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CUSTOMS UNION
and
INDIRECT TAXATION

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T A B L E S

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INTRODUCTORY NOTE

In collaboration with the Member States the Commission of the European Communities has established the "Excise duty rates tables" showing rates in force in the Member States of the EC on 1 January 1991.

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 annual intervals.

For more detailed information the Commission's "Inventory of Taxes" should be consulted.

Rue de la Loi 200
B 1049 Brussels

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I

ETHYL ALCOHOL AND ALCOHOLIC BEVERAGES

Member State	Ecu at 2-1-1991	Ethyl alcohol and spirits per hl		Intermediate products per hl		Still wine per hl		Sparkling wine per hl		Beer per hl	
		Excise duty		Excise duty		Excise duty		Excise duty		Excise duty	
		Mat. currency	in Ecu	Mat. currency	in Ecu	Mat. currency	in Ecu	Mat. currency	in Ecu	Mat. currency	in Ecu
France	6.95237 FF	7810.00 FF	1123.36	996.78 FF	3.16	22.00 FF	382.56	54.80 FF	382.56	19.50 FF	2.80
Ireland	0.768315 IRL	2009.50 IRL	2614.16	296.00 IRL	265.52	204.00 IRL	265.52	408.00 IRL	531.03	86.60 IRL	112.71
Italy	1539.95 LIT	618800.00 LIT	401.83	24133.00 LIT	15.67	NIL	0.00	NIL	0.00	33665.00 LIT	21.86
Luxembourg	42.1944 LFR	38000.00 LFR	900.59	1860.00 LFR	44.08	600.00 LFR	14.22	2100.00 LFR	49.77	210.00 LFR	4.98

Remarks:

- Belgium : -Alcohol in perfumes etc.: no excise duty on perfumes; VAT-rate of 33 %
 : -Alcohol in perfumes etc.: as from 1-7-1991 the excise duty on perfumes has been abolished
- Denmark : -Intermediate products : rate as from 1-7-1991 : 1670.00 DKR/hl (212.10 Ecu/hl)
 : -Still wine : rate as from 1-7-1991 : 1093.00 DKR/hl (138.82 Ecu/hl)
 : -Sparkling wine : rate as from 1-7-1991 : 1670.00 DKR/hl (212.10 Ecu/hl)
 : -Beer : rate as from 1-7-1991 : 538.15 DKR/hl (68.35 Ecu/hl)
- Germany : -Alcohol in perfumes etc.: 600.00 DM per hl (= 293.58 Ecu per hl) and at a VAT rate of 14 %.
 : -Intermediate products : Liqueur wines (e.g. Port and Obstwein (fruitwines)) are charged duty on alcohol content above 14 % alcohol by volume, and drinks containing wine (e.g. Vermouth) on alcohol content above 10.5 % alcohol by volume.
- Greece : -Alcohol in perfumes etc.: 40277.00 DRM/hl (= 187.53 Ecu per hl) and at a VAT rate of 18 %.
- Spain : -Alcohol in perfumes etc.: - in cases where alcohol used for preparing perfumes is denatured by means of an added regulator (colouring matter) perfumes are not subject to excise duties.
 : - if the alcohol is not denatured, it will be taxed at the rate for alcoholic beverages.
- France : -Alcohol in perfumes etc.: 790.00 FF per hl (hectolitre of pur alcohol) in perfume products and alcoholic beverages (=113.63 Ecu/hl)ap
 : -Wine and alcoholic beverages:
 : a) Contribution to the benefit of the National Sickness Insurance scheme, at the rate of 8.40 FF per litre (840 FF/hl (=120.82 Ecu/hl)) on spirits and the other alcoholic beverages when the strength exceeds 25 %
 : b) Parafiscal taxes to the benefit of Wine Producers' organisations, at the rate of 4.83 FF per hectolitre wine (=0.69 Ecu/hl wine).
 : c) Parafiscal tax to the benefit of the National association for agricultural development, at the rate of 2.10 FF per hectolitre (=0.30 Ecu/hl) on the "vins d'appellation d'origine contrôlée";
 : 1.35 FF per hectolitre (=0.19 Ecu/hl) on the "vins de qualité supérieure";
 : 2.70 % of the community guide price per hectolitre for the other wines
- Beer: - of an original gravity below 11.5° Plato 11.00 FF/hl (1.58 Ecu/hl)
 : - in other cases 19.50 FF/hl (2.80 Ecu/hl)
- Ireland : -The 25 % rate of VAT will be reduced to 23 % from 01-03-1990.
 : -Alcohol in perfumes etc.: Excise duty: nil; VAT rate 23 %.

Remarks:

- Italy : -Alcohol in perfumes etc.: 764400.00 LIT per hl/100° (=496.38 Ecu per hl/100°)
- Ethyl alcohol and spirits:- the lower rate of duty on alcohol produced from the distillation of wine, by products of wine making, potatoes, fruit, sorghum, figs, carobs and cereals.
- the higher rate appears to apply only to synthetic alcohol or alcohol derived from sugar, whether raw or contained in beverages.
- Luxembourg : -Alcohol in perfumes etc.: Excise duty: nil; VAT rate 12%.
- Netherlands : -Alcohol in perfumes etc.: 1040.00 HFL per hl (=451.06 Ecu/hl); VAT rate 18.5 %.
- Beer: the average excise duty per hl beer with an extract content in % Plato of +/- 12.5° = +/- 44.80 (=19.43 Ecu/hl).
- Portugal : -Eau de vie made from sugar cane, fig and other fermented fruits and rum have nil excise duty and VAT 17 %
-Alcohol in perfumes etc.: excise duty: nil, VAT 17 %
-Ethyl alcohol and spirits : rate as from 1-8-1991 : 100000.00 ESC/hl (549.29 Ecu/hl)
-Beer : rate as from 1-7-1991 : 2100.00 ESC/hl (11.53 Ecu/hl)
- United Kingdom:-Alcohol in perfumes etc.: excise duty: nil, VAT 15 %; subject to denaturing.
-Beer: Duty rate, per hectolitre, is as 0.97 UKL (=1.37 Ecu) per degree of gravity over 1000 OG (Original gravity). The rates quoted might be comparable to 1050 OG, giving a duty rate of 48.50 UKL per hectolitre (=68.68 Ecu/hl).
-The 15% rate of VAT was increased to 17.5 % as from 1-4-1991.

II

MINERAL OILS

Mineral oils

Member State	Ecu at 2-1-1991	Petrol				Diesel				L.P.G and Methane								
		Leaded		Unleaded		Excise duty		VAT %		Excise duty		VAT %		Excise duty		VAT %		
		Excise duty Nat. currency	in Ecu	Excise duty Nat. current.	in Ecu	Excise duty Nat. currency	in Ecu	Excise duty Nat. currency	in Ecu	Excise duty Nat. currency	in Ecu	Excise duty Nat. currency	in Ecu	Excise duty Nat. currency	in Ecu	Excise duty Nat. currency	in Ecu	
Belgium	42.1944	BFR	13850.00 BFR/ 1000 l	328.24	12400.00 BFR/ 1000 l	293.88	25	8600.00 BFR/ 1000 l	203.82	25	0.00 BFR	0.00	25	0.00	25	0.00	25	
Denmark	7.87374	DKR	2900.00 DKR/ 1000 l	368.31	2250.00 DKR/ 1000 l	285.76	22	1760.00 DKR/ 1000 l	223.53	22	1240.00 DKR/1000 l LPG used as road fuel	157.49	22	2300.00 DKR/1000 kg LPG used for other purposes	292.11	22	0.00 DKR methane tax free	
Germany	2.04372	DM	670.00 DM / 1000 l	327.83	600.00 DM / 1000 l	293.58	14	442.00 DM / 1000 l	216.27	14	355.20 DM /1000 l LPG and methane as combustible (fuel)	173.80	14	2.60 DM/Kwh methane for heating	1.27	14		
Greece	214.771	DR	58668.00 DR/ 1000 l	273.17	44724.00 DR/ 1000 l	208.24	36	25964.00 DR/ 1000 l category A, max 0.3% sulphur (most current category)	120.89	8	4754.00 DKR/1000 kg for mixture propane/ butane	22.14	8					

Mineral oils

Member State	Ecu at 2-1-1991	Petrol						Diesel				L.P.G and Methane									
		Leaded			Unleaded			Excise duty		Excise duty		Excise duty		VAT %							
		Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %					
		in Ecu	Nat.currency	in Ecu	Nat.current.	in Ecu	Nat.currency	in Ecu	Nat.currency	in Ecu	Nat.currency	in Ecu	Nat.currency	in Ecu	Nat.currency	in Ecu	Nat.currency				
Spain	130.389	PTA	48500.00	PTA/1000	1	371.96	43500.00	PTA/1000	1	333.62	12	32300.00	PTA/1000	1	247.72	12	3700.00	PTA/ 1000	1	28.38	12
France	6.95237	FF	3153.90	FF /1000	1	453.64	2792.10	FF /1000	1	401.60	18.6	1626.10	FF /1000	1	233.89	18.6	2070.10	FF / 1000 kg for LPG	297.75	18.6	
Ireland	0.768315	IRL	303.50	IRL/1000	1	395.02	277.90	IRL/1000	1	361.70	23	223.10	IRL/1000	1	290.38	23	86.45	IRL/ 1000 l LPG used in cars	112.52	10	
																	535.05	FF / 1000 m3 for methane used as fuel	76.96	18.6	
																		37.39	IRL/ 1000 l Other LPG	48.66	10
																		0.00	IRL Methane		10

Mineral oils

Member State	Ecu at 2-1-1991	Petrol						Diesel						L.P.G and Methane							
		Leaded			Unleaded			Leaded			Unleaded			Leaded			Unleaded				
		Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %		
		in Ecu	Mat. currency.	in Ecu	Mat. current.	in Ecu	Mat. currency.	in Ecu	Mat. currency.	in Ecu	Mat. currency.	in Ecu	Mat. currency.	in Ecu	Mat. currency.	in Ecu	Mat. currency.	in Ecu	Mat. currency.		
Italy	1539.95	LIT 919580.00 LIT/1000 l	597.15	856550.00 LIT/1000 l	556.22	19	560140.00 LIT/1000 l	363.74	19	321400.00 LIT/ 1000 l	208.71	19	134750.00 LIT/ 1000 l	87.50	9	0.00 LIT	0.00	19	0.00 LIT	0.00	19
Luxembourg	42.1944	FRF 9960.00 LFR/1000 l	236.05	--	--	12	4300.00 LFR/1000 l	101.91	12	900.00 LFR/ 1000 l	21.33	12	900.00 LFR/ 1000 l	21.33	12	900.00 LFR/ 1000 l	21.33	12	900.00 LFR/ 1000 l	21.33	12
Netherlands	2.30567	HFL 788.50 HFL/1000 l	341.98	788.50 HFL/1000 l	341.98	18.5	360.60 HFL/1000 l	156.40	18.5	0.00 HFL	0.00	18.5	0.00 HFL	0.00	18.5	0.00 LIT	0.00	19	0.00 LIT	0.00	19
Portugal	182.054	ESC 93310.00 ESC/1000 l	523.52	83310.00 ESC/1000 l	457.61	8	47400.00 ESC/1000 l	260.36	8	use as a motor fuel is prohibited in Portugal			use as a motor fuel is prohibited in Portugal			use as a motor fuel is prohibited in Portugal			use as a motor fuel is prohibited in Portugal		
United Kingdom	0.706217	UKL 224.80 UKL/1000 l	318.32	194.90 UKL/1000 l	275.98	15	190.20 UKL/1000 l	269.32	15	112.40 UKL/ 1000 l	159.16	15	112.40 UKL/ 1000 l	159.16	15	112.40 UKL/ 1000 l	159.16	15	112.40 UKL/ 1000 l	159.16	15

