



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

(Incorporates all amendments received up to 15 April 2003)

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INTRODUCTORY NOTE

In collaboration with the Member States, the European Commission has established the "EXCISE DUTY TABLES" showing rates in force in the Member States of the European Union .

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

It is intended that Member States will regularly communicate to the Commission all modifications of the rates covered by this publication and that revised editions of the tables will be published at regular intervals.

*To this end, it is vital that all changes to duty structures or rates are advised by Member States to the Commission as soon as possible so that they may be incorporated in the tables with the least possible delay. All details should be sent to Mrs Tove Mogensen:
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This document together with general information about the Taxation and Customs Union can be found at:

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

UPDATE SITUATION - EXCISE DUTY TABLES

31	Octobre 2002	PT	Alcohol (beer,intermediate prod., ethyl alcohol)
31	Octobre 2002	PT	Tobacco (all categories).
5	December 2002	IE	Alcohol (ethyl alcohol = significant increase!)
5	December 2002	IE	MO (gas oil "propellant")
5	December 2002	IE	Tobacco (all categories)

I January 2003 New start

BE	MO (heavy fuel oil)
BE	Tobacco (cigarettes)
DE	MO (all categories)
DE	Tobacco (cigarettes and fine cut)
ES	MO (gas oil (ind+heating), LPG propellant!!!, kerosene heating!! – considerable decreases that have been confirmed)
ES	Tobacco (cigarettes)
FI	MO (all categories)
FR	Alcohol (national taxes)
FR	Tobacco (cigarettes)
LU	MO (gas oil, heavy fuel oil)
LU	Tobacco (cigarettes, fine cut, other smoking tobaccos)
NL	Alcohol (ethyl alcohol)
NL	MO (petrol "prop", gas oil "prop")
PT	Alcohol (beer, intermediate products, ethyl alcohol)
PT	MO (petrol and gas oil, heavy fuel oil, kerosene)
PT	Tobacco (cigarettes, fine cut)
SV	MO (all categories)

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▶2003 ◀

?	April	PT	MO (gas oil) – not registered yet
1	April	DE	MO (national taxes)
9	April	UK	MO (gas oil heating + ind), kerosene ind, heavy fuel oil
9	April	UK	Tobacco (all categories)
13	April	UK	Alcohol (beer, still (wine and fermented beverages), intermediate products)

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?	May	PT	MO (gas oil) – to be confirmed
1	October	DK	Alcohol
1	October	DK	Tobacco
1	October	UK	MO (petrol, gas oil, kerosene)

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Year 2002 revenue figures received from DA, FR (=tobacco).

... ♠.....and...Minor modifications, some of them cosmetic, added up to 15 April 2003..... ♠...

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EUR Exchange Rates

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Value of National Currency in EUR at 1 October 2002		
Member State	National Currency	Currency value
AT	EUR	13,7603
BE	EUR	40,3399
DE	EUR	1,95583
DK	DKK	7,4274*
EL	EUR	340,750*
ES	EUR	166,386
FI	EUR	5,94573
FR	EUR	6,55957
UK	GBP	0,6277*
IE	EUR	0,787564
IT	EUR	1936,27
LU	EUR	40,3399
NL	EUR	2,20371
PT	EUR	200,482
SE	SEK	9,108*

**Three national currencies (DKK, GBP and SEK) not irrevocably fixed (Official Journal C 237, 2/10/2002).*

The Greek "DRA" irrevocably fixed as of 1 January 2001 (=340,750) (Official Journal L167, 7/7/2000, Council Regulation (EC) No 1478/2000).

The remaining 11 national currencies were irrevocably fixed as of 1 January 1999. (Official Journal L359/98, 31/12/98, Council Regulation (EC) No 2866/98)

ALCOHOLIC BEVERAGES

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 EUR per hectolitre of product.		0 EUR per hectolitre of product.		0 EUR 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 NatCurr	EUR	VAT %	Excise duty per hectolitre NatCurr	EUR	VAT %	Excise duty per hectolitre NatCurr	EUR	VAT %
AT	EUR		0,00	20,00		144,00	20,00	<7%	72,00	20,00
BE	EUR		47,0998	21,00		161,1308	21,00		14,8736	21,00
DE	EUR		0,00	16,00		136,00	16,00	Spark < 6%	51,00	16,00
DK	DKK		94,92	25,00	6%-15%vol	142,04	25,00	Still 1,2%-6%vol	60,59	25,00
			142,04	25,00	15%-22%vol	189,16	25,00	Spark 1,2%-6%vol	107,71	25,00
EL	EUR		0,00	18,00		0,00	18,00			
ES	EUR		0,00	16,00		0,00	16,00	>1,2%<2,8%	0,00	16,00
FI	EUR		235,46	22,00		235,46	22,00	>2,8%<5,5%	4,54	22,00
								>5,5%<8,0%	134,55	22,00
FR	EUR		3,40	19,60		8,40	19,60		185,00	22,00
UK	GBP		252,81	17,50	220,54	351,35	17,50	Still >1,2% <=4%	77,92	17,50
			158,69					Still >4% <=5,5%	107,14	17,50
IE	EUR		273,00	21,00		546,01	21,00	Spark >5,5% < 8,5%	265,57	17,50
								<5%	90,98	21,00
IT	EUR		0,00	20,00		0,00	20,00			
LU	EUR		0,00	12,00		0,00	15,00			
			0,00	15,00						
NL	EUR		59,02	19,00		201,24	19,00	Still	29,51	19,00
								Sparkling	38,16	19,00
PT	EUR		0,00	12,00		0,00	19,00			

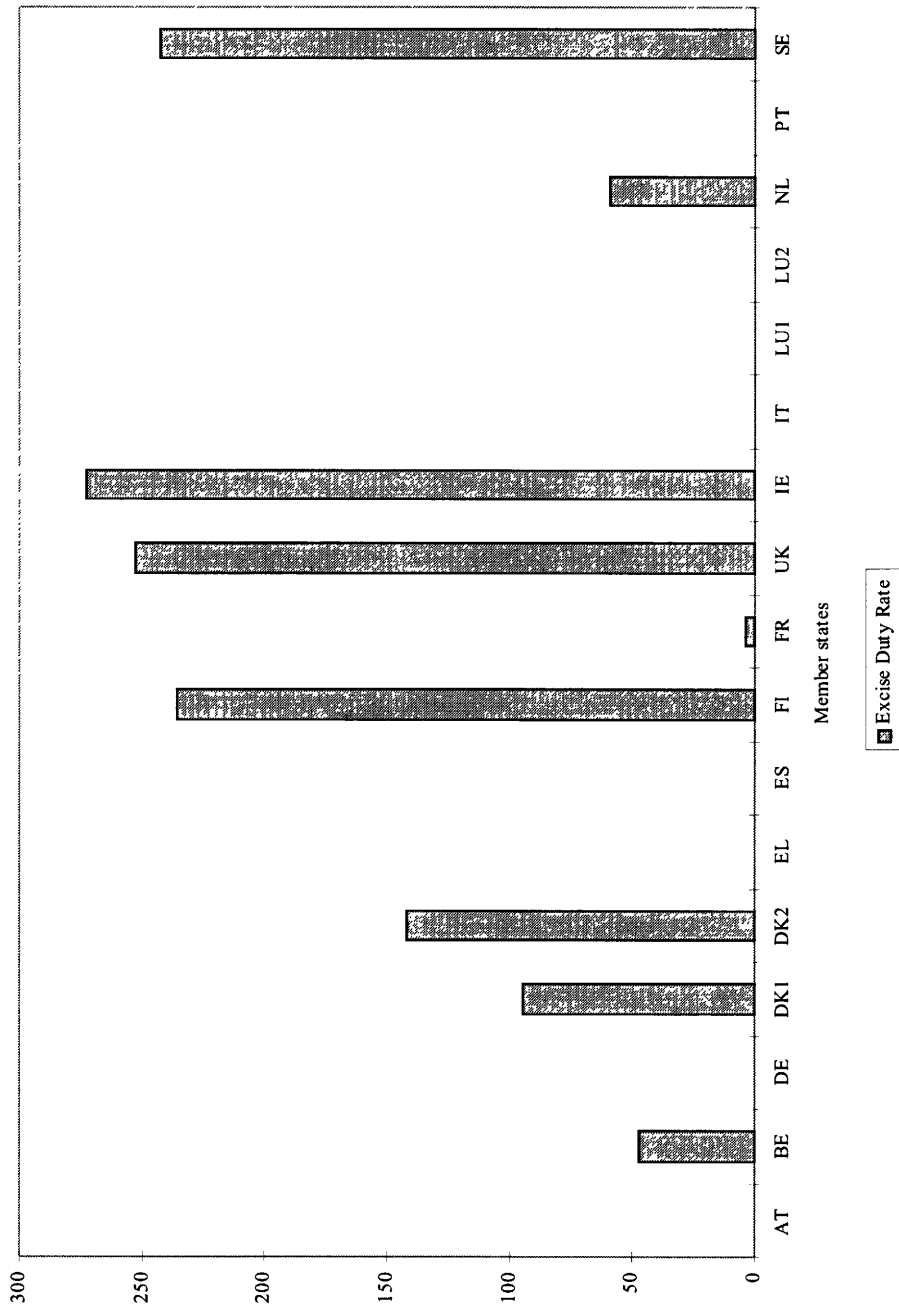
Alcoholic Beverages

		Standard rates				Reduced rate			
		Still Wine		Sparkling Wine		Still Wine - Sparkling Wine			
						(Not exceeding 8.5% vol.)			
		(Article 8.1 of Directive 92/83/EEC)		(Article 8.2 of Directive 92/83/EEC)		(Article 9.3 of Directive 92/83/EEC)			
		0 EUR per hectolitre of product.		0 EUR per hectolitre of product.		0 EUR per hectolitre of product.			
		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)			
MS	Nat Curr	Excise duty per hectolitre		Excise duty per hectolitre		Excise duty per hectolitre		VAT %	VAT %
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR		
SE	SEK	2208,00	242,42	2208,00	242,42	0,00	0,00	25,00	25,00
						758,00	83,22	25,00	25,00
						1120,00	122,97	25,00	25,00
						1541,00	169,19	25,00	25,00

