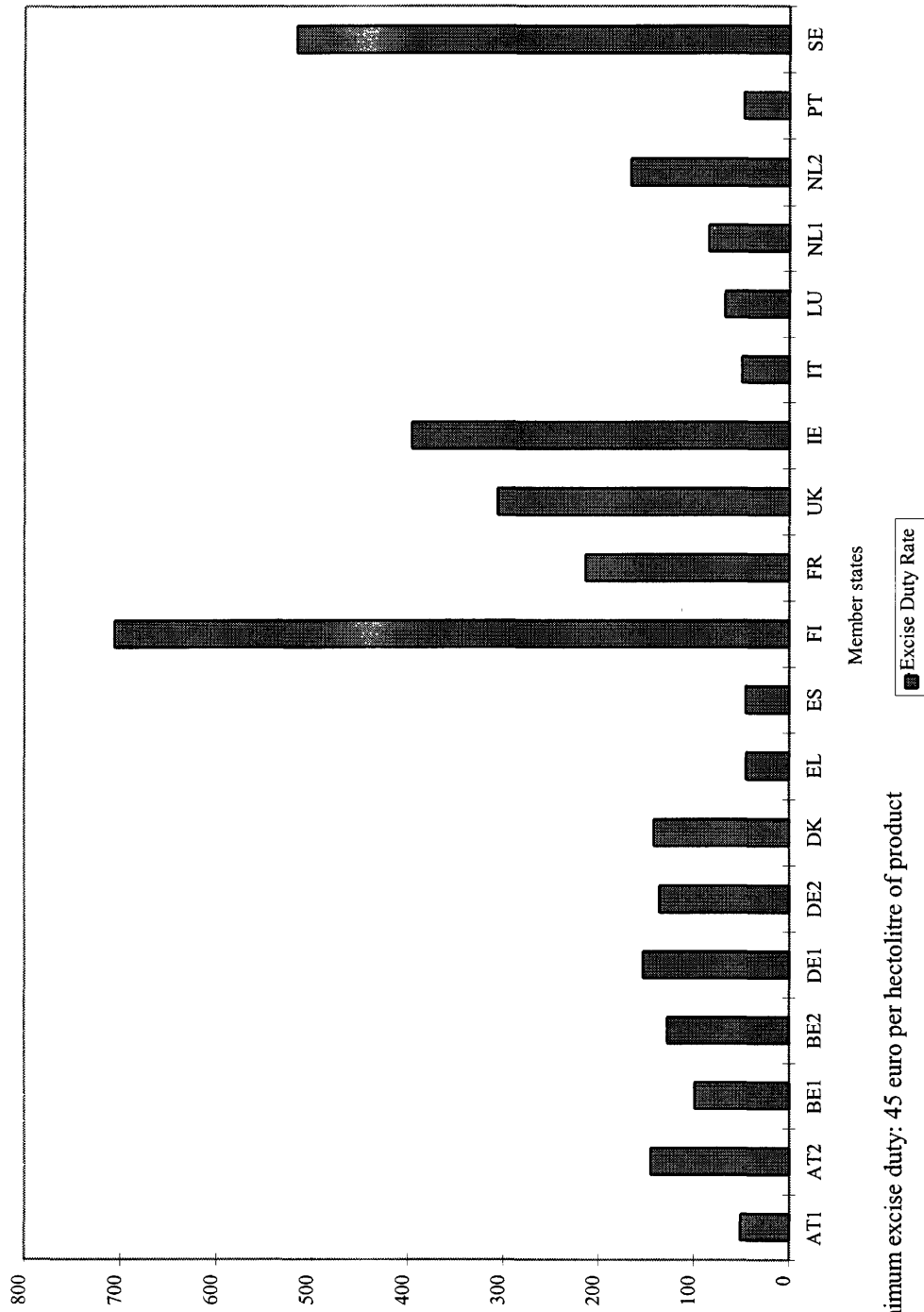
Alcoholic Beverages

		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.					
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			
UK	UKL	199,03	306,25	17,50			
IE	IRL	311,97	396,12	21,00			
IT	LIT	96000,00	49,58	20,00			
LU	LFR	2700,00	66,93	15,00	1900	47,10	15,00
NL	HFL	187,00	84,86	17,50	132,75	60,24	17,50
PT	ESC	366,50	166,31	17,50			
SE	SKR	9500,00	47,39	17,00	2720,00	311,12	25,00
		4517,00	516,67	25,00			