Mineral oils

Member State	Ecu at 2-1-1991	Heating gas oil			Heavy fuel oil			Lubricants													
		Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %											
		in Ecu	Net. currency		in Ecu	Net. currency		in Ecu	Net. currency												
Belgium	42.1944	BFR	0.00	BFR	0.00	BFR	0.00	BFR	0.00	BFR	0.00	BFR	0.00	BFR	0.00	BFR	0.00	BFR	0.00	BFR	
Denmark	7.87374	DKR	1760.00	DKR/1000 l	223.53	22	1980.00	DKR/1000 kg	251.47	22	duty free										
Germany	2.04372	DM	56.60	DM /1000 l	27.69	14	30.00	DM /1000 kg for heating purposes	14.68	14	532.50	DM /1000 kg	260.55	14							
Greece	214.771	DRD	25964.00	DRD/1000 l category A, max. 0.3 % sulphur	120.89	8	9318.00	DRD/1000 kg category 1, max 0.7 % sulphur	43.39	8	19000.00	DRD/1000 kg	88.74	18							
			26191.00	DRD/1000 l category B, max. 0.3 % sulphur	121.95	8	11592.00	DRD/1000 kg category 1, max 3.5 % sulphur	53.97	8	16000.00	DRD/1000 kg regenerated lubricants	74.50	18							
							9940.00	DRD/1000 kg category 3, max 0.7 % sulphur	46.28	8											
							12901.00	DRD/1000 kg category 3, max 4.0 % sulphur	60.07	8											
Spain	131.389	PTA	10000.00	PTA/1000 kg	76.69	12	1700.00	PTA/1000 kg	13.04	12	5000.00	PTA/1000 kg	38.45	12							

Member State	Ecu at 2-1-1991	Heating gas oil				Heavy fuel oil				Lubricants				
		Excise duty		VAT %		Excise duty		VAT %		Excise duty		VAT %		
		Mat. currency		in Ecu		Mat. currency		in Ecu		Mat. currency		in Ecu		
France	6.95237	FF	413.50	FF /1000 l	59.48	18.6	125.00	FF /1000 kg with more than 2% sulphur	17.98	18.6	0.00	FF	--	--
Ireland	0.768315	IRL	37.30	IRL/1000 l	48.55	10	90.00	FF /1000 kg with 2% or less sulphur	12.95	18.6	37.30	IRL/1000 l	48.55	23
Italy	1539.05	LIT	560140.00	LIT/1000 l	363.74	19	90000.00	LIT/1000 kg	58.44	19	1040000.00	LIT/1000 kg	675.35	19
Luxembourg	42.1944	LFR	0.00	LFR	0.00	6	100.00	LFR/1000 kg	2.37	6	100.00	LFR/100 kg	2.37	12
Netherlands	2.30567	HFL	102.60	HFL/1000 l	44.50	18.5	34.24	HFL/1000 kg	14.85	18.5	--	--	--	18.5
Portugal	182.054	ESC	47400.00	ESC/1000 l	260.36	8	5070.00	ESC/1000 kg	27.85	8	--	--	--	17
United Kingdom	0.706217	UKL	11.80	UKL/1000 l	16.71	0	8.30	UKL/1000 l	11.75	0	NIL	NIL	--	15

Remarks:

-Denmark

: Oil products - except petrol - used for production purposes are generally tax free
 : Diesel/LPG : From 1-7-1991 diesel and LPG for commercial purposes will bear a duty of
 1.10 DKR/l (0.14 Ecu/l) and 0.76 DKR/l (0.10 Ecu/l) respectively

-Germany

: - Petrol, Diesel and Heating oil both produced in Germany or imported is subject to a warehousing-charge (bevorratungsabgabe) of :

- a) petrol (leaded and unleaded) : 2.60 DM /1000 kg = 4.70 Ecu/1000 kg
- b) diesel and light fuel oil : 8.64 DM /1000 kg = 4.23 Ecu/1000 kg
- c) heavy fuel oil : 7.50 DM /1000 kg = 3.67 Ecu/1000 kg

- Leaded petrol : rate as from 1-7-1991 : 920.00 DM/1000 l (= 450.16 Ecu/1000 l)

- Unleaded petrol : rate as from 1-7-1991 : 820.00 DM/1000 l (= 401.23 Ecu/1000 l)

- Diesel : rate as from 1-7-1991 : 541.50 DM/1000 l (= 264.96 Ecu/1000 l)

- LPG and methane : rate as from 1-7-1991 : 355.20 DM/1000 l (= 173.80 Ecu/1000 l) LPG and methane used as fuel

: rate as from 1-7-1991 : 3.60 DM/KgH (= 1.76 Ecu/1000 l) methane used for heating

- Heating gasoil : rate as from 1-7-1991 : 80.00 DM/1000 l (= 39.14 Ecu/1000 l)

- Lubricants : rate as from 1-7-1991 : 653.00 DM/1000 kg(319.52 Ecu/1000 kg)

: - L.P.G and methane: - The use of butane and propane is permitted only in the transport of paying passengers.

- Methane is not taxed in Spain.

- Lubricants: Lubricants, as such are not liable to excise duty. However, the oils from which they are made is subject to excise duty. The 5000 PTA mentioned in the table corresponds to 1000 kg of base oil contained in the lubricants.

: a) A parafiscal tax is collected for the "Comité professionnel de la distribution de carburants"

at a rate of:

b) A fee is collected for the Fund to support hydrocarbons at the rate of 1.30 FF/1000 l (= 0.19 Ecu/1000 l) on petrol and diesel

c) A parafiscal tax to the benefit of "Institut français du pétrole" at the rate of: a) 9.00 FF/1000 l (= 1.29 Ecu/1000 l) on petrol and diesel

b) 13.50 FF/1000 l (= 1.94 Ecu/1000 l) on petrol;

c) 8.10 FF/1000 l (= 1.17 Ecu/1000 l) on diesel and domestic fuel;

d) 11.70 FF/1000 kg (= 1.68 Ecu/1000 kg) on heavy fuel oil;

e) 48.40 FF/1000 kg (= 6.9% Ecu/1000 kg) on L.P.G and methane;

f) 11.70 FF/1000 kg (= 1.68 Ecu/1000 kg) on lubricants.

Certain lubricants (some new base oils and regenerated oils) are liable to a parafiscal tax for the benefit of the "l'Agence nationale pour le retaite-ment et l'élimination des déchets" at the rate of 90.00 FF (=12.95 Ecu) per 1000 kg.

: The 25% rate of VAT is reduced to 23% from 1-3-1990

-Ireland

: - Methane : A variable rate of excise duty is applicable on methane.

-Italy

: - Lubricants : An excise duty of 45000 LIT/1000 kg (29.22 Ecu/1000 kg) is applicable on the lubricants with a sulphur content of less than 1%.

MINERAL OILS

Remarks:

-Netherlands : Parafiscal taxes:

- a)COVA-levy : A levy on petroleum products subject to excise duty on mineral oils which is based on the law: "Het voorraadvoorming aardolieproducten" The levy is payable by the same person responsible for the excise duty on mineral oils.
- b)WABH-heffing : A levy on mineral oils subject to excise duty based on the law: "Het algemene bepalingen milieuhygiene" The levy is payable by the same person responsible for the excise duty on mineral oils.
- c)Temporary charge on leaded petrol: In 1990 This additional levy will be part of in the tariff under b) (above) "WABH-levy".

-A synopsis of the levies on mineral oil as from 01-02-1990:

	per 1000 litre						per 1000 kg	
	Petrol		Petroleum	Heating gasoil	Diesel	Heavy fuel oil		
	leaded	unleaded						
Excise duty	792.20 HFL	782.20 HFL	102.60 HFL	102.60 HFL	360.60 HFL	34.24 HFL		
"COVA-levy"	13.50 HFL	13.50 HFL	13.50 HFL	13.50 HFL	13.50 HFL	-.-		
"WABH-levy"	57.30 HFL	11.80 HFL	7.20 HFL	7.50 HFL	29.80 HFL	13.35 HFL		
Temporary charge	20.10 HFL	-.- HFL	-.- HFL	-.- HFL	-.- HFL	-.- HFL		
Total	883.10 HFL	807.50 HFL	123.30 HFL	123.60 HFL	403.90 HFL	47.59 HFL		

-L.P.G : There is no excise duty, "COVA-levy" and Temporary charge on L.P.G; the "WABH-levy" on L.P.G from 1-1-1991 is 7.88 HFL/1000 kg (3.42 Ecu/1000 kg).

MINERAL OILS

Remarks:

- Portugal : - Leaded petrol : rate from 1-7-1991 : 93490.00 ESC/1000 l (= 513.53 Ecu/1000 l)
 - Unleaded petrol : rate from 1-7-1991 : 81490.00 ESC/1000 l (= 447.61 Ecu/1000 l)
 - Diesel : rate from 1-7-1991 : 53590.00 ESC/1000 l (= 294.36 Ecu/1000 l)
 - Heating gasoil : rate from 1-7-1991 : 53590.00 ESC/1000 l (= 294.36 Ecu/1000 l)
 - Heavy fuel oil : rate from 1-7-1991 : 10340.00 ESC/1000 kg (= 56.80 Ecu/1000 kg)
- United Kingdom: L.P.G and methane : chargeable only when for use in road vehicles

III

MANUFACTURED TOBACCO

Member State	Ecu at 2-1-1991	Smoking tobacco				Snuff and Chewing tobacco				
		Specific excise		Ad.valorem excise (as % of retail selling price) (TIRSP) (a)	VAT % (as % of retail selling price) (TIRSP) (a)	Specific excise		Ad.valorem excise (as % of retail selling price) (TIRSP) (a)	VAT % (as % of retail selling price) (TIRSP) (a)	Excise ad-valorem + VAT (as % of retail selling price) (TIRSP) (a)
		Nat.currency	in Ecu			Nat.currency	in Ecu			
Belgium	42.1944	BFR	--	37.55 %	5.66 %	41.21 %	--	37.55 %	5.66 %	43.21 %
Denmark	7.87374	DKR	128.90 DKR per kg. for smok.tobacco cut at a width of at least 1.5 mm	16.37	18.03 %	18.03 %	--	39.00 % for packeted chewing tobacco and snuff	18.03 %	57.03 %
			531.00 DKR per kg. for fine cut smok.tobacco	67.44	18.03 %	18.03 %	--	23.00 % for chewing tobacco	18.03 %	41.03 %
Germany	2.04372	DM	16.00 DM per kg. for fine cut tobacco	7.83	12.28 %	42.28 % for fine cut tobacco	0.65 DM per kg	30.00 % for fine cut tobacco	12.28 %	12.28 %
			5.50 DM for pipe tobacco	2.72	12.28 %	34.28 % for pipe tobacco	--	22.00 % for pipe tobacco	12.28 %	68.47 %
Greece	214.771	DRA	--	--	26.47 %	68.47 %	--	42.00 %	26.47 %	68.47 %
Spain	130.389	PTA	--	--	10.71 %	30.71 %	--	25.00 %	10.71 %	35.71 %