Still wine

values in EUR at 1/10/2002

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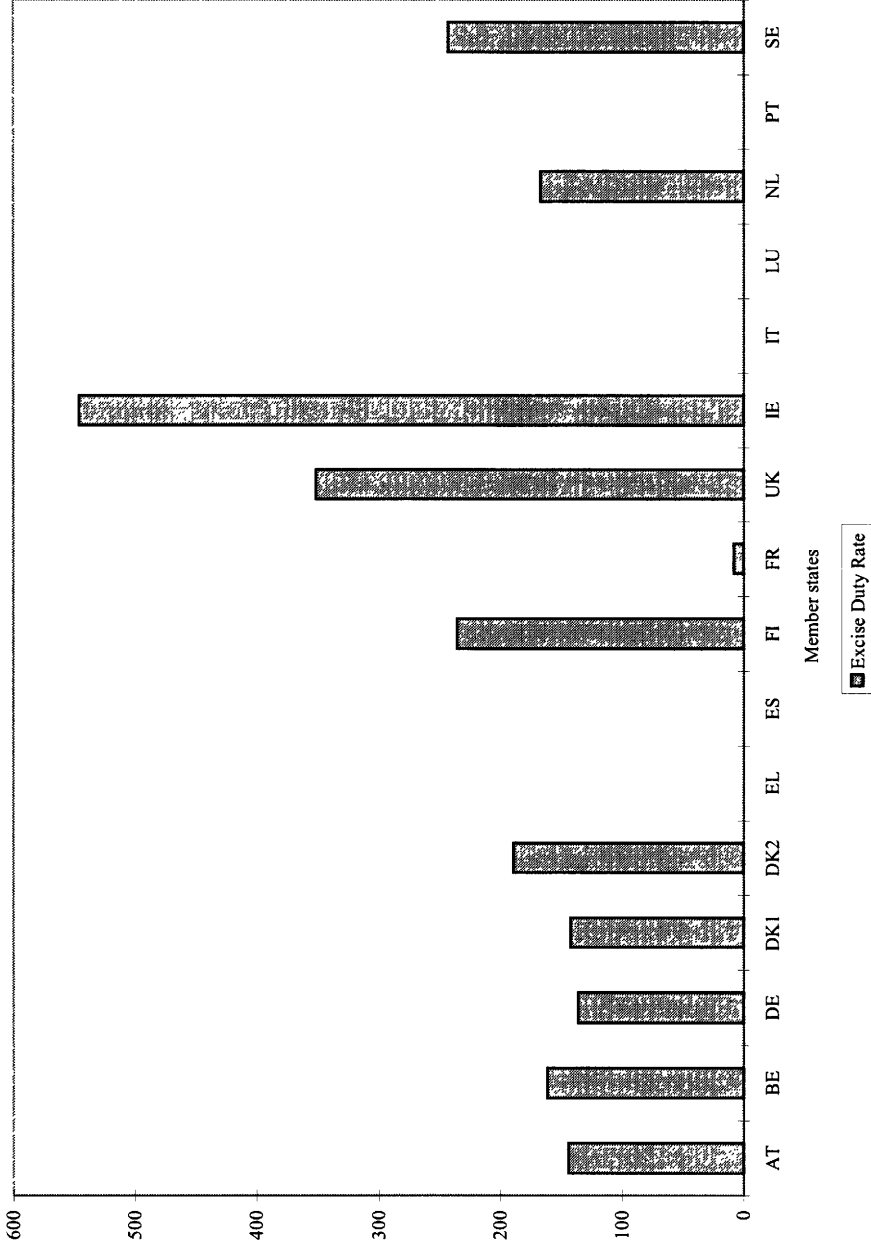


Minimum excise duty: 0 EUR per hectolitre of product

Sparkling Wine

values in EUR at 1/10/2002

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Minimum excise duty: 0 EUR per hectolitre of product

Fermented beverages other than wine and beer

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Alcoholic Beverages

		Standard rates				Reduced rates				
		Other still fermented beverages.				Other sparkling fermented beverages.				
		Other still fermented beverages.				Other sparkling fermented beverages.				
		Article 12.1 of Directive 92/83/EEC				Article 13.3 of Directive 92/83/EEC				
		0 EUR per hectolitre of product.				0 EUR 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	EUR		NatCurr	EUR		NatCurr	EUR	
AT	EUR		0,00	20,00		144,00	20,00		72,00	20,00
BE	EUR		47,0998	21,00		161,1308	21,00		14,8736	21,00
DE	EUR		0,00	16,00		136,00	16,00		51,00	16,00
DK	DKK		94,92	25,00				450,00	60,59	25,00
EL	EUR		0,00	18,00		0,00	18,00		0,00	18,00
ES	EUR		0,00	16,00		0,00	16,00		0,00	16,00
FI	EUR		235,46	22,00		235,46	22,00		4,54	22,00
FR	EUR		3,40	19,60		3,40	19,60		185,00	22,00
UK	GBP		252,81	17,50		351,35	17,50		134,55	22,00
					220,54				185,00	22,00
IE	EUR		273,00	21,00		546,01	21,00		77,92	17,50
IT	EUR		0,00	20,00		0,00	20,00		107,14	17,50
LU	EUR		0,00	15,00		0,00	15,00		265,57	17,50
NL	EUR		59,02	19,00		201,24	19,00		83,25	21,00
									192,48	20,00
PT	EUR		0,00	19,00		0,00	19,00		0,00	15,00
SE	SEK		242,42	25,00		242,42	25,00		29,51	19,00
					2208,00				38,16	19,00
									0	25,00
									758,00	25,00
									1120,00	25,00
									1541,00	25,00

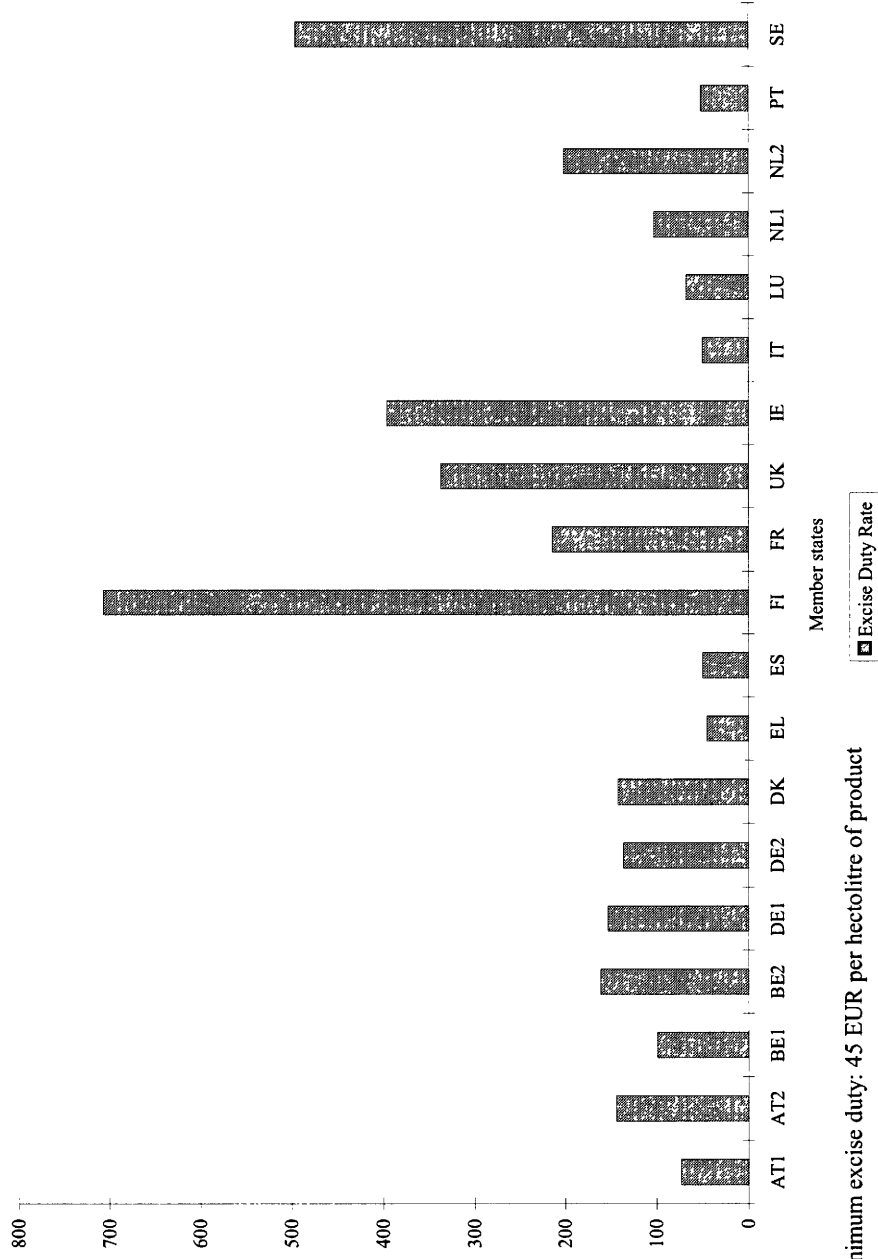
Intermediate products

Alcoholic Beverages

		Standard rates			Reduced rates		
		(Article 17 of Directive 92/83/EEC) 45 EUR per hectolitre of product.			(Article 18.3 of Directive 92/83/EEC) Not exceeding 15% vol.		
		(Article 4 of Directive 92/84/EEC)			(Article 18.3 of Directive 92/83/EEC)		
MS	Nat Curr	Excise duty	EUR	VAT %	Excise duty	EUR	VAT %
		NatCurr			NatCurr		
Minimum excise duty adopted by the Council on 19-10-1992							
(Dir. 92/84/EEC)							
AT	EUR	Sparkling	73,00	20,00			
			144,00	20,00		74,37	21,00
BE	EUR	Sparkling	99,1575	21,00		161,1308	21,00
DE	EUR	Sparkling	153,00	16,00		102,00	16,00
		Sparkling	136,00	16,00			
DK	DKK	Still 15%-22%vol	1055,00	25,00	450,00	60,59	25,00
					705,00	94,92	25,00
EL	EUR		45,00	18,00		0,00	18,00
ES	EUR		49,49	16,00		29,70	16,00
FI	EUR	Still&Spark 15%-22%	706,39	22,00		428,88	22,00
FR	EUR		214,00	19,60			
UK	GBP		337,07	17,50	158,69	252,81	17,50
IE	EUR		396,12	21,00		273,00	21,00
IT	EUR		49,58	20,00			
LU	EUR	>15%	66,9313	15,00			
NL	EUR	Still >15%-22%	102,68	19,00		47,0998	15,00
		Sparkling >15%-22%	201,24	19,00		72,89	19,00
PT	EUR		51,26	19,00			
SE	SEK	Still&Spark	4517,00	25,00	2720,00	279,46	25,00

EL, FR: Reduced rate for "Vin doux naturel": Greece = EUR 22,5, France = EUR 54 (Article 18.4 Directive 92/83/EEC).
 PT: Reduced rate for "Vinho da Madeira" for the Autonomous Regions of Madeira. = EUR 21,20 (Article 7.3 Directive 92/84/EEC).
 UK: Spirits-based "coolers" (spirits-based drinks <5,5% abv (alc. by vol.) - currently taxed as made-wine) is taxed as spirits since 27/4/2002 (GBP 19.56/lit of pure alcohol (EUR 31,16)).

Intermediate Products



Minimum excise duty: 45 EUR per hectolitre of product

Ethyl alcohol

Alcoholic Beverages

		Standard rates				Reduced rates				
		For low strength spirits, particular regions, etc.				"Small distilleries"				
		Yearly production limited to 10 hl of pure alcohol.				The reduced rates shall not be set more than 50% below the standard national rate of excise duty.				
		(Article 20 of Directive 92/83/EEC) 550 EUR or 1000 EUR per hectolitre of pure alcohol.				(Article 22.1 of Directive 92/83/EEC)				
		(Article 3.1 of Directive 92/84/EEC)				(Article 22.1 of Directive 92/83/EEC)				
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
AT	EUR		1000,00	20,00					*540,00	20,00
BE	EUR		1660,8866	21,00						
DE	EUR		1303,00	16,00					730,00	16,00
DK	DKK		3702,51	25,00						
EL	EUR		908,00	18,00		*454,00	18,00			
ES	EUR		739,97	16,00						
FI	EUR	>10% + others	5046,00	22,00			>1,2% <2,8%			
FR	EUR		1450,00	19,60			>2,8% <10%		647,54	16,00
UK	GBP		3116,14	17,50						
IE	EUR		3925,00	21,00						
IT	EUR		645,36	20,00						
LU	EUR		1041,1528	15,00						
NL	EUR		1775,00	19,00						
PT	EUR		880,51	19,00						
SE	SEK		5505,16	25,00					440,26	19,00

AT: *Small distilleries producing not more than 4hl pure alcohol per year - calculated as 54% of the standard rate.

EL: *Ouzo (Article 23.2 Directive 92/83/EEC).

EL: *Ethyl Alcohol - Derogation possible for several regions but only applied in the department 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).