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

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

Intermediate Products

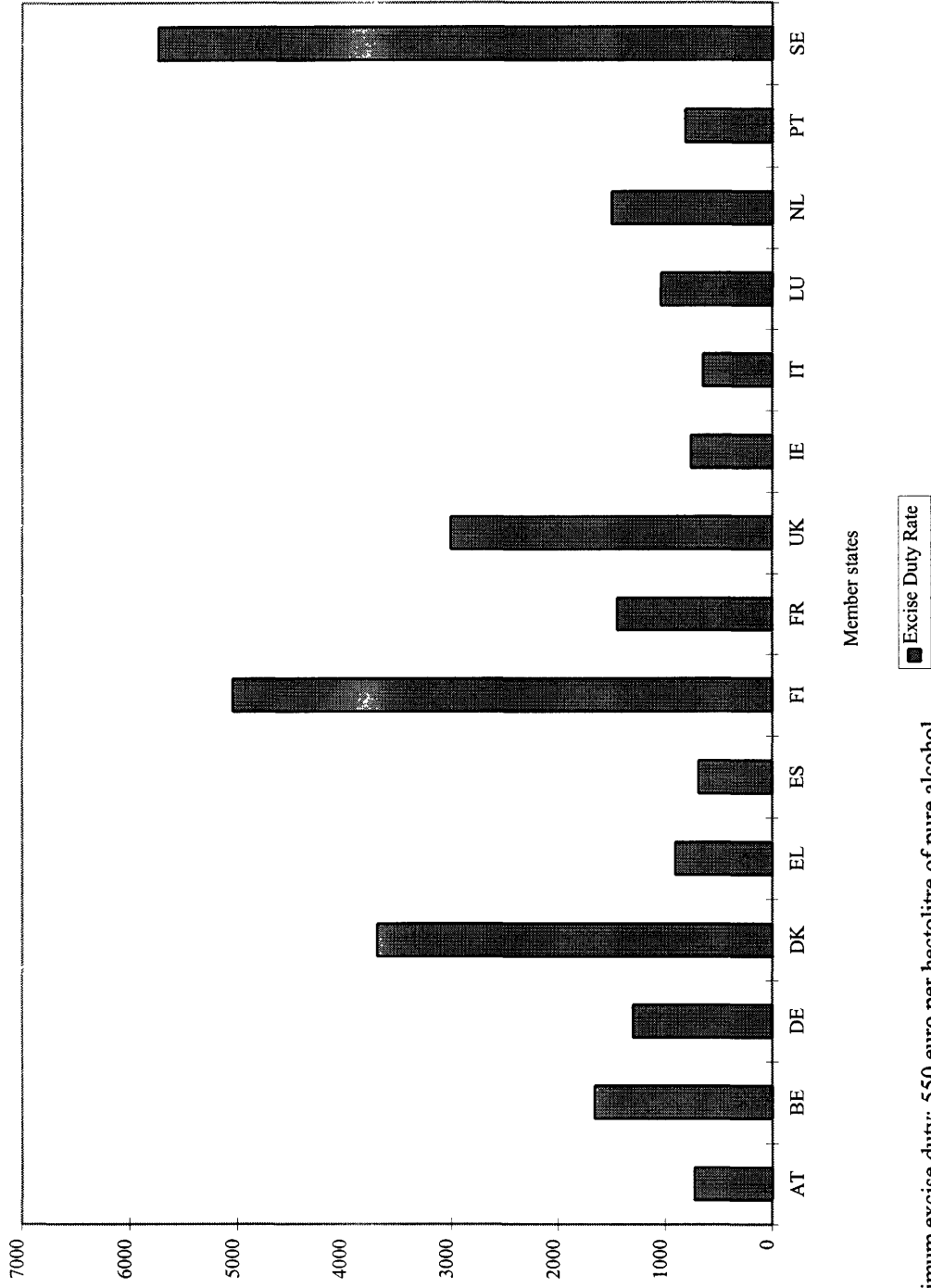


Minimum excise duty: 45 euro per hectolitre of product

Ethyl Alcohol

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values in euro at 01/10/99



Minimum excise duty: 550 euro per hectolitre of pure alcohol

National tax - Alcoholic Beverages

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 if the container is refillable according to rules 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 Cidricoles) for Calvados, 'eaux-de-vie' from cider and perry, pommeau and aperitifs containing cider and perry.
	1,10	0,17	per hectolitre	CFCPC 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		
		CN 2710 00 26, CN 2710 00 34 CN 2710 00 36			CN 2710 00 27, CN 2710 00 29 CN 2710 00 32			CN 2710 00 69			CN 2710 00 69			CN 2710 00 69		
		(Article 3 of Directive 94/74/EC)			(Article 3 of Directive 94/74/EC)			(Article 3 of Directive 94/74/EC)			(Article 3 of Directive 94/74/EC)			(Article 3 of Directive 94/74/EC)		
		337 euro per 1000 litres.			287 euro per 1000 litres			245 euro per 1000 litres			18 euro per 1000 litres.			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	National Currency	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	ordin unl	294,44	373,86	21,00	256,14	325,23	21,00	37,30	47,36	37,30	47,36	12,50
IT	LIT	1119629,00	578,24	20,00	high-oct	357,22	453,56	21,00	780731	403,21	20,00	234219,0	120,96	780731,0	403,21	20,00
LU	LFR	16110,00	399,36	15,00		14010,00	347,30	12,00	102000,00	252,85	15,00	750,00	18,59	210,00	5,21	12,00
NL	HFL	1402,30	636,34	17,50		1256,60	570,22	17,50	723,20	328,17	17,50	102,60	46,56	102,60	46,56	17,50
PT	ESC	97400,00	485,83	17,00		70000,00	349,16	17,00	493000,00	245,91	17,00	493000,00	245,91	15000,00	74,82	12,00
SE	SKR	5130,00	586,79	25,00	Class1	4470,00	511,30	25,00	Class1	2922,00	334,23	1801,00*	206,01	1801,00*	206,01	25,00
					Class2	4500,00	514,73	25,00	Class2	3148,00	360,08					
									Class3	3446,00	394,17					

LU: Monitoring charge.

SE: Includes CO2 tax.

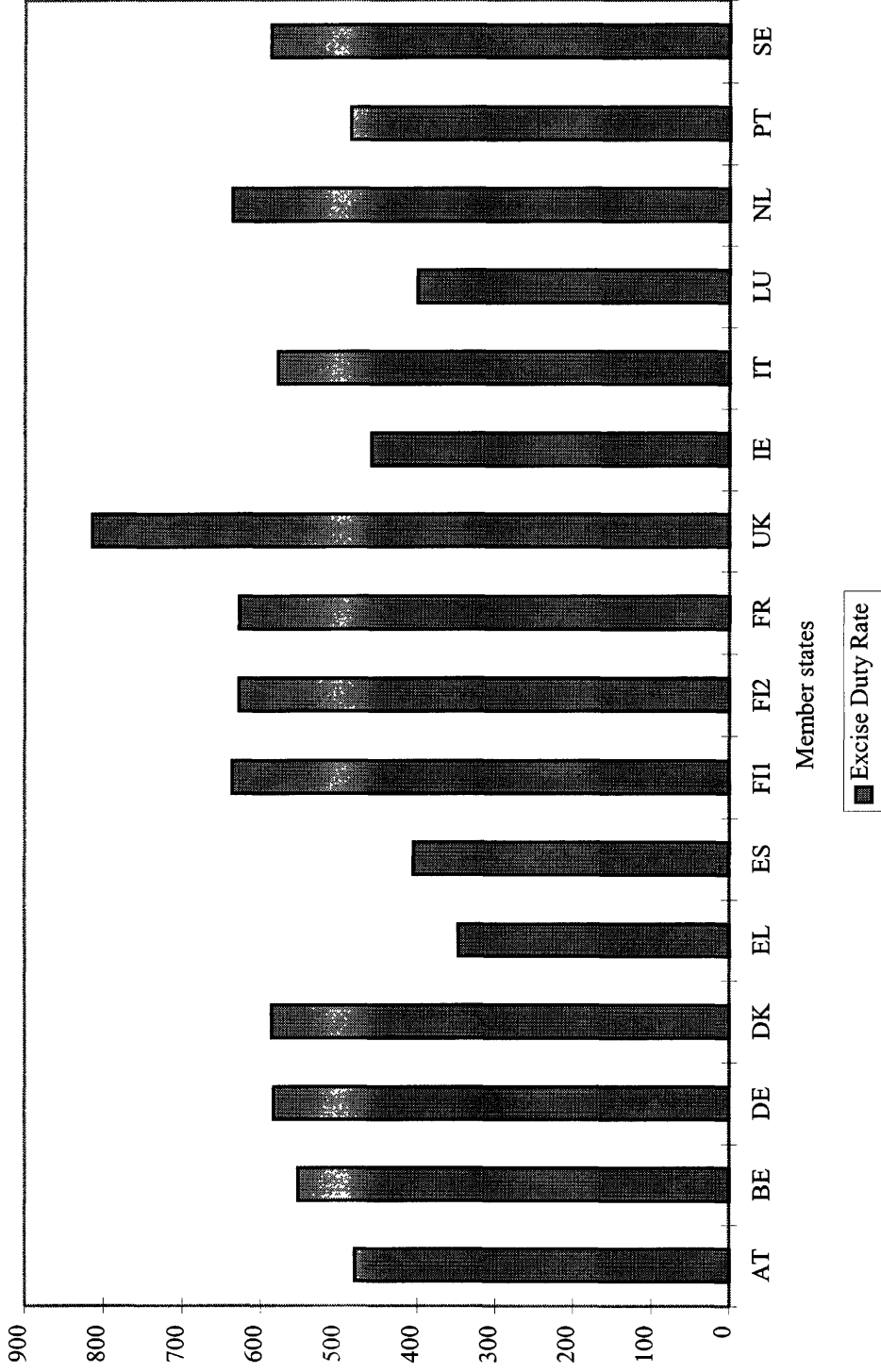
SE: Gas Oil normal rate « ind./comm. » and « heating » = SKR 1801 per m³.