Member State	Ecu at 2-1-1991	Smoking tobacco				Snuff and Chewing tobacco					
		Specific excise		Ad.valorem excise (as % of retail selling price) (TIRSP) (a)	VAT % (as % of retail selling price) (TIRSP) (a)	Specific excise		Ad.valorem excise (as % of retail selling price) (TIRSP) (a)	VAT % (as % of retail selling price) (TIRSP) (a)	Excise ad-valorem + VAT (as % of retail selling price) (TIRSP) (a)	
		in Ecu	in Ecu			in Ecu					
Netherlands	2.30567 HFL	20.20 HFL per kg	8.76	10.33 %	15.61 %	25.94 %	20.20 HFL per kg	8.76	10.33 %	15.61 %	25.94 %
Portugal	182.054 ESC	-.-	-.-	26.21 %	14.53 %	40.74 %	-.-	-.-	16.21 %	14.53 %	30.74 %
United Kingdom	0.706217 UKL	56.63 UKL per kg. for hand rolling tobacco	80.19		13.04 %	13.04 %	0.00 for snuff	0.00		13.04 %	13.04 %
		24.95 UKL per kg. for other smoking tobacco	33.75		13.04 %	13.04 %	24.95 UKL per kg. for chewing tobacco	33.75		13.04 %	13.04 %

Remarks:

- General : (a) TIRSP = tax inclusive retail selling price
- Denmark : -Smoking tobacco:(sliced, granulated, or similar tobacco), cut at a width of at least 1.5 mm, 128.90 DKR/kg.
 - From 1-6-1991 : 275 DKR/kg (34.93 Ecu/kg)
 : Fine cut smoking tobacco, 531.00 DKR/kg.
 - From 1-6-1991 : 350 DKR/kg (44.45 Ecu/kg)
- France : -Duty on chewing tobacco and snuff is calculated on the retail price less value-added tax. For packeted chewing tobacco and snuff the duty amounts to 39 % of this price. For other chewing tobacco it amounts to 23 %.
- Ireland : Parafiscal tax raised for the benefit of the supplementary budget for agricultural social benefits (BAPSA) equal to 0.62 % of the tax inclusive retail selling price (0.762 % of the selling price exclusive of taxes)
- Portugal : The 25% rate of VAT will be reduced to 23 % from 1-3-1990.
 (the VAT % as % of the retail selling price will therefore be reduced from 20 % to 18.70 % from 1-3-1990).
 : Specific excise applicable from 1-7-1991 : 596 ESC (= 3.27 Ecu)

IV

**SUMMARY OF TAX STRUCTURES ON CIGARETTES
OF THE MOST POPULAR PRICE CATEGORY IN
THE EEC MEMBER STATES AS AT 01-01-1991**

Member State	Ecu at 2-1-1991	Tax rates effective from (Day, Mth, Y)	Present tax rates			Trade Margin (on retail price)	Current most popular price category per 1000 cigarettes	Important Ratios			Total tax yield (Ecu per 1000 cigarettes)				
			Proportional Elements (as proportion of retail price)		Specific excise (per 1000 cigarettes)			Specific Tax to total incidence tax on MPPC	Total Multiplier	Fiscal Multiplier					
			VAT (TIRSP) (a)	Ad-valorem excise (TIRSP) (a)								Total			
Belgium	42.1944	BFR 01-01-1991	5.66%	60.13%	65.79%	197.00 BFR	4.67	9%	3400.00 BFR	80.58	8%	72%	4.0	2.93	57.68
Denmark	7.87374	DKR 01-04-1986	18.03%	21.22%	39.25%	606.80 DKR	77.07	6%	1350.00 DKR	171.46	53%	84%	1.8	1.65	144.37
Germany	2.04372	DM 01-05-1989	12.28%	31.50%	43.78%	61.80 DM	30.24	9%	221.05 DM	108.16	39%	72%	2.1	1.78	77.59
Greece	214.771	DRA 01-05-1990	26.47%	41.45%	67.93%	268.12 DRA	1.25	12%	7500.00 DRA	34.92	5%	71%	5.0	3.12	24.97
Spain	130.389	PTA 01-01-1990	10.71%	42.00%	52.71%	150.00 PTA	1.15	9%	3100.00 PTA	23.77	8%	59%	2.6	2.11	13.68
France	6.95237	FF 01-01-1991	18.03%	49.37%	67.40%	18.27 FF	2.63	8%	515.00 FF	74.07	5%	71%	4.1	3.07	52.55
Ireland	0.768315	IRL 01-07-1990	18.70%	14.70%	33.40%	39.59 IRL	52.00	8%	100.00 IRL	130.15	54%	73%	1.7	1.50	95.47
Italy	1539.95	LIT 20-12-1990	15.97%	52.67%	68.63%	3702.627 LIT	2.40	9%	110000.00 LIT	71.43	5%	72%	4.3	3.19	51.42
Luxembourg	42.1944	LFR 01-01-1991	6.00%	57.55%	63.55%	87.00 LFR	2.06	10%	2600.00 LFR	61.62	5%	67%	3.8	2.74	41.22
Netherlands	2.30567	HFL 01-07-1990	15.61%	19.20%	34.81%	60.55 HFL	26.26	9%	174.00 HFL	75.47	50%	70%	1.8	1.53	52.53
Portugal *g)	182.054	ESC 15-07-1990	14.53%	40.50%	55.03%	497.00 ESC	2.73	9%	4375.00 ESC	24.03	17%	66%	2.8	2.22	15.95
Portugal *h)	182.054	ESC 15-07-1990	14.53%	54.00%	68.53%	497.00 ESC	2.73	9%	8250.00 ESC	45.32	8%	75%	4.5	3.18	33.78
United Kingdom	0.706217	UKL 23-03-1990	13.04%	21.00%	34.04%	34.91 UKL	49.43	10%	90.00 UKL	127.44	53%	73%	1.8	1.52	92.81

Remarks:

- (a) TIRSP = tax inclusive retail selling price
- (b) ECU currency exchange rates as at 2 January 1991 used to calculate retail prices of the Most-popular-price-category (MPPC) and total tax yield of MPPC's.
- (c) This is a ratio that is defined in Article 3 of Directive 77/805/EEC. Member States are required to keep this ratio within the range of 5% to 55%
- (d) "Tax incidence" is the percentage of the consumer price of the most popular price category (MPPC) that is accounted for by taxation.
- (e) The "multiplier" is the factor by which differences in manufacturers' delivery prices are multiplied in the retail-price due to the effect of proportional taxes and trade margins; it can be determined from the formula: $M = 100 / (100 - V)$, where V is the aggregate of proportional tax rates and trade margin expressed as percentages of retail price
- (f) "Fiscal Multiplier" formula $100 / 100$ minus total ad.valorem taxation as proportion of retail selling price
- *g) and *h) For Portugal: Rates applicable from 1-1-1991 until 30-6-1991: Portugal operates the EEC system on a two-tier basis. The situation in Portugal appears in contravention of prevailing requirements.
The tiers apply as follows: 1st tier = "Kentucky" brand only
2nd tier = All remaining brands

- Performed at Rates from 7-1-1991 to 30-6-1991 (applying ad valorem tax rate of 68.53% of 26-6-1991):

Member	Ecu at 2-1-1991	Tax rates effective from (Day, Mth, Yr)	Present tax rates			Approx Trade Margin (on retail price)	Current most popular category per 1000 cigarettes	Important Ratios			Total tax Yield (Ecu per 1000 cigarettes)	
			Proportional Elements (as proportion of retail price)	Specific excise (per 1000 cigarettes)	VAT (TIRSP) (a)			Specific Tax to total incidence tax on MPPC	Total Multiplier	Fiscal Multiplier		
												Ad-valorem excise (TIRSP) (a)
Portugal	182.054	ESC 15-07-1990	54.00 %	497.00 ESC	2.73	9 %	8250.00 ESC	8 %	75 %	4.5	3.18	33.78

GRAPHS

PAGE:

a) Tax incidence in the retail price on a bottle (1 litre) of 40 % spirit	21
b) Tax incidence in the retail price on 1 litre of wine not exceeding 12% alcohol	22
c) Tax incidence in the retail price on 1 litre beer of 12° Plato	23
d) Tax incidence in the retail price for 1,000 litre petrol	24
e) Tax incidence in the retail price for 1,000 litre automotive gas oil (diesel)	25
f) Tax incidence in the retail price for 1,000 litre heating gas oil	26
g) Tax incidence in the retail price for 1,000 kg heavy fuel oil	27
h) Tax incidence in the retail price for 1,000 cigarettes of the most popular price category	28

PRICE STRUCTURE OF MAJOR PRODUCT GROUPS

The attached graphs show the various elements making up the retail selling price of representative products and are based on the tax situation in the various Member States on 01-01-1991 as notified to the Commission.