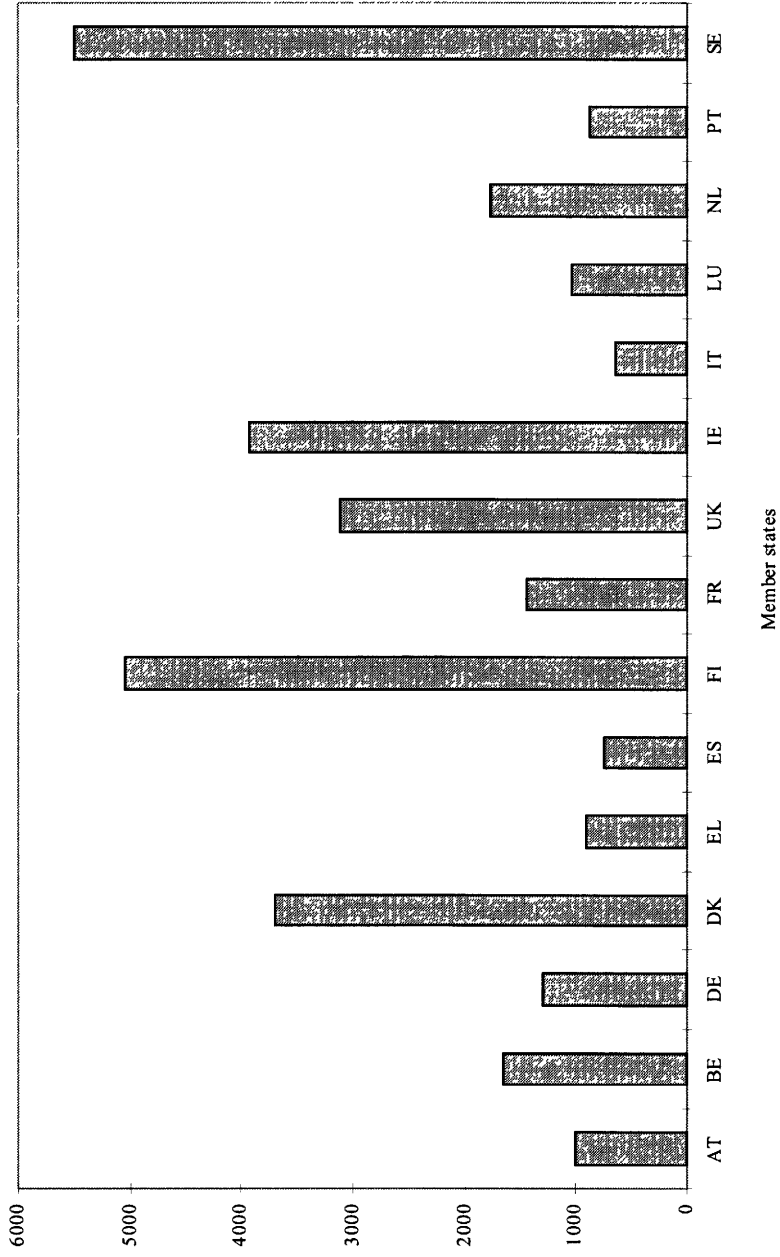
FR: Plus a levy of 130 EUR/hl on drinks of a strength exceeding 25% to the benefit of the National Sickness Insurance scheme.

UK: Spirits-based "coolers" (spirits-based drinks <5,5% abv (alc. by vol.) - currently taxed as made-wine) is taxed as spirits since 27/4/2002 (GBP 19.56/lit of pure alcohol (EUR 31,16)).

Ethyl Alcohol

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values in EUR at 1/10/2002



Member states

Minimum excise duty: 550 EUR per hectolitre of pure alcohol

National tax - Alcoholic Beverages

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Member State	Tax			Description	
	Tax type	Nat. Curr.	EUR		Unit
Finland Parafiscal tax			0,67	per litre of finished product	Additional duty on the retail containers of alcohol. Not levied if the retail container is refillable and covered by the deposit-based return and recycling system approved by the Finnish Ministry of Environment. The additional duty is 16 cent per litre if the container can be recycled as raw material.
France Parafiscal tax			3,05 0,17	per hectolitre of pure alcohol per hectolitre	CTPC (Centre Technique des Productions Cidricoles) for Calvados, 'eaux-de-vie' from cider and perry, pommeau and aperitifs containing cider and perry. CTPC (Centre Technique des Productions Cidricoles) for cider and perry.
			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).
			5,55	per decilitre of pure alcohol	Tax "Premix" on mixed beverages (alcoholic beverages mixed with non-alcoholic beverages).

MINERAL OILS

Petrol and Gas Oil

Mineral oils

		Petrol				Gas Oil								
		Leaded Petrol		Unleaded Petrol		Used as propellant		Used for heating purposes						
		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) 337 EUR per 1000 litres.		(Article 3 of Directive 94/74/EC) 287 EUR per 1000 litres		(Article 3 of Directive 94/74/EC) 245 EUR per 1000 litres		(Article 3 of Direct. 94/74/EC) 18 EUR per 1000 litres.						
		(Article 3 of Directive 92/82/EEC)		(Article 4 of Directive 92/82/EEC)		(Article 5.1 of Directive 92/82/EEC)		(Art. 8.3 of Dir. 92/81/EEC (Art. 5.2 of Dir. 92/82/EEC)						
MS	National Currency	Excise duty NatCurr	EUR	Excise duty NatCurr	EUR	Excise duty NatCurr	EUR	Excise duty NatCurr	EUR	VAT %	VAT %	Excise duty NatCurr	EUR	VAT %
AT	EUR	479,00	20,00	407,00	20,00	282,00	20,00	282,00	20,00	20,00	20,00	69,00	20,00	
BE	EUR	551,81	21,00	493,55	21,00	290,03	21,00	18,59	21,00	21,00	21,00	5	21,00	
DE	EUR	721,00	16,00	669,80	16,00	485,70	16,00	470,40	16,00	16,00	16,00	61,35	16,00	
DK	DKK	626,19	25,00	539,35	25,00	405,79	25,00	301,40	25,00	25,00	25,00	2092,00	25,00	
EL	EUR	337,00	18,00	296,00	18,00	245,00	18,00	245,00	18,00	18,00	18,00	245,00	18,00	
ES	EUR	428,79	16,00	316,00	16,00	293,86	16,00	293,86	16,00	16,00	16,00	84,71	16,00	
FI	EUR	676,20	22,00	426,92	16,00	345,90	22,00	319,40	22,00	22,00	22,00	70,60	22,00	
FR	EUR	667,30	22,00	596,50	22,00	319,40	22,00	319,40	22,00	22,00	22,00	70,60	22,00	
		636,70	19,60	586,30	19,60	389,00	19,60	389,00	19,60	19,60	19,60	54,90	19,60	
UK	GBP	871,12	17,50	777,76	17,50	825,55	17,50	825,55	17,50	17,50	17,50	42,20	17,50	
		546,80	17,50	488,20	17,50	458,20	17,50	458,20	17,50	17,50	17,50	42,20	17,50	
				458,20	17,50	729,97	17,50	729,97	17,50	17,50	17,50	67,23	17,50	
				ultra low sulph		low...								

BE : Unleaded petrol 98 RON, high sulphur or aromatic level = 508,4296 EUR. Gasoil "propellant", high sulphur level = 304,9090 EUR.

DK: Includes CO₂ tax.

DE: *Sulphur content.

EL: Leaded and unleaded petrol: Normal rates are under suspension.

FI: Includes CO₂ tax and Strategic stockpile fee.

...Petrol and Gas Oil...
Mineral oils

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		Petrol						Gas Oil								
		Leaded Petrol			Unleaded Petrol			Used as propellant			Used for ind./comm. purposes					
		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					
		(Article 3 of Directive 94/74/EC) 337 EUR per 1000 litres.			(Article 3 of Directive 94/74/EC) 287 EUR per 1000 litres			(Article 3 of Directive 94/74/EC) 245 EUR per 1000 litres			(Article 3 of Directive 94/74/EC) 18 EUR per 1000 litres.					
		(Article 3 of Directive 92/82/EEC)			(Article 4 of Directive 92/82/EEC)			(Article 5.1 of Directive 92/82/EEC)			(Article 8.3 of Dir. 92/81/EEC) (Article 5.2 of Dir. 92/82/EEC)					
MS	National Currency	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %
IE	EUR		511,72	21,00	unleaded	401,36	21,00	>50	379,12	21,00		47,36	12,50		47,36	12,50
IT	EUR		-----		high-oct	506,47	21,00	<=50	326,73	21,00		120,96	20,00		403,21	20,00
LU	EUR		424,1458	15,00		541,84	20,00	>50	267,8513	15,00		18,5920	15,00	Monitor. charge	£	12,00
NL	EUR		703,67	19,00	normal	630,58	19,00	<=50	252,8513	15,00		46,56	19,00		46,56	19,00
PT	EUR		548,68	19,00	low sulph	616,48	19,00	normal	337,25	19,00		282,53	19,00		87,89	12,00
SE	SEK		5400,00	25,00	Class1a	349,14	25,00	low sulph	322,71	19,00		2894,00	25,00		317,74	25,00
					Class1b	490,89	25,00	Class1	282,53	19,00		2894,00	25,00		2894,00	25,00
					Class2	4471,00	25,00	Class2	348,92	19,00		317,74	25,00		317,74	25,00
					Class2	4740,00	25,00	Class3	375,16	25,00		409,53	25,00		317,74	25,00

IE: *Sulphur content (mg/kg).

LU: *Sulphur content (mg/kg).

LU: Since June 1999 leaded petrol is not sold in Luxembourg.

SE: Includes CO₂-tax.

SE: Petrol Class 1a is an alkylate based petrol for two-stroke engines.

SE: Gas Oil used for industrial purposes is taxed at a reduced rate, see additional comments next page.