- 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)
- DK: Leaded and unleaded petrol - equipment making it possible to recover the vapour.
- 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%.
- 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 per 1000 litres.
- SE: The sulphur tax on peat, coal, petroleum coke and other solid or gaseous products is set at SKR 30 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 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 per kg of reduced emission.

Leaded Petrol

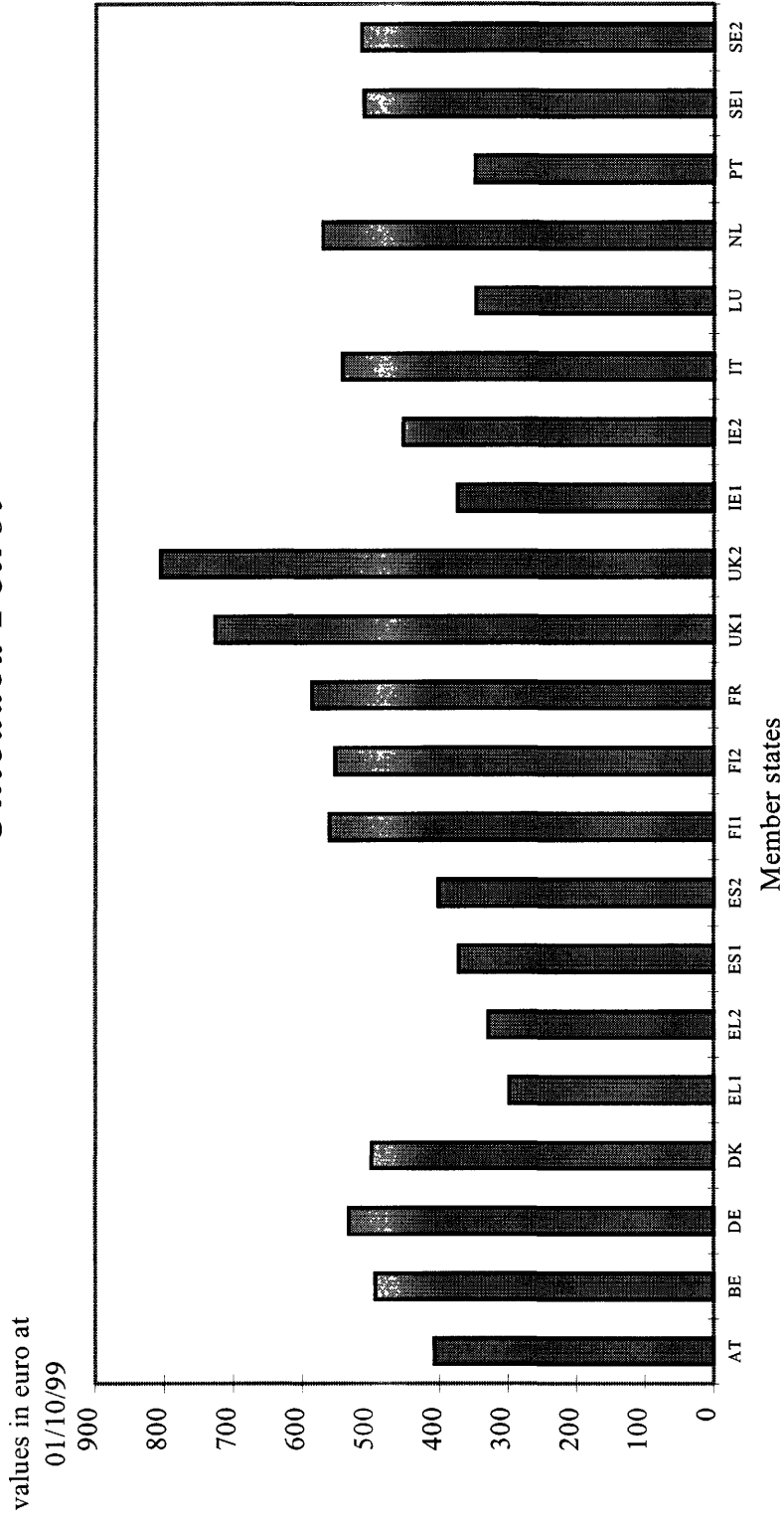
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values in euro at 01/10/99