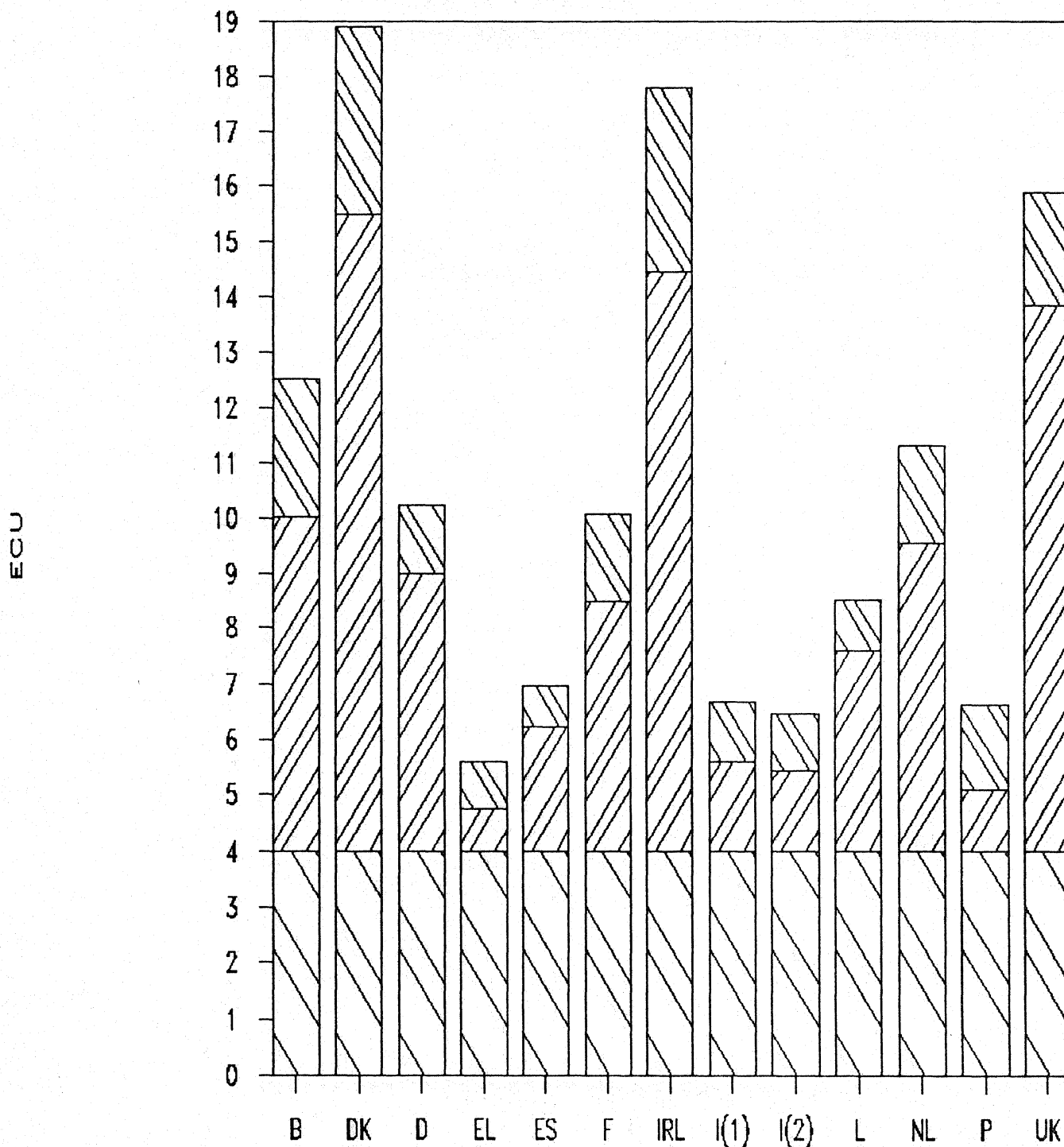
In the case of spirits, wine and beer, where a wide price range prevails, the assumed non-tax elements of prices are intended to be representative averages. These prices are based on the Statistical Office's Household Budget Survey. Prices in the Member States have been averaged to attempt to identify a theoretical representative product. Accordingly actual prices in Member States may differ.

For mineral oils, prices are those published in the Oil-Bulletin for 1 January 1991.

For cigarettes, prices are those indicated in the summary of tax structures on cigarettes of the most popular price category in the EEC Member States as at 1 January 1991 (see page 19 and 20).

TAX INCIDENCE IN THE RETAIL PRICE

ON A BOTTLE (1 LITRE) OF 40% SPIRIT



□ non-tax portion

▨ excise

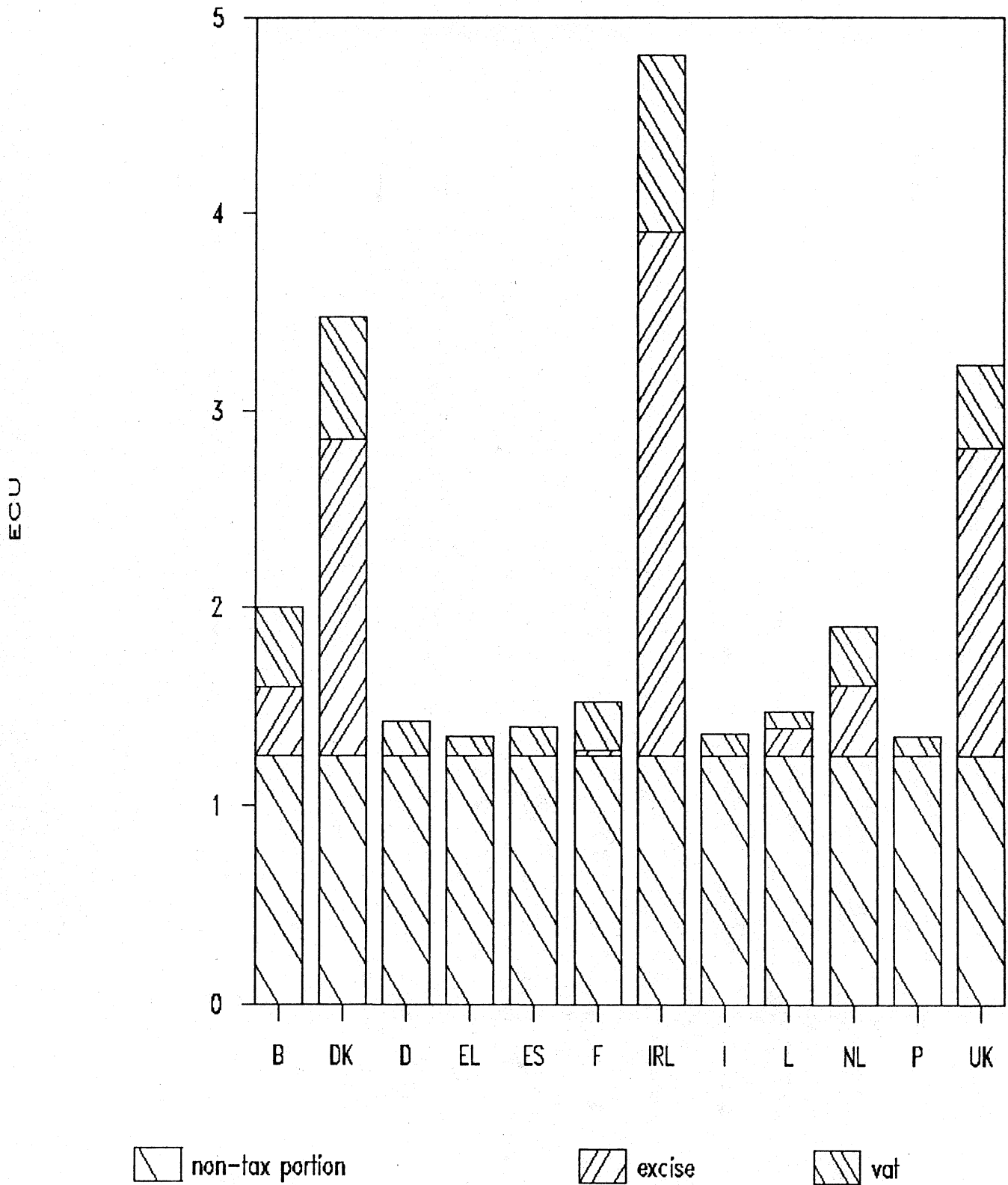
▩ vat

Italy 1: representing the lower excise duty rate on a bottle (1 litre) of 40% spirit

Italy 2: representing the higher excise duty rate on a bottle (1 litre) of 40% spirit.