Petrol and Gas Oil...-Additional comments

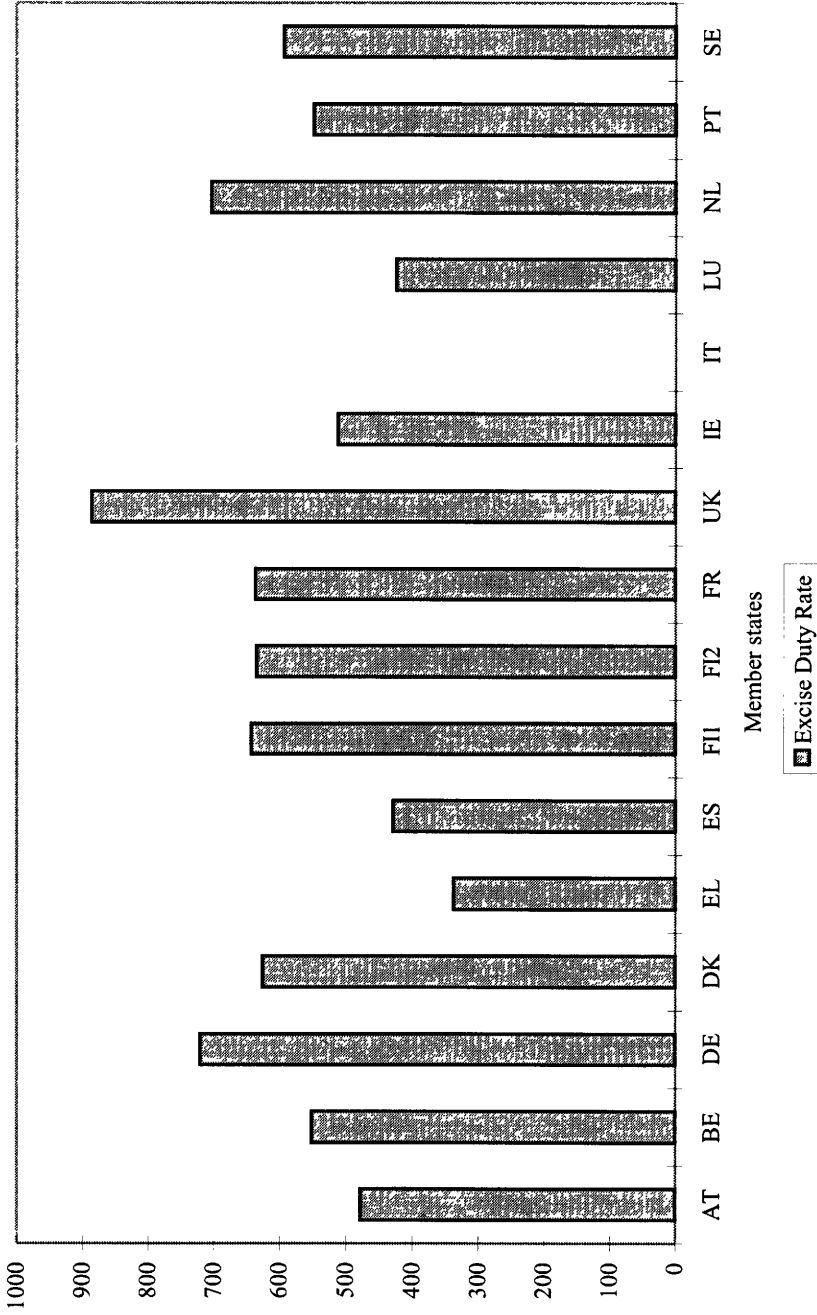
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- BE: An energy charge ('a contribution on energy tax') is collected in addition to the excise duty and in addition to the control licence fee of 5 EUR/1000 l for gas oil used for heating purposes. (Further details on page 31.)
- BE/LU: The Member 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 EUR 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 or monthly utilisation exceeding 70 %. 0. Gas oil used in combined heat and power plants with an annual or monthly utilisation exceeding 60 %. EUR 40,90. Gas Oil used for heating purposes by industry, agriculture and forestry: EUR 53,17.
- 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 EUR 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 (Art. 9.2 of Dir. 92/82/EEC).
- FR/NL/IT: National measures concerning diesel (Gas Oil "propellant") used by commercial vehicles exist in FR, NL and IT.
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of EUR 12,41 for petrol and EUR 13,70 for gas oil "propellant"; a *regulatory energy charge* of EUR 131,51 for gas oil "heating".
- IE: Substitute fuels are taxed at the low-sulphur diesel rate and includes biofuels, waste vegetable oil, etc.
- PT: Previously, heating gas oil did not exist in Portugal. On 1/1/2003 a new gas oil for heating purposes was introduced.
- 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).
- UK: VAT rate of 17,5% - non domestic use. Domestic use for deliveries of less than 2300 litres - VAT rate of 5%.
- UK: Higher octane unleaded petrol (super unleaded or lead replacement petrol) – separate rate abolished in 2001. Duty is now charged on this fuel at the rate appropriate to unleaded petrol or ULSP (ultra low sulphur petrol) dependent upon the sulphur and aromatics content of the fuel.
- UK: Fuel substitutes: Biodiesel used as road fuel: Effective rate from July 2002 – GBP 258,20 (EUR 411,34/1000 l). Effective rate from 1/10/2003 – GBP 271 (EUR 431,73). Other fuel substitutes are taxed as ULSP when used as petrol and taxed as ULSD when used as diesel. New duty incentives for sulphur free petrol and diesel will come into effect on 1/9/2004 and for bioethanol (road fuel use) on 1/1/2005.
- SE: Gas oil used by industry for other purposes than as a propellant is taxed at a reduced rate: SEK 543,50 (EUR 59,67) per m³.
- SE: The sulphur tax on peat, coal, petroleum coke and other solid or gaseous products is set at SEK 30 (EUR 3,29) 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 SEK 27 (EUR 2,96) 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 0,05 per cent by weight is exempted from tax. Since all motor fuels have a sulphur content below 0,05 % the sulphur tax on motor fuels is zero. When measures are taken to reduce emissions the tax can be repaid by SEK 30 (EUR 3,29) per kg of reduced emission.

Leaded Petrol

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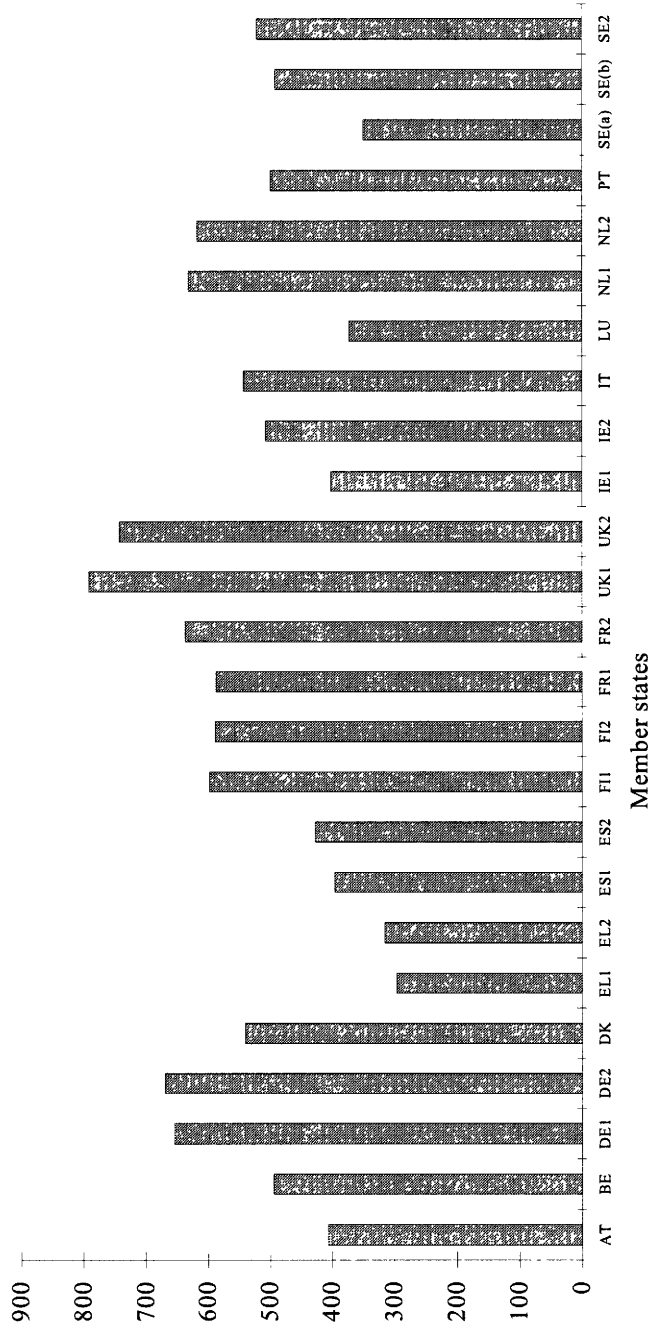
values in EUR at
01/10/2002



Minimum excise duty: 337 EUR per 1000 litres

Unleaded Petrol

values in EUR at
1/10/2002



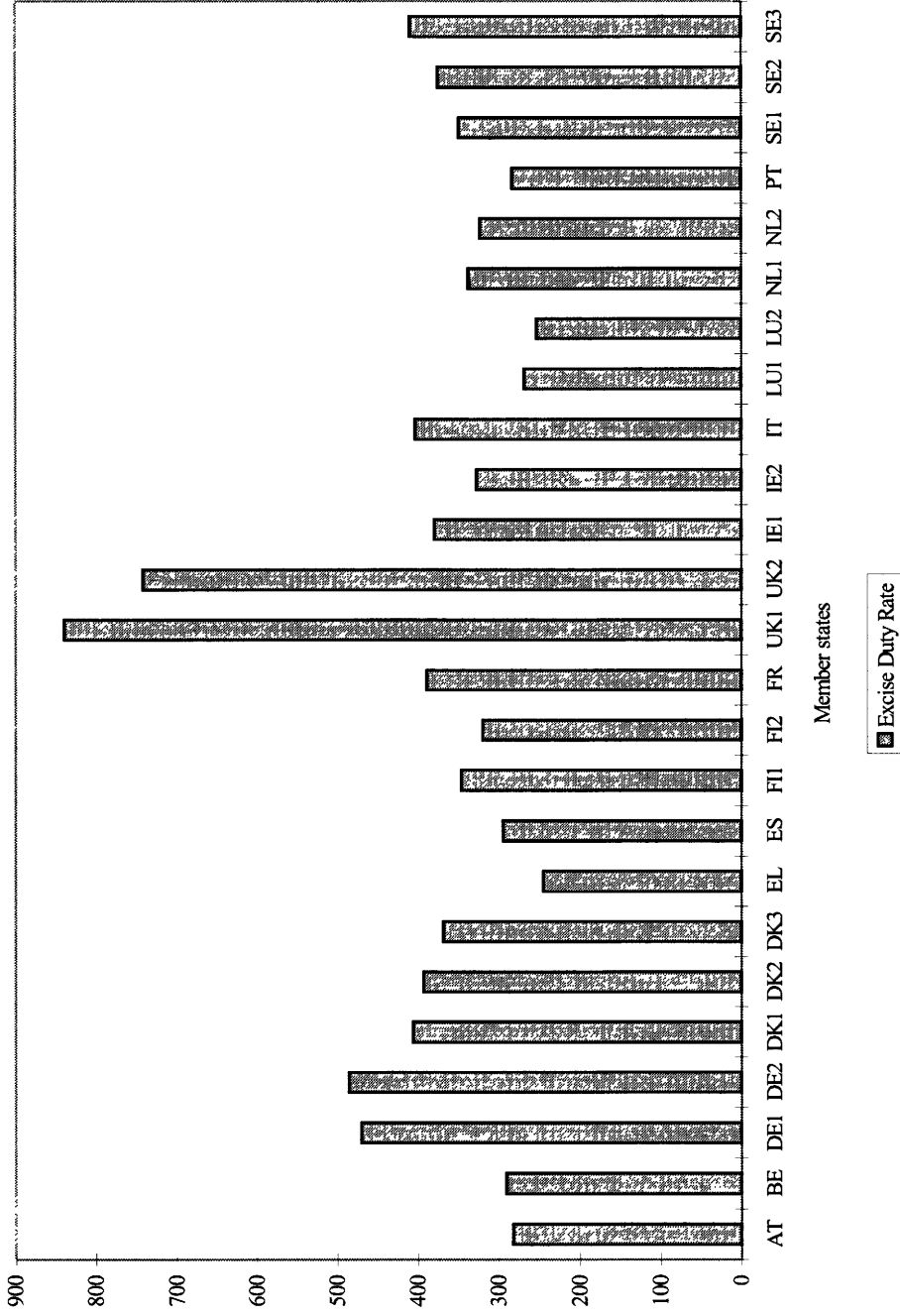
Excise Duty Rate

Minimum excise duty: 287 EUR per 1000 litres

Diesel
(Gas Oil "Propellant")