Minimum excise duty: 337 euro per 1000 litres

Unleaded Petrol

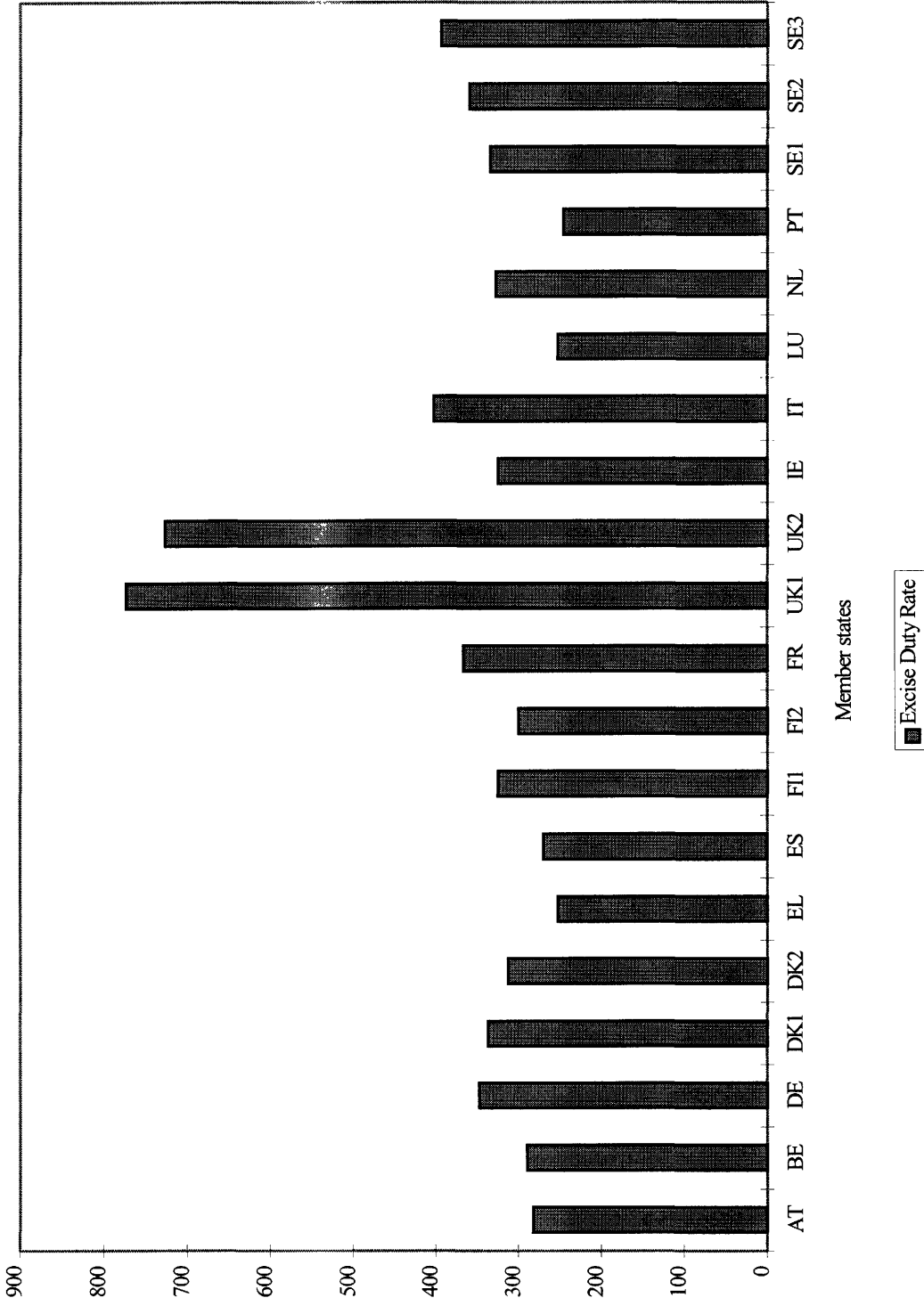


Excise Duty Rate

Minimum excise duty: 287 euro per 1000 litres

Diesel (Gas Oil "Propellant")

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 (Article 3 of Directive 94/74/EC)				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 %
AT	OS		3600,00	261,62	20,00		3600,00	261,62	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
DE	DM	LPG	612,50	313,17	16,00	LPG	50,00	25,56	16,00	LPG	50,00	25,56	16,00
		Methane	47,60	24,34	16,00	Methane	3,60	1,84	16,00	Methane	3,60	1,84	16,00
DK	DKR		2930,00	394,16	25,00		2480,00	333,62	25,00		2480,00	333,62	25,00
EL	DRA	LPG	34000	103,45	18,00		100,00	0,30	18,00	LPG	4500	13,69	18,00
ES	PTA	Methane	132313	795,22	16,00	LPG	9562,00	57,47	16,00	Methane	25,84	0,16	7,00
			2800,00	16,83	16,00								16,00
FI	FMK		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
UK	UKL		150,00	230,80	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
IT	LIT	LPG	551396	284,77	20,00	LPG	0,00	0,00	12,50	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
LU	LFR		4100,00	101,64	6,00		1500,00	37,18	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
PT	ESC		20000,00	99,76	17,00		20000,00	99,76	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
		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: For use in road vehicles: LPG DM 241 per 1000 kg; Methane DM 18,70 per MWh.
- 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%.
- IE: LPG and methane: Rate per 1000 litres = IRL 41,75.
- 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 per 1000 kg; Methane at SKR 396 per 1000 m³. Biologically produced methane is exempted from taxes.
- NL: The rate for LPG used for public transport is reduced (HFL 125,56 = euro 56,98).

Heavy fuel oil and Kerosene
Mineral oils

		Kerosene													
		Used as propellant					Used for industrial and commercial purposes					Used for heating purposes			
		CN 2710 00 51 CN 2710 00 55 (Article 3 of Directive 94/74/EC) 245 euro per 1000 litres.										0 euro per 1000 litres.			
		(Article 8.1 of Directive 92/82/EEC)										(Article 8.2 of Directive 92/81/EEC) (Article 8.2 of Directive 92/82/EEC)		(Article 8.3 of Directive 92/82/EEC)	
MS	Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
			NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		
AT	CN 2710 00 74 to CN 2710 00 78 (Article 3 of Directive 94/74/EC) 13 euro per 1000 kg.	OS	500,00	36,34	20,00	3890,00	282,70	20,00	3890,00	282,70	20,00	3890,00	282,70	20,00	
BE		BFR	250,00	6,20	21,00	22260,00	551,81	21,00	0,00	0,00	21,00	0,00	0,00	21,00	
DE		DM	750,00	18,59	21,00	980,00	501,07	16,00							
			30,00	15,34	16,00										
			heating purposes												
			electr. generation												
DK		DKR	2230,00	299,99	25,00	2606,00	350,58	25,00	1960,00	263,67	25,00	1960,00	263,67	25,00	
EL		DRA	13000,00	39,56	18,00	83000,00	252,55	18,00	83000,00	252,55	18,00	6100,00	18,56	18,00	
ES		PTA	2235,00	13,43	16,00	48549,00	291,79	16,00	48549	291,79	16,00	24051	144,55	16,00	
FI		FMK	321,00	53,99	22,00	1785,00	300,22	22,00	321,00	53,99	22,00	321,00	53,99	22,00	
FR		FF	150,10	22,88	20,60	2407,90	366,94	20,60	145,60	22,20	20,60	510,10	77,76	20,60	
UK		UKL	26,50	40,78	17,50	528,80	813,66	17,50	30,30	46,62	17,50	0,00	0,00	5,00	
IE		IRL	10,60	13,46	12,50	256,14	325,23	12,50	25,00	31,74	12,50	25,00	31,74	12,50	
IT		LIT	248361,00	128,27	10,00	653473,00	337,49	20,00	0,00	0,00	20,00	653473,00	337,49	20,00	
			123444,00	63,75	10,00										
LU		LFR	250,00	6,20	15,00	11900,00	294,99	15,00	750,00	18,59	15,00	0,00	0,00	12,00	
			750,00	18,59	15,00										
NL		HFL	34,24	15,54	17,50	723,20	328,17	17,50	102,60	46,56	17,50	102,60	46,56	17,50	
PT		ESC	2500,00	12,47	12,00	59200,00	295,29	17,00	59200,00	295,29	17,00	20800,00	103,75	12,00	
			5500,00	27,43	12,00										
SE		SKR	1896,00	216,87	25,00	2922,00	334,23	25,00	1801,00	206,01	25,00	1801,00	206,01	25,00	
			non-industrial			3148,00	360,08	25,00							
						3446,00	394,17	25,00							

DK: Includes CO2 tax.
FI: Includes CO2 tax.
SE: Includes CO2 tax.