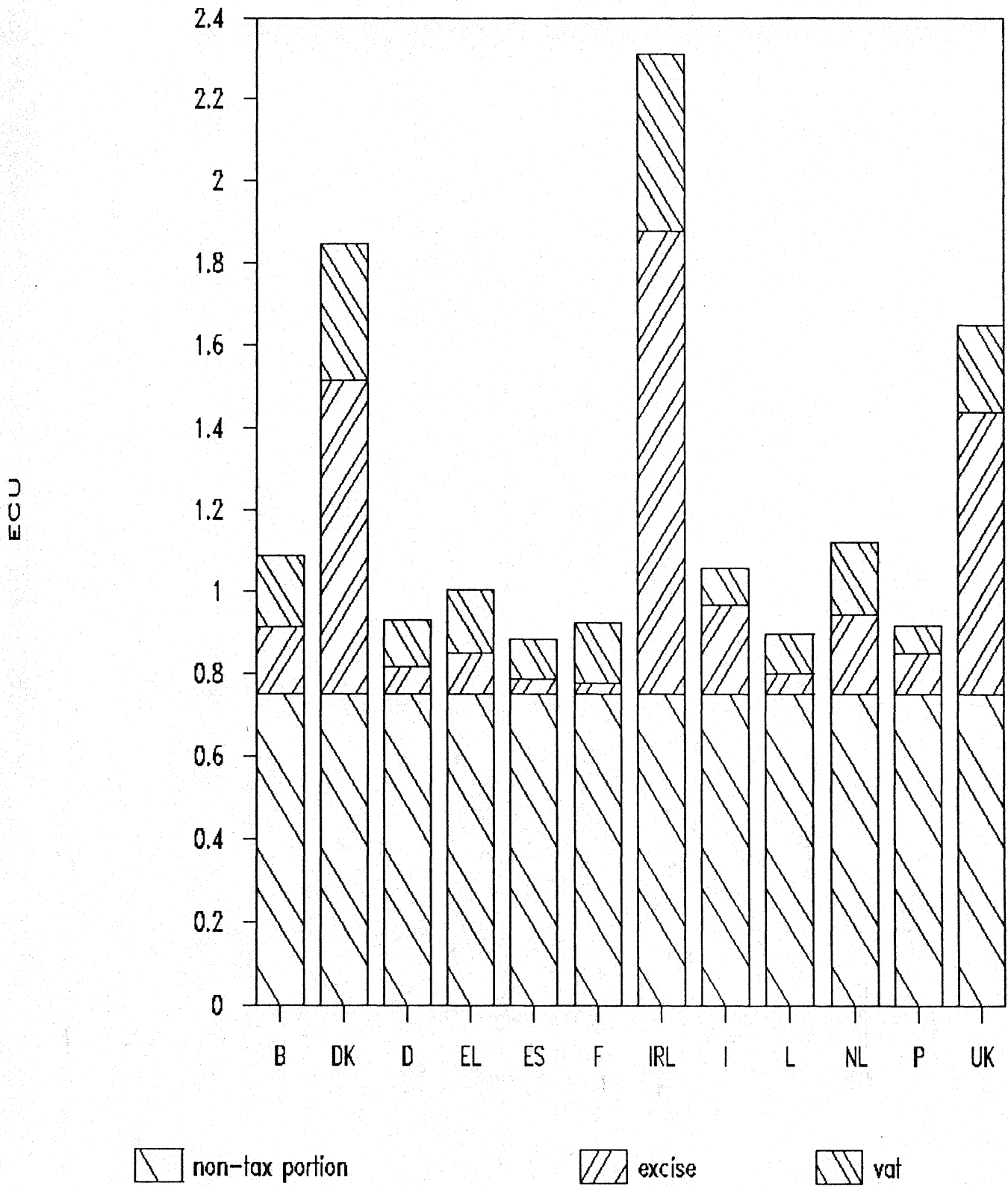
TAX INCIDENCE IN THE RETAIL PRICE

ON 1 LITRE OF WINE NOT EXCEEDING 12% ALCOHOL



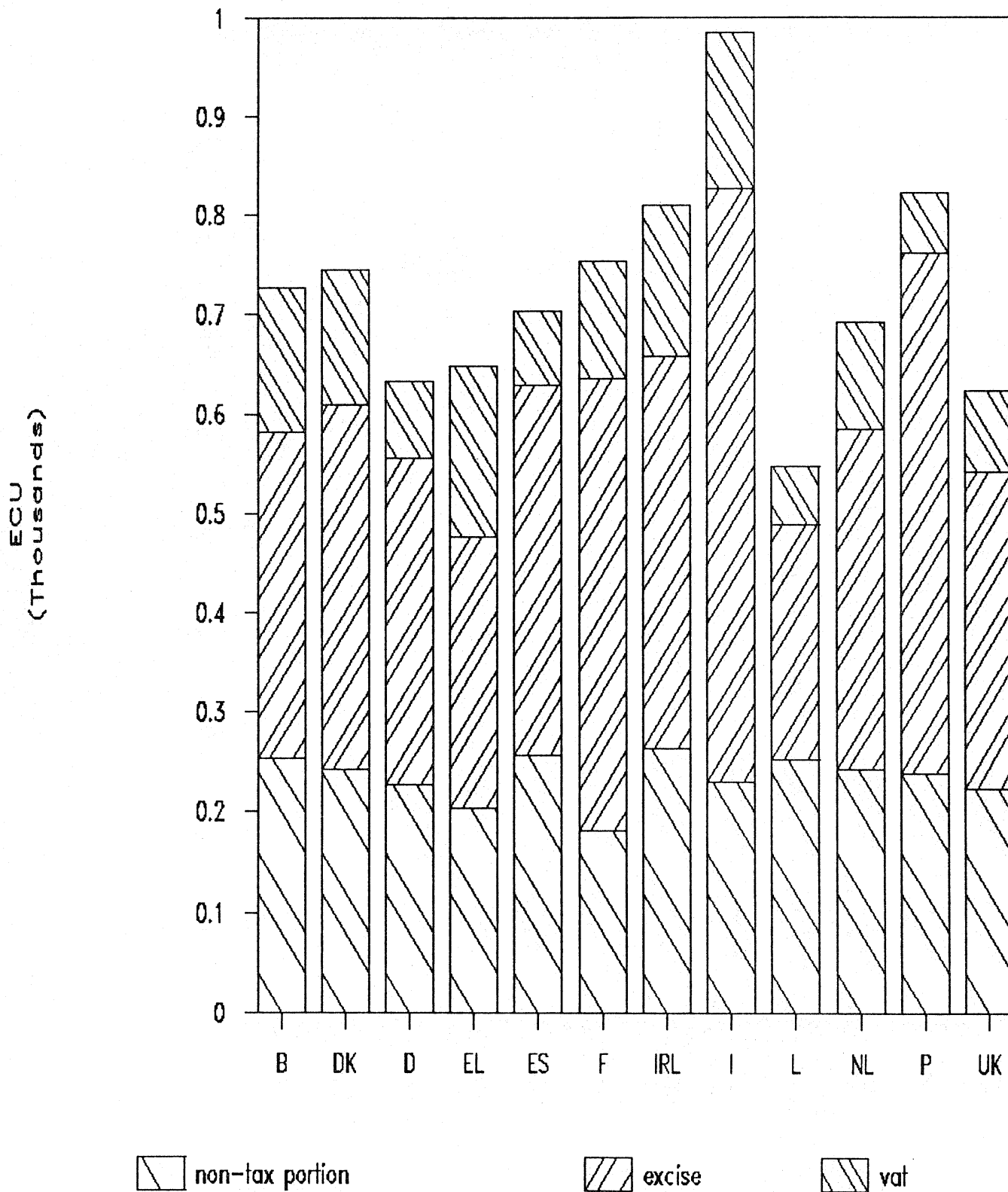
TAX INCIDENCE IN THE RETAIL PRICE

ON 1 LITRE BEER OF 12° PLATO



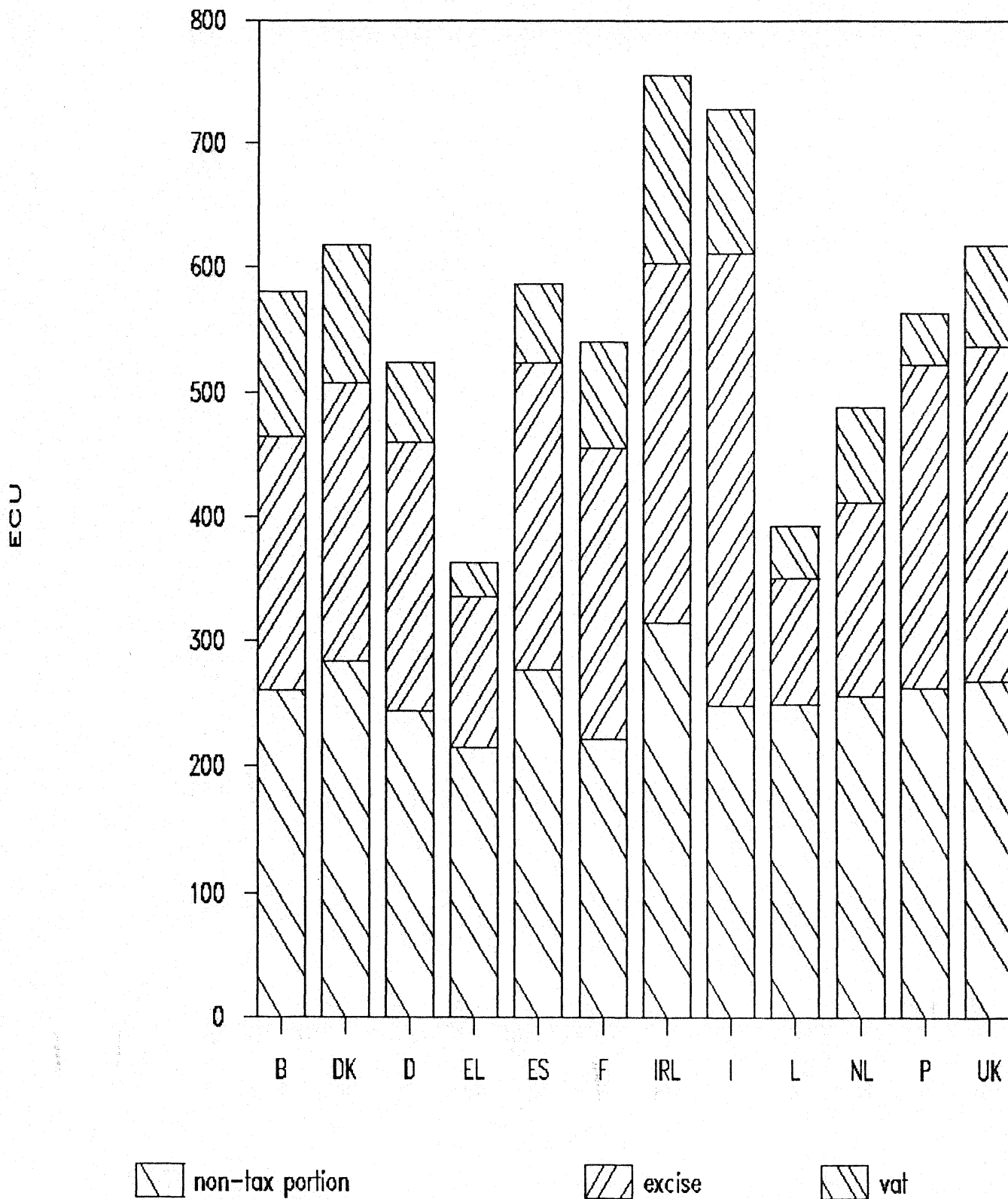
TAX INCIDENCE IN THE RETAIL PRICE

FOR 1,000 LITRE LEADED (SUPER) PETROL



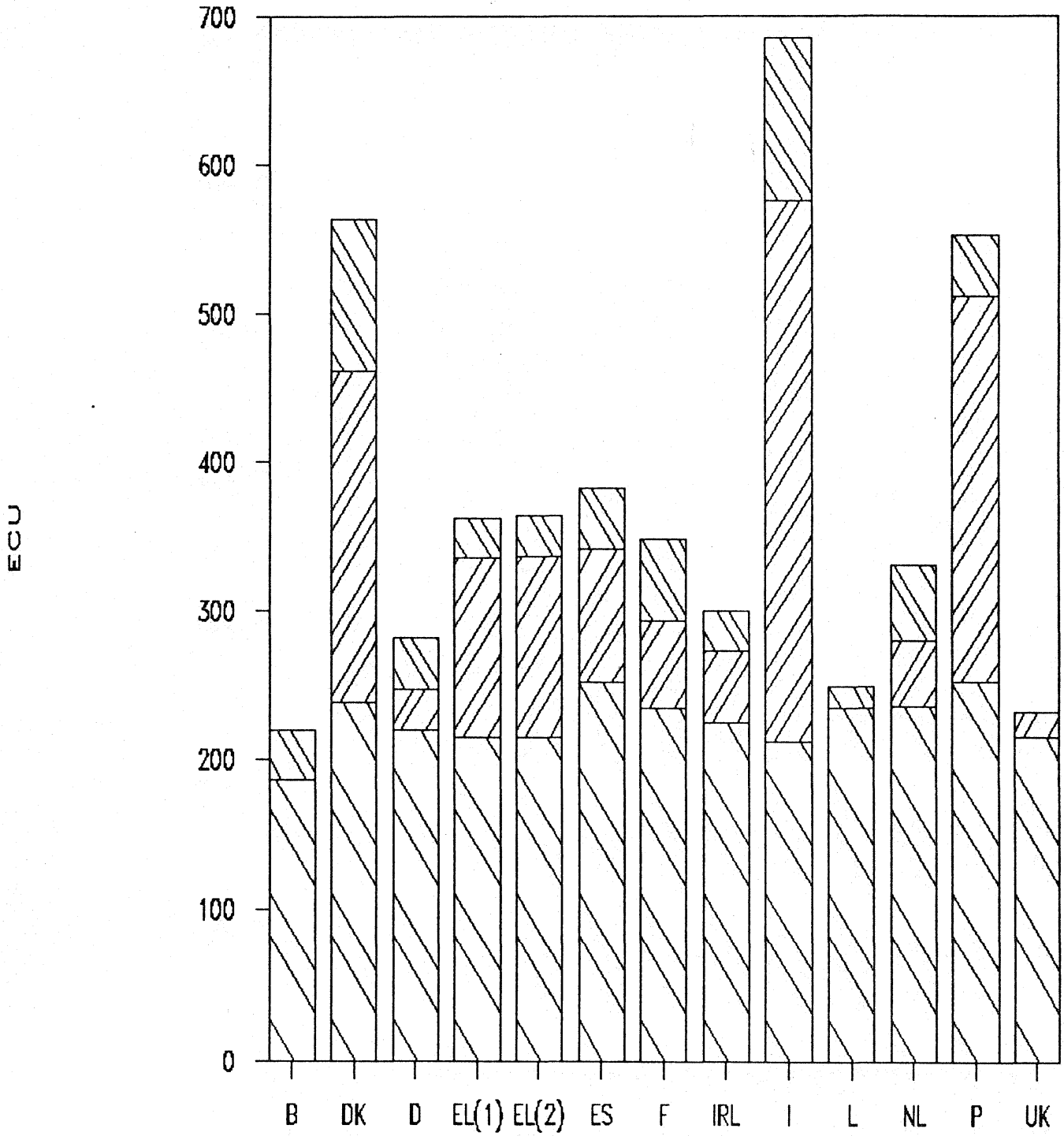
TAX INCIDENCE IN THE RETAIL PRICE

FOR 1,000 LITRE AUTOMOTIVE GAS OIL (DIESEL)