Page printed 22/4/2003

values in EUR at 1/10/2002



Minimum excise duty: 245 EUR per 1000 litres

Liquid Petroleum Gas (LPG) and Methane

Mineral oils

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		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 EUR per 1000 kg. (Article 8.3 of Directive 92/81/EEC) (Article 7.2 of Directive 92/82/EEC)				0 EUR per 1000 kg. (Article 7.3 of Directive 92/82/EEC)			
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		EUR	NatCurr		EUR	NatCurr		EUR	NatCurr		EUR	NatCurr	
AT	EUR	261,00		20,00	261,00		20,00	261,00		20,00	43,00		20,00
BE	EUR	0,00		21,00	37,1840		21,00	37,1840		21,00	0,00		21,00
DE	EUR	161,00		16,00	60,60		16,00	60,60		16,00	60,60		16,00
DK	DKK	468,54	3480,00	25,00	356,79	2650,00	25,00	356,79	2650,00	25,00	356,79	2650,00	25,00
EL	EUR	100,00		18,00	0,29		18,00	0,29		18,00	13,00		18,00
ES	EUR	125,00		16,00	57,47		16,00	57,47		16,00	0,00		16,00
FI	EUR	16,83		16,00	16,83		16,00	16,83		16,00	0,16		16,00
FR	EUR	0,00		22,00	0,00		22,00	0,00		22,00	0,00		22,00
UK	GBP	100,20		19,60	39,40		19,60	39,40		19,60	0,00		19,60
IE	EUR	143,38	90,00	17,50	0,00		17,50	0,00		17,50	0,00		17,50
IT	EUR	104,70		21,00	35,86		21,00	35,86		21,00	35,86		21,00
	EUR	284,77		20,00	189,94		20,00	189,94		20,00	189,94		20,00
	EUR	15,95		20,00	18,46		20,00	18,46		20,00	261,94		20,00
	EUR	101,6363		6,00	37,1840		6,00	37,1840		6,00	0,00		6,00
LU	EUR	103,76		19,00	0,00		19,00	0,00		19,00	0,00		19,00
NL	EUR	100,00		19,00	100,00		19,00	100,00		19,00	0,00		19,00
PT	EUR	145,15		25,00	266,47		25,00	266,47		25,00	266,47		25,00
SE	SEK	165,76	1322,00	25,00	291,89	2427,00	25,00	291,89	2427,00	25,00	291,89	2427,00	25,00
			1509,72			Methane			Methane			Methane	

BE : Exemption pursuant to Article 8.4, Directive 92/81/EEC.

DK: Includes CO2 tax.

FI : Exemption pursuant to Article 8.4, Directive 92/81/EEC.

SE: Includes CO2 tax.

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

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- 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 or monthly utilisation exceeding 70 %: 0. LPG and natural gas used in combined heat and power plants with an annual or monthly utilisation exceeding 60 %: LPG - (EUR 25,56), Natural gas – EUR 1,84. LPG and natural gas used for heating purposes by industry agriculture and forestry: LPG - EUR 46,58, Natural gas - EUR 4,036.
DE: The basis for the excise duty rate (natural gas) is calculated in MWh. (1 MWh = 0,0117 kg.)
The rates for natural gas per MWh are: “propellant” EUR 12,40; industrial/commercial and heating purposes EUR 5,50.
- ES : Methane – rates per gigajoule (Article 3.2, Directive 92/81/EEC).
- EL: LPG and methane: Only agricultural and industrial uses.
- IE: LPG and methane: Rates per 1000 litres (Article 3.2, Directive 92/81/EEC).
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of EUR 16,35 for LPG “propellant” and a *regulatory energy charge* of EUR 155,56 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.
NL: The rate for LPG used for public transport and for waste-collection, drain suction and street-cleaning vehicles is reduced EUR 56,98.
- 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).
- 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%.
- SE: LPG and methane used by industry for other purposes than as propellant are taxed at a reduced rate: LPG at SEK 571,50 (EUR 62,75) per 1000 kg; Methane at SEK 407 (EUR 44,69) per 1000 m³. Biologically produced methane is exempted from taxes.

**Heavy fuel oil and Kerosene
Mineral oils**

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		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)					18 EUR per 1000 litres. (Article 8.3 of Directive 92/81/EEC) (Article 8.2 of Directive 92/82/EEC)					0 EUR per 1000 litres. (Article 8.3 of Directive 92/82/EEC)	
		245 EUR per 1000 litres. (Article 8.1 of Directive 92/82/EEC)											
MS	Nat Curr	Excise duty		EUR	VAT %	Excise duty		EUR	VAT %	Excise duty		EUR	VAT %
		Propellant	(/1000 litres)			NatCurr				NatCurr			
AT	EUR	Propellant		282,00	20,00			282,00	20,00			282,00	20,00
BE	EUR	Heating		36,00	20,00			551,8110	21,00			18,5920	21,00
DE	EUR	heating		13,00	21,00			654,50	16,00			654,50	16,00
DK	DKK		2380,00	25,00	16,00			405,79	25,00	2089,00		281,26	25,00
EL	EUR			320,44	25,00		3014,00	245,00	18,00			245,00	18,00
ES	EUR			19,00	18,00			315,79	16,00			315,79	16,00
FI	EUR			14,43	16,00			319,40	22,00			59,60	22,00
FR	EUR	>2% sulphur		23,20	19,60			571,00	19,60			22,50	19,60
UK	GBP	<2% sulphur		16,80	19,60			373,50	19,60			-----	-----
IE	EUR	Furnace (/1000 ltr)	38,20	60,86	17,50		518,20	825,55	17,50	42,20		67,23	17,50
IT	EUR	heating industrial		13,45	12,50			325,23	12,50			31,74	12,50
LU	EUR			128,26	10,00			337,49	20,00			101,25	20,00
NL	EUR			63,75	10,00								
PT	EUR	>1% sulphur		13,00	15,00			294,9933	15,00			18,5920	15,00
SE	SEK	<=1% sulphur non-industrial	3046,32	15,54	19,00			325,53	19,00			46,56	19,00
				28,12	12,00			311,50	19,00			264,33	19,00
				13,00	12,00			264,33	19,00			264,33	19,00
				334,47	25,00			348,92	25,00	2894,00		317,74	25,00
				3046,32	25,00			375,16	25,00			317,74	25,00
					25,00			409,53	25,00			2894,00	25,00
					25,00			3730,00	25,00			2894,00	25,00

DK: Includes CO2 tax.
FI: Includes CO2 tax and Strategic stockpile fee.
SE: Includes CO2 tax.

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

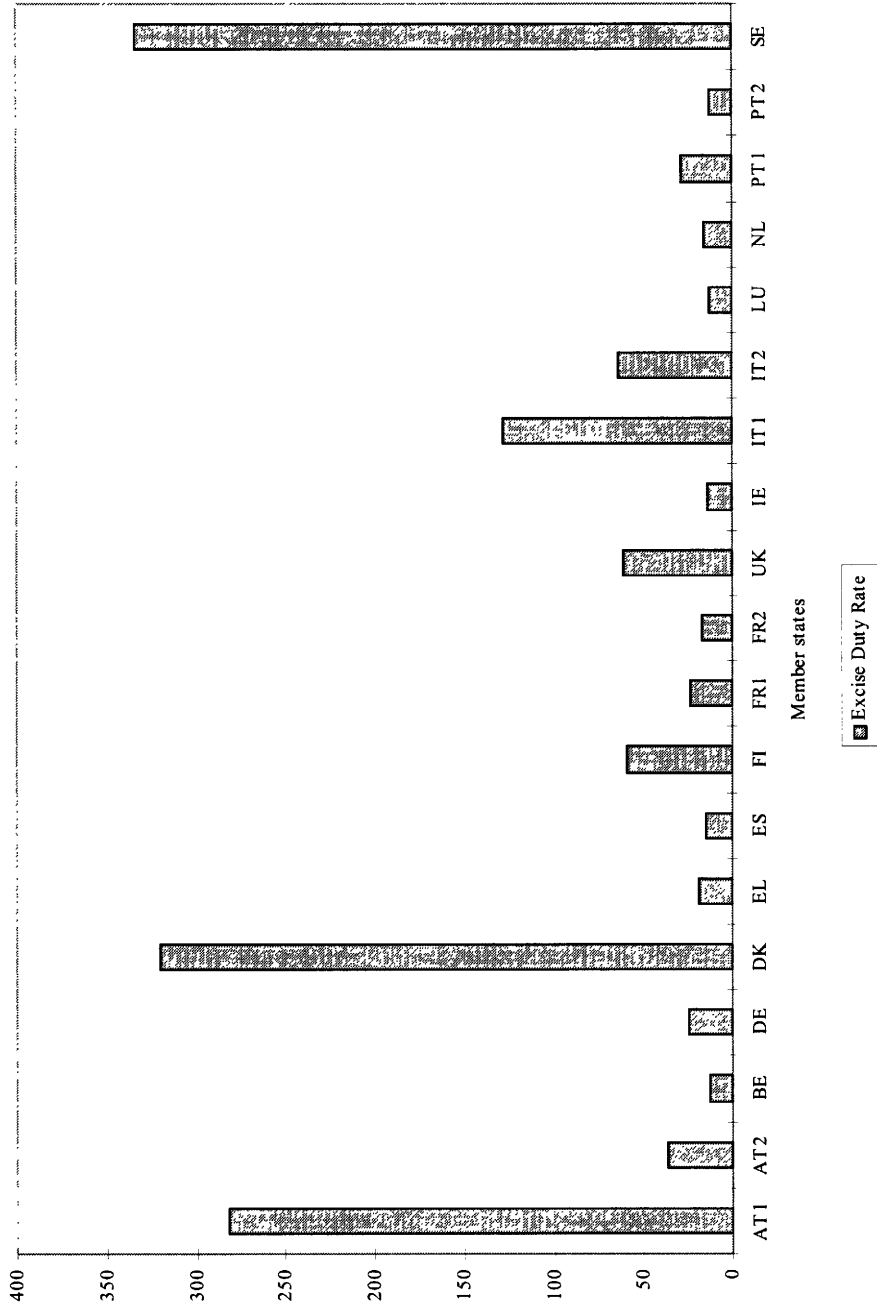
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- AT: Heavy fuel oil used for production of electricity is exempted.
- DE: Heavy fuel oil used in combined heat and power plants with an annual utilisation exceeding 70 %. 0.
- FI: Kerosene used for all air navigation purposes is exempted.
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of EUR 15,99 for heavy fuel oil and a *regulatory energy charge* of EUR 130,41 for kerosene "heating".
- 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 SEK 543,50 (EUR 59,67) per m³; Kerosene at SEK 543,50 (EUR 59,67) per m³.