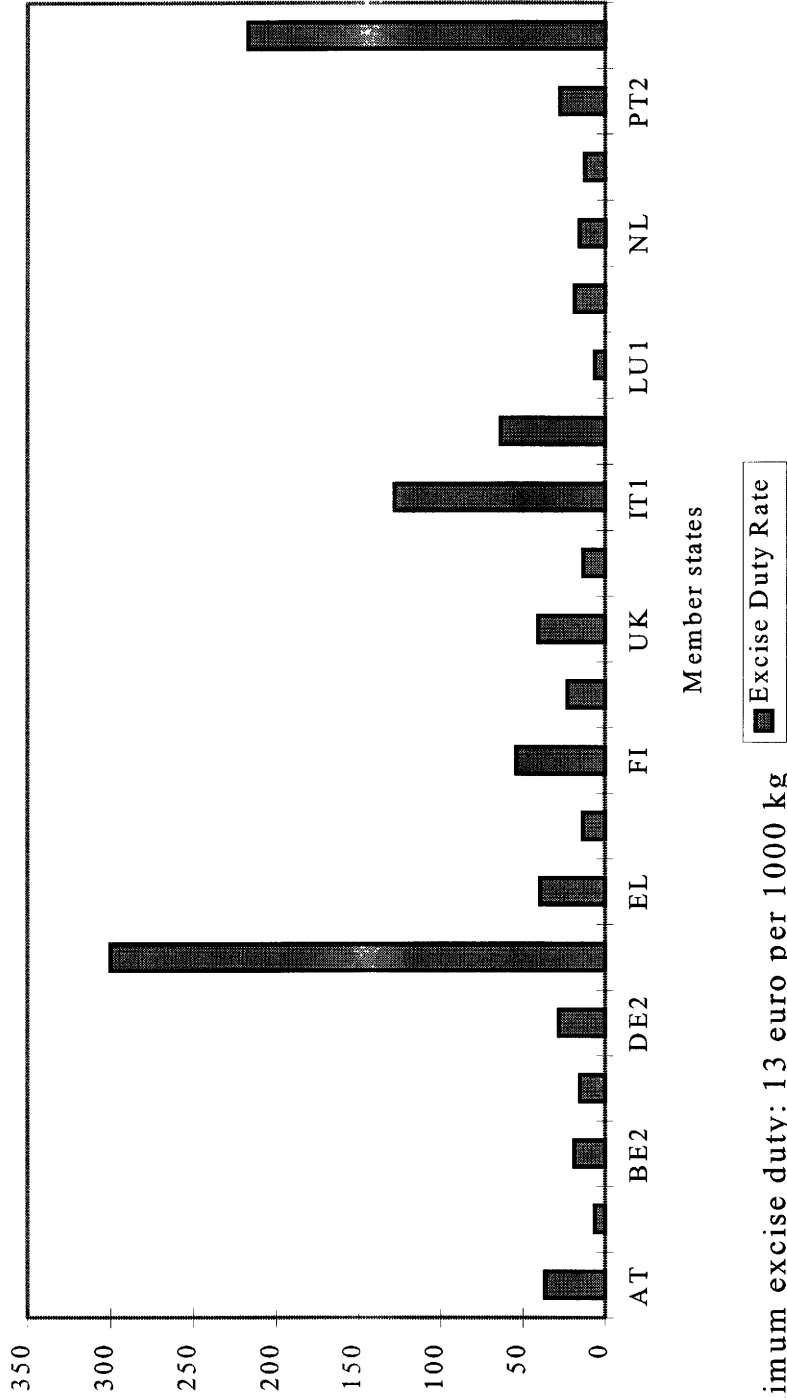
...Heavy fuel oil and Kerosene...- Additional comments

- 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.
- FI: Includes CO2 tax. (1 January 1998 the CO2 tax was raised from FMK 70 to FMK 82 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%.
- 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 per 1000 kg; Kerosene at SKR 529 per m³.

Heavy fuel oil

values in euro at
01/10/99

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Minimum excise duty: 13 euro per 1000 kg

Member State	Tax		Description
	Tax type	Unit	
Belgium			
Parafiscal tax	BFR 550,00	13,63	per 1000 litres
Germany			
Warehousing-charge	DM 7,50 7,90 8,90	3,83 4,04 4,55	per 1000 kg per 1000 kg per 1000 kg
Finland			
Parafiscal tax	FMK 40,00 17,00 21,00	6,73 2,86 3,53	per 1000 litres per 1000 kg per 1000 litres
France			
Parafiscal tax	FF 1,17 1,92 1,10 6,00 0,4 4,84 0,115 150 0,39	0,18 0,29 0,17 0,91 0,06 0,74 0,02 22,87 0,06	per 1000 kg per 100 litres per 100 litres per 1000 m3 per 1000 kWh per 100 kg per 100 litres per 1000 kg per 1000 kg per 100 litres per 1000 kg per 100 litres per 1000 kg per 1000 kg per 1000 litres per 1000 kg per 1000 litres per 1000 kg per 1000 litres
Other taxes			
	Rate change	every three	months.
Netherlands			
	HFL 11,00 28,28 25,63 33,77 33,01 127,85	4,99 12,83 11,63 15,32 14,98 58,02	per 1000 litres per 1000 litres per 1000 litres per 1000 kg per 1000 kg per 1000 litres
Sweden			
Parafiscal tax	SKR 151,25 126,80 27,00	68,63 57,54 3,09	per 1000 kg per 1000 litres 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 voorraadvoorming aardolieproducten". The levy is payable by the same person responsible for the excise duty on mineral oils.

Energy tax on leaded petrol, unleaded petrol and gas oil for heating purposes.

Charge on gas oil used as a propellant and for heating purposes.

Charge on heavy fuel oil.

Charge on leaded and unleaded petrol.

Strategic stockpile on petrol

Strategic stockpile tax on heavy fuel oil

Strategic stockpile tax on gasoil used as propellant and for heating purposes.

(Taxes "JFP" = Taxes to the benefit of the "Institut français du pétrole".)

Tax "JFP" on heavy fuel oil.

Tax "JFP" on "supercarburants", petrol, "carburacteur", gas oil, kerosene used as motor fuel.

Tax "JFP" on heating gasoil and white spirit.

Tax "JFP" on natural gas used as motor fuel.

Tax "JFP" on natural gas used for other purposes.

Tax "JFP" on LPG (GPLC).

Tax "CPDC" on "supercarburants", petrol and gas oil.

(Tax "CPDC" = Tax to the benefit of "Comité professionnel de la distribution de carburants").

Tax "ADEME" on 'super heavy' oils.

(Tax "ADEME" = Tax to the benefit of the "Agence de l'environnement et de la maîtrise de l'énergie").

Tax "FSH" on "supercarburants", petrol and gas oil.

(Tax "FSH" = Tax to the benefit of 'Fonds de soutien aux hydrocarbures')

Tax "CPSSP" to the benefit of 'Comité professionnel des stocks stratégiques pétroliers'.

"COVA-levy" on petrol, diesel, gas oil and kerosene.

Fuel tax on gas oil ("propellant" and "heating") and on kerosene.

Fuel tax on petrol.

Fuel tax on LPG.

Fuel tax on heavy fuel oil.

Regulatory energy tax on gas oil (when used for other purposes than as "propellant" and only when used as a substitute for natural gas)*.

Regulatory energy tax on LPG (... * ...).

Regulatory energy tax on kerosene(... * ...).

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.