TAX INCIDENCE IN THE RETAIL PRICE

FOR 1,000 LITRE HEATING GAS OIL

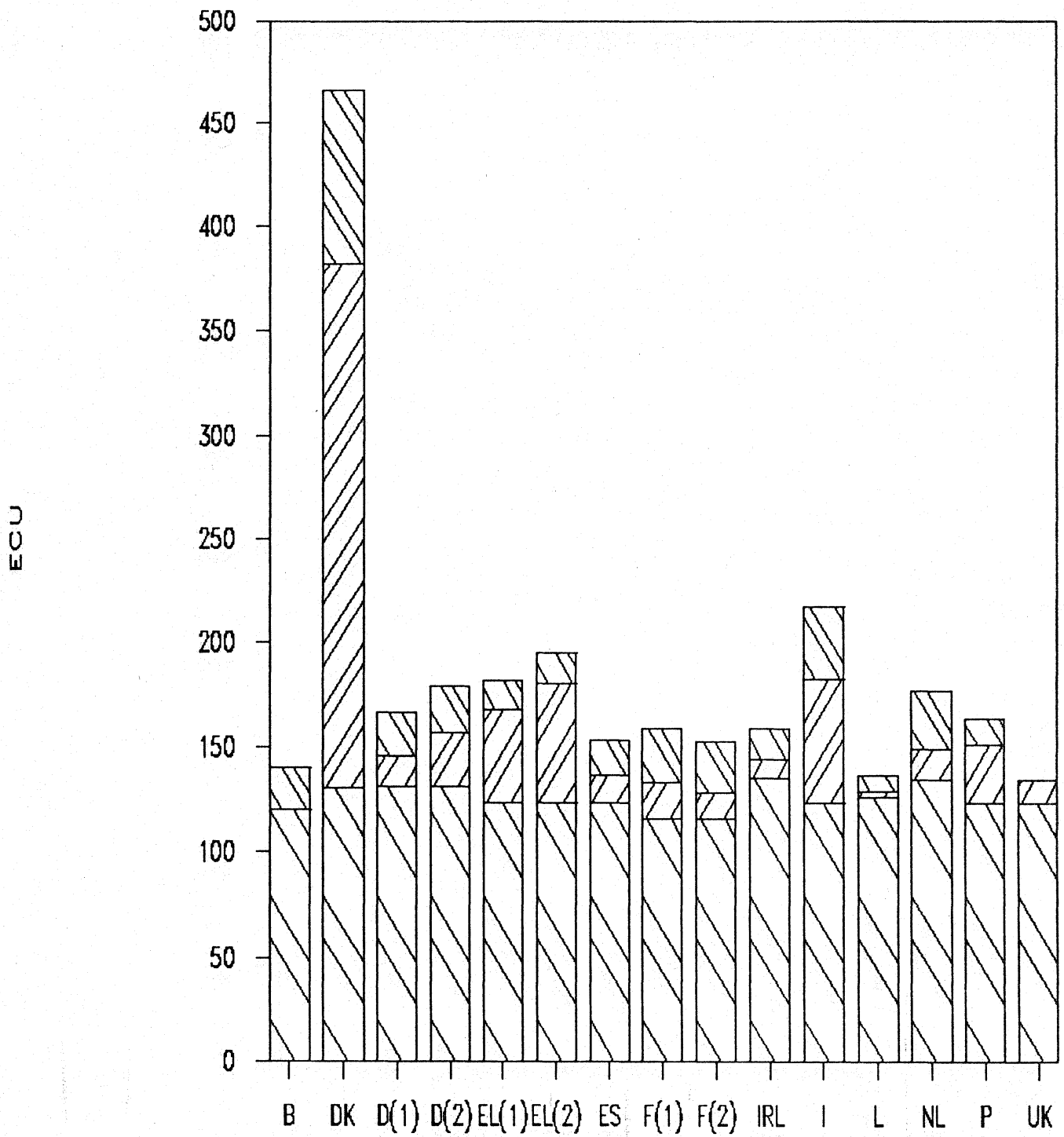



non-tax portion
 excise
 vat


Greece 1: representing the excise duty rate for heating gas oil category A
 Greece 2: representing the excise duty rate for heating gas oil category B


TAX INCIDENCE IN THE RETAIL PRICE

FOR 1,000 KG HEAVY FUEL OIL



 non-tax portion

 excise

 vat

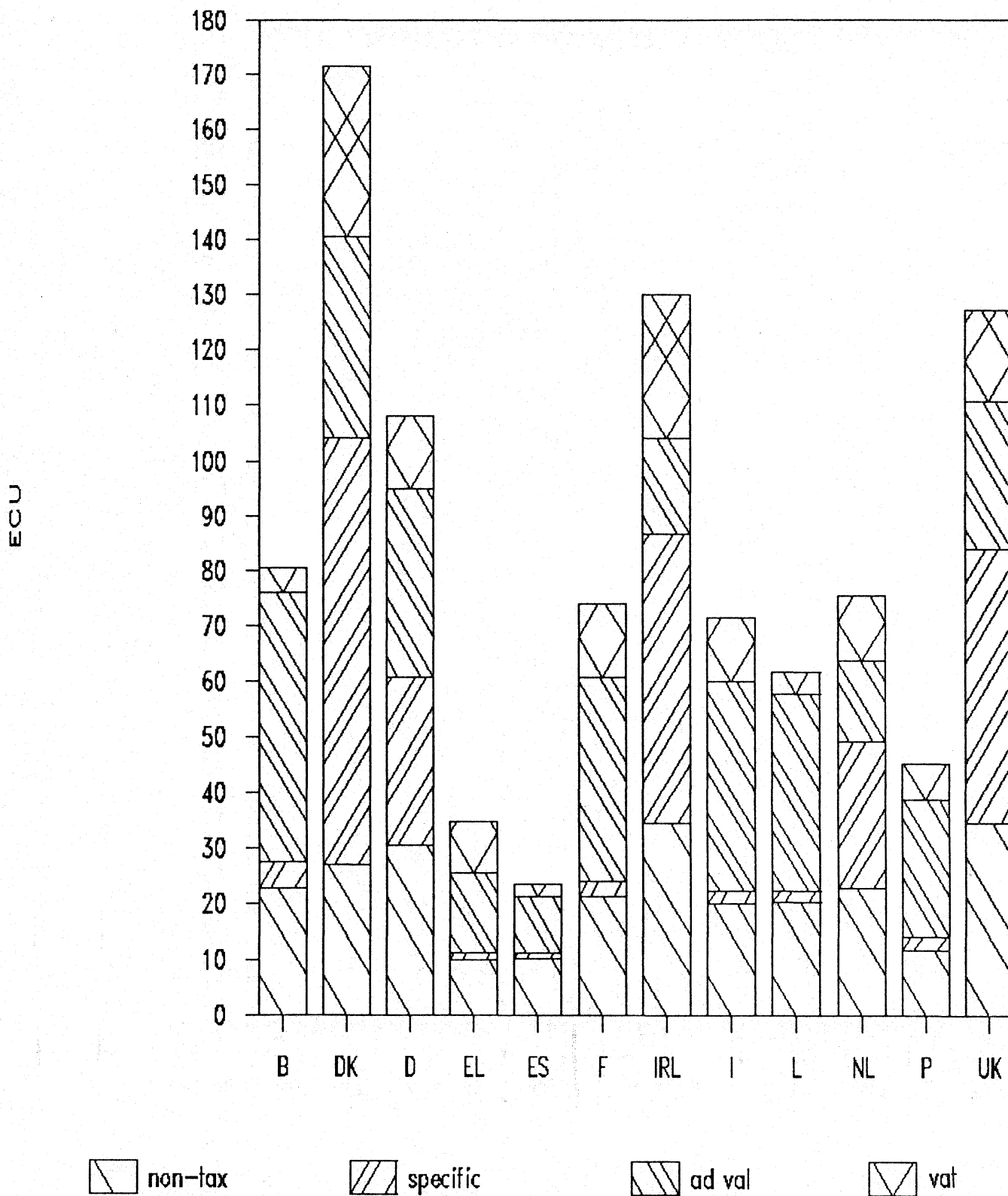
TAX INCIDENCE IN THE RETAIL PRICE

FOR 1,000 KG HEAVY FUEL OIL

- Germany 1: representing the excise duty rate for heating purposes
- Germany 2: representing the excise duty rate for electricity generation
- Greece 1: representing the excise duty rate for heavy fuel oil with a low sulphur content
- Greece 2: representing the excise duty rate for heavy fuel oil with a higher sulphur content
- France 1: representing the excise duty rate for heavy fuel oil with more than 2% sulphur
- France 2: representing the excise duty rate for heavy fuel oil with 2% or less sulphur

TAX INCIDENCE IN THE RETAIL PRICE

FOR 1,000 CIGARETTES OF THE MOST CURRENT PRICE CATEGORY



REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT			
	1988	1989	1990

- a) ETHYL ALCOHOL AND ALCOHOLIC BEVERAGES
- b) MINERAL OILS
- c) MANUFACTURED TOBACCO

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT FOR 1988
 ETHYL ALCOHOL AND ALCOHOLIC BEVERAGES (in millions) DN91.DOC

MEMBER STATE	Ecu 2-1-1988	I		II		III		IV		V		VI							
		ETHYLALCOHOL AND SPIRITS	national currency	in Ecu	INTERMEDIATE PRODUCTS	national currency	in Ecu	STILL WINE	national currency	in Ecu	SPARKLING WINE	national currency	in Ecu	BEER	national currency	in Ecu	ALCOHOL CONTAINED IN PERFUMES, ETC.	national currency	in Ecu
Belgium	43.1895	7801.09	FB	180.62	column	III	col. III	3518.99	FB	81.48	394.99	FB	9.15	5453.80	FB	126.28	---	FB	---
Denmark	7.94677	2118.00	DKR	266.52	75.00	DKR	9.44	1343.00	DKR	169.00	21.00	DKR	2.64	3056.00	DKR	384.56	474.00	DKR	59.65
Germany	2.06233	3692.00	DM	1790.21	37.00	DM	17.94	---	DM	---	831.00	DM	402.94	1254.00	DM	608.05	270.00	DM	130.92
Greece	164.477	4150780.00	DRA	25236.23	15807.00	DRA	96.10	---	DRA	---	---	DRA	---	---	DRA	---	5096303.23	DRA	30984.90
Spain	140.835	68436.00	PTA	485.94	column I	col. I	---	---	PTA	---	---	PTA	---	12763.00	PTA	90.63	---	PTA	---
France	6.97917	9003.00	FF	1289.98	1949.00	FF	279.26	column II	col. II	col. II	column II	col. II	col. II	303.00	FF	43.41	309.00	FF	44.27
Ireland	0.778154	116.10	IRL	149.20	3.60	IRL	4.63	24.50	IRL	31.48	1.40	IRL	1.80	249.60	IRL	320.76	---	IRL	---
Italy	1520.83	506000.00	LIT	332.71	---	LIT	---	---	LIT	---	---	LIT	---	408000.00	LIT	268.27	---	LIT	---
Luxembourg	43.1895	760.59	LFR	17.61	column	III	col. III	109.26	LFR	2.53	48.44	LFR	1.12	130.26	LFR	3.02	column I	col. I	col. I
Netherlands	2.32000	987.00	HFL	425.43	224.00	HFL	96.55	column II	col. II	col. II	column II	col. II	col. II	531.00	HFL	228.88	column I	col. I	col. I
Portugal	169.469	2500.00	ESC	14.75	---	ESC	---	---	ESC	---	---	ESC	---	6500.00	ESC	38.36	---	ESC	---
United Kingdom	0.694742	1592.00	UKL	2291.50	85.00	UKL	122.35	644.00	UKL	926.96	60.00	UKL	86.36	2084.00	UKL	2999.67	---	UKL	---