Heavy fuel oil

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values in EUR at 1/10/2002



Minimum excise duty: 13 EUR per 1000 kg

Member State	Tax		Unit	Description
	Tax type	NatCurr		
Belgium Parafiscal tax		EUR		
		13,6341	per 1000 litres	Energy tax on kerosene "propellant" and leaded petrol, unleaded petrol and gas oil for "heating".
		12,8905	per 1000 litres	Energy tax on kerosene "heating".
		8,4284	per 1000 litres	Energy tax on domestic fuel oil.
		17,1047	per 1000 kg	Energy tax on butane "heating".
	17,3525	per 1000 kg	Energy tax on propane "heating".	
Germany Parafiscal tax		6,13	per 1000 kg	Oil stockpile charge on petrol and aviation fuel (<i>product group 1</i>).
		4,62	per 1000 kg	Oil stockpile charge on gas oil, light heating oil, petroleum and kerosene (<i>product group 2</i>).
		4,10	per 1000 kg	Oil stockpile charge on heavy fuel oil (<i>product group 3</i>).
Finland Parafiscal tax		6,80	per 1000 litres	Strategic stockpile on petrol
		2,80	per 1000 kg	Strategic stockpile tax on heavy fuel oil
		3,50	per 1000 litres	Strategic stockpile tax on gasoil used as propellant and for heating purposes.
France Parafiscal tax		0,17	per 100 kg	(Taxes "IFP" = Taxes to the benefit of the "Institut français du pétrole".)
		0,29	per 100 litres	Tax "IFP" on heavy fuel oil.
		0,17	per 100 litres	Tax "IFP" on "supercarburants", petrol, "carburacteur", gas oil, kerosene used as motor fuel.
		0,91	per 1000 m3	Tax "IFP" on "petrole lampant", heating gasoil and white spirit.
		0,06	per 1000 kWh	Tax "IFP" on natural gas used as motor fuel.
		0,74	per 100 kg	Tax "IFP" on natural gas used for other purposes.
		38,11	per 1000 kg	Tax "IFP" on LPG.
		5,90	per 1000 litres	Taxe "TGAP sur les lubrifiants (Taxe Générale sur les Activités Polluantes)
Netherlands		5,90	per 1000 litres	"COVA-levy" on petrol, diesel, gas oil, LPG and kerosene. COVA-levy: (= A levy on petroleum products subject to excise duty on mineral oils which is based on the law: "Wet voorraadvoorming aardolieproducten 2001". The levy is payable by the same person responsible for the excise duty on mineral oils.)
		13,70	per 1000 litres	Fuel tax on gas oil ("propellant" and "heating") and on kerosene.
		12,41	per 1000 litres	Fuel tax on petrol.
		16,35	per 1000 kg	Fuel tax on LPG.
		15,99	per 1000 kg	Fuel tax on heavy fuel oil.
		131,51	per 1000 litres	Regulatory energy tax on gas oil (when used for other purposes than as "propellant" and only when used as a substitute for natural gas).
		150,56	per 1000 kg	Regulatory energy tax on LPG.
		130,41	per 1000 litres	Regulatory energy tax on kerosene.
		2,96	per 1000lit/0,1% w. s. c.	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 0,05% by weight of sulphur content are exempted from tax.
		27,00	SEK	Sulphur tax: Per 1000 litres for each 0,1% by weight of sulphur content (per 1000lit/w.s.c.).
Sweden Parafiscal tax		SEK		

MANUFACTURED TOBACCO

Cigarettes

Manufactured tobacco

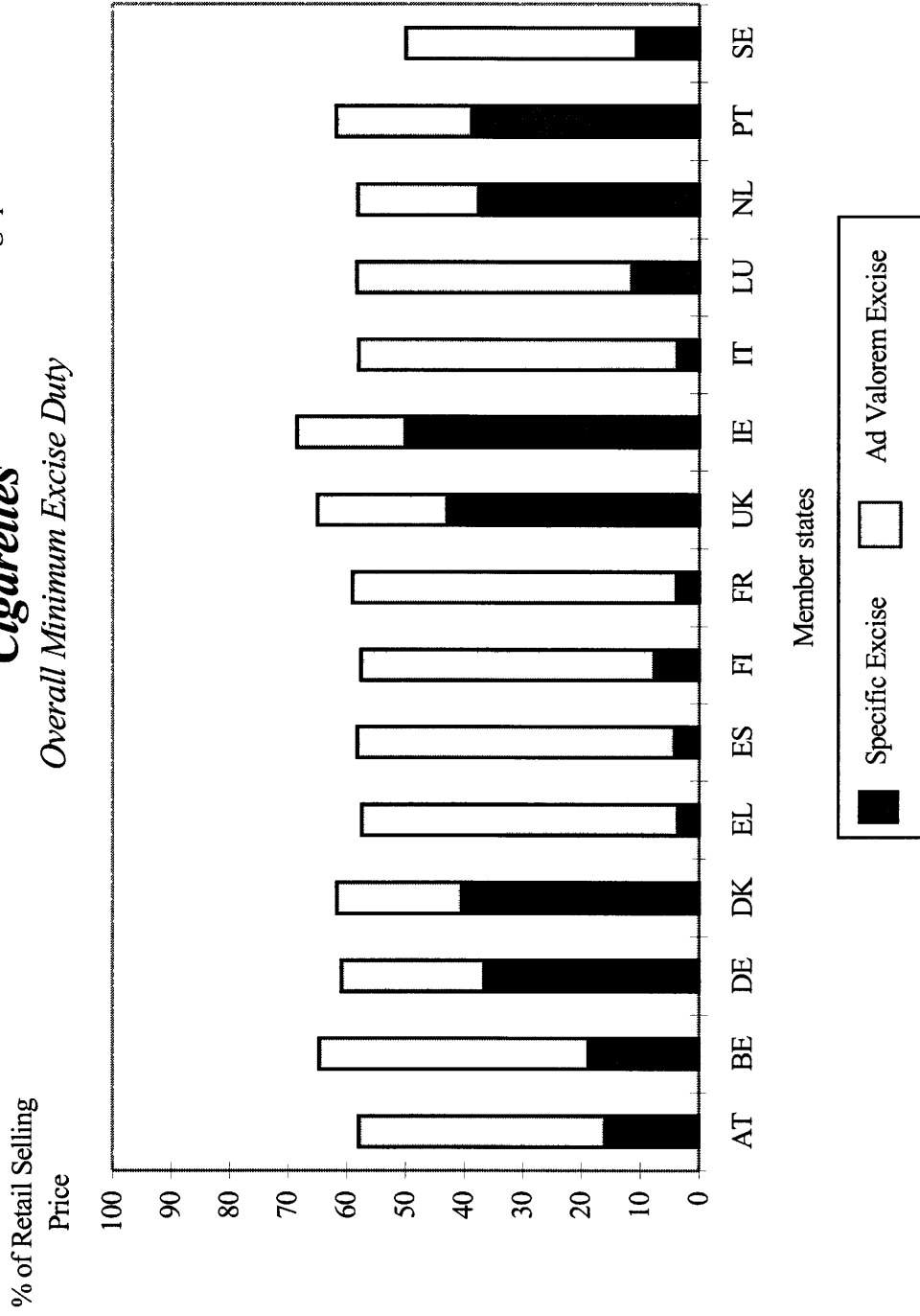
"TIRSP" Retail Selling Price, all Taxes Included		Cigarettes											Overall Minimum Excise Duty	
		Specific Excise (1000 pieces)				Ad Valorem Excise (as % of TIRSP)	VAT % (as % of TIRSP)	Ad Valorem Excise + VAT (as % of TIRSP)	Total Tax (specific incl. + ad valorem + VAT) (as % of TIRSP)	Current most popular price category per 1000 cigarettes		Excise Yield (EUR per 1000 cigarettes)		
		NatCurr	EUR	as % of TIRSP	As % of Total taxation (specific +ad valorem +VAT)					5	6			7
MS	NatCurr	1	2	3	4	5	6	7	8	9	10	11	12	(Art. 1. of Dir.2002/10/EC)
AT	EUR		21,38	15,90%	21,33%	42,00%	16,67%	58,67%	74,57%		134,44	77,84	57,90%	
BE	EUR		18,7474	13,31%	17,40%	45,84%	17,36%	63,20%	76,51%		140,80	83,29	59,15%	
DE	EUR		61,70	36,63%	49,07%	24,23%	13,79%	38,02%	74,65%		168,42	102,51	60,87%	
DK	DKK	606,80	81,70	40,45%	49,53%	21,22%	20,00%	41,22%	81,67%	1500,00	201,95	124,55	61,67%	
EL	EUR		4,2699	3,64%	5,00%	53,86%	15,25%	69,11%	72,75%		1117,3881	67,50	*57,50%	
ES	EUR		3,91	4,01%	5,59%	54,00%	13,79%	67,79%	71,80%		97,50	56,56	*58,01%	
FI	EUR		15,13	7,56%	10,00%	50,00%	18,03%	68,03%	75,60%		200,14	115,20	57,56%	
FR	EUR		7,41	3,80%	5,00%	55,19%	16,39%	71,58%	75,38%		195,00	115,03	58,99%	
UK	GBP	96,88	154,34	42,96%	53,80%	22,00%	14,89%	36,89%	79,86%	225,50	359,25	233,38	64,96%	
IE	EUR		124,94	49,95%	58,24%	18,46%	17,36%	35,82%	85,76%		250,14	171,12	68,41%	
IT	EUR		3,86	3,73%	5,00%	54,26%	16,67%	70,93%	74,67%		103,29	59,91	58,00%	
LU	EUR		11,8914	11,42%	16,56%	46,84%	10,71%	57,55%	68,98%		104,12	60,66	58,26%	
NL	EUR		53,27	37,63%	50,78%	20,51%	15,97%	36,48%	74,10%		141,58	82,31	58,14%	
PT	EUR		40,69	38,75%	49,86%	23,00%	15,97%	38,97%	77,72%		105,00	64,84	61,75%	
SE	SEK	200,00	21,96	10,67%	15,27%	39,20%	20,00%	59,20%	69,87%	1875,00	205,86	102,66	49,87%	

Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/79/EEC last amended by Dir. 2002/10/EC)

EL/ES: Greece and Spain are authorised to postpone the bringing into force of the provisions of Art. 1(1) of Dir. 2002/10/EC until, and including, 31.12.2007 (Art. 4 of Dir. 2002/10/EC).
 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. (Art. 3.2 of Dir. 92/79/EEC).