MANUFACTURED TOBACCO

Manufactured tobacco

		Cigarettes											
		Specific Excise (1000 pieces)		Ad Valorem Excise (as % of TIRSP)	VAT % (as % of TIRSP)	Ad Valorem Excise + VAT (as % of TIRSP)	Total Tax (specific exc. + ad valorem + VAT) (as % of TIRSP)	Current most popular price category per 1000 cigarettes (as at 1 January of each year).		Excise Yield (EURO per 1000 cigarettes)	Overall Minimum Excise Duty (specific ad valorem (exclud.VAT))		
		NatCurr	EURO					as % of TIRSP	as % of total taxation (specific +ad valorem +VAT)			NatCurr	EURO
MS	NatCurr	1	2	3	4	5	6	7	8	9	10	11	12
AT	OS	246,00	17,88	15,38%	20,77%	42,00%	16,67%	58,67%	74,04%	1600,00	116,28	66,71	57,38%
BE	BFR	521,00	12,92	9,87%	13,23%	47,36%	17,36%	64,72%	74,58%	5280,00	130,89	74,90	57,23%
DE	DM	92,20	47,14	35,04%	49,49%	21,96%	13,79%	35,75%	70,79%	263,16	134,55	76,69	57,00%
DK	DKR	606,80	81,63	40,45%	49,53%	21,22%	20,00%	41,22%	81,67%	1500,00	201,79	124,45	61,67%
EL	DRA	1182,19	3,60	3,64%	5,09%	53,86%	15,25%	69,11%	72,75%	32500,00	98,89	56,86	57,50%
ES	PTA	500,00	3,01	3,57%	5,00%	54,00%	13,79%	67,79%	71,36%	14000,00	84,14	48,44	57,57%
FI	FMK	90,00	15,14	8,18%	10,74%	50,00%	18,03%	68,03%	76,21%	1100,00	185,01	107,64	58,18%
FR	FF	37,99	5,79	3,92%	5,19%	54,50%	17,08%	71,58%	75,50%	970,00	147,88	86,38	58,42%
UK	UKL	82,59	127,08	49,16%	57,13%	22,00%	14,89%	36,89%	86,05%	168,00	258,50	183,95	71,16%
IE	IRL	80,99	102,84	43,90%	54,99%	18,57%	17,36%	35,93%	79,83%	184,50	234,27	146,34	62,47%
IT	LIT	6909,67	3,57	3,73%	5,00%	54,26%	16,67%	70,93%	74,66%	185000,00	95,54	55,41	57,99%
LU	LFR	344,00	8,53	9,35%	13,62%	48,57%	10,71%	59,28%	68,63%	3680,00	91,22	52,84	57,92%
NL	HFL	96,35	43,72	35,95%	50,01%	21,05%	14,89%	35,94%	71,90%	268,00	121,61	69,32	57,00%
PT	ESC	5800,00	28,93	33,14%	41,60%	32,00%	14,53%	46,53%	79,67%	17500,00	87,29	56,86	65,14%
SE	SKR	200,00	22,88	11,11%	15,80%	39,20%	20,00%	59,20%	70,31%	1800,00	205,89	103,59	50,31%

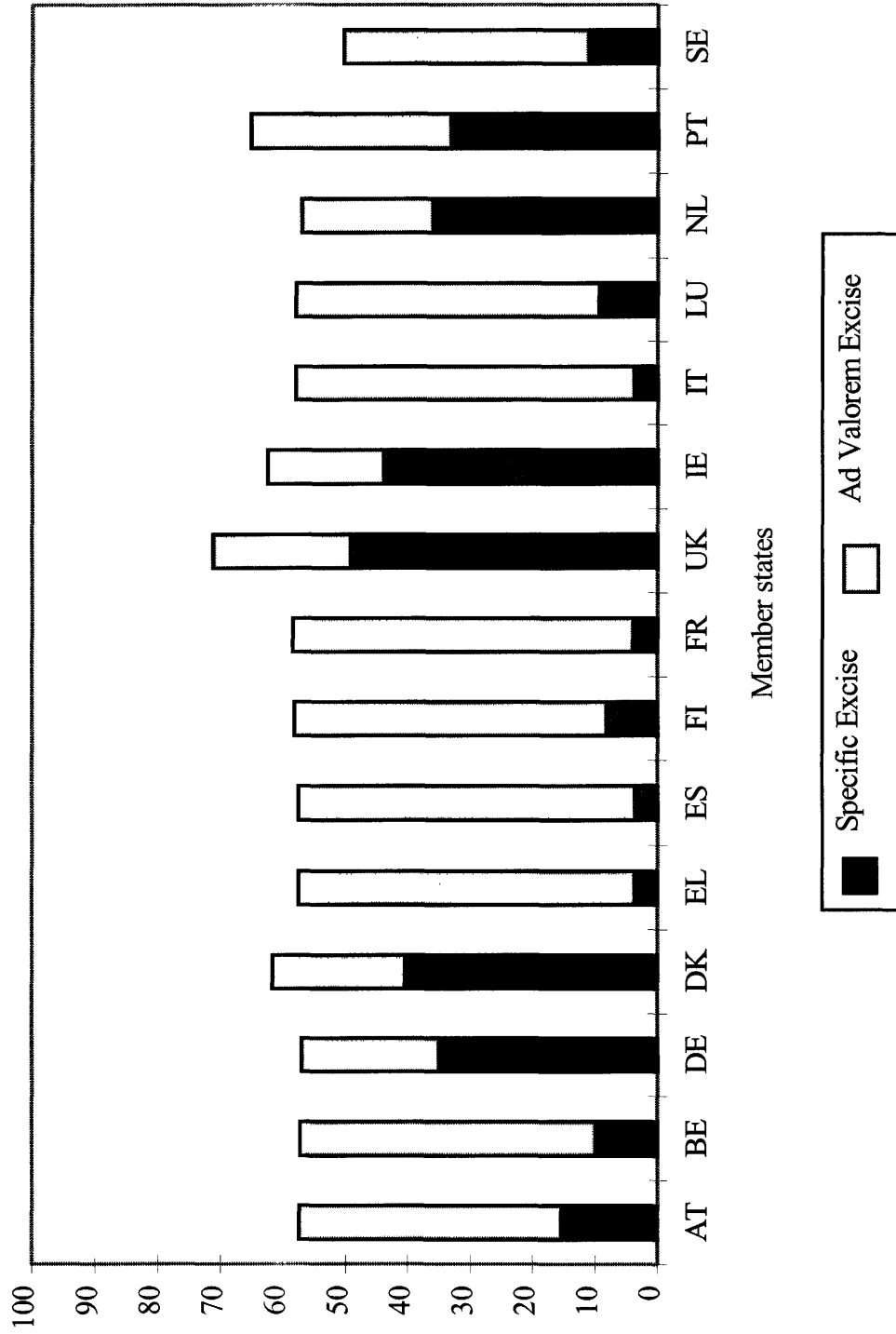
PT: Portugal may apply a reduced rate of up to 50% less than the overall minimum rate to cigarettes consumed in the most remote regions of the Azores and Madeira, made by small-scale manufacturers each of whose annual production does not exceed 500 tonnes. (Article 3.2 of Directive 92/79/EEC)

Cigarettes

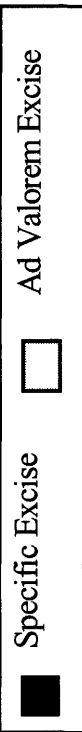
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Overall Minimum Excise Duty