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT FOR 1989
 ETHYL ALCOHOL AND ALCOHOLIC BEVERAGES (in millions)
 DM91.DOC

MEMBER STATE	Ecu 2-1-1989	I		II		III		IV		V		VI	
		ETHYLALCOHOL AND SPIRITS	INTERMEDIATE PRODUCTS	STILL WINE	SPARKLING WINE	BEER	ALCOHOL CONTAINED IN PERFUMES, ETC.						
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Belgium	43.6005	FB 7942.28	182.16	column III	col. III	FB 3431.06	78.69	416.66	FB 9.56	5350.37	FB 122.71	-.-	FB -.-
Denmark	8.03903	DKR 2020.00	251.27	75.00	DKR 9.33	DKR 1328.00	165.19	26.00	DKR 3.23	3110.00	DKR 368.86	492.00	DKR 61.20
Germany	2.07902	DM 3609.00	1735.91	40.00	DM 19.24	-.-	DM -.-	857.00	DM 412.21	1260.00	DM 606.05	271.00	DM 130.35
Greece	173.175	DRA 5122046.00	29577.28	34496.47	DRA 199.20	-.-	DRA -.-	-.-	DRA -.-	-.-	DRA -.-	4885937.16	DRA 28213.87
Spain	132.498	PTA 81836.00	616.15	column I	col. I	-.-	PTA -.-	-.-	PTA -.-	14522.00	PTA 109.60	-.-	PTA -.-
France	7.10180	FF 9663.00	1360.64	1970.00	FF 277.39	column II	col. II	column II	col. II	310.00	FF 43.65	349.00	FF 49.14
Ireland	0.777901	IRL 116.90	150.28	3.30	IRL 4.24	IRL 26.50	34.07	1.70	IRL 2.18	268.70	IRL 345.42	-.-	IRL -.-
Italy	1531.73	LIT 490000.00	318.90	-.-	LIT -.-	-.-	LIT -.-	-.-	LIT -.-	392000.00	LIT 255.92	-.-	LIT -.-
Luxembourg	43.6005	LFR 884.33	20.28	column III	col. III	116.06	LFR 2.66	54.46	LFR 1.25	124.44	LFR 2.85	column I	col. I
Netherlands	2.34696	HFL 896.00	381.77	199.00	HFL 84.79	column II	col. II	column II	col. II	560.00	HFL 238.61	column I	col. I
Portugal	171.672	ECS 3500.00	20.39	-.-	ESC -.-	-.-	ESC -.-	-.-	ESC -.-	9400.00	ESC 54.76	-.-	ESC -.-
United Kingdom	0.646327	UKL 1565.00	2421.37	76.00	UKL 117.59	647.00	UKL 1001.04	67.00	UKL 103.66	2107.00	UKL 3259.96	-.-	UKL -.-

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT FOR 1990
 ETHYL ALCOHOL AND ALCOHOLIC BEVERAGES (in millions)
 DW91.DOC

MEMBER STATE	Ecu 2-1-1990	I		II		III		IV		V		VI	
		ETHYLALCOHOL AND SPIRITS	INTERMEDIATE PRODUCTS	STILL WINE	SPARKLING WINE	BEER	ALCOHOL CONTAINED IN PERFUMES, ETC.						
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Belgium	42.6225	FB 7698.95	180.63	column III	3538.89	FB 83.03	FB 439.78	FB 10.32	6860.49	FB 160.96	---	FB ---	---
Denmark	7.88095	DKR 1980.00	251.24	66.00	DKR 1353.00	DKR 171.68	DKR 27.00	DKR 3.43	3106.00	DKR 394.12	---	DKR 504.00	DKR 63.95
Germany 1)	2.02565	DM 4225.00	2085.75	50.00	DM 24.68	---	DM 975.00	DM 481.33	1413.00	DM 697.55	---	DM 310.00	DM 153.04
Greece	188.913	DRA 9890136.70	52352.87	34833.81	DRA 184.39	---	---	---	---	DRA ---	---	---	DRA 41408.78
Spain	131.044	PTA 80120.00	611.40	column I	---	---	---	---	14518.00	PTA 110.79	---	---	PTA ---
France 2)	7.10180	FF .	. .	FF .	column II	col. II	col. II	col. II	. .	FF .	---	---	FF .
Ireland	0.768931	IRL 120.40	156.58	3.30	IRL 4.29	IRL 37.32	IRL 1.60	IRL 2.08	280.70	IRL 365.05	---	---	IRL ---
Italy	1518.64	LIT 581000.00	382.58	---	LIT ---	---	---	---	418000.00	LIT 275.25	---	---	LIT ---
Luxembourg	42.6225	LFR 837.98	19.66	column III	113.91	LFR 2.67	LFR 60.99	LFR 1.43	118.18	LFR 2.77	column I	---	col. I
Netherlands	2.28802	HFL 913.00	399.03	200.00	HFL 87.41	col. II	col. II	col. II	566.00	HFL 247.38	---	---	15.00
Portugal	179.097	ECS 3400.00	18.98	---	ESC ---	---	---	---	10900.00	ESC 60.86	---	---	ESC ---
United Kingdom	0.739189	UKL 1707.00	2309.29	75.00	UKL 101.46	UKL 963.22	UKL 66.00	UKL 89.29	2226.00	UKL 3011.41	---	---	UKL ---

1) Germany : including the 5 new "Ländern"

2) France : no figures received

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT FOR 1988
 D091.DOC

M I N E R A L O I L S (in millions)

MEMBER STATE	Ecu 2-1-1988	I PETROL LEADED		II PETROL UNLEADED		III DIESEL		IV L.P.G AND METHANE		V HEAVY FUEL OIL		VI LUBRICANTS	
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Belgium	43.1895	FB 44523.94	1030.90	column I col. I	17649.15	FB 408.64	-	FB	-	FB	-	FB	-
Denmark	7.94677	DKR 4911.00	617.99	2269.00	DKR 285.52	350.00	DKR 44.04	61.00	DKR 7.68	3785.00	DKR 476.29	0.00	DKR 0.00
Germany	2.06233	DM 10334.00	5010.84	7057.00	DM 3421.86	8632.00	DM 4185.56	33.00	DM 16.00	748.00	DM 362.70	221.00	DM 107.16
Greece	164.477	DRA 92412.94	561.86	column I col. I	70327.25	DRA 427.58	7.88	27669.24	DRA 168.23	1509.81	DRA 9.67	1509.81	DRA 9.67
Spain	140.835	PTA 382072.00	2712.90	751.00	5.33	264884.00	PTA 1880.81	147.00	PTA 1.04	25889.00	PTA 183.83	7992.00	PTA 56.75
France	6.97917	FF 73164.00	10483.20	column I col. I	24714.00	FF 3541.11	92.00	FF 13.18	763.00	FF 109.33	-	FF	-
Ireland	0.778154	IRL 332.70	427.55	0.40	IRL 0.51	133.10	IRL 171.05	10.80	IRL 13.88	6.70	IRL 8.61	-	IRL
Italy	1520.83	LIT 13935000.00	9162.76	-	LIT 9722000.00	LIT 639.56	751000.00	LIT 493.81	344000.00	LIT 226.19	215000.00	LIT 141.37	LIT 141.37
Luxembourg	43.1895	LFR 3177.55	73.57	331.14	LFR 7.67	1099.55	LFR 25.46	7.92	LFR 0.18	8.52	LFR 0.20	1.06	LFR 0.02
Netherlands	2.32000	HFL 3572.00	1539.65	column I col. I	1248.00	HFL 537.93	-	HFL	-	column III	incl. III	-	HLF
Portugal	169.469	ESC 107500.00	634.33	100.00	ESC 0.59	8600.00	ESC 50.75	-	ESC	2600.00	ESC 15.34	-	ESC
United Kingdom	0.694742	UKL 6144.00	8843.57	63.00	UKL 90.68	1939.00	UKL 2790.96	4.00	UKL 5.76	353.00	UKL 508.10	-	UKL

1) Ireland : diesel for automotive use
 2) Ireland : diesel for other purposes

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT FOR 1989

D091.DOC

MINERAL OILS (in millions)

MEMBER STATE	Ecu 2-1-1989	I		II		III		IV		V		VI	
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
		PETROL LEADED	PETROL UNLEADED	DIESEL	L.P.G AND METHANE	HEAVY FUEL OIL	LUBRICANTS						
Belgium	43.6005	FB 41414.39	FB 6088.97	FB 22606.93	FB 518.50	FB 139.65	FB 518.50	FB 22606.93	FB 518.50	FB 139.65	FB 518.50	FB 518.50	FB 518.50
Denmark	8.03903	DKR 4282.00	DKR 2668.00	DKR 350.00	DKR 43.54	DKR 331.88	DKR 43.54	DKR 350.00	DKR 43.54	DKR 331.88	DKR 43.54	DKR 43.54	DKR 43.54
Germany	2.07902	DM 9448.00	DM 11160.00	DM 8802.00	DM 4233.73	DM 5367.91	DM 4233.73	DM 8802.00	DM 4233.73	DM 5367.91	DM 4233.73	DM 4233.73	DM 4233.73
Greece	173.175	DRA 77362.34	column I	33114.88	DRA 191.22	column I	191.22	33114.88	DRA 191.22	column I	191.22	191.22	DRA 191.22
Spain	132.498	PTA 366975.00	PTA 1470.00	PTA 259267.00	PTA 1956.76	PTA 2769.66	PTA 1956.76	259267.00	PTA 1956.76	PTA 2769.66	PTA 1956.76	PTA 1956.76	PTA 1956.76
France	7.10180	FF 74186.00	column I	28223.00	FF 3975.47	column I	3975.47	28223.00	FF 3975.47	column I	3975.47	3975.47	FF 3975.47
Ireland	0.777901	IRL 327.80	IRL 21.90	IRL 150.10	IRL 192.96	IRL 28.15	IRL 192.96	150.10	IRL 192.96	IRL 28.15	IRL 192.96	192.96	IRL 192.96
Italy	1531.73	LIT 13758000.00	LIT 63000.00	LIT 10797000.00	LIT 7048.89	LIT 41.13	LIT 7048.89	10797000.00	LIT 7048.89	LIT 41.13	LIT 7048.89	LIT 7048.89	LIT 7048.89
Luxembourg	43.6005	LFR 3239.13	LFR 719.32	LFR 1325.69	LFR 30.41	LFR 16.56	LFR 30.41	1325.69	LFR 30.41	LFR 16.56	LFR 30.41	LFR 30.41	LFR 30.41
Netherlands	2.34696	HFL 3619.00	column I	1287.00	HFL 544.53	column I	544.53	1287.00	HFL 544.53	column I	544.53	544.53	HFL 544.53
Portugal	171.672	ESC 117100.00	ESC 400.00	ESC 9200.00	ESC 535.91	ESC 2.33	ESC 535.91	9200.00	ESC 535.91	ESC 2.33	ESC 535.91	535.91	ESC 535.91
United Kingdom	0.646327	UKL 5356.00	UKL 1092.00	UKL 2109.00	UKL 3263.05	UKL 1689.55	UKL 3263.05	2109.00	UKL 3263.05	UKL 1689.55	UKL 3263.05	3263.05	UKL 3263.05