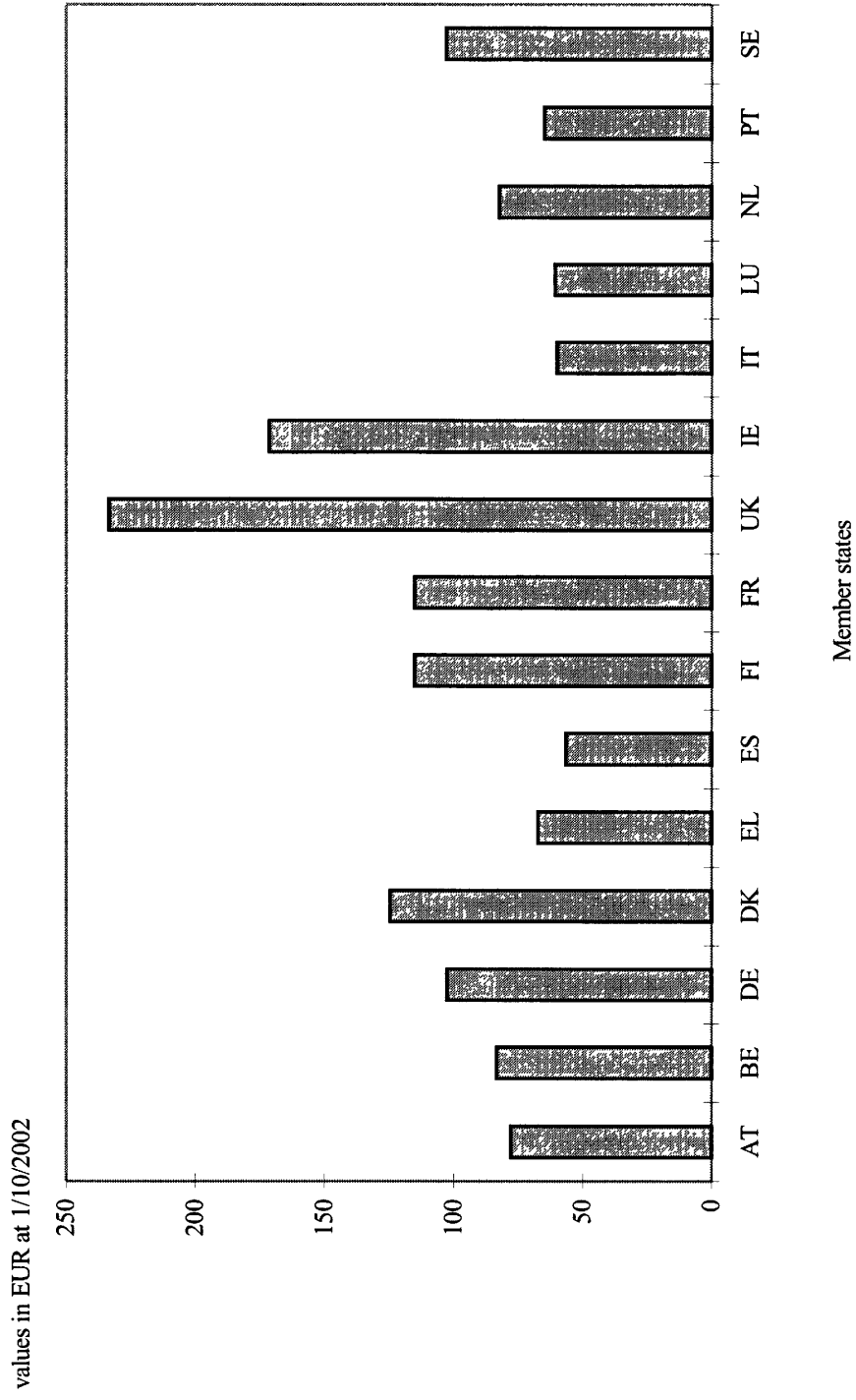
Cigarettes

Overall Minimum Excise Duty



Cigarettes Excise Yield

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Cigars and Cigarillos

Manufactured tobacco

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Specific Excise		Cigars and Cigarillos			Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg or for a given number of items. (Article 2 of Directive 1999/81/EC)
		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/79/EEC last amended by Dir. 1999/81/EC)	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	5% of TIRSP or EUR 10 per 1000 items or EUR 10 per kg
	MS	NatCurr			(Article 2 of Directive 1999/81/EC)
AT	EUR	0,00	13,00%	16,67%	29,67%
BE	EUR	0,00	5,00%	17,36%	22,36%
DE	EUR	13,00	1,00%	13,79%	14,79%
DK	DKK	26,66	10,00%	20,00%	30,00%
EL	EUR	0,00	26,00%	15,25%	41,25%
ES	EUR	0,00	12,50%	13,79%	26,29%
FI	EUR	0,00	22,00%	18,03%	40,03%
FR	EUR	0,00	20,00%	16,39%	36,39%
UK	GBP	224,79	0,00%	14,89%	14,89%
IE	EUR	185,701	0,00%	17,36%	17,36%
IT	EUR	0,00	23,00%	16,67%	39,67%
LU	EUR	0,00	5,00%	10,71%	15,71%
NL	EUR	0,00	5,00%	15,97%	20,97%
PT	EUR	0,00	12,00%	15,97%	27,97%
SE	SEK	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)				Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg. (Article 2 of Directive 1999/81/EC) 32% of TIRSP or EUR 27 per kg (Article 2 of Directive 2002/10/EC)
	Specific Excise	Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/79/EEC last amended by Dir. 2002/10/EC)	NatCurr	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	
MS	NatCurr				
AT	EUR	0,00	47,00%	16,67%	63,67%
BE	EUR	0,00	37,55%	17,36%	54,91%
DE	EUR	21,40	18,32%	13,79%	32,11%
DK	DKK	60,92	0,00%	20,00%	20,00%
EL	EUR	0,00	59,00%	15,25%	74,25%
ES	EUR	0,00	37,50%	13,79%	51,29%
FI	EUR	3,62	50,00%	18,03%	68,03%
FR	EUR	0,00	51,69%	16,39%	68,08%
UK	GBP	101,42	0,00%	14,89%	14,89%
IE	EUR	156,704	0,00%	17,36%	17,36%
IT	EUR	0,00	54,00%	16,67%	70,67%
LU	EUR	0,00	33,00%	10,71%	43,71%
NL	EUR	21,96	13,69%	15,97%	29,66%
PT	EUR	0,00	33,00%	15,97%	48,97%
SE	SEK	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)

REVENUES FROM TAXES ON CONSUMPTION

EUR Exchange Rates

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Member State	Value of National Currencies in EUR at 1 January 1999 – 1 January 2000 – 1 January 2001 – 1 January 2002 – 1 January 2003					
	National Currency	EUR	EUR	EUR	EUR	EUR
AT	EUR	13,7603	13,7603	13,7603	13,7603	13,7603
BE	EUR	40,3399	40,3399	40,3399	40,3399	40,3399
DE	EUR	1,95583	1,95583	1,95583	1,95583	1,95583
DK	DKK	7,4501	7,4404	7,4595	7,4388	7,4272*
EL	EUR	327,15	329,85	340,750	340,750	340,750
ES	EUR	166,386	166,386	166,386	166,386	166,386
FI	EUR	5,94573	5,94573	5,94573	5,94573	5,94573
FR	EUR	6,55957	6,55957	6,55957	6,55957	6,55957
UK	GBP	0,7111	0,6246	0,6325	0,6262	0,652*
IE	EUR	0,787564	0,787564	0,787564	0,787564	0,787564
IT	EUR	1936,27	1936,27	1936,27	1936,27	1936,27
LU	EUR	40,3399	40,3399	40,3399	40,3399	40,3399
NL	EUR	2,20371	2,20371	2,20371	2,20371	2,20371
PT	EUR	200,482	200,482	200,482	200,482	200,482
SE	SEK	9,4696	8,552	8,9467	9,2825	9,127*

*Three national currencies (DKK, GBP and SEK) not irrevocably fixed (Official Journal C1, 4/01/2003).

The Greek "DRA" irrevocably fixed as of 1 January 2001 (=340,750, Official Journal L167, 7/7/2000, Council Regulation (EC) No 1478/2000).

The remaining 11 national currencies were irrevocably fixed as of 1 January 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
 Page printed 2/5/2003

(in millions)

MS	Year	I		II		III		IV		V	
		Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		Beer	
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
AT	1999	OS	1206,00		87,64		0,00	306,00	22,24	1981,40	143,99
	2000	OS	1794,40	*Sparkling Wine	130,40	0,00	0,00	338,70	24,61	2222,00	161,48
	2001	OS	1019,40	*Sparkling Wine	74,08	0,00	0,00	311,00	22,60	2742,90	199,33
	2002	EUR									
BE	1999	BFR	7767,16		192,54	4013,37	99,49	1012,59	25,10	8469,49	209,95
	2000	BFR	8295,86		205,65	4091,07	101,41	949,98	23,55	8406,53	208,39
	2001	BFR	8351,48		207,03	4209,55	104,35	964,21	23,90	8338,91	206,72
	2002	EUR									
DK	1999	DKK	1630,81		218,75	1060,25	142,21	26,89	3,61	1534,73	205,87
	2000	DKK	1758,99		235,81	1107,94	148,53	22,42	3,01	1515,32	203,14
	2001	DKK	1669,14		223,76	1137,30	152,46	19,92	2,67	1470,50	197,13
	2002	DKK	1700,56		228,96	1116,26	150,29	22,80	3,07	1437,71	193,57
FI	1999	FMK	3070,00		516,34	1056,00	177,61	*Still Wine		3186,00	535,85
	2000	FMK	2997,00		504,06	1081,00	181,81	*Still Wine		3114,00	523,74
	2001	FMK	3165,00		532,31	1204,00	202,50	*Still Wine		3208,00	539,55
	2002	EUR									
FR	1999	FF	12746,00		1943,12	679,00	103,51	179,00	27,28	2087,00	318,16
	2000	FF	12229,00		1864,30	673,00	102,60	146,00	22,26	1933,00	294,68
	2001	FF	12858,28		1960,23	676,00	102,98	149,00	22,78	1983,83	302,43
	2002	EUR									
DE	1999	DM	4366,94		2232,78			1066,63	545,36	1652,00	844,65
	2000	DM	4206,53		2150,76			933,95	477,52	1636,30	836,63
	2001	DM	4190,52		2142,58			894,22	457,21	1602,68	819,44
	2002	EUR									
EL	1999	DRA	61087,59		186,73					20506,42	62,68
	2000	DRA	65711,26	*Ethyl Alcohol	199,94					20723,73	63,05
	2001	DRA	71618,98	*Ethyl Alcohol	210,18					20075,62	58,92
	2002	EUR									
IE	1999	IRL	171,65		217,95	79,47	100,28	4,30	5,46	375,74	477,09
	2000	IRL	194,60		247,09	91,29	115,91	2,85	3,62	374,81	475,91
	2001	IRL	170,80		216,87	89,00	113,01	2,96	3,76	342,95	435,46
	2002	EUR									

(*) = Figure included in...

IE : Column II « Intermediate Products » = includes Cider and Perry.

...Revenues - Alcoholic beverages...

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(in millions)

MS	Year	I		II		III		IV		V	
		Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		Beer	
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
IT	1999	LIT	466,86	28670,00	14,81	0	0	0	0	479632,00	247,71
	2000	LIT	502,27	30304,00	15,65	0	0	0	0	500252,00	258,36
	2001	LIT	468,86	30655,00	15,83	0	0	0	0	505778,00	261,21
	2002	EUR									
LU	1999	LFR	24,62	39,16	0,97	0	0	0	0	113,75	2,82
	2000	LFR	25,22	39,96	0,99	0	0	0	0	111,85	2,77
	2001	LFR	26,22	41,04	1,02	0	0	0	0	130,39	3,23
	2002	EUR									
NL	1999	HFL	383,44	367,00	116,54	*Interm Prod				616,00	279,53
	2000	HFL	409,76	384,00	174,25	*Interm Prod				622,00	282,25
	2001	HFL	398,42		168,96	*Interm Prod					278,62
	2002	EUR									
PT	1999	ESC	96,74	2431,82	12,13	0	0	0	0	17727,79	88,43
	2000	ESC	109,19	2582,42	12,88	0	0	0	0	17559,49	87,59
	2001	ESC	134,09	2900,67	14,47	0	0	0	0	19724,75	98,39
	2002	EUR									
ES	1999	PTA	784,67	3389,00	20,37	-----	-----	-----	-----	32613,00	196,01
	2000	PTA	831,09	3009,00	18,08	-----	-----	-----	-----	34715,00	208,64
	2001	PTA	859,75	2839,00	17,06	-----	-----	-----	-----	35595,00	213,93
	2002	EUR									
SE	1999	SEK	552,24	133,11	15,56	3313,09	387,41	*Still Wine		2429,68	284,11
	2000	SEK	546,32	125,19	13,99	3482,81	389,28	*Still Wine		2399,27	268,17
	2001	SEK	543,33	127,23	14,22	3634,66	406,26	*Still Wine		2381,08	266,14
	2002	SEK									
UK	1999	GBP	2996,16	154,00	257,05	1504,00	2510,43	116,00	193,62	2818,00	4703,72
	2000	GBP	3057,92	156,00	260,39	1660,00	2770,82	116,00	193,62	2830,00	4723,75
	2001	GBP	3093,62	154,00	249,43	1842,00	2983,48	112,00	181,41	2878,00	4661,48
	2002	GBP									

(*) = Figure included in

UK : Column II « Intermediate Products » = includes Cider and Perry.