% of Retail Selling Price



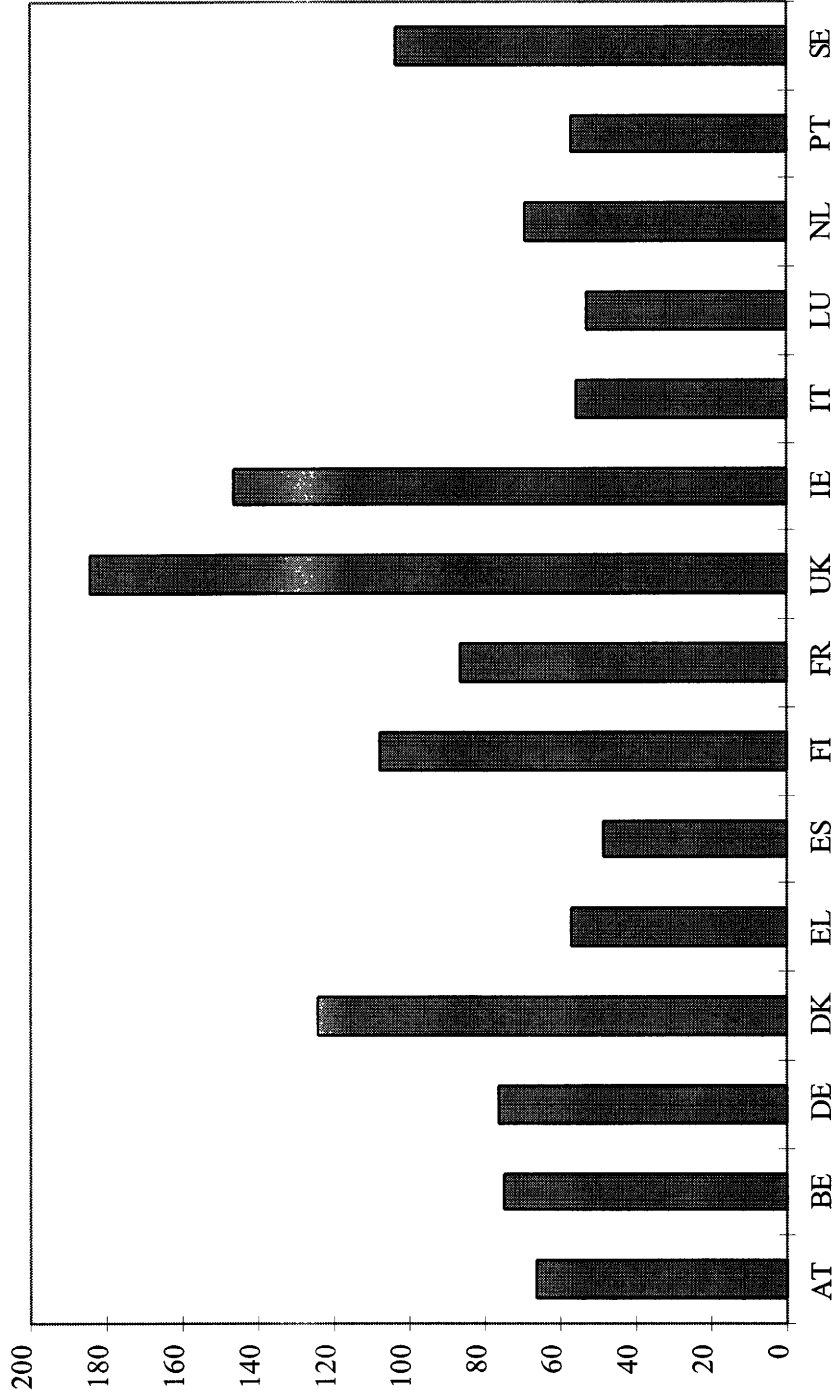
Member states



Cigarettes Excise Yield

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values in euro at 01/10/99



Member states

		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)
Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT		
"TIRSP" Retail Selling Price, all Taxes included	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	13,00%	16,67%	29,67%	
BE	BFR	0,00	10,00%	17,36%	27,36%	
DE	DM	13,29	1,00%	13,79%	14,79%	
DK	DKR	26,64	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	156,77	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 or as an amount per kg.	
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	(Article 3 of Directive 92/80/EEC) 30% of TIRSP or euro 20 per kg	
	MS	NatCurr				(Article 3 of Directive 92/80/EEC)	
AT	OS	0,00	47,00%	16,67%	63,67%		
BE	BFR	0,00	37,55%	17,36%	54,91%		
DE	DM	30,21	18,12%	13,04%	31,16%		
DK	DKR	400,00	0,00%	20,00%	20,00%		
EL	DRA	0,00	59,00%	15,25%	74,25%		
ES	PTA	0,00	37,50%	13,79%	51,29%		
FI	FMK	21,50	50,00%	18,03%	68,03%		
FR	FF	0,00	51,00%	17,08%	68,08%		
UK	UKL	87,74	0,00%	14,89%	14,89%		
IE	IRL	104,19	0,00%	17,36%	17,36%		
IT	LIT	0,00	54,00%	16,67%	70,67%		
LU	LF	0,00	31,50%	10,71%	42,21%		
NL	HFL	43,10	15,48%	14,89%	30,90%		
PT	ESC	0,00	30,00%	14,53%	44,53%		
SE	SKR	630,00	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)

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
	Specific excise	Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT		
	NatCurr	EURO	(as % of TIRSP	(as % of TIRSP	(as % of TIRSP	(Article 3 of Directive 92/80/EEC)
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	0,00	34,00%	16,67%	50,67%	
BE	0,00	0,00	37,55%	17,36%	54,91%	
DE	21,00	10,74	13,50%	13,79%	27,29%	
DK	350,00	47,08	0,00%	20,00%	20,00%	
EL	0,00	0,00	59,00%	15,25%	74,25%	
ES	0,00	0,00	22,50%	13,79%	36,29%	
FI	21,50	3,62	48,00%	18,03%	66,03%	
FR	0,00	0,00	46,74%	17,08%	63,82%	
UK	53,66	82,57	0,00%	14,89%	14,89%	
IE	85,66	108,77	0,00%	17,36%	17,36%	
IT	0,00	0,00	54,00%	16,67%	70,67%	
LU	0,00	0,00	31,50%	10,71%	42,21%	
NL	42,35	19,22	16,01%	14,89%	30,90%	
PT	0,00	0,00	30,00%	14,53%	44,53%	
SE	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 - 1 January 2000						
Member State	Currency	EURO	EURO	EURO	EURO	EURO
AT	OS	13,2772	13,6914	13,9027	13,7603	2000
BE	BFR	38,8023	40,0922	40,7646	40,3399	13,7603
DE	DM	1,887400	1,945940	1,976150	1,95583	40,3399
DK	DKR	7,30477	7,44277	7,52528	7,4501	1,95583
EL	DRA	311,05	308,92	312,29	327,15	7,4404*
ES	PTA	158,999	164,030	167,312	166,386	329,85*
FI	FMK	5,683310	5,827130	5,982730	5,94573	166,386
FR	FF	6,445190	6,560960	6,612240	6,55957	5,94573
UK	UKL	0,844929	0,738778	0,666954	0,7111	6,55957
IE	IRL	0,818865	0,747690	0,771418	0,787564	0,6246*
IT	LIT	2059,96	1913,10	1942,62	1936,27	0,787564
LU	LFR	39,2162	40,0922	40,7646	40,3399	1936,27
NL	HFL	2,11308	2,18388	2,22743	2,20371	40,3399
PT	ESC	196,359	195,714	202,077	200,482	2,20371
SE	SKR	8,65465	8,64758	8,72357	9,4696	200,482