1) Germany : including the natural gas tax (Erdgassteuer) 1241 million DM (596.92 million Ecus)

2) Ireland : diesel for automotive use

3) Ireland : diesel for other purposes

4) Netherlands : diesel: including heating gas-oil, heavy fuel oil and light fuel oil

MINERAL OILS (in millions)

MEMBER STATE	Ecu 2-1-1990	PETROL LEADED		PETROL UNLEADED		DIESEL		L.P.G AND METHANE		HEAVY FUEL OIL		LUBRICANTS	
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Belgium	42.6225	FB 39789.44	933.53	11346.42	266.21	29967.81	FB 703.10	---	---	---	FB ---	---	---
Denmark	7.88085	DKR 2739.00	347.55	3055.00	381.30	350.00	DKR 44.41	39.00	DKR 4.95	2786.00	DKR 353.52	---	DKR ---
Germany	2.02565	DM 7391.00	3648.71	14013.00	6917.78	9302.00	DM 4592.11	1) 1653.00	DM 16.00	748.00	DM 362.70	221.00	DM 107.16
Greece	188.913	DRA 92412.94	561.86	column I	DRA col. I	70327.25	DRA 427.58	1297.48	DRA 7.88	27669.24	DRA 168.23	1509.81	DRA 9.67
Spain	131.044	PTA 410585.00	3133.18	3095.00	PTA 23.62	291004.00	PTA 2220.66	1363.00	PTA 10.40	32800.00	PTA 250.30	1086.00	PTA 8.29
France	6.92436	FF 73264.00	10580.62	column I	FF col. I	31758.00	FF 4586.42	2) 92.00	FF 13.29	801.00	FF 115.68	---	FF ---
Ireland	0.768931	IRL 286.70	372.86	61.60	IRL 80.11	3) 167.30	IRL 217.57	10.20	IRL 13.27	7.70	IRL 10.01	---	IRL ---
Italy	1518.64	LIT 13282000.00	8745.98	75000.00	LIT 49.39	912600.00	LIT 600.93	1909000.00	LIT 1257.05	271000.00	LIT 178.45	377000.00	LIT 248.25
Luxembourg	42.6225	LFR 3077.80	70.59	1126.05	LFR 25.83	1710.99	LFR 39.24	6.40	LFR 0.15	5.66	LFR 0.13	1.00	LFR 0.02
Netherlands	2.28802	HFL 3706.00	1619.74	column I	HFL col. I	5) 1782.00	HFL 788.84	---	HFL ---	column III	inl. III	---	HLF ---
Portugal	179.097	ESC 144500.00	806.83	2800.00	ESC 16.31	112500.00	ESC 655.32	---	ESC ---	7300.00	ESC 42.52	---	ESC ---
United Kingdom	0.739189	UKL 4748.00	6423.26	2106.00	UKL 2849.07	2389.00	UKL 3231.92	5.00	UKL 6.76	219.00	UKL 296.27	---	UKL ---

1) Germany : including the natural gas tax (Erdgassteuer) 1605 million DM (792.34 million Ecus)

2) France : only L.P.G.

3) Ireland : diesel for automotive use

4) Ireland : diesel for other purposes

5) Netherlands : diesel: including heating gas-oil, heavy fuel oil and light fuel oil

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT FOR 1988

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MANUFACTURED TOBACCO (in millions)

MEMBER STATE	Ecu 2-1-1988	I		II		III		IV		V	
		CIGARETTES		CIGARS		CIGARILLOS		OTHER SMOKING TOBACCO		SNUFF AND CHEWING TOBACCO	
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Belgium	43,1895	FB 29025,58	672,05	FB 214,77	4,97	FB 616,88	14,28	FB 1812,42	41,96	column IV	FB column IV
Denmark	7,94677	DKR 6300,00	792,77	DKR 45,00	5,66	DKR 105,00	13,21	DKR 390,00	49,08	DKR 10,00	DKR 1,26
Germany	2,06233	DM 14140,00	6856,32	DM 79,00	38,31	column II	DM column II	DM 530,00	256,99	negligible	DM neg.
Greece	164,477	DRA 75174,90	457,05	DRA 38,60	0,23	column II	DRA column II	DRA 418,21	2,54	---	DRA ---
Spain	140,835	PTA 138508,00	983,48	PTA 1729,00	12,28	column II	PTA column II	PTA 237,00	1,68	---	PTA ---
France 2)	6,97917	FF ---	---	FF ---	---	column II	FF column II	FF ---	---	FF ---	FF ---
Ireland	0,778154	IRL 294,40	378,33	IRL 5,20	6,68	---	IRL ---	IRL 12,80	16,45	column IV	IRL column IV
Italy	1520,83	LIT 5694000,00	3744,00	LIT 15000,00	9,86	LIT 6000,00	3,05	LIT 30000,00	19,73	LIT 300,00	LIT 0,20
Luxembourg	43,1895	LFR 4797,30	111,08	LFR 16,73	0,39	LFR 30,19	0,70	LFR 87,34	2,02	negligible	LFR neg.
Netherlands	2,32000	HFL 1524,00	656,90	HFL 6,00	2,59	HFL 6,00	5,59	HFL 476,00	205,17	column IV	HFL column IV
Portugal	169,469	ECS 53100,00	313,33	ECS 10,00	0,05	ECS 20,00	0,11	ECS 100,00	0,56	---	ECS ---
United Kingdom	0,694742	UKL 3862,90	5558,90	UKL 123,00	177,04	column II	UKL column II	UKL 231,00	332,50	62,00	UKL 89,24

1) Denmark :cigars < 3,5 gr.

2) France : no figures received

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT FOR 1989

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MANUFACTURED TOBACCO (in millions)

MEMBER STATE	Ecu 2-1-1989	I		II		III		IV		V	
		CIGARETTES		CIGARS		CIGARILLOS		OTHER SMOKING TOBACCO		SNUFF AND CHEWING TOBACCO	
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Belgium	43,6005	FB 31384,16	719,81	FB 212,63	4,88	FB 615,36	14,11	FB 2127,38	48,79	FB column IV	FB column IV
Denmark	8,03903	DKR 5900,00	733,92 ¹⁾	DKR 40,00	4,98	DKR 100,00	12,44	DKR 400,00	49,76	DKR 10,00	DKR 1,24
Germany	2,07902	DM 15033,00	7230,81	DM 67,00	32,23	DM column II	DM column II	DM 640,00	307,84	negligible	DM neg.
Greece	173,175	DRA 90248,88	521,14	DRA 49,21	0,28	DRA column II	DRA column II	DRA 526,54	3,04	-,-,-	DRA -,-,-
Spain	132,498	PTA 156128,00	1178,34	PTA 1815,00	13,70	PTA column II	PTA column II	PTA 207,00	1,56	-,-,-	PTA -,-,-
France	7,10180	FF 20144,80	2836,58	FF 480,07	67,60	FF column II	FF column II	FF 415,69	58,53	26,11	FF 3,68
Ireland	0,777901	IRL 303,50	390,15	IRL 5,50	7,07	-,-,-	IRL -,-,-	IRL 12,20	15,68	column IV	IRL column IV
Italy	1531,73	LIT 6054000,00	3952,40	LIT 160000,00	10,45	LIT 6000,00	LIT 3,92	LIT 29000,00	18,93	300,00	LIT 0,20
Luxembourg	43,6005	LFR 5273,18	132,24	LFR 14,13	0,32	LFR 29,41	LFR 0,67	LFR 95,35	2,19	negligible	LFR neg.
Netherlands	2,34696	HFL 1560,00	664,69	HFL 5,00	2,13	HFL 7,00	HFL 2,98	HFL 486,00	207,08	column IV	HFL column IV
Portugal	171,672	ECS 60300,00	351,25	ECS 10,00	0,06	ECS 30,00	ECS 0,17	ECS 100,00	0,56	-,-,-	ECS -,-,-
United Kingdom	0,646327	UKL 4780,00	7395,64	UKL 113,00	174,83	UKL column II	UKL column II	UKL 211,00	326,46	52,00	UKL 80,45

1) Denmark :cigars inférieur à 3,5 gr.

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT FOR 1990

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MANUFACTURED TOBACCO (in millions)

MEMBER STATE	Ecu 2-1-1990	I		II		III		IV		V	
		CIGARETTES		CIGARS		CIGARILLOS		OTHER SMOKING TOBACCO		SNUFF AND CHEWING TOBACCO	
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Belgium	42,6225	FB 31092,43	729,48	FB 192,64	4,51	FB 594,43	13,95	FB 2069,66	48,56	column IV	FB column IV
Denmark	7,88085	DKR 6060,00	768,95 ¹⁾	DKR 35,00	4,44	DKR 95,00	12,05	DKR 445,00	56,47	10,00	DKR 1,27
Germany	2,02565	DM 16704,00	8246,24	DM 65,00	32,09	column II	DM column II	DM 683,00	337,18	negligible	DM neg.
Greece	188,913	DRA 119443,27	632,27	DRA 85,97	4,55	column II	DRA column II	DRA 697,70	3,69	-,-,-	DRA -,-,-
Spain	131,044	PTA 184611,00	1408,77	PTA 1960,00	14,96	column II	PTA column II	PTA 224,00	1,71	-,-,-	PTA -,-,-
France	6,92436	FF 21366,43	3085,69	FF 507,41	73,28	column II	FF column II	FF 430,78	62,21	28,68	FF 4,14
Ireland	0,768931	IRL 313,70	407,97	IRL 5,20	6,76	-,-,-	IRL -,-,-	IRL 11,40	14,83	column IV	IRL column IV
Italy	1518,64	LIT 6200000,00	4082,60	LIT 17000,00	11,10	6000,00	LIT 3,92	LIT 29000,00	18,93	300,00	LIT 0,20
Luxembourg	42,6225	LFR 5832,58	136,84	LFR 15,83	0,37	31,49	LFR 0,73	LFR 109,31	2,56	negligible	LFR neg.
Netherlands ²⁾	2,28802	HFL 1560,00	681,82	HFL 5,00	2,19	7,00	HFL 3,06	HFL 486,00	212,41	column IV	HFL column IV
Portugal	179,097	ECS 69400,00	387,50	ECS 10,00	0,06	30,00	ECS 0,17	ECS 100,00	0,56	-,-,-	ECS -,-,-
United Kingdom	0,739198	UKL 5115,00	6919,66	UKL 122,00	165,04	column II	UKL column II	UKL 221,00	298,97	55,00	UKL 74,40

1) Denmark : cigars < 3,5 gr.

2) Netherlands : figures shown are from 1989 (figures 1990 not yet available)