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

Mineral oils

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MS	Year	I		II		III		IV		V	
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
AT	1999	37084,20	2695,01	*Leaded Petrol	1324,67	*Leaded Petrol	1720,91	*Leaded Petrol	14,22	*Leaded Petrol	271,26
	2000	37507,10	2725,75	*Leaded Petrol	1351,34	*Leaded Petrol	1844,99	*Leaded Petrol	15,02	*Leaded Petrol	216,21
	2001	39568,60	2875,56	*Leaded Petrol	1454,18	*Leaded Petrol	1922,13	*Leaded Petrol	14,67	*Leaded Petrol	293,31
	2002										
BE	1999	3514,65	87,13	62285,62	1544,02	69421,40	1720,91	14,22	0,35	271,26	6,72
	2000	126,44	3,13	61988,13	1536,65	74426,81	1844,99	15,02	0,37	216,21	5,36
	2001	128,36	3,18	58661,66	1454,18	77538,42	1922,13	14,67	0,36	293,31	7,27
	2002										
DK	1999	-0,445	-0,06	9875,47	1324,67	2095,11	281,03	1535,70	206,00	4388,41	588,65
	2000	0,156	0,021	10074,28	1351,34	4988,74	669,18	2830,00	379,61	1470,00	197,18
	2001	0,381	0,051	10150,75	1360,78	5308,85	711,69	4023,33	539,36	1541,92	206,71
	2002	0,169	0,02	10431,83	1404,54	5510,63	741,95	3965,69	533,94	1465,12	197,26
FI	1999	-----	-----	8237,00	1385,36	3756,00	631,71	1110,00	186,86	335,00	56,34
	2000	-----	-----	7954,00	1337,77	3847,00	647,02	982,00	165,16	282,00	47,43
	2001	-----	-----	8124,00	1366,36	3943,00	663,16	1086,00	182,65	308,00	51,80
	2002										
FR	1999	22532,00	3434,98	52144,00	7949,30	75924,00	11574,54	130,00	19,82	551,00	83,99
	2000	16087,00	2452,00	54656,00	8332,25	79608,00	12136,16	138,00	21,04	516,00	78,66
	2001	11569,00	1763,70	55821,00	8509,90	81450,00	12417,00	152,00	23,17	437,00	66,60
	2002										
DE	1999	31,40	16,05	41515,00	21226,54	22248,70	11375,58	4081,30	2086,74	40,20	20,55
	2000	29,86	15,24	43192,40	22083,92	24977,80	12770,94	5356,00	2738,48	27,00	13,80
	2001	29,91	15,29	43738,28	22363,03	27342,86	13980,18	5769,84	2950,07	42,94	21,95
	2002										
EL	1999	457236,00	1397,63	*Leaded Petrol		303304,00	927,11	1876,00	5,73	33584,00	102,66
	2000	449275,20	1367,03	*Leaded Petrol		264004,20	803,30	1781,70	5,42	34183,50	104,01
	2001	469686,00	1378,39	*Leaded Petrol		271710,30	797,39	1842,38	5,41	34573,28	101,46
	2002										
IE	1999	52,76	66,99	513,62	652,16	541,42	687,46	3,86	4,90	17,43	22,13
	2000	22,28	28,29	572,13	726,46	568,15	721,40	4,18	5,31	15,27	19,39
	2001	7,33	9,31	564,50	716,77	490,20	622,43	4,06	5,16	16,64	21,13
	2002										

(*) = 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...

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(in millions)

MS	Year	I		II		III		IV		V	
		Leaded petrol/lead substitute petrol		Unleaded Petrol		Diesel		LPG and Methane		Heavy fuel oil	
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
IT	1999	9806000,00	5064,38	15281000,00	7891,98	15735699,00	8126,81	8401379,00	4338,95	404563,00	208,94
	2000	6648183,00	3433,50	16188706,00	8360,77	15441770,00	7975,01	9097717,00	4698,58	352415,00	182,01
	2001	4385966,00	2265,16	17864656,00	9226,32	16647030,00	8600,73	7832729,00	4045,27	532069,00	274,79
	2002										
LU	1999	184,00	4,56	7354,00	182,30	7656,00	189,79	1,00	0,02	2,00	0,05
	2000	3,90	0,97	7819,00	193,83	9331,00	231,31	0,83	0,02	2,50	0,06
	2001	4,57	0,11	11388,70	282,30	12684,40	314,40	9,15	0,22	2,39	0,05
	2002										
NL	1999	6940,00	3149,23	*Leaded Petrol		4566,00	2071,96	*Diesel		*Diesel	
	2000	6856,00	3111,12	*Leaded Petrol		4669,00	2118,70	*Diesel		*Diesel	
	2001			*Leaded Petrol			2076,14	*Diesel		*Diesel	
	2002										
PT	1999	59015,56	294,37	194514,64	970,23	254065,83	1267,28	1893,11	9,44	5630,76	28,09
	2000	0,75	0,004	173443,19	865,13	258476,26	1289,27	1985,47	9,90	4555,98	22,73
	2001	2,13	0,01	160823,06	802,18	280293,32	1398,10	1891,12	9,43	3736,30	18,64
	2002										
ES	1999	344404,00	2069,91	367281,00	2207,40	794680,00	4776,12	2972,00	17,86	7137,00	42,89
	2000	268884,00	1616,03	410415,00	2466,64	861514,00	5177,80	-----	-----	6128,00	36,83
	2001	131954,00	793,06	520867,00	3130,47	913369,00	5489,46	-----	-----	6223,00	37,40
	2002										
SE	1999	0,00	0,00	24442,68	2858,12	11894,23	1390,81	255,79	27,91	2060,53	240,94
	2000	0,00	0,00	24033,83	2686,34	10290,01	1203,23	277,38	32,43	4842,26	566,21
	2001	0,00	0,00	24112,14	2695,09	11023,43	1232,12	297,15	33,21	5187,49	579,82
	2002										
UK	1999	1629,56	2720,01	11951,61	19949,27	8612,29	14375,38	1,25	2,09	28,61	47,75
	2000	7,25	12,10	13709,75	22883,91	9093,20	15178,10	3,23	5,39	48,90	81,62
	2001	3,10	5,02	13021,71	21091,21	8814,04	14276,06	5,63	9,12	45,11	73,06
	2002										

(*) = 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.

ES: Column III gives the figures for normal rate gas oil « propellant ». Figures for uses with diminished rates (heating, agriculture) not included (about 14% of mentioned figures).

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 GBP =>233,81EUR ; 1999=169,56 GBP=>283,02EUR ; 2000=181,34 GBP=>302,69EUR ; 2001=149,05 GBP=>241,42 EUR) – 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

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Manufactured tobacco

(in millions)

MS	Year	I		II		III		IV	
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
AT	1999	OS	15926,30	1157,41	*Cigarettes		*Cigarettes		*Cigarettes
	2000	OS	16465,30	1196,58	*Cigarettes		*Cigarettes		*Cigarettes
	2001	OS	16981,20	1234,07	*Cigarettes		*Cigarettes		*Cigarettes
	2002								
BE	1999	BFR	43343,56	1074,46	146,05	3,62	365,95	9,07	6974,52
	2000	BFR	45717,53	1133,31	87,46	2,17	245,69	6,09	7774,68
	2001	BFR	44629,25	1106,33	78,35	1,94	167,82	4,16	6565,77
	2002	EUR							
DK	1999	DKK	7523,61	1009,20	79,11	10,62	*Cigars		805,70
	2000	DKK	6416,82	860,22	74,61	10,00	*Cigars		838,60
	2001	DKK	6793,28	910,69	68,84	9,23	*Cigars		741,25
	2002	DKK	6859,23	923,53	65,65	8,84	*Cigars		754,64
FI	1999	FMK	3030,53	509,70	41,49	6,98	*Cigars		317,45
	2000	FMK	3057,00	514,15	48,00	8,07	*Cigars		265,00
	2001	FMK	3168,00	532,82	48,00	8,07	*Cigars		278,00
	2002	EUR							
FR	1999	FF	46115,50	7030,26	*Cigarettes		*Cigarettes		*Cigarettes
	2000	FF	53317,79	8128,24	*Cigarettes		*Cigarettes		*Cigarettes
	2001	FF	53724,50	8190,00	*Cigarettes		*Cigarettes		*Cigarettes
	2002	EUR							
DE	1998	DM	20863,77	10667,48	68,00	34,77	*Cigars		690,12
	1999	DM	22043,65	11270,74	71,16	36,38	*Cigars		704,42
	2000	DM	21471,45	10978,18	79,73	40,77	*Cigars		703,58
	2001	DM	22657,35	11584,52	79,00	40,39	*Cigars		782,41
EL	1998	DRA	514412,11	1647,23	*Cigarettes		*Cigarettes		*Cigarettes
	1999	DRA	559423,92	1709,99	*Cigarettes		*Cigarettes		*Cigarettes
	2000	DRA	599405,80	1823,84	*Cigarettes		*Cigarettes		*Cigarettes
	2001	DRA	665179,00	1952,10	3366,50	9,88	*Cigars		15153,00
IE	1998	IRL	603,51	769,48	7,72	9,84	*Cigars		5,12
	1999	IRL	665,01	844,39	8,61	10,94	*Cigars		4,87
	2000	IRL	740,27	939,95	9,70	12,32	*Cigars		5,02
	2001	IRL	883,93	1122,36	10,20	12,95	*Cigars		5,20

(*) = Figure included in...

IE : Column I «Cigarettes» = includes Fine cut smoking tobacco (intended for the rolling of cigarettes).

...Revenues - Manufactured tobacco...

(in millions)

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MS	Year	I		II		III		IV	
		Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
IT?	1999	12981630,00	6704,45	44355,00	22,91	10565,00	5,46	48608,00	25,10
	2000	13761482,00	7107,21	49519,00	25,57	12911,00	6,67	48973,00	25,29
	2001		7385,33	51645,00	226,67				
	2002								
LU	1999	11797,00	292,44	20,00	0,49	33,00	0,81	2040,00	50,57
	2000	13984,00	346,65	16,50	0,41	22,00	0,56	2320,00	57,50
	2001	12234,00	303,27	9,90	0,24	10,50	0,26	1740,00	43,13
	2002								
NL	1999	3532,00	1602,75	*Cigarettes		*Cigarettes		*Cigarettes	
	2000	3492,00	1584,60	*Cigarettes		*Cigarettes		*Cigarettes	
	2001		1676,92	*Cigarettes		*Cigarettes		*Cigarettes	
	2002								
PT	1999	200376,00	999,47	896,26	4,47	*Cigars		556,01	2,77
	2000	213045,33	1062,67	1106,48	5,52	*Cigars		649,66	3,24
	2001	218504,59	1089,90	1236,81	6,17	*Cigars		813,81	4,06
	2002								
ES	1999	667877,00	4014,02	6134,00	36,87	*Cigars		2239,00	13,46
	2000	742092,00	4460,06	7024,00	42,22	*Cigars		2717,00	16,33
	2001	781198,00	4695,09	14283,00	85,84	*Cigars		2910,00	17,49
	2002								
SE	1999	6112,83	645,52	35,29	3,73	*Cigars		596,52	62,99
	2000	6344,34	741,85	34,53	4,04	*Cigars		589,37590,49	68,92
	2001	6614,13	739,28	34,14	3,82	*Cigars		567,63	63,45
	2002								
UK	1999	3388,00	4764,45	102,00	143,44	*Cigars		205,00	288,29
	2000	7375,00	12310,13	139,00	232,01	*Cigars		246,00	410,62
	2001	7258,00	11755,75	137,00	227,90	*Cigars		312,00	505,34
	2002								

(*) = Figure included in...

UK: Column I: 1999 a significant but correct decrease!

UK: Column IV: "Other smoking tobaccos" includes two categories of tobacco:

Handrolling - year 2000 = 200 GBP (323,94 EUR); 2001 = 268 GBP (434,08 EUR) and **Pipe tobacco** - 2000 = 45 GBP (72,89 EUR); 2001 = 44 GBP (71,27 EUR).

LU: Column IV: 1999 = a significant but correct increase!

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