*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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MS	Year	I		II		III		IV		V	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
AT	1996	OS	1261,00	94,97	17,00	1,28	0,00	301,10	22,68	1997,00	150,41
	1997	OS	1179,00	86,11	16,00	1,17	0,00	308,00	22,50	2044,00	149,29
	1998	OS									
	1999	OS									
BE	1996	BFR	7360,36	189,69	898,38	23,15	2748,00	679,81	17,52	7414,24	191,08
	1997	BFR	8250,13	205,78	1259,23	31,41	3710,00	860,40	21,46	9129,95	227,72
	1998	BFR									
	1999	BFR									
DK	1996	DKR	1675,80	229,41	33,40	4,57	947,89	16,60	2,27	1641,80	224,76
	1997	DKR	1608,19	216,07	32,38	4,35	1030,22	17,39	2,34	1672,48	224,71
	1998	DKR	1632,19	219,08	31,98	4,29	1046,95	18,39	2,47	1586,87	213,00
	1999	DKR									
FI	1996	FMK	2982,50	524,78	174,20	30,65	758,70	*Still Wine		3246,90	571,30
	1997	FMK	2970,10	509,70	167,00	28,66	867,00	*Still Wine		3223,20	553,14
	1998	FMK									
	1999	FMK									
FR	1996	FF	11281,00	1750,30	1223,00	189,75	684,00	139,00	21,57	1454,00	225,59
	1997	FF	11569,00	1763,31	1206,00	183,81	689,00	146,00	22,25	1991,00	303,46
	1998	FF	11846,00	1805,91	1221,00	186,14	701,00	149,00	22,71	2018,00	307,64
	1999	FF									
DE	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									
	1999	DM									
EL	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									
	1999	DRA									
IE	1996	IRL	137,63	168,07	17,45	21,67	53,50	1,75	2,14	340,98	416,41
	1997	IRL	144,12	192,75	19,05	25,48	60,40	2,09	2,79	353,87	473,28
	1998	IRL	147,10	187,56	23,05	29,39	68,50	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	
		NatCurt	EURO	NatCurt	EURO	NatCurt	EURO	NatCurt	EURO	NatCurt	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					611,00	289,15
	1997	944,00	432,26	356,00	163,01	*Interm Prod		*Interm Prod		655,00	299,92
	1998					*Interm Prod		*Interm Prod			
	1999										
PT	1996	15935,60	81,16	*Ethyl Alcohol						16706,60	85,08
	1997	16149,50	82,52	2081,90	10,64	*Ethyl Alcohol		*Ethyl Alcohol		16708,90	85,37
	1998	16959,15	84,59	2117,57	10,56	*Interm Prod		*Interm Prod		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			*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petrol	
	1999										
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	2,5,18	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	I		II		III		IV		V	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IT	1996	13959800,00	6776,73	10639900,00	5165,10	12902300,00	6263,37	8552500,00	4151,78	411700,00	199,86
	1997	12701300,00	6639,12	11939500,00	6240,92	12742400,00	6660,60	9051800,00	4731,48	410800,00	214,73
	1998										
	1999										
LU	1996	1352,00	34,47	5889,00	150,18	6228,00	158,81	0,00	0,01	9,00	0,23
	1997	1063,00	27,11	6341,00	161,69	6266,00	159,79	1,00	0,02	6,00	0,16
	1998	834,00	20,67	6389,00	158,38	6745,00	167,20	1,00	0,02	2,00	0,06
	1999										
NL	1996	6118,00	2895,30	*Leaded Petrol		3669,00	1736,33	*Diesel		*Diesel	
	1997	6839,00	3131,58	*Leaded Petrol		4354,00	1993,70	*Diesel		*Diesel	
	1998										
	1999										
PT	1996	148303,00	755,26	93944,00	478,43	196627,00	1001,36	48,00	0,24	7244,00	36,89
	1997	137020,20	700,10	109047,20	557,18	193847,50	990,46	1649,80	8,43	7133,80	36,45
	1998	127781,65	637,37	133829,48	667,54	234535,32	1169,86	1861,41	9,28	7005,60	34,94
	1999										
ES	1996	482539,00	2905,18	♦223055,00	1342,93	567075,00	3414,14	3859,00	23,23	6567,00	39,54
	1997	426578,00	2568,26	♦276543,00	1664,96	615614,00	3706,37	3245,00	19,54	6147,00	37,01
	1998										
	1999										
SE	1996	0,00	0,00	23757,00	2745,00	10995,00	1270,42	236,00	27,27	1905,00	220,11
	1997	0,00	0,00	24197,00	2798,12	10871,00	1257,11	234,00	27,06	1833,00	211,97
	1998	0,00	0,00	24161,00	2551,43	11827,00	1248,94	254,00	26,82	2049,00	216,38
	1999										
UK	1996	3716,00	4398,00	7043,00	8335,61	5888,00	6968,63	0,00	0,00	82,00	97,05
	1997	3393,00	4592,72	8073,00	10927,50	6674,00	9033,84	0,37	0,50	58,00	78,51
	1998	2983,50	4195,61	9897,06	13917,96	7893,79	11100,82	0,73	1,03	54,66	77,33
	1999										

(*) = 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			Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
	1996	OS	12310,00	927,15	*Cigarettes	2,71	*Cigarettes	308,43	*Cigarettes	5690,84
	1997	OS	13235,00	966,67	*Cigarettes	2,92	*Cigarettes	347,93	*Cigarettes	7283,68
	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								
	1999	BFR								
DK	1996	DKR	6276,41	859,22	81,40	11,14	*Cigars	878,60	878,60	120,28
	1997	DKR	6170,88	829,11	80,25	10,78	*Cigars	881,01	881,01	118,37
	1998	DKR	5094,10	683,76	81,81	10,98	*Cigars	840,64	840,64	112,84
	1999	DKR								
FI	1996	FMK	2668,60	469,55	32,80	5,77	*Cigars	235,70	235,70	41,47
	1997	FMK	2868,33	492,24	33,51	5,75	*Cigars	240,44	240,44	41,26
	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	636,00	336,97
	1997	DM	20240,60	10401,45	59,50	30,58	*Cigars	652,40	652,40	335,26
	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								
	1999	DRA								
IE	1996	IRL	521,22	697,29	6,84	8,35	*Cigars	5,02	5,02	6,13
	1997	IRL	560,37	749,47	7,40	9,90	*Cigars	4,84	4,84	6,69
	1998	IRL	603,90	766,79	7,80	9,90	*Cigars	4,60	4,60	5,84
	1999	IRL								

(*) = 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.